

August Bank Statements

Douglas County School District

Bank Statement Edit Listing

Fiscal Year: 2026-2027

Bank Account: PRIMARY CHECKING
ACCOUNT 323274902

Ending Date: 8/31/2026

Cash Account: ???,000.0000.000.0000.000.03000.00.101

Bank Statement Summary

Beginning Balance Per Bank:	\$1,712,199.13
Less Checks:	-\$7,439,965.60
Less Other Disbursements:	\$331,054.34
Plus Deposits:	\$8,482,994.68
Plus Other Receipts:	\$0.00
Total Adjustments:	\$7,700.29
Ending Balance Per Statement:	\$2,431,874.16
Ending Balance Per Bank:	\$393,190.98
Variance:	\$2,038,683.18

End of Report

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473	08/21/2026 EAST BAY RESTAURANT SUPPLY	\$105.44	\$105.44	\$0.00	08/31/2026
475	08/21/2026 FIRST CHOICE SERVICES	\$170.35	\$170.35	\$0.00	08/31/2026
476	08/21/2026 GOLD STAR FOODS INC	\$8,834.99	\$8,834.99	\$0.00	08/31/2026
477	08/21/2026 INLAND CHEMICAL AND SUPPLY	\$1,661.99	\$1,661.99	\$0.00	08/31/2026
478	08/21/2026 MODEL DAIRY LCC	\$3,709.44	\$3,709.44	\$0.00	08/31/2026
479	08/21/2026 NEVADA STATE DONATED FOOD	\$18,378.05	\$18,378.05	\$0.00	08/31/2026
480	08/21/2026 OFFICE DEPOT	\$534.91	\$534.91	\$0.00	08/31/2026
482	08/21/2026 PSI SERVICES LLC	\$45.00	\$45.00	\$0.00	08/31/2026
483	08/21/2026 SOUTHWEST GAS CORP	\$5,767.87	\$5,767.87	\$0.00	08/31/2026
484	08/21/2026 TAHOE SUPPLY	\$16,724.84	\$16,724.84	\$0.00	08/31/2026
496	08/31/2026 BANK OF AMERICA	\$1,291,015.67	\$1,291,015.67	\$0.00	08/31/2026
497	08/31/2026 BANK OF AMERICA HSA ONLY	\$22,566.30	\$22,566.30	\$0.00	08/31/2026
500	08/31/2026 DCSD - HEALTH INS	\$604,814.70	\$604,814.70	\$0.00	08/31/2026
501	08/31/2026 DCSD - PRIS FUNDING	\$33,920.00	\$33,920.00	\$0.00	08/31/2026
502	08/31/2026 DCSD - WORK COMP	\$29,332.83	\$29,332.83	\$0.00	08/31/2026
512	08/31/2026 PERS ACCOUNT RECEIVABLE	\$505.19	\$505.19	\$0.00	08/31/2026
519	08/31/2026 VOID CHECK1 - SOCIAL SECURITY	\$1,435.68	\$1,435.68	\$0.00	08/31/2026
520	08/31/2026 VOID CHECK2 - MEDICARE	\$46,544.22	\$46,544.22	\$0.00	08/31/2026
521	08/31/2026 VOID CHECK3 - FED TAX W/H	\$131,634.04	\$131,634.04	\$0.00	08/31/2026
Total Checks:		287	\$7,439,965.60	\$7,439,965.60	\$0.00

Deposit Transactions:

Deposit Number	Deposit Date	Memo	Deposit Amount	Cleared Amount	Variance	Clear Date
5	08/03/2026	DIRECT DEPOSIT - PCFP FUNDING	\$6,247,551.48	\$6,247,551.48	\$0.00	08/31/2026
6	08/04/2026	DIRECT DEPOSIT - TRANSP REIMB - NDE	\$2,854.80	\$2,854.80	\$0.00	08/31/2026
7	08/04/2026	DIRECT DEPOSIT - PERS INS PREMIUMS - JULY	\$71,199.19	\$71,199.19	\$0.00	08/31/2026
8	08/17/2026	DIRECT DEPOSIT - GST - JULY	\$178,530.91	\$178,530.91	\$0.00	08/31/2026
9	08/17/2026	DIRECT DEPOSIT - GST ADJUSTMENTS	\$7,740.42	\$7,740.42	\$0.00	08/31/2026
10	08/17/2026	DIRECT DEPOSIT - INT ON INVESTMENTS - JULY	\$34,265.62	\$34,265.62	\$0.00	08/31/2026
11	08/20/2026	SALE OF PROPERTY - DOG PARK	\$420,000.00	\$420,000.00	\$0.00	08/31/2026
12	08/24/2026	DEPOSIT	\$16,285.60	\$16,285.60	\$0.00	08/31/2026
13	08/24/2026	DEPOSIT	\$76,615.91	\$76,615.91	\$0.00	08/31/2026
14	08/25/2026	DIRECT DEPOSIT - FEDERAL GRANTS	\$219,358.71	\$219,358.71	\$0.00	08/31/2026
15	08/28/2026	DIRECT DEPOSIT - COMMERCE BANK REBATE - JULY	\$2,791.10	\$2,791.10	\$0.00	08/31/2026
16	08/28/2026	DIRECT DEPOSIT - PERS INSURANCE - AUGUST	\$71,199.19	\$71,199.19	\$0.00	08/31/2026
17	08/28/2026	DEPOSIT	\$1,134,601.75	\$1,134,601.75	\$0.00	08/31/2026

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181426	08/13/2026 JOBS FOR NEVADA'S GRADUATES, INC	\$12,886.00	\$12,886.00	\$0.00	08/31/2026
181427	08/13/2026 JOHN LAMBIRTH TRUCKING INC	\$3,100.00	\$3,100.00	\$0.00	08/31/2026
181428	08/13/2026 LAKESIDE GLASS INC	\$538.31	\$538.31	\$0.00	08/31/2026
181429	08/13/2026 LOGIKCULL.COM	\$12,000.00	\$12,000.00	\$0.00	08/31/2026
181430	08/13/2026 MEEKS LUMBER	\$313.61	\$313.61	\$0.00	08/31/2026
181431	08/13/2026 NAPA	\$642.21	\$642.21	\$0.00	08/31/2026
181432	08/13/2026 NCS PEARSON INC	\$12,223.00	\$12,223.00	\$0.00	08/31/2026
181433	08/13/2026 NEVADA ASSOC OF SCHOOL BOARDS	\$865.00	\$865.00	\$0.00	08/31/2026
181434	08/13/2026 NEVADA DEPT OF PUBLIC SAFETY	\$273.00	\$273.00	\$0.00	08/31/2026
181435	08/13/2026 OFFICE DEPOT	\$685.86	\$685.86	\$0.00	08/31/2026
181437	08/13/2026 PAVION CORP	\$5,015.00	\$5,015.00	\$0.00	08/31/2026
181438	08/13/2026 PETERBILT TRUCK PARTS AND EQUIP LLC	\$1,875.08	\$1,875.08	\$0.00	08/31/2026
181439	08/13/2026 PITNEY BOWES LEASE	\$1,568.16	\$1,568.16	\$0.00	08/31/2026
181440	08/13/2026 PROCARE THERAPY INC	\$15,000.00	\$15,000.00	\$0.00	08/31/2026
181441	08/13/2026 RALEYS	\$73.51	\$73.51	\$0.00	08/31/2026
181442	08/13/2026 RONS REFRIGERATION INC	\$5,423.27	\$5,423.27	\$0.00	08/31/2026
181446	08/13/2026 SHARON JENKS	\$81.40	\$81.40	\$0.00	08/31/2026
181448	08/13/2026 TAHOE SUPPLY	\$22,946.35	\$22,946.35	\$0.00	08/31/2026
181449	08/13/2026 THE DOOR COMPANY, LLC	\$1,173.95	\$1,173.95	\$0.00	08/31/2026
181450	08/13/2026 THE LEARNING NOOK	\$823.20	\$823.20	\$0.00	08/31/2026
181451	08/13/2026 THE WRITING REVOLUTION INC	\$5,600.00	\$5,600.00	\$0.00	08/31/2026
181452	08/13/2026 TILE OUTLET	\$304.56	\$304.56	\$0.00	08/31/2026
181453	08/13/2026 TURF STAR INC	\$374.44	\$374.44	\$0.00	08/31/2026
181454	08/13/2026 TYR1 PEST SOLUTIONS	\$6,150.00	\$6,150.00	\$0.00	08/31/2026
181455	08/13/2026 US FOODSERVICE	\$12.79	\$12.79	\$0.00	08/31/2026
181456	08/13/2026 USI INSURANCE SERVICES LLC	\$10,306.00	\$10,306.00	\$0.00	08/31/2026
181457	08/13/2026 VANTAGE FINANCIAL	\$100,000.00	\$100,000.00	\$0.00	08/31/2026
181458	08/13/2026 VELOCITY TRUCK CENTERS	\$965.88	\$965.88	\$0.00	08/31/2026
181459	08/13/2026 VISTA LEARNING NFP	\$834.10	\$834.10	\$0.00	08/31/2026
181460	08/13/2026 VIVACITY TECH PBC	\$2,180.00	\$2,180.00	\$0.00	08/31/2026
181461	08/13/2026 WIPI	\$776.00	\$776.00	\$0.00	08/31/2026
181462	08/14/2026 SHRADER, BRIDGET K	\$3,267.58	\$3,267.58	\$0.00	08/31/2026
181463	08/14/2026 ELLIOTT, KENYON R	\$2,519.71	\$2,519.71	\$0.00	08/31/2026
181464	08/14/2026 KAUFMANN, TAI FONG	\$2,636.22	\$2,636.22	\$0.00	08/31/2026
181465	08/14/2026 WEISS, APRIL L	\$385.37	\$385.37	\$0.00	08/31/2026
181466	08/21/2026 7UP/RC BOTTLING COMPANY OF RENO	\$480.00	\$480.00	\$0.00	08/31/2026
181468	08/21/2026 AMAZON BUSINESS CAPITAL SVCS	\$4,903.95	\$4,903.95	\$0.00	08/31/2026
181469	08/21/2026 BOB BYTHEWAY	\$114.08	\$114.08	\$0.00	08/31/2026
181470	08/21/2026 CANON FINANCIAL SERVICES	\$2,419.37	\$2,419.37	\$0.00	08/31/2026
181471	08/21/2026 CARSON VALLEY MEDICAL CENTER	\$200.00	\$200.00	\$0.00	08/31/2026

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181384	08/13/2026 PETERBILT TRUCK PARTS AND EQUIP LLC	\$510.03	\$510.03	\$0.00	08/31/2026
181385	08/13/2026 SCHOOL NUTRITION PROGRAM	\$2,000.00	\$2,000.00	\$0.00	08/31/2026
181386	08/13/2026 ABSOLUTE MUSIC	\$648.00	\$648.00	\$0.00	08/31/2026
181387	08/13/2026 ACE HARDWARE	\$345.83	\$345.83	\$0.00	08/31/2026
181388	08/13/2026 AMAZON BUSINESS CAPITAL SVCS	\$873.89	\$873.89	\$0.00	08/31/2026
181389	08/13/2026 AMY CARTER	\$75.31	\$75.31	\$0.00	08/31/2026
181390	08/13/2026 APPLE INC	\$2,038.00	\$2,038.00	\$0.00	08/31/2026
181391	08/13/2026 ASJ SMALL ENGINES	\$1,602.49	\$1,602.49	\$0.00	08/31/2026
181392	08/13/2026 BATTERIES PLUS	\$77.90	\$77.90	\$0.00	08/31/2026
181394	08/13/2026 BUS WEST	\$1,457.75	\$1,457.75	\$0.00	08/31/2026
181396	08/13/2026 CANNON COCHRAN MANAGEMENT SERV INC	\$450.55	\$450.55	\$0.00	08/31/2026
181397	08/13/2026 CANON FINANCIAL SERVICES	\$1,456.45	\$1,456.45	\$0.00	08/31/2026
181398	08/13/2026 CAPITAL FORD	\$97.02	\$97.02	\$0.00	08/31/2026
181399	08/13/2026 CARSON VALLEY LOCKSMITH INC	\$2,606.75	\$2,606.75	\$0.00	08/31/2026
181400	08/13/2026 CARSON VALLEY SWEEPING, LLC	\$2,265.00	\$2,265.00	\$0.00	08/31/2026
181401	08/13/2026 CEV MULTIMEDIA LTD	\$4,588.50	\$4,588.50	\$0.00	08/31/2026
181402	08/13/2026 CHARTER COMMUNICATIONS	\$2,411.91	\$2,411.91	\$0.00	08/31/2026
181403	08/13/2026 CUMMINS SALES & SERVICE	\$860.00	\$860.00	\$0.00	08/31/2026
181404	08/13/2026 CURRICULUM ASSOC	\$113.57	\$113.57	\$0.00	08/31/2026
181405	08/13/2026 DIESEL DIRECT WEST LLC	\$12,517.84	\$12,517.84	\$0.00	08/31/2026
181406	08/13/2026 DOUGLAS CO WATER UTILITY	\$10,913.75	\$10,913.75	\$0.00	08/31/2026
181407	08/13/2026 DOUGLAS CO WATER UTILITY LAKE ACCOUNTS	\$6,572.43	\$6,572.43	\$0.00	08/31/2026
181408	08/13/2026 EMPIRE SOUTHWEST LLC	\$750.00	\$750.00	\$0.00	08/31/2026
181409	08/13/2026 FIRST CHOICE SERVICES	\$83.88	\$83.88	\$0.00	08/31/2026
181410	08/13/2026 FLYERS ENERGY LLC	\$68.25	\$68.25	\$0.00	08/31/2026
181411	08/13/2026 FRONTIER	\$3,357.41	\$3,357.41	\$0.00	08/31/2026
181412	08/13/2026 GARDNERVILLE RANCHOS GID-267632	\$8,727.17	\$8,727.17	\$0.00	08/31/2026
181413	08/13/2026 GARRATT-CALLAHAN COMPANY	\$1,405.28	\$1,405.28	\$0.00	08/31/2026
181414	08/13/2026 GARY ROMERO INC	\$550.00	\$550.00	\$0.00	08/31/2026
181415	08/13/2026 GRAINGER	\$1,405.44	\$1,405.44	\$0.00	08/31/2026
181416	08/13/2026 HOME DEPOT/GECHF	\$3,567.93	\$3,567.93	\$0.00	08/31/2026
181417	08/13/2026 HOPE SQUAD LLC	\$550.00	\$550.00	\$0.00	08/31/2026
181418	08/13/2026 HUNT PROPANE	\$53.25	\$53.25	\$0.00	08/31/2026
181420	08/13/2026 INFINITE CAMPUS INC	\$790.00	\$790.00	\$0.00	08/31/2026
181421	08/13/2026 INTEGRITY FIRE PROTECTION	\$17,510.00	\$17,510.00	\$0.00	08/31/2026
181422	08/13/2026 INTERSTATE BATTERY SYSTEM OF WESTERN NV	\$699.80	\$699.80	\$0.00	08/31/2026
181423	08/13/2026 JENNIFER N WORTHINGTON	\$115.63	\$115.63	\$0.00	08/31/2026
181424	08/13/2026 JENSEN PROFESSIONAL SERVICES	\$900.00	\$900.00	\$0.00	08/31/2026
181425	08/13/2026 JNA CONSULTING GROUP LLC	\$1,175.00	\$1,175.00	\$0.00	08/31/2026

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181347	08/14/2026 BANK OF AMERICA	\$1,260,813.41	\$1,260,813.41	\$0.00	08/31/2026
181348	08/14/2026 FTC	\$2,712.50	\$2,712.50	\$0.00	08/31/2026
181349	08/14/2026 LIFE INS OF THE SOUTHWEST - ROTH	\$1,425.00	\$1,425.00	\$0.00	08/31/2026
181350	08/14/2026 LIFE INS OF THE SOUTHWEST - TSA	\$17,642.50	\$17,642.50	\$0.00	08/31/2026
181351	08/14/2026 LIFE INS OF THE SOUTHWEST TSA	\$115.00	\$115.00	\$0.00	08/31/2026
181352	08/14/2026 LINCOLN INVESTMENT PLANNING	\$150.00	\$150.00	\$0.00	08/31/2026
181353	08/14/2026 MG TRUST 403(B)	\$750.00	\$750.00	\$0.00	08/31/2026
181354	08/14/2026 NC CHILD SUPPORT CENTRALIZED COLLECTIONS	\$225.00	\$225.00	\$0.00	08/31/2026
181355	08/14/2026 PERS ACCOUNT RECEIVABLE	\$505.19	\$505.19	\$0.00	08/31/2026
181356	08/14/2026 PLANMEMBER SERVICES CORPORATION	\$300.00	\$300.00	\$0.00	08/31/2026
181357	08/14/2026 SCADU - CASE #3200277741 - SAYLOR	\$335.50	\$335.50	\$0.00	08/31/2026
181358	08/14/2026 SECURITY BENEFIT TSA	\$7,556.66	\$7,556.66	\$0.00	08/31/2026
181359	08/14/2026 VOID CHECK1 - SOCIAL SECURITY	\$1,272.78	\$1,272.78	\$0.00	08/31/2026
181360	08/14/2026 VOID CHECK2 - MEDICARE	\$44,361.14	\$44,361.14	\$0.00	08/31/2026
181361	08/14/2026 VOID CHECK3 - FED TAX W/H	\$124,512.04	\$124,512.04	\$0.00	08/31/2026
181362	08/14/2026 VOYA FINANCIAL	\$830.00	\$830.00	\$0.00	08/31/2026
181363	08/13/2026 ACE HARDWARE	\$23.98	\$23.98	\$0.00	08/31/2026
181364	08/13/2026 AMAZON BUSINESS CAPITAL SVCS	\$200.67	\$200.67	\$0.00	08/31/2026
181366	08/13/2026 ASSURANCE DIRECT OIL LLC	\$575.30	\$575.30	\$0.00	08/31/2026
181367	08/13/2026 CAL RANCH STORES	\$859.90	\$859.90	\$0.00	08/31/2026
181368	08/13/2026 CANON FINANCIAL SERVICES	\$2,087.55	\$2,087.55	\$0.00	08/31/2026
181369	08/13/2026 CORINA THORNE	\$2,250.00	\$2,250.00	\$0.00	08/31/2026
181370	08/13/2026 DIESEL DIRECT CENTRAL LLC	\$5,860.99	\$5,860.99	\$0.00	08/31/2026
181371	08/13/2026 FIRST CHOICE SERVICES	\$90.65	\$90.65	\$0.00	08/31/2026
181372	08/13/2026 FLYERS ENERGY LLC	\$114.03	\$114.03	\$0.00	08/31/2026
181373	08/13/2026 GRAINGER	\$2,515.09	\$2,515.09	\$0.00	08/31/2026
181374	08/13/2026 HANKIN SPECIALTY ELEVATORS INC	\$450.00	\$450.00	\$0.00	08/31/2026
181375	08/13/2026 HOME DEPOT/GECF	\$296.35	\$296.35	\$0.00	08/31/2026
181376	08/13/2026 INFINITE CAMPUS INC	\$3,900.00	\$3,900.00	\$0.00	08/31/2026
181377	08/13/2026 JENSEN PROFESSIONAL SERVICES	\$1,124.00	\$1,124.00	\$0.00	08/31/2026
181378	08/13/2026 JOHNSON CONTROLS FIRE PROTECTION	\$648.00	\$648.00	\$0.00	08/31/2026
181379	08/13/2026 LANGUAGE TESTING INTERNATIONAL INC	\$17.00	\$17.00	\$0.00	08/31/2026
181380	08/13/2026 LOGIKCULL.COM	\$6,454.26	\$6,454.26	\$0.00	08/31/2026
181381	08/13/2026 NEVADA PUBLIC AGENCY INS POOL	\$9,899.48	\$9,899.48	\$0.00	08/31/2026
181382	08/13/2026 OFFICE DEPOT	\$11,759.08	\$11,759.08	\$0.00	08/31/2026
181383	08/13/2026 PACIFIC SHREDDING	\$105.93	\$105.93	\$0.00	08/31/2026

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181304	07/31/2026 PERS ACCOUNT RECEIVABLE	\$505.19	\$505.19	\$0.00	08/31/2026
181305	07/31/2026 PLANMEMBER SERVICES CORPORATION	\$300.00	\$300.00	\$0.00	08/31/2026
181306	07/31/2026 PUBLIC EMP RETIRE SYSTEM	\$1,130,118.44	\$1,130,118.44	\$0.00	08/31/2026
181307	07/31/2026 PULSE FITNESS	\$2,124.00	\$2,124.00	\$0.00	08/31/2026
181308	07/31/2026 SCADU - CASE #3200277741 - SAYLOR	\$335.50	\$335.50	\$0.00	08/31/2026
181309	07/31/2026 SECURITY BENEFIT TSA	\$6,856.66	\$6,856.66	\$0.00	08/31/2026
181314	07/31/2026 VOYA FINANCIAL	\$830.00	\$830.00	\$0.00	08/31/2026
181315	07/31/2026 LOMBARD, J T	\$290.97	\$290.97	\$0.00	08/31/2026
181316	07/31/2026 WAGSTAFF, YVONNE	\$394.20	\$394.20	\$0.00	08/31/2026
181317	08/05/2026 BIMBO BAKERIES USA	\$1,869.60	\$1,869.60	\$0.00	08/31/2026
181318	08/07/2026 ACCO ENGINEERED SYSTEMS	\$433,200.00	\$433,200.00	\$0.00	08/31/2026
181319	08/07/2026 AMAZON BUSINESS CAPITAL SVCS	\$6,225.53	\$6,225.53	\$0.00	08/31/2026
181320	08/07/2026 AMERICAN EXPRESS	\$68,760.44	\$68,760.44	\$0.00	08/31/2026
181321	08/07/2026 AMERICAN EXPRESS	\$3,176.40	\$3,176.40	\$0.00	08/31/2026
181322	08/07/2026 CANON FINANCIAL SERVICES	\$1,917.49	\$1,917.49	\$0.00	08/31/2026
181323	08/07/2026 COLBRE GRADING AND PAVING OF NV, INC	\$205,950.65	\$205,950.65	\$0.00	08/31/2026
181324	08/07/2026 CR ENGINEERING	\$39,626.50	\$39,626.50	\$0.00	08/31/2026
181325	08/07/2026 DEPARTMENT OF THE TREASURY	\$3.75	\$3.75	\$0.00	08/31/2026
181326	08/07/2026 FINALSITE	\$21,880.00	\$21,880.00	\$0.00	08/31/2026
181327	08/07/2026 INDIAN HILLS GID	\$8,702.00	\$8,702.00	\$0.00	08/31/2026
181328	08/07/2026 NV ENERGY	\$71,872.64	\$71,872.64	\$0.00	08/31/2026
181329	08/07/2026 PITNEY BOWES RESERVE ACCOUNT	\$1,015.91	\$1,015.91	\$0.00	08/31/2026
181330	08/07/2026 POSTMASTER GARDNERVILLE -BULK PERMITS	\$312.78	\$312.78	\$0.00	08/31/2026
181331	08/07/2026 T MOBILE	\$353.75	\$353.75	\$0.00	08/31/2026
181332	08/07/2026 TOWN OF MINDEN-493614	\$9,829.25	\$9,829.25	\$0.00	08/31/2026
181333	08/07/2026 VERIZON WIRELESS	\$47.52	\$47.52	\$0.00	08/31/2026
181334	08/07/2026 VISION SERVICE PLAN	\$5,584.00	\$5,584.00	\$0.00	08/31/2026
181335	08/07/2026 AMAZON BUSINESS CAPITAL SVCS	\$535.41	\$535.41	\$0.00	08/31/2026
181336	08/07/2026 CANON FINANCIAL SERVICES	\$1,279.03	\$1,279.03	\$0.00	08/31/2026
181337	08/07/2026 CERRIS SYSTEMS RENO INC	\$5,584.00	\$5,584.00	\$0.00	08/31/2026
181338	08/14/2026 KIXMILLER, WALTER D	\$6,238.82	\$6,238.82	\$0.00	08/31/2026
181339	08/14/2026 HOWARD, JANISE	\$888.17	\$888.17	\$0.00	08/31/2026
181340	08/14/2026 SKINNER, CHLOE S	\$918.53	\$918.53	\$0.00	08/31/2026
181342	08/14/2026 ZINKE, MARKUS A	\$369.40	\$369.40	\$0.00	08/31/2026
181343	08/14/2026 AIG VALIC 403(B) C/O CHASE BANK	\$550.00	\$550.00	\$0.00	08/31/2026
181344	08/14/2026 AIG VALIC 457(B) C/O CHASE BANK	\$300.00	\$300.00	\$0.00	08/31/2026
181345	08/14/2026 AMERICAN FIDELITY TSA	\$925.00	\$925.00	\$0.00	08/31/2026
181346	08/14/2026 ASCENSUS TRUST - VANGUARD 403b	\$2,225.00	\$2,225.00	\$0.00	08/31/2026

Douglas County School District

Bank Statement Edit Listing

al Year: 2026-2027

Bank Account: PRIMARY CHECKING
ACCOUNT 323274902

Ending Date: 8/31/2026

Cash Account: ???,000.0000.0000.0000.0000.03000.00.101

1249	07/31/2026 WALKER, GREGORY S	\$3,262.70	\$3,262.70	\$0.00	08/31/2026
1250	07/31/2026 HAROOTUNIAN, SUSAN	\$3,456.23	\$3,456.23	\$0.00	08/31/2026
1252	07/31/2026 HOWARD, JANISE	\$899.54	\$899.54	\$0.00	08/31/2026
1253	07/31/2026 KITCHEL, PAULA K	\$477.46	\$477.46	\$0.00	08/31/2026
1254	07/31/2026 SKINNER, CHLOE S	\$1,364.27	\$1,364.27	\$0.00	08/31/2026
1255	07/31/2026 CARR, ROBERT	\$1,262.23	\$1,262.23	\$0.00	08/31/2026
1256	07/31/2026 AFLAC	\$54.73	\$54.73	\$0.00	08/31/2026
1257	07/31/2026 AIG VALIC 403(B) C/O CHASE BANK	\$50.00	\$50.00	\$0.00	08/31/2026
1258	07/31/2026 AMERICAN FIDELITY - TEXAS LIFE INS	\$126.21	\$126.21	\$0.00	08/31/2026
1259	07/31/2026 AMERICAN FIDELITY INSURANCE	\$402.02	\$402.02	\$0.00	08/31/2026
1260	07/31/2026 AMERICAN FIDELITY TSA	\$267.50	\$267.50	\$0.00	08/31/2026
266	07/31/2026 LIFE INS OF THE SOUTHWEST - ROTH	\$100.00	\$100.00	\$0.00	08/31/2026
267	07/31/2026 LIFE INS OF THE SOUTHWEST - TSA	\$300.00	\$300.00	\$0.00	08/31/2026
268	07/31/2026 NEVADA STATE TREASURER	\$2.00	\$2.00	\$0.00	08/31/2026
269	07/31/2026 PUBLIC EMP RETIRE SYSTEM	\$954,812.04	\$954,812.04	\$0.00	08/31/2026
70	07/31/2026 SCADU - CASE ID 3200337600	\$91.50	\$91.50	\$0.00	08/31/2026
76	07/31/2026 WALTER, KELLY M	\$5,187.08	\$5,187.08	\$0.00	08/31/2026
77	07/31/2026 HOWARD, JANISE	\$888.17	\$888.17	\$0.00	08/31/2026
78	07/31/2026 SKINNER, CHLOE S	\$918.53	\$918.53	\$0.00	08/31/2026
79	07/31/2026 CARR, ROBERT	\$1,107.56	\$1,107.56	\$0.00	08/31/2026
11	07/31/2026 AFLAC	\$3,371.85	\$3,371.85	\$0.00	08/31/2026
12	07/31/2026 AIG VALIC 403(B) C/O CHASE BANK	\$550.00	\$550.00	\$0.00	08/31/2026
13	07/31/2026 AIG VALIC 457(B) C/O CHASE BANK	\$300.00	\$300.00	\$0.00	08/31/2026
14	07/31/2026 AMERICAN FIDELITY - TEXAS LIFE INS	\$2,726.72	\$2,726.72	\$0.00	08/31/2026
15	07/31/2026 AMERICAN FIDELITY FLEX 25320	\$6,229.40	\$6,229.40	\$0.00	08/31/2026
16	07/31/2026 AMERICAN FIDELITY INSURANCE	\$18,976.18	\$18,976.18	\$0.00	08/31/2026
17	07/31/2026 AMERICAN FIDELITY TSA	\$925.00	\$925.00	\$0.00	08/31/2026
18	07/31/2026 ASCENSUS TRUST - VANGUARD 403b	\$2,225.00	\$2,225.00	\$0.00	08/31/2026
11	07/31/2026 DCPEA	\$15,320.00	\$15,320.00	\$0.00	08/31/2026
12	07/31/2026 DCSD - ADMIN ASSN	\$450.00	\$450.00	\$0.00	08/31/2026
16	07/31/2026 FTC	\$2,712.50	\$2,712.50	\$0.00	08/31/2026
17	07/31/2026 LIFE INS OF THE SOUTHWEST - ROTH	\$1,475.00	\$1,475.00	\$0.00	08/31/2026
18	07/31/2026 LIFE INS OF THE SOUTHWEST - TSA	\$17,692.50	\$17,692.50	\$0.00	08/31/2026
19	07/31/2026 LIFE INS OF THE SOUTHWEST TSA	\$115.00	\$115.00	\$0.00	08/31/2026
10	07/31/2026 LINCOLN INVESTMENT PLANNING	\$150.00	\$150.00	\$0.00	08/31/2026
11	07/31/2026 MG TRUST 403(B)	\$750.00	\$750.00	\$0.00	08/31/2026
12	07/31/2026 NC CHILD SUPPORT CENTRALIZED COLLECTIONS	\$225.00	\$225.00	\$0.00	08/31/2026

Douglas County School District

Bank Statement Edit Listing

Fiscal Year: 2026-2027

Bank Account: PRIMARY CHECKING
ACCOUNT 323274902

Ending Date: 8/31/2026

Cash Account: ???,000.0000.000.0000.000.03000.00.101

181199	07/29/2026 AMAZON BUSINESS CAPITAL SVCS	\$3,698.11	\$3,698.11	\$0.00	08/31/2026
181200	07/29/2026 CANON FINANCIAL SERVICES	\$328.33	\$328.33	\$0.00	08/31/2026
181201	07/29/2026 CHROMEBOOKPARTS.COM	\$1,911.60	\$1,911.60	\$0.00	08/31/2026
181202	07/29/2026 HIGH SIERRA ELEVATOR INSPECTIONS	\$1,287.50	\$1,287.50	\$0.00	08/31/2026
181203	07/29/2026 PATTIE DACK	\$70.66	\$70.66	\$0.00	08/31/2026
181206	07/29/2026 US FOODSERVICE	\$920.36	\$920.36	\$0.00	08/31/2026
181207	07/29/2026 AMAZON BUSINESS CAPITAL SVCS	\$451.66	\$451.66	\$0.00	08/31/2026
181208	07/29/2026 AMPLIFY EDUCATION INC	\$9,185.98	\$9,185.98	\$0.00	08/31/2026
181209	07/29/2026 AT&T MOBILITY	\$352.71	\$352.71	\$0.00	08/31/2026
181210	07/29/2026 CANON FINANCIAL SERVICES	\$245.90	\$245.90	\$0.00	08/31/2026
181212	07/29/2026 TYLER TECHNOLOGIES INC	\$133,971.00	\$133,971.00	\$0.00	08/31/2026
181213	07/31/2026 BERRY, MARY M	\$352.97	\$352.97	\$0.00	08/31/2026
181215	07/31/2026 WULF, JEREMIAH L	\$88.03	\$88.03	\$0.00	08/31/2026
181216	07/31/2026 HAMMOND, EDMUND	\$1,904.18	\$1,904.18	\$0.00	08/31/2026
181217	07/31/2026 EDWARDSON, JENNIFER	\$97.00	\$97.00	\$0.00	08/31/2026
181219	07/31/2026 RENCK, TONI L	\$176.06	\$176.06	\$0.00	08/31/2026
181220	07/31/2026 JEZEK, CHRISTINE E	\$1,458.28	\$1,458.28	\$0.00	08/31/2026
181221	07/31/2026 BATTCHER, SHERRI N	\$4,711.65	\$4,711.65	\$0.00	08/31/2026
181222	07/31/2026 CAMPBELL, LESLIE	\$88.03	\$88.03	\$0.00	08/31/2026
181223	07/31/2026 JAMES, HEIDI	\$176.06	\$176.06	\$0.00	08/31/2026
181224	07/31/2026 ERTEL, PAMELA J	\$179.40	\$179.40	\$0.00	08/31/2026
181225	07/31/2026 GRISELL, ANDREA K	\$1,324.31	\$1,324.31	\$0.00	08/31/2026
181227	07/31/2026 HERGENRADER, DEBORAH M	\$2,223.01	\$2,223.01	\$0.00	08/31/2026
181229	07/31/2026 LEONIS, BERNADETTE	\$88.03	\$88.03	\$0.00	08/31/2026
181230	07/31/2026 BYTHEWAY, ROBERT D	\$176.06	\$176.06	\$0.00	08/31/2026
181232	07/31/2026 CURRENCE, CALEB	\$176.06	\$176.06	\$0.00	08/31/2026
181233	07/31/2026 EVERETT, MALLORY	\$64.26	\$64.26	\$0.00	08/31/2026
181234	07/31/2026 FARIA-DI GIOIA, PEGGY D	\$4,593.00	\$4,593.00	\$0.00	08/31/2026
181235	07/31/2026 BARNETT, LINDA	\$176.06	\$176.06	\$0.00	08/31/2026
181236	07/31/2026 BROWN, CHRISTINA W	\$88.03	\$88.03	\$0.00	08/31/2026
181237	07/31/2026 DEDMON, JENNIFER MENA	\$1,871.65	\$1,871.65	\$0.00	08/31/2026
181238	07/31/2026 JONES-TYNES, KATHY	\$1,946.97	\$1,946.97	\$0.00	08/31/2026
181239	07/31/2026 KEPLER, DEBRA S	\$3,377.69	\$3,377.69	\$0.00	08/31/2026
181241	07/31/2026 PERKINS, ERNEST EDWARD	\$2,771.11	\$2,771.11	\$0.00	08/31/2026
181242	07/31/2026 PORTER, MARK	\$44.02	\$44.02	\$0.00	08/31/2026
181243	07/31/2026 ROSENBLOOM, WENDY L	\$987.49	\$987.49	\$0.00	08/31/2026
181244	07/31/2026 AVERY, ALLISON J	\$2,038.53	\$2,038.53	\$0.00	08/31/2026
181245	07/31/2026 HIGHT, JEREMY	\$176.06	\$176.06	\$0.00	08/31/2026
181246	07/31/2026 PARKS, LAURA A	\$159.69	\$159.69	\$0.00	08/31/2026
181247	07/31/2026 DOSSEY, BRENDA J	\$494.43	\$494.43	\$0.00	08/31/2026
181248	07/31/2026 DOSSEY, JAY R	\$1,819.98	\$1,819.98	\$0.00	08/31/2026

Douglas County School District

Bank Statement Edit Listing

Fiscal Year: 2026-2027

Bank Account: PRIMARY CHECKING
ACCOUNT 323274902

Ending Date: 8/31/2026

Cash Account: ???,000.0000,000.0000,000.03000,00.101

Check Transactions:

Check Number	Check Date	Payee	Check Amount	Cleared Amount	Variance	Clear Date
180402	05/29/2026	ROSE, TERESA J	\$520.54	\$520.54	\$0.00	08/31/2026
180646	06/18/2026	FITNESS FINDERS	\$28.49	\$28.49	\$0.00	08/31/2026
180661	06/18/2026	JOCELYN CROW	\$500.00	\$500.00	\$0.00	08/31/2026
180665	06/18/2026	LANGUAGE TESTING INTERNATIONAL INC	\$50.50	\$50.50	\$0.00	08/31/2026
180691	06/18/2026	RHR LLC - RESCUE HOME	\$565.00	\$565.00	\$0.00	08/31/2026
180729	06/30/2026	ROSE, TERESA J	\$1,869.80	\$1,869.80	\$0.00	08/31/2026
180731	06/30/2026	WEISZ, JESSICA	\$1,869.80	\$1,869.80	\$0.00	08/31/2026
180791	06/30/2026	ALEXANDER, ASHLI	\$1,869.80	\$1,869.80	\$0.00	08/31/2026
180832	06/30/2026	MCKEON, TAMAR	\$1,869.80	\$1,869.80	\$0.00	08/31/2026
180878	06/30/2026	MEYER, OLIVIA	\$1,869.80	\$1,869.80	\$0.00	08/31/2026
180896	06/30/2026	PARKS, LAURA A	\$1,869.80	\$1,869.80	\$0.00	08/31/2026
180909	06/26/2026	DOUGLAS HIGH SCHOOL	\$3,188.60	\$3,188.60	\$0.00	08/31/2026
180936	06/30/2026	BROWN, SHANNON	\$14,554.54	\$14,554.54	\$0.00	08/31/2026
180964	06/30/2026	DCSSO CLASSIFIED DUES	\$1,280.00	\$1,280.00	\$0.00	08/31/2026
181009	07/07/2026	SWEARINGEN, ANITA E	\$1,869.80	\$1,869.80	\$0.00	08/31/2026
181013	07/09/2026	CURRICULUM K12 PARTNERS INC	\$2,500.00	\$2,500.00	\$0.00	08/31/2026
181019	07/09/2026	PERSONALFINANCELAB.COM	\$2,280.00	\$2,280.00	\$0.00	08/31/2026
181031	07/09/2026	BELINDA P GRANT	\$368.00	\$368.00	\$0.00	08/31/2026
181032	07/09/2026	BIG T RECREATION	\$2,227.00	\$2,227.00	\$0.00	08/31/2026
181036	07/09/2026	CAITLIN HERALD	\$51.70	\$51.70	\$0.00	08/31/2026
181054	07/09/2026	HOME DEPOT/GECHF	\$4,385.94	\$4,385.94	\$0.00	08/31/2026
181097	07/15/2026	DIAZ, ELIDA C	\$283.57	\$283.57	\$0.00	08/31/2026
181100	07/15/2026	ROSE, TERESA J	\$157.54	\$157.54	\$0.00	08/31/2026
181101	07/15/2026	WEISZ, JESSICA	\$472.62	\$472.62	\$0.00	08/31/2026
181109	07/15/2026	ROJAS, ALYSSA	\$220.55	\$220.55	\$0.00	08/31/2026
181120	07/15/2026	KITCHEL, PAULA K	\$477.54	\$477.54	\$0.00	08/31/2026
181122	07/15/2026	CARR, ROBERT	\$1,262.28	\$1,262.28	\$0.00	08/31/2026
181123	07/15/2026	MCMAMARA, GABRIELA	\$1,767.58	\$1,767.58	\$0.00	08/31/2026
181138	07/15/2026	CARR, ROBERT	\$1,107.56	\$1,107.56	\$0.00	08/31/2026
181139	07/15/2026	ZINKE, MARKUS A	\$369.40	\$369.40	\$0.00	08/31/2026
181170	07/17/2026	MINDEN ELEMENTARY-493608	\$2,333.08	\$2,333.08	\$0.00	08/31/2026
181172	07/17/2026	AMANDA KOEPPEN	\$41.00	\$41.00	\$0.00	08/31/2026
181186	07/24/2026	AT&T LONG DISTANCE	\$21.02	\$21.02	\$0.00	08/31/2026
181188	07/24/2026	CANON FINANCIAL SERVICES	\$30,484.25	\$30,484.25	\$0.00	08/31/2026
181189	07/24/2026	NEVADA INTERSCHOLASTIC ACTIVITIES ASSOC	\$7,252.00	\$7,252.00	\$0.00	08/31/2026
181196	07/24/2026	THACKER, COURTNEY A	\$315.08	\$315.08	\$0.00	08/31/2026
181197	07/15/2026	HERALD, CAITLIN	\$1,869.80	\$1,869.80	\$0.00	08/31/2026

Douglas County School District

Outstanding Check Listing

Fiscal Year: 2026-2027

Criteria:

Bank Account: PRIMARY CHECKING ACCOUNT
323274902

From Date:

To Date: 8/31/2026

From Check:

To Check:

From Voucher:

To Voucher:

Bank: PRIMARY CHECKING ACCOUNT

Account: 323274902

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
181517	08/31/2026	SECURITY BENEFIT TSA	\$7,556.66	1003	Printed	Payroll Ded	☐		
181518	08/31/2026	VIM AND VIGOR FITNESS	\$299.85	1003	Printed	Payroll Ded	☐		
181522	08/31/2026	VOYA FINANCIAL	\$830.00	1003	Printed	Payroll Ded	☐		
181523	08/31/2026	AMAZON BUSINESS CAPITAL SVCS	\$6,162.78	2718	Printed	Expense	☐		
181524	08/31/2026	AMY CARTER	\$130.15	2718	Printed	Expense	☐		
181525	08/31/2026	AT&T MOBILITY	\$360.62	2718	Printed	Expense	☐		
181526	08/31/2026	CANON FINANCIAL SERVICES	\$4,711.77	2718	Printed	Expense	☐		
181527	08/31/2026	CHRISTINA BROWN	\$368.99	2718	Printed	Expense	☐		
181528	08/31/2026	DANIEL SENDER	\$727.38	2718	Printed	Expense	☐		
181529	08/31/2026	DOUGLAS HIGH SCHOOL	\$720.00	2718	Printed	Expense	☐		
181530	08/31/2026	JENNIE LANGFORD	\$49.97	2718	Printed	Expense	☐		
181531	08/31/2026	JESSICA MEDDLES	\$117.27	2718	Printed	Expense	☐		
181532	08/31/2026	JOSEPH ANDREWS	\$47.52	2718	Printed	Expense	☐		
181533	08/31/2026	KAREN LAMB	\$150.29	2718	Printed	Expense	☐		
181534	08/31/2026	STORMY HERALD	\$97.94	2718	Printed	Expense	☐		
181535	08/31/2026	T MOBILE	\$353.75	2718	Printed	Expense	☐		
181536	08/31/2026	THE LEARNING NOOK	\$1,029.00	2718	Printed	Expense	☐		
181537	08/31/2026	TOWN OF MINDEN-493614	\$248.52	2718	Printed	Expense	☐		
181538	08/31/2026	TYR1 PEST SOLUTIONS	\$3,150.00	2718	Printed	Expense	☐		
Total Checks for Bank:		152	Total Amount:	\$1,397,366.46					

End of Report

Douglas County School District

Outstanding Check Listing

Fiscal Year: 2026-2027

Criteria:

Bank Account: PRIMARY CHECKING ACCOUNT
323274902

From Date:

To Date: 8/31/2026

From Check:
From Voucher:

To Check:
To Voucher:

Bank: PRIMARY CHECKING ACCOUNT

Account: 323274902

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
181491	08/31/2026	AMERICAN FIDELITY - TEXAS LIFE INS	\$2,726.72	1003	Printed	Payroll Ded	☐		
181492	08/31/2026	AMERICAN FIDELITY FLEX 25320	\$6,229.40	1003	Printed	Payroll Ded	☐		
181493	08/31/2026	AMERICAN FIDELITY INSURANCE	\$18,739.42	1003	Printed	Payroll Ded	☐		
181494	08/31/2026	AMERICAN FIDELITY TSA	\$925.00	1003	Printed	Payroll Ded	☐		
181495	08/31/2026	ASCENSUS TRUST - VANGUARD 403b	\$2,225.00	1003	Printed	Payroll Ded	☐		
181498	08/31/2026	DCPEA	\$16,040.00	1003	Printed	Payroll Ded	☐		
181499	08/31/2026	DCSD - ADMIN ASSN	\$425.00	1003	Printed	Payroll Ded	☐		
181503	08/31/2026	DCSSO CLASSIFIED DUES	\$260.00	1003	Void	Payroll Ded	☒	09/01/2026	09/01/2026
181504	08/31/2026	FTC	\$2,712.50	1003	Printed	Payroll Ded	☐		
181505	08/31/2026	LIFE INS OF THE SOUTHWEST - ROTH	\$1,375.00	1003	Printed	Payroll Ded	☐		
181506	08/31/2026	LIFE INS OF THE SOUTHWEST - TSA	\$16,092.50	1003	Printed	Payroll Ded	☐		
181507	08/31/2026	LIFE INS OF THE SOUTHWEST TSA	\$115.00	1003	Printed	Payroll Ded	☐		
181508	08/31/2026	LINCOLN INVESTMENT PLANNING	\$150.00	1003	Printed	Payroll Ded	☐		
181509	08/31/2026	MG TRUST 403(B)	\$750.00	1003	Printed	Payroll Ded	☐		
181510	08/31/2026	NC CHILD SUPPORT CENTRALIZED COLLECTIONS	\$225.00	1003	Printed	Payroll Ded	☐		
181511	08/31/2026	NCSEPWA CHAPTER 6 - DCCSEA	\$660.00	1003	Printed	Payroll Ded	☐		
181513	08/31/2026	PLANMEMBER SERVICES CORPORATION	\$550.00	1003	Printed	Payroll Ded	☐		
181514	08/31/2026	PUBLIC EMP RETIRE SYSTEM	\$1,194,788.05	1003	Printed	Payroll Ded	☐		
181515	08/31/2026	PULSE FITNESS	\$2,176.00	1003	Printed	Payroll Ded	☐		
181516	08/31/2026	SCADU - CASE #3200277741 - SAYLOR	\$335.50	1003	Printed	Payroll Ded	☐		

Outstanding Check Listing

Fiscal Year: 2026-2027

Criteria:

Bank Account: PRIMARY CHECKING ACCOUNT
323274902

From Date:

To Date: 8/31/2026

From Check:

To Check:

From Voucher:

To Voucher:

Bank: PRIMARY CHECKING ACCOUNT

Account: 323274902

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
181231	07/31/2026	WINNICKI, KRISTIN	\$88.03	80	Printed	Payroll	☐		
181310	07/31/2026	VIM AND VIGOR FITNESS	\$299.85	1001	Printed	Payroll Ded	☐		
181341	08/14/2026	CARR, ROBERT	\$1,133.36	10	Printed	Payroll	☐		
181365	08/13/2026	AMERICAN EAGLE ENTERPRISES	\$9,050.00	8857	Printed	Expense	☐		
181393	08/13/2026	BIG T RECREATION	\$2,227.00	2714	Void	Expense	☒	09/10/2026	09/10/2026
181395	08/13/2026	CAL RANCH STORES	\$859.90	2714	Void	Expense	☒	09/01/2026	09/01/2026
181419	08/13/2026	IMPACT EQUIPMENT COMPANY	\$1,030.77	2714	Printed	Expense	☐		
181436	08/13/2026	PARENTSQUARE INC	\$24,030.72	2714	Printed	Expense	☐		
181443	08/13/2026	ROTARY CLUB OF MINDEN NV	\$375.00	2714	Printed	Expense	☐		
181444	08/13/2026	RTI SCHEDULER	\$3,120.00	2714	Printed	Expense	☐		
181445	08/13/2026	SCOTT BACKOVICH COMMUNICATIONS	\$2,750.00	2714	Printed	Expense	☐		
181447	08/13/2026	SIERRA SCOOP	\$62.89	2714	Printed	Expense	☐		
181467	08/21/2026	ABE PRINTING AND COPY	\$571.00	2717	Printed	Expense	☐		
181472	08/21/2026	DIVISION OF INDUST RELATIONS-1	\$463.65	2717	Printed	Expense	☐		
181474	08/21/2026	ESMERALDA BENITEZ DEL-REAL	\$16.71	2717	Printed	Expense	☐		
181481	08/21/2026	PATTIE DACK	\$46.04	2717	Printed	Expense	☐		
181485	08/31/2026	HOWARD, JANISE	\$888.17	14	Printed	Payroll	☐		
181486	08/31/2026	SKINNER, CHLOE S	\$918.53	14	Printed	Payroll	☐		
181487	08/31/2026	CARR, ROBERT	\$1,116.54	14	Printed	Payroll	☐		
181488	08/31/2026	AFLAC	\$3,279.42	1003	Printed	Payroll Ded	☐		
181489	08/31/2026	AIG VALIC 403(B) C/O CHASE BANK	\$550.00	1003	Printed	Payroll Ded	☐		
181490	08/31/2026	AIG VALIC 457(B) C/O CHASE BANK	\$300.00	1003	Printed	Payroll Ded	☐		

Douglas County School District

Outstanding Check Listing

Fiscal Year: 2026-2027

Criteria:

Bank Account: PRIMARY CHECKING ACCOUNT
323274902

From Date:

To Date: 8/31/2026

From Check:

To Check:

From Voucher:

To Voucher:

Bank: PRIMARY CHECKING ACCOUNT

Account: 323274902

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
179596	02/27/2026	VIM AND VIGOR FITNESS	\$359.82	1016	Printed	Payroll Ded	☐		
179771	03/13/2026	ARCEO, MARIA	\$240.19	53	Printed	Payroll	☐		
179863	03/31/2026	VIM AND VIGOR FITNESS	\$439.78	1018	Printed	Payroll Ded	☐		
179950	04/10/2026	APRIL CRANDALL	\$84.94	2690	Printed	Expense	☐		
179983	04/15/2026	WOOD, JESSICA	\$1,913.75	57	Printed	Payroll	☐		
180056	04/17/2026	SAGEBRUSH SOAP FACTORY	\$156.00	2692	Printed	Expense	☐		
180097	04/30/2026	VIM AND VIGOR FITNESS	\$439.78	1020	Printed	Payroll Ded	☐		
180342	05/22/2026	STORMY HERALD	\$31.98	8879	Printed	Expense	☐		
180390	05/29/2026	VIM AND VIGOR FITNESS	\$399.80	1022	Printed	Payroll Ded	☐		
180408	05/29/2026	HILL, KATIE M	\$115.59	64	Printed	Payroll	☐		
180434	05/29/2026	RUIZ, SARAH	\$1,040.31	64	Printed	Payroll	☐		
180470	05/29/2026	STORKE, JONATHAN	\$670.70	64	Printed	Payroll	☐		
180738	06/30/2026	KEASLING, LYNN K	\$1,869.80	70	Printed	Payroll	☐		
180860	06/30/2026	BERBARY, ANNA	\$1,869.80	70	Printed	Payroll	☐		
180920	06/26/2026	WHITTELL HIGH SCHOOL	\$200.00	8870	Printed	Expense	☐		
180983	06/30/2026	VIM AND VIGOR FITNESS	\$299.85	1025	Printed	Payroll Ded	☐		
181060	07/09/2026	JESSICA MEDDLES	\$69.46	8866	Printed	Expense	☐		
181107	07/15/2026	PFEIL, ALISA R	\$472.62	76	Printed	Payroll	☐		
181195	07/24/2026	RHR LLC - RESCUE HOME	\$150.00	8863	Printed	Expense	☐		
181204	07/29/2026	PINON HILLS ELEMENTARY SCHOOL	\$1,000.00	8862	Printed	Expense	☐		
181218	07/31/2026	KIXMILLER, WALTER D	\$176.06	80	Printed	Payroll	☐		
181226	07/31/2026	HEMSATH, JENNY	\$44.02	80	Printed	Payroll	☐		
181228	07/31/2026	KUEHNER, HEATHER J	\$176.06	80	Printed	Payroll	☐		

Douglas County School District

Outstanding Check Listing

Fiscal Year: 2026-2027

Criteria:

Bank Account: PRIMARY CHECKING ACCOUNT
323274902

From Date:

To Date: 8/31/2026

From Check:

To Check:

From Voucher:

To Voucher:

Bank: PRIMARY CHECKING ACCOUNT

Account: 323274902

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
172798	04/12/2024	TAWNY SPIRES	\$31.49	2497	Printed	Expense	☐		
173717	07/02/2024	INTERNAL REVENUE SERVICE	\$3,281.99	8923	Printed	Expense	☐		
173939	07/31/2024	MC NEALL, SUSAN A	\$844.73	3	Printed	Payroll	☐		
174378	09/13/2024	CHRISTEN, WERNER W	\$3.91	9	Printed	Payroll	☐		
174413	09/13/2024	CHASE, CHARITY W	\$604.07	10	Printed	Payroll	☐		
175039	11/05/2024	JESSICA WEISZ	\$17.73	2544	Printed	Expense	☐		
175106	11/15/2024	CHRISTEN, WERNER W	\$36.94	23	Printed	Payroll	☐		
175403	12/13/2024	LAUREN MCDONALD	\$22.68	2556	Printed	Expense	☐		
175425	12/20/2024	JUAN QUIJAS	\$19.99	2557	Printed	Expense	☐		
175448	12/27/2024	REBEKAH GOINS	\$21.85	2558	Printed	Expense	☐		
176545	04/15/2025	CIVIL - DC SHERIFF - STRAZI 23-CV-00189	\$356.21	1018	Printed	Payroll Ded	☐		
176870	05/30/2025	ROSE, TERESA J	\$489.15	61	Printed	Payroll	☐		
177705	08/14/2025	INTERPRETERS UNLIMITED	\$329.00	8883	Printed	Expense	☐		
177807	08/14/2025	WICKSTROM ACE HARDWARE LLC	\$459.46	2613	Printed	Expense	☐		
178197	10/09/2025	CARSON VALLEY CHAMBER OF COMM	\$270.00	2635	Printed	Expense	☐		
178267	10/09/2025	VOIPTOOLS	\$9,540.00	2635	Printed	Expense	☐		
178323	10/17/2025	LYNDSEY BEDNAR	\$47.78	2637	Printed	Expense	☐		
178473	10/30/2025	MCDONALD, LAUREN	\$588.85	31	Printed	Payroll	☐		
178489	10/30/2025	HODGE, MARY E	\$45.60	32	Printed	Payroll	☐		
178528	11/14/2025	LASKEY, SANDRA	\$240.11	33	Printed	Payroll	☐		
179035	01/08/2026	DAMASA MILLER	\$49.99	2662	Printed	Expense	☐		
179118	01/15/2026	LASKEY, SANDRA	\$60.03	41	Printed	Payroll	☐		

Douglas County School District

Outstanding Check Listing

Fiscal Year: 2026-2027

Criteria:

Bank Account: PRIMARY CHECKING ACCOUNT
323274902

From Date:

To Date: 8/31/2026

From Check:
From Voucher:

To Check:
To Voucher:

Bank: PRIMARY CHECKING ACCOUNT

Account: 323274902

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
165440	05/31/2022	CHMURA, ALEXANDRIA D	\$1,841.96	48	Printed	Payroll	☐		
165994	07/15/2022	BILLINGS, JOSEPH	\$1,802.91	55	Printed	Payroll	☐		
166988	10/14/2022	NELMS, STEVEN	\$114.25	16	Printed	Payroll	☐		
167120	10/25/2022	ANNELIESE PETERS	\$60.18	2339	Printed	Expense	☐		
167740	12/23/2022	AFLAC	\$657.80	2359	Printed	Expense	☐		
168078	01/31/2023	JACKSON, RACHAEL A	\$565.60	33	Printed	Payroll	☐		
168265	02/15/2023	JACKSON, RACHAEL A	\$565.60	34	Printed	Payroll	☐		
168763	03/31/2023	NYLS ROTHFUSZ	\$119.96	2396	Printed	Expense	☐		
168778	04/04/2023	ACE HARDWARE	\$402.85	2398	Printed	Expense	☐		
168842	04/04/2023	REGELL BERTOLONE	\$28.00	2398	Printed	Expense	☐		
169052	05/05/2023	ELIDA DIAZ	\$24.21	8976	Printed	Expense	☐		
169461	06/02/2023	ALLISON AVERY	\$75.22	8969	Printed	Expense	☐		
170600	09/22/2023	GUY OLGUIN	\$45.00	2428	Printed	Expense	☐		
170647	09/29/2023	DCSD - ADMIN ASSN	\$500.00	1005	Printed	Payroll Ded	☐		
170931	10/31/2023	HINOJOSA, KAITLYN	\$114.25	17	Printed	Payroll	☐		
170939	10/31/2023	REIMER, LEAH	\$231.97	17	Printed	Payroll	☐		
171238	11/15/2023	JACKSON, RACHAEL A	\$579.09	19	Printed	Payroll	☐		
171466	12/05/2023	SILVER STATE BARRICADE AND SIGN	\$540.00	2453	Printed	Expense	☐		
171611	12/22/2023	LUCAS WHITMORE	\$196.91	2460	Printed	Expense	☐		
172167	02/09/2024	STEPHANIE MCMILLEN	\$100.00	2477	Printed	Expense	☐		
172583	03/29/2024	DCSD - ADMIN ASSN	\$500.00	1017	Printed	Payroll Ded	☐		
172619	03/29/2024	SHELBY MOODY	\$58.55	2491	Printed	Expense	☐		
172676	04/02/2024	LANGUAGE LINE SERVICES, INC	\$168.32	2493	Printed	Expense	☐		

Douglas County School District

Outstanding Check Listing

Fiscal Year: 2026-2027

Criteria:

Bank Account: PRIMARY CHECKING ACCOUNT
323274902

From Date:

To Date: 8/31/2026

From Check:
From Voucher:

To Check:
To Voucher:

Bank: PRIMARY CHECKING ACCOUNT

Account: 323274902

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
160142	01/29/2021	SUSAN MC NEALL	\$124.99	2163	Printed	Expense	☐		
160616	03/12/2021	LORNA DOERR-PWLMS	\$32.49	2181	Printed	Expense	☐		
160657	03/26/2021	KALEN HODGES	\$21.36	2186	Printed	Expense	☐		
160970	04/15/2021	STRAUSS, WILLIAM HAGEN	\$479.60	39	Printed	Payroll	☐		
160979	04/15/2021	CLIFFORD, LORAIN	\$187.71	39	Printed	Payroll	☐		
161042	04/30/2021	MASLACH, LISA	\$1,710.13	40	Printed	Payroll	☐		
161089	04/30/2021	WILSON, WYLIE	\$105.20	41	Printed	Payroll	☐		
162331	08/13/2021	PATTIE DACK	\$50.00	2213	Printed	Expense	☐		
162875	10/08/2021	VISION SERVICE PLAN	\$4,205.47	2230	Printed	Expense	☐		
162982	10/15/2021	MARK KUNIYA - PDC	\$33.98	2233	Printed	Expense	☐		
163368	11/30/2021	CWALINA, PAUL V SR	\$94.20	22	Printed	Payroll	☐		
163493	12/07/2021	KINGSBURY HARDWARE INC	\$23.74	2250	Printed	Expense	☐		
163565	12/15/2021	HUNTER, EMILY S	\$200.56	24	Printed	Payroll	☐		
163571	12/15/2021	LAMB, LORELEI R	\$461.81	25	Printed	Payroll	☐		
163590	12/15/2021	MC GUIRE, RICHARD	\$193.65	25	Printed	Payroll	☐		
163922	01/14/2022	MICHELLE AZEVEDO	\$8.99	2261	Printed	Expense	☐		
164193	02/08/2022	BROWN MILBERRY INC	\$475.62	2267	Printed	Expense	☐		
164238	02/08/2022	IMMER1 TECHNOLOGY GROUP INC	\$431.09	2267	Printed	Expense	☐		
164870	04/05/2022	NNWOA	\$380.59	2289	Printed	Expense	☐		
164940	04/15/2022	PECK, COLE C	\$47.10	42	Printed	Payroll	☐		
165133	05/10/2022	BLUE NOTE B'S HORN SHOP LLC	\$499.00	9920	Printed	Expense	☐		
165169	05/10/2022	INSPIRED EDUCATION, INC	\$655.50	9920	Printed	Expense	☐		
165341	05/31/2022	TOBIAS, SHAUN M	\$279.05	48	Printed	Payroll	☐		

Checks - continued

Date	Check #	Bank reference	Amount
08/19	181463	813008092743416	-2,519.71
08/17	181464	813004292484374	-2,636.22
08/25	181465	813000152280885	-385.37
08/27	181466	813001492245749	-480.00
08/28	181468*	813009292154212	-4,903.95
08/27	181469	813009192202216	-114.08
08/31	181470	813000792682077	-2,419.37
08/26	181471	813008992819779	-200.00
08/25	181473*	813008892795507	-105.44
08/25	181475*	813004592564051	-170.35
08/26	181476	813008992819331	-8,834.99

Date	Check #	Bank reference	Amount
08/24	181477	813008692395228	-1,661.99
08/26	181478	813008992170329	-3,709.44
08/26	181479	813008992819846	-18,378.05
08/27	181480	813009092752968	-534.91
08/27	181482*	813009192557798	-45.00
08/25	181483	813008792731632	-5,767.87
08/25	181484	813004592543318	-16,724.84
08/31	181500*	813006552171190	-604,814.70
08/31	181501	813006552171189	-33,920.00
08/31	181502	813006552171188	-29,332.83
08/31	181512*	813009692305791	-505.19

Total checks **-\$4,515,810.32**
Total # of checks **278**

* There is a gap in sequential check numbers

Service fees

Date	Transaction description	Amount
08/17/26	07/26 ACCT ANALYSIS FEE	-1,271.91

Total service fees **-\$1,271.91**

Note your Ending Balance already reflects the subtraction of Service Fees.

Daily ledger balances

Date	Balance (\$)
08/01	1,712,199.13
08/03	-582,364.64
08/04	1,542,702.00
08/05	1,488,553.82
08/06	1,312,430.31
08/07	1,306,515.78
08/10	1,220,557.74
08/11	1,010,678.78

Date	Balance(\$)
08/12	823,484.97
08/13	619,946.10
08/14	-828,733.93
08/17	-244,239.57
08/18	935,009.89
08/19	908,966.15
08/20	703,317.32

Date	Balance (\$)
08/21	700,033.84
08/24	781,833.52
08/25	682,489.41
08/26	701,549.26
08/27	663,004.93
08/28	614,575.88
08/31	393,190.98

Checks - continued

Date	Check #	Bank reference	Amount
08/27	181379	813009092632971	-17.00
08/31	181380	813009492930107	-6,454.26
08/28	181381	813009392467294	-9,899.48
08/27	181382	813009092752967	-11,759.08
08/24	181383	813008692932352	-105.93
08/25	181384	813008892716216	-510.03
08/18	181385	813006652954179	-2,000.00
08/26	181386	813008992071671	-648.00
08/31	181387	813009392541614	-345.83
08/18	181388	813009892508078	-873.89
08/17	181389	813009892065986	-75.31
08/27	181390	813000492690748	-2,038.00
08/31	181391	813009392541582	-1,602.49
08/28	181392	813009192866703	-77.90
08/31	181394*	813009492149544	-1,457.75
08/17	181396*	813009792704450	-450.55
08/19	181397	813007592467457	-1,456.45
08/25	181398	813008792619228	-97.02
08/25	181399	813008892430430	-2,606.75
08/27	181400	813009192528583	-2,265.00
08/27	181401	813009192497189	-4,588.50
08/21	181402	813008392293336	-2,411.91
08/27	181403	813009192632444	-860.00
08/26	181404	813008992176032	-113.57
08/31	181405	813009492813775	-12,517.84
08/25	181406	813008252991073	-10,913.75
08/19	181407	813008152989782	-6,572.43
08/26	181408	813008992819338	-750.00
08/25	181409	813004592564049	-83.88
08/26	181410	813008992072111	-68.25
08/24	181411	813008592343361	-3,357.41
08/18	181412	813008092549108	-8,727.17
08/25	181413	813008892158974	-1,405.28
08/25	181414	813008792388750	-550.00
08/27	181415	813009092409477	-1,405.44
08/31	181416	813009492277801	-3,567.93
08/27	181417	813009092411557	-550.00
08/25	181418	813008892564694	-53.25

Date	Check #	Bank reference	Amount
08/28	181420*	813009292152846	-790.00
08/25	181421	813008792631809	-17,510.00
08/26	181422	813004692107469	-699.80
08/26	181423	813009092169758	-115.63
08/25	181424	813008892568669	-900.00
08/25	181425	813008892058167	-1,175.00
08/28	181426	813009192866591	-12,886.00
08/26	181427	813008992913020	-3,100.00
08/31	181428	813009492174325	-538.31
08/31	181429	813009492930108	-12,000.00
08/26	181430	813008992460600	-313.61
08/25	181431	813008792625475	-642.21
08/31	181432	813000792719709	-12,223.00
08/28	181433	813009292161457	-865.00
08/25	181434	813008792621211	-273.00
08/27	181435	813009092752975	-685.86
08/31	181437*	813000792529263	-5,015.00
08/25	181438	813008892716217	-1,875.08
08/31	181439	813009592857904	-1,568.16
08/26	181440	813008992167644	-15,000.00
08/26	181441	813008992453480	-73.51
08/31	181442	813009492179104	-5,423.27
08/17	181446*	813009592792193	-81.40
08/25	181448*	813004592543321	-22,946.35
08/28	181449	813009292944723	-1,173.95
08/24	181450	813008792155321	-823.20
08/27	181451	813009092563828	-5,600.00
08/27	181452	813009192632940	-304.56
08/27	181453	813001492246421	-374.44
08/25	181454	813008892006791	-6,150.00
08/26	181455	813008992170318	-12.79
08/28	181456	813008352763518	-10,306.00
08/27	181457	813009092923238	-100,000.00
08/25	181458	813008892883699	-965.88
08/28	181459	813009292336722	-834.10
08/28	181460	813009192900469	-2,180.00
08/27	181461	813009092901628	-776.00
08/14	181462	813009492814500	-3,267.58

continued on the next page

Checks - continued

Date	Check #	Bank reference	Amount
08/07	181281*	813005892556931	-3,371.85
08/03	181282	813005292581282	-550.00
08/03	181283	813005292580244	-300.00
08/05	181284	813005592048506	-2,726.72
08/05	181285	813005592678746	-6,229.40
08/06	181286	813005792387952	-18,976.18
08/03	181287	813005192378153	-925.00
08/03	181288	813005192400481	-2,225.00
08/05	181291*	813005592294305	-15,320.00
08/31	181292	813009492179540	-450.00
08/04	181296*	813005292669088	-2,712.50
08/05	181297	813005492788298	-1,475.00
08/05	181298	813005492788299	-17,692.50
08/05	181299	813005492788302	-115.00
08/04	181300	813005392853260	-150.00
08/06	181301	813005692561353	-750.00
08/04	181302	813005392084613	-225.00
08/03	181304*	813005192843047	-505.19
08/05	181305	813005592678790	-300.00
08/03	181306	813005192839237	-1,130,118.44
08/07	181307	813005892490594	-2,124.00
08/04	181308	813005492103270	-335.50
08/03	181309	813005192402118	-6,856.66
08/03	181314*	813005292580234	-830.00
08/03	181315	813005192398641	-290.97
08/11	181316	813007452330168	-394.20
08/10	181317	813006792230137	-1,869.60
08/17	181318	813009792528846	-433,200.00
08/14	181319	813009492423443	-6,225.53
08/12	181320	813007092247043	-68,760.44
08/12	181321	813007092247123	-3,176.40
08/13	181322	813007092480716	-1,917.49
08/11	181323	813006252913700	-205,950.65
08/19	181324	813004392572766	-39,626.50
08/17	181325	813004292477949	-3.75
08/12	181326	813009192728763	-21,880.00
08/12	181327	813004192288172	-8,702.00
08/12	181328	813009192739014	-71,872.64
08/12	181329	813009292655772	-1,015.91
08/17	181330	813009792236696	-312.78
08/14	181331	813009492316086	-353.75

Date	Check #	Bank reference	Amount
08/12	181332	813008452862833	-9,829.25
08/14	181333	813009492353124	-47.52
08/13	181334	813007092333024	-5,584.00
08/11	181335	813009092587243	-535.41
08/13	181336	813007092480717	-1,279.03
08/14	181337	813009592378632	-5,584.00
08/18	181338	813008092029109	-6,238.82
08/17	181339	813006652738369	-888.17
08/25	181340	813004592588712	-918.53
08/24	181342*	813008692284311	-369.40
08/18	181343	813008092330249	-550.00
08/18	181344	813008092591464	-300.00
08/17	181345	813009792512453	-925.00
08/18	181346	813008092266982	-2,225.00
08/19	181348*	813004392587707	-2,712.50
08/18	181349	813009892488357	-1,425.00
08/18	181350	813009892488358	-17,642.50
08/18	181351	813009892488354	-115.00
08/17	181352	813009792535480	-150.00
08/19	181353	813008192445839	-750.00
08/20	181354	813008292288425	-225.00
08/17	181355	813009892209752	-505.19
08/18	181356	813008092264293	-300.00
08/18	181357	813008092276567	-335.50
08/17	181358	813009792705117	-7,556.66
08/17	181362*	813009892230859	-830.00
08/31	181363	813009392541619	-23.98
08/20	181364	813008292346131	-200.67
08/28	181366*	813009392201063	-575.30
08/27	181367	813009192203911	-859.90
08/24	181368	813007892838094	-2,087.55
08/24	181369	813007552893783	-2,250.00
08/31	181370	813009492813776	-5,860.99
08/25	181371	813004592564050	-90.65
08/26	181372	813008992072112	-114.03
08/27	181373	813009092409476	-2,515.09
08/25	181374	813004592539039	-450.00
08/31	181375	813009492277800	-296.35
08/28	181376	813009292152847	-3,900.00
08/17	181377	813009692364972	-1,124.00
08/31	181378	813009492315576	-648.00

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Checks - continued

Date	Check #	Bank reference	Amount
08/11	181100*	813009192351522	-157.54
08/03	181101	813005092256698	-472.62
08/14	181109*	813009492296391	-220.55
08/03	181120*	813005292013537	-477.54
08/03	181122*	813005292012750	-1,262.28
08/12	181123	813006352661222	-1,767.58
08/03	181138*	813005292012749	-1,107.56
08/24	181139	813008692284312	-369.40
08/25	181170*	813004592542082	-2,333.08
08/05	181172*	813005492873548	-41.00
08/04	181186*	813005392412429	-21.02
08/03	181188*	813001692464888	-30,484.25
08/04	181189	813005392427514	-7,252.00
08/03	181196*	813004992180880	-315.08
08/31	181197	813009392669004	-1,869.80
08/04	181199*	813005392843679	-3,698.11
08/03	181200	813001792604236	-328.33
08/04	181201	813005392856813	-1,911.60
08/17	181202	813009792532284	-1,287.50
08/21	181203	813008392789873	-70.66
08/03	181206*	813005092266575	-920.36
08/03	181207	813005092737215	-451.66
08/05	181208	813005492787874	-9,185.98
08/03	181209	813005092743862	-352.71
08/03	181210	813001792604234	-245.90
08/03	181212*	813005092259372	-133,971.00
08/07	181213	813000252734515	-352.97
08/04	181215*	813005292678094	-88.03
08/11	181216	813006252828846	-1,904.18
08/14	181217	813009492307048	-97.00
08/12	181219*	813007552552387	-176.06
08/03	181220	813005292013501	-1,458.28
08/03	181221	813006652290908	-4,711.65
08/05	181222	813005692078125	-88.03
08/06	181223	813005792700278	-176.06
08/03	181224	813007652278244	-179.40
08/10	181225	813008892049924	-1,324.31
08/13	181227*	813009392870962	-2,223.01

Date	Check #	Bank reference	Amount
08/10	181229*	813008992402778	-88.03
08/06	181230	813005792007512	-176.06
08/03	181232*	813004992906333	-176.06
08/03	181233	813004992937618	-64.26
08/11	181234	813009192372493	-4,593.00
08/11	181235	813006092843789	-176.06
08/10	181236	813008992708530	-88.03
08/04	181237	813005292631951	-1,871.65
08/05	181238	813005492703501	-1,946.97
08/03	181239	813006652761298	-3,377.69
08/03	181241*	813005092594037	-2,771.11
08/10	181242	813008792578315	-44.02
08/05	181243	813005492701530	-987.49
08/04	181244	813005392066802	-2,038.53
08/11	181245	813009092937663	-176.06
08/03	181246	813005292249757	-159.69
08/03	181247	813007552635027	-494.43
08/03	181248	813007552635019	-1,819.98
08/03	181249	813006652474350	-3,262.70
08/19	181250	813008192584234	-3,456.23
08/03	181252*	813005292204508	-899.54
08/03	181253	813005292013536	-477.46
08/10	181254	813006092085337	-1,364.27
08/10	181255	813008992710023	-1,262.23
08/07	181256	813005892556930	-54.73
08/03	181257	813005292252266	-50.00
08/05	181258	813005592048507	-126.21
08/06	181259	813005792387953	-402.02
08/03	181260	813005192378152	-267.50
08/05	181266*	813005492788301	-100.00
08/05	181267	813005492788297	-300.00
08/04	181268	813005392859524	-2.00
08/03	181269	813005192833709	-954,812.04
08/04	181270	813005492103271	-91.50
08/03	181276*	813005192389579	-5,187.08
08/03	181277	813005292204509	-888.17
08/10	181278	813006092085335	-918.53
08/10	181279	813008992710024	-1,107.56

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Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
08/27/26	WIRE TYPE:WIRE OUT DATE:260827 TIME:1032 ET TRN:2026082700395370 SERVICE REF:010248 BNF:Wells Fargo Bank ID:4122476260 BNF BK:WELLS FA RGO BANK, N.A. ID:121000248 PMT DET:TQ9IDC1SNSNBX SNHTH Claims for week ending 8/27/26		903708270395370	-123,042.43
08/27/26	dcsd.net DES:PURCHASE d ID:ST-A612H7B1P8W3 INDN:DOUGLAS COUNTY SCHOOL CO ID:4270465600 CCD		902538010728133	-9.05
08/28/26	dcsd.net DES:PURCHASE d ID:ST-K0N4R9E2F9T5 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906639028234393	-37.37
08/31/26	DOUGLAS CO SCHOO DES:REG SALARY FL# 26239003648 INDN:SETT-BATCH 1886000034 CO ID:1886000034 CCD BATCH DESC:PAYROLL		902543020651698	-1,292,095.50
08/31/26	DOUGLAS CO SCHOO DES:REG SALARY FL# 26239003648 INDN:SETT-BATCH 1886000034 CO ID:1886000034 CCD BATCH DESC:PAYROLL		902543020754371	-21,066.30
08/31/26	Adjustment/Correction Of Posted Item		813009452835717	-0.50
08/31/26	WIRE TYPE:WIRE OUT DATE:260831 TIME:0414 ET TRN:2026082800394465 SERVICE REF:003785 BNF:VOYA Institutional Trust C ID:11012929 BNF BK: STATE STREET BANK AND T ID:011000028 PMT DET:TQ9J SRSCNT2BB6ZPN625032 1054		903708280394465	-300.00
08/31/26	IRS DES:USATAXPYMT ID:270664342526031 INDN:COUNTY OF DOUGLAS CO ID:3387702000 CCD		906640014293584	-179,613.94
08/31/26	dcsd.net DES:PURCHASE d ID:ST-G810C9V8F3N7 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906643020571221	-3.66

Total withdrawals and other debits**-\$8,110,394.46****Checks**

Date	Check #	Bank reference	Amount	Date	Check #	Bank reference	Amount
08/11	180402	813009192351523	-520.54	08/19	180909*	813008192588026	-3,188.60
08/04	180646*	813005292669180	-28.49	08/13	180936*	813007652362821	-14,554.54
08/10	180661*	813008992878498	-500.00	08/11	180964*	813006092775873	-1,280.00
08/21	180665*	813008492040359	-50.50	08/27	181009*	813000352260744	-1,869.80
08/14	180691*	813004292027697	-565.00	08/17	181013*	813009792606590	-2,500.00
08/11	180729*	813009192351521	-1,869.80	08/13	181019*	813009392254675	-2,280.00
08/03	180731*	813005092256665	-1,869.80	08/05	181031*	813005592288892	-368.00
08/25	180791*	813007652976795	-1,869.80	08/13	181032	813004192643983	-2,227.00
08/13	180832*	813004192637786	-1,869.80	08/31	181036*	813009392651933	-51.70
08/25	180878*	813008892786427	-1,869.80	08/03	181054*	813008792455237	-4,385.94
08/03	180896*	813005292249758	-1,869.80	08/03	181097*	813004992066984	-283.57

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Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
08/17/26	WIRE TYPE:WIRE OUT DATE:260817 TIME:1429 ET TRN:2026081700547335 SERVICE REF:015914 BNF:Commerce Bank ID:41590 BNF BK:COMMERCE BANK ID:101000019 PMT DET:TQ94AYKNXSMAHEQCustomer 0000 651142		903708170547335	-9,928.07 ✓
			in Cashbook 2526	
08/17/26	WIRE TYPE:WIRE OUT DATE:260817 TIME:1429 ET TRN:2026081700546234 SERVICE REF:016326 BNF:Commerce Bank ID:41590 BNF BK:COMMERCE BANK ID:101000019 PMT DET:TQ94AVZAZ3LAMCVCustomer 0000 651142		903708170546234	-1,135.75 ✓
			11	
08/17/26	dcsd.net DES:PURCHASE d ID:ST-H1D6F9E9J7D5 INDN:DOUGLAS COUNTY SCHOOL CO ID:4270465600 CCD		902529017583181	-16.13
08/18/26	dcsd.net DES:PURCHASE d ID:ST-Y4S7COL5D9K0 INDN:DOUGLAS COUNTY SCHOOL CO ID:4270465600 CCD		902529030818247	-26.11
08/19/26	dcsd.net DES:PURCHASE d ID:ST-G9N7U4E2Y2A5 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906630025613896	-26.94
08/20/26	WIRE TYPE:WIRE OUT DATE:260820 TIME:1009 ET TRN:2026082000348945 SERVICE REF:009285 BNF:Wells Fargo ID:4122476260 BNF BK:WELLS FARGO B ANK, N.A. ID:121000248 PMT DET:TQ98CGWI7WVAE8RHTH Claims for week ending 8/20/26		903708200348945	-204,866.42
08/20/26	dcsd.net DES:PURCHASE d ID:ST-C7F9Q1L9FOP4 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906631030622766	-356.74
08/21/26	WIRE TYPE:WIRE OUT DATE:260821 TIME:1118 ET TRN:2026082100381159 SERVICE REF:010690 BNF:Commerce Bank ID:41590 BNF BK:COMMERCE BANK ID:101000019 PMT DET:TQ99UDKK1OMAVTNcustomer 0000 651142		903708210381159	-681.05 ✓
			Not in Cashbook 26/27/28 Transactions	
08/21/26	dcsd.net DES:PURCHASE d ID:ST-C1D0F2U2V2B9 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906632025254119	-69.36
08/24/26	dcsd.net DES:PURCHASE d ID:ST-H7D7E7S8R2W7 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906636015871434	-76.95
08/25/26	dcsd.net DES:PURCHASE d ID:ST-Z6Y6W5R8W9K3 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906636039400225	-0.90
08/26/26	dcsd.net DES:PURCHASE d ID:ST-W1H0V9S4N2R5 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906637023571745	-7.67

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Withdrawals and other debits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
08/10/26	WIRE TYPE:WIRE OUT DATE:260810 TIME:1109 ET TRN:2026081000456752 SERVICE REF:010741 BNF:Commerce Bank ID:41590 BNF BK:COMMERCE BANK ID:101000019 PMT DET:TQ8U47GT1YJAIDAEFT File - Cu st Number0000651142		903708100456752	-31,674.80
08/10/26	dcsd.net DES:PURCHASE d ID:ST-B9L3H2S8C2O6 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906622015919129	-8.49
08/11/26	dcsd.net DES:PURCHASE d ID:ST-P2Y7H4A5D4Y6 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906622039908927	-18.22
08/12/26	dcsd.net DES:PURCHASE d ID:ST-R3J6W4T0B9U1 INDN:DOUGLAS COUNTY SCHOOL CO ID:4270465600 CCD		902523009496894	-13.53
08/13/26	WIRE TYPE:WIRE OUT DATE:260813 TIME:1344 ET TRN:2026081300458644 SERVICE REF:015143 BNF:Voya Institutional Trust C ID:11012929 BNF BK: STATE STREET BANK AND T ID:011000028 PMT DET:TQ8Y K2HA2AHAC4XPN625032 1054		903708130458644	-300.00
08/13/26	WIRE TYPE:WIRE OUT DATE:260813 TIME:1346 ET TRN:2026081300459559 SERVICE REF:015673 BNF:Wells Fargo Bank ID:4122476260 BNF BK:WELLS FA RGO BANK, N.A. ID:121000248 PMT DET:TQ8YK53Q6AZAC 5FHTH Claims for week ending 8/13/26		903708130459559	-349,793.95
08/13/26	dcsd.net DES:PURCHASE d ID:ST-K9C1H5T2B9Y4 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906624024998630	-40.96
08/14/26	DOUGLAS CO SCHOO DES:REG SALARY FL# 26224003749 INDN:SETT-BATCH 1886000034 CO ID:1886000034 CCD BATCH DESC:PAYROLL		902526007000978	-1,263,215.39
08/14/26	IRS DES:USATAXPYMT ID:270662664179359 INDN:COUNTY OF DOUGLAS CO ID:3387702000 CCD		906625014376991	-170,145.96
08/14/26	dcsd.net DES:PURCHASE d ID:ST-P3A9E3U2V6Y5 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906625020421494	-37.58
08/17/26	DOUGLAS CO SCHOO DES:RETURN ID:SM64492 INDN:SETT-ACH DETAIL RETURN CO ID:1886000034 CCD BATCH DESC:PAYROLL		902529025967724	-1,079.83
08/17/26	WIRE TYPE:WIRE OUT DATE:260817 TIME:1429 ET TRN:2026081700548120 SERVICE REF:015910 BNF:Commerce Bank ID:41590 BNF BK:COMMERCE BANK ID:101000019 PMT DET:TQ94B15Z84TAME3Customer 0000 651142		903708170548120	-157,279.39

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25-26 EF7
11,063.8

Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
08/31/26	Deposit		813006552171162	1,134,601.75 ✓
08/31/26	WIRE TYPE:WIRE IN DATE: 260831 TIME:1430 ET TRN:2026083100608615 SEQ:2026083100225443/701919 ORIG:State Of Nevada Treasurer ID:4000101030 SND BK:WELLS FARGO BANK NA ID:0407 PMT DET:23203 L GIP XFER TO DCSD		903708310608615	880,000.00

Total deposits and other credits

\$11,308,468.54

IC deposit \$3.59 ✓
JROTC deposit \$17696.70 ✓

Withdrawals and other debits

Date	Transaction description	Customer reference	Bank reference	Amount
08/04/26	WIRE TYPE:WIRE OUT DATE:260804 TIME:0445 ET TRN:2026080300687508 SERVICE REF:002902 BNF:Wells Fargo Bank ID:4000101030 BNF BK:WELLS FA RGO BANK, N.A. ID:121000248 PMT DET:TQ8KDQ7JTZZBX EZDouglas County School District Investment to LGI		903708030687508	-4,000,000.00
08/04/26	WIRE TYPE:WIRE OUT DATE:260804 TIME:1642 ET TRN:2026080400575547 SERVICE REF:018418 BNF:Commerce Bank ID:41590 BNF BK:COMMERCE BANK ID:101000019 PMT DET:TQ8LVGGGIFJBU3XCustomer Numb er 0000651142		903708040575547	-2,062.50 ✓
08/04/26	ACCOUNT TRANSFER TRSF TO 000290090752	0000008092	906808040000505	-100,000.00
08/05/26	dcscd.net DES:PURCHASE d IC ID:ST-P7X9M3A8F1X5 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906616032120300	-0.68
08/06/26	WIRE TYPE:WIRE OUT DATE:260806 TIME:1057 ET TRN:2026080600383805 SERVICE REF:010522 BNF:Wells Fargo Bank ID:4122476260 BNF BK:WELLS FA RGO BANK, N.A. ID:121000248 PMT DET:TQ8OE19OCIIBT BFHTH Claims for week ending 8/6/26		903708060383805	-155,623.23
08/06/26	dcscd.net DES:PURCHASE d ID:ST-IOF9P4X8Z3A5 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906617022916897	-19.96
08/07/26	dcscd.net DES:PURCHASE d ID:ST-Z1Y3P4G5Q9X9 INDN:DOUGLAS COUNTY SCHOOL CO ID:1800948598 CCD		906618020221801	-10.98
08/10/26	WIRE TYPE:WIRE OUT DATE:260810 TIME:1102 ET TRN:2026081000453022 SERVICE REF:010236 BNF:Wells Fargo Bank ID:4000101030 BNF BK:WELLS FA RGO BANK, N.A. ID:121000248 PMT DET:TQ8U3YIUGULA9 7MPEBP Pynt - DCSD 729		903708100453022	-45,708.17

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Deposits and other credits - continued

Date	Transaction description	Customer reference	Bank reference	Amount
08/14/26	DOUGLAS CO SCHOO DES:REVERSAL FL# 26224003749 INDN:SETT-BATCH 1886000034 CO ID:1886000034 CCD BATCH DESC:PAYROLL		902526007000979 <i>PR</i>	1,079.83 <i>DD Reversal</i>
08/17/26	WIRE TYPE:WIRE IN DATE: 260817 TIME:1424 ET TRN:2026081700550735 SEQ:2026081700162719/597308 ORIG:State Of Nevada Treasurer ID:4000101030 SND BK:WELLS FARGO BANK NA ID:0407 PMT DET:23135 L GIP XFER TO DCSD		903708170550735 <i>LGIP</i>	1,200,000.00
08/17/26	NV TREASURER DES:CCDPAYABLE ID:202608129865964 INDN:DOUGLAS COUNTY SCHOOL CO ID:6886000022 CCD PMT INFO:7/26 BGST DISTR. *T 40231900 *		906625021292049	7,731.97 ✓
08/18/26	WIRE TYPE:WIRE IN DATE: 260818 TIME:1349 ET TRN:2026081800443833 SEQ:2026081800110978/504761 ORIG:State Of Nevada Treasurer ID:4000101030 SND BK:WELLS FARGO BANK NA ID:0407 PMT DET:23141 L GIP XFER TO DCSD		903708180443833 <i>LGIP</i>	800,000.00
08/18/26	WIRE TYPE:WIRE IN DATE: 260818 TIME:1343 ET TRN:2026081800441273 SEQ:260818B01B1G/002910 ORIG:TICOR TITLE OF NEVADA, IN ID:000153798127475 SND BK:US BANK, NA ID:121201694 PMT DET:FN TTR2604 159 PROPADDR MINDEN, NV 89423 /CATPURP/CTRC /LOCIN		903708180441273	420,000.00 ✓
08/18/26	NV TREASURER DES:CCDPAYABLE ID:202608139866912 INDN:DOUGLAS COUNTY SCHOOL CO ID:6886000022 CCD PMT INFO:7/26 BGST DISTR. *T 40231900 *		906626038508789	8.45 ✓
08/19/26	NV TREASURER DES:CCDPAYABLE ID:202608149867446 INDN:DOUGLAS COUNTY SCHOOL CO ID:6886000022 CCD PMT INFO:LGIP INT DIST 7/31/2026 *T 40231900 *DCSD60731		906629045378714	34,265.62 ✓
08/24/26	Deposit		813007052845463	92,901.51 ✓
08/26/26	PUB EMPLOYEES-NV DES:PERS CHECK ID:000009203 INDN:DOUGLAS CO SCHOOL DIST CO ID:1886001993 PPD		906636035648731	71,199.19 ✓
08/27/26	NV TREASURER DES:CCDPAYABLE ID:202608249872196 INDN:DOUGLAS COUNTY SCHOOL CO ID:6886000022 CCD PMT INFO:25-624-03000 84.010A 12 *T 40231900 *25-624-0300012		906637020636040	219,358.71 ✓
08/27/26	COMMERCE BANK DES:REV SHARE ID:000000000651142 INDN:Revenue Share CO ID:BRRLP00578 CCD		906638020881234	2,791.10 ✓

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DOUGLAS COUNTY SCHOOL DISTRICT | Account # 0003 2327 4902 | August 1, 2026 to August 31, 2026

Deposits and other credits

Date	Transaction description	Customer reference	Bank reference	Amount
08/03/26	COMMERCE BANK DES:AF ID:651142 INDN:DOUGLAS COUNTY SD AF CO ID:BRRLP00578 CCD		906612026285824	7,568.00
08/03/26	NV TREASURER DES:CCDPAYABLE ID:202607299857544 INDN:DOUGLAS COUNTY SCHOOL CO ID:6886000022 CCD PMT INFO:PO 25261031 REIMB PAU WA LU -- PO 2503*T 40231900 *001		906611025580006	324.93 ✓
08/04/26	NV TREASURER DES:CCDPAYABLE ID:202607309857780 INDN:DOUGLAS COUNTY SCHOOL CO ID:6886000022 CCD PMT INFO:27-2015-03000-01 *T 40231900 *		906612029562092	6,247,551.48 ✓
08/04/26	Infinite Campus, Inc. DES:RTP CR DATE:08-04-2026 11:58 INSTID:20260804043000096P1BA AAA00431797065 E2EID:ST-7V03GVVF7QB1RXKRINVZX5 REFID:20260804043000096P1BAAA0043179706 5 PMTDET:DCSD.NET		920621689097769	3.59
08/05/26	NV TREASURER DES:CCDPAYABLE ID:202607319858874 INDN:DOUGLAS COUNTY SCHOOL CO ID:6886000022 CCD PMT INFO:SCHOOL BUS REIMBURSEMENTS 10/8/25-6/4/*T 40231900 *		906615054623968	2,854.80 ✓
08/11/26	TREAS 310 DES: DOD MISC ID:886000034210043 INDN:DOUGLAS COUNTY S CO ID:9071736170 CTX ADDITIONAL INFORMATION IS AVAILABLE FOR THIS PMT. CONTACT A TREASURY SALES OFFICER FOR ASSISTANCE.		906622025146463	7,696.70
08/13/26	NV TREASURER DES:CCDPAYABLE ID:202608109864220 INDN:DOUGLAS COUNTY SCHOOL CO ID:6886000022 CCD PMT INFO:7/26 BGST DISTR. *T 40231900 *		906623021795075	178,530.91 ✓

continued on the next page

IMPORTANT INFORMATION: BANK DEPOSIT ACCOUNTS

How to Contact Us - You may call us at the telephone number listed on the front of this statement.

Updating your contact information - We encourage you to keep your contact information up-to-date. This includes address, email and phone number. If your information has changed, the easiest way to update it is by visiting the Help & Support tab of Online Banking.

Deposit agreement - When you opened your account, you received a deposit agreement and fee schedule and agreed that your account would be governed by the terms of these documents, as we may amend them from time to time. These documents are part of the contract for your deposit account and govern all transactions relating to your account, including all deposits and withdrawals. Copies of both the deposit agreement and fee schedule which contain the current version of the terms and conditions of your account relationship may be obtained at our financial centers.

Electronic transfers: In case of errors or questions about your electronic transfers - If you think your statement or receipt is wrong or you need more information about an electronic transfer (e.g., ATM transactions, direct deposits or withdrawals, point-of-sale transactions) on the statement or receipt, telephone or write us at the address and number listed on the front of this statement as soon as you can. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number.
- Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

For consumer accounts used primarily for personal, family or household purposes, we will investigate your complaint and will correct any error promptly. If we take more than 10 business days (10 calendar days if you are a Massachusetts customer) (20 business days if you are a new customer, for electronic transfers occurring during the first 30 days after the first deposit is made to your account) to do this, we will provisionally credit your account for the amount you think is in error, so that you will have use of the money during the time it will take to complete our investigation.

For other accounts, we investigate, and if we find we have made an error, we credit your account at the conclusion of our investigation.

Reporting other problems - You must examine your statement carefully and promptly. You are in the best position to discover errors and unauthorized transactions on your account. If you fail to notify us in writing of suspected problems or an unauthorized transaction within the time period specified in the deposit agreement (which periods are no more than 60 days after we make the statement available to you and in some cases are 30 days or less), we are not liable to you and you agree to not make a claim against us, for the problems or unauthorized transactions.

Direct deposits - If you have arranged to have direct deposits made to your account at least once every 60 days from the same person or company, you may call us to find out if the deposit was made as scheduled. You may also review your activity online or visit a financial center for information.

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P.O. Box 25118
Tampa, FL 33622-5118

DOUGLAS COUNTY SCHOOL DISTRICT
1638 MONO AVE
MINDEN, NV 89423-4212

Your Full Analysis Business Checking

for August 1, 2026 to August 31, 2026

Account number: 0003 2327 4902

DOUGLAS COUNTY SCHOOL DISTRICT

Account summary

Beginning balance on August 1, 2026	\$1,712,199.13
Deposits and other credits	11,308,468.54
Withdrawals and other debits	-8,110,394.46
Checks	-4,515,810.32
Service fees	-1,271.91
Ending balance on August 31, 2026	\$393,190.98

of deposits/credits: 20

of withdrawals/debits: 320

of days in cycle: 31

Average ledger balance: \$702,022.06

Needs cleared column

<1,036,757.12>

+	3.59	IC Deposit	
-	1271.91	Analysis	
-	781.28	IC Fee	
+	7696.70	JROTC Dep	
+	7568.00	Comm Bank adj	18,455.66
-	2401.98	DD Ref	
+	420.17	DD Reversal	
+	2893.19		
-	.50		
	1,022,631.14		

393,190.98
- 1397,366.46
1,064,175.48

1,712,199.13	Deposits
+ 8,427,385.12	Checks
- 7,439,965.60	IC Dep
+ 3.59	IC Fee
- 781.28	Analysis
- 1271.91	DD Adjust
- 2401.98	DD Reversal
+ 420.17	Dep adjust
- .50	LGIP
+ 2,880,000.00	LGIP
- 4,000,000	Transfers
- 979,634.20	Comm
- 202,761.56	
393,190.98	

Notice of Fiscal Watch



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

SHELLIE HUGHES
Executive Director

June 24th, 2026

Douglas County School District
Frankie Alvarado, Superintendent
1639 Mono Avenue
Minden, NV 89423

SENT BY CERTIFIED MAIL: 9489009000276499196916

Notice of Fiscal Watch Status NRS 354.685

Dear Mr. Alvarado,

This notice is to advise you that the Department, in consultation with the Committee on Local Government Finance ("CLGF"), has identified several financial conditions existing in Douglas County School District (DCSD) which are listed in NRS 354.685(2). The Committee on Local Government Finance has considered the severity of each financial condition and has determined the financial conditions collectively are serious enough to warrant a "fiscal watch" status. The Committee voted to place DCSD on fiscal watch at their May 19, 2026, meeting. This means that the financial condition of the DCSD will be monitored until such conditions no longer exist or a recommendation is submitted to CLGF pursuant to NRS 354.685(2). The goal is to provide financial accountability and an early warning system.

Under fiscal watch, the Department will ask for increased financial reporting and status reports. The Department will be in communication about the details of those increased financial reporting needs and reports. A representative of the DCSD financial staff and Board will be asked to appear periodically at meetings of CLGF to give an update on the status of the financial condition of the Douglas County School District.

It is also important to understand that a fiscal watch does not place the Douglas County School District under state control. It is simply a way to monitor financial conditions so that the Douglas County School District, Department, CLGF, and the Tax Commission may timely address conditions should they worsen over time.

Should you have any questions or concerns about this, please contact Deputy Executive Director, Jeffrey Mitchell at (775) 684-2095, or Kellie Grahmann, Supervisor of Local Government Finance at (775) 684-2073 or email her at kgrahmann@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shellie Hughes".

Shellie Hughes
Executive Director

cc: Marvin Leavitt, Chairman, Committee on Local Government Finance
Marcianelle C. Villanueva-Escolin, Deputy Attorney General
Jeffrey Mitchell, Deputy Director, Department of Taxation
Kellie Grahmann, Supervisor, Local Government Finance Section

Deficit Elimination Plan

Deficit Elimination Plan

Douglas County School District

Fiscal Year 2026–27 through Fiscal Year 2030–31

Prepared by Terri Willoughby Chief Financial Officer

For Superintendent Frankie Alvarado and the Committee on Local Government Finance Subcommittee

Discussion date October 7 2026

Recommended direction

DCSD should stabilize cash immediately, revise unsupported revenue and expenditure assumptions, and implement recurring savings sufficient to achieve recurring operating balance and eliminate cash deficits by June 30, 2028. Reserve rebuilding must follow a separate, funded schedule. These are proposed objectives for CLGF discussion, subject to a reconciled baseline, Board approval, lawful implementation, and monthly verification.

Enrollment decline and spending commitments that do not adjust at the same pace create a structural financial risk. The District’s recovery must address the General Fund, Special Education Fund, and every other fund with a cash, fund balance, or net position deficit. Borrowing between funds changes the location of cash and obligations; it does not create revenue or eliminate the District’s underlying deficit.

Status and financial limitations

The attached policies contain uncompleted adoption fields and are treated here as proposed policy standards pending confirmation of Board action. No policy adoption, contract amendment, asset sale, or new expenditure is authorized by this working draft. Historical figures and potential savings from prior work are planning context, not certified balances or adopted budget changes.

The supplied FY 2025–26 workbook establishes a provisional General Fund beginning deficit of \$2,643,398.33 for FY 2026–27. The schedules below apply the supplied FY 2026–27 budgets and the September 30 early revenue review. Other funds’ beginning deficits, fund-specific cash balances, and expenditure savings remain pending reconciliation. These figures are a budget-based recovery forecast, subject to year-end audit adjustments and verified full-year obligations.

Meaning of recovery

Measure	Required result
Recurring operating balance	Recurring revenues cover recurring costs and lawful ongoing transfers without one-time financing.
Cash deficit elimination	Each fund has nonnegative supported cash and a sustainable cash forecast; interfund obligations are disclosed and repaid on approved schedules.
Fund balance and net position recovery	Accumulated deficits are eliminated and appropriate reserves rebuilt after recognizing liabilities.

General Fund quantified recovery forecast

The starting deficit is the FY 2025–26 ending fund balance of (\$2,643,398.33) in cell B249 of the supplied workbook, carried into FY 2026–27. It comprises beginning fund balance of (\$1,075,710.37), FY 2025–26 revenues of \$58,875,496.60, and expenditures and transfers of \$60,443,184.56. Do not use the earlier beginning deficit figure from prior planning. The workbook amount remains provisional pending audit and fund balance classification review.

FY 2026–27 schedule	Supplied budget	After revenue review
Beginning fund balance deficit	(\$2,643,398.33)	(\$2,643,398.33)
Revenue budget	\$58,716,607.00	\$58,655,360.10
Expenditure report budget total	\$57,867,519.00	\$57,867,519.00
Revenue less report budget total	\$849,088.00	\$787,841.10
Ending deficit on report total basis	(\$1,794,310.33)	(\$1,855,557.23)

This first comparison uses the expenditure report total exactly as supplied, without assuming expenditure reductions. The proposed revenue reduction increases the projected deficit by \$61,246.90. Expenditure review is still in progress and has no quantified savings in this forecast. The \$27,300 lacrosse donation is excluded from unrestricted recovery because related costs and donor restrictions must be evaluated separately.

Separate ending fund balance accounts from spending

The \$57,867,519 report total includes \$121,797 in account 100.000.0000.000.8000.998.03000.50.421, EFB Reserved Fund Balance, and \$48,010 in account 100.000.0000.000.8000.999.03000.50.421, EFB Unreserved Fund Balance. These total \$169,807 and represent planned ending balances rather than expenditure or transfer commitments. Removing them from projected spending prevents fund balance from being counted as an expense. This is an accounting presentation reconciliation, not an achieved cost reduction.

Reconciled spending and fund balance	Amount
Expenditure report total	\$57,867,519.00
Less ending fund balance account budgets	(\$169,807.00)
Expenditures and transfers used in roll-forward	\$57,697,712.00
Revised revenues less expenditures and transfers	\$957,648.10
Projected June 30 2027 ending deficit	(\$1,685,750.23)

Use (\$1,685,750.23) as the reconciled budget-based General Fund ending deficit before further spending revisions. Retain the (\$1,855,557.23) report-total comparison for transparency. Confirm account treatment against the adopted budget. The ending balances shown in the expenditure report are not reserves that actually exist while the cumulative forecast remains negative. The workbook uses a separate inventory reserve, so unrestricted reserve targets require a classification reconciliation and cannot be certified from this roll-forward alone.

Revenue adjustments and Special Education support

General Fund revenue line	Approved budget	Revised estimate	Reduction
1510 Interest	\$35,000.00	\$0.00	\$35,000.00
1990 Miscellaneous	\$6,000.00	\$3,628.94	\$2,371.06
1992 Environmental fines	\$1,000.00	\$0.00	\$1,000.00
1994 Indirect costs	\$75,000.00	\$69,851.22	\$5,148.78
1998 JROTC	\$75,000.00	\$65,272.94	\$9,727.06
5300 Disposal proceeds	\$8,000.00	\$0.00	\$8,000.00
Total reduction			\$61,246.90

These are proposed reductions from the early review memo, not adopted amendments. Hold unchanged PCFP amounts pending NDE confirmation. Recognize the lacrosse donation separately with any related lawful appropriation. Unbudgeted prior-year revenue sources are not added automatically.

Special Education revenue or financing line	Reduction
1510 Interest reduced to \$0	\$5,000.00
3115 State allocation interim reduction	\$174,700.64
5000 Unsupported other financing removed	\$200,000.00
Total proposed reduction	\$379,700.64
Approved revenues and financing sources	\$10,300,717.00
Revised total with \$5.6 million transfer assumption	\$9,921,016.36

Resolve the transfer mismatch before final adoption

The General Fund expenditure report includes \$5,500,000 in Fund Transfers Out, account 100.000.0000.000.6200.910.03000.50.421. The early review memo retains \$5,600,000 in Special Education transfers in. Verify whether all General Fund transfers out are intended for Special Education and whether another lawful source provides the difference. The mismatch is \$100,000 and cannot be counted as financing in both funds without matching support.

If the General Fund must increase its transfer by \$100,000, its reconciled projected June 2027 deficit increases to (\$1,785,750.23), and its annual improvement falls to \$857,648.10. If Special Education instead has only \$5.5 million of supported transfers, its revised revenue and financing total falls to \$9,821,016.36 and its own required corrective action increases by \$100,000. Both are alternatives, not simultaneous additions to the District deficit. No additional General Fund support for the \$379,700.64 Special Education revenue reduction is assumed until its expenditure forecast and beginning balance establish the need.

The combined proposed revenue and financing reductions are \$440,947.54. Of that amount, \$200,000 removes an unsubstantiated financing placeholder. Do not treat the total as a new districtwide cash deficit or add the entire amount again to the General Fund forecast. Internal transfers are eliminated in consolidated reporting.

Required improvements to meet June 2028 recovery

The reconciled FY 2026–27 budget shows an annual improvement of \$957,648.10 but still leaves an accumulated deficit. Annual balance and accumulated deficit elimination are different tests. Because FY 2027–28 budgets are not supplied, the following is an illustrative target calculation that holds revised revenue and spending constant for a second year. It does not assume flat enrollment, funding or costs are assured.

Two year recovery calculation	Amount
Beginning deficit to recover	\$2,643,398.33
FY 2026–27 baseline annual improvement	\$957,648.10
Illustrative FY 2027–28 improvement at same baseline	\$957,648.10
Remaining deficit at June 30 2028 without new actions	\$728,102.13
Minimum additional cumulative improvement by June 2028	\$728,102.13
If spread equally over two full fiscal years annually	\$364,051.07
If no new FY 2026–27 savings FY 2027–28 requirement	\$728,102.13

The equal annual amount is rounded up and requires \$364,051.07 of incremental net improvement in each year, in addition to the \$957,648.10 baseline improvement. Because FY 2026–27 is already underway, staff must prorate savings to actual effective dates. A smaller first-year benefit requires a larger second-year benefit. If the \$100,000 transfer increase is necessary in both years, the cumulative additional requirement becomes \$928,102.13, or \$464,051.07 per year on the same full-year illustration.

Consolidation contribution and remaining risk

If no further FY 2026–27 savings are realized, verified FY 2027–28 net JVES consolidation savings must contribute toward the \$728,102.13 residual requirement. At the preliminary gross range of \$938,000 to \$1.1 million, the remaining margin would be \$209,897.87 to \$371,897.87 before transition costs, replacement services, enrollment-related revenue losses, other cost growth and reserve contributions. If the additional \$100,000 transfer is required in both years, that margin falls to \$9,897.87 to \$171,897.87. These margins are arithmetic comparisons, not verified surpluses.

The \$728,102.13 minimum eliminates only the modeled General Fund fund balance deficit. It does not establish positive cash in every fund, repayment of interfund loans, elimination of other fund deficits, or achievement of a 4%, 8.3% or 12% reserve. Include those separate requirements in the funded action package. Refresh FY 2027–28 revenue, salaries, benefits, retirement rates, insurance costs and Special Education support before adopting the target.

Current commitments and review priorities

The expenditure report shows \$13,165,481.36 in year-to-date actuals, \$35,450,508.22 in encumbrances and \$9,251,529.42 remaining against the report budget total. The remaining amount includes budgeted fund balance accounts and \$5.5 million of transfers with no recorded actual or encumbrance. It is not available savings. Review salary encumbrances, unbudgeted costs, contracts and unpaid obligations to establish the true year-end forecast. Do not add encumbrances again to the annual budget-based expenditure total.

Set October 30, 2026 as the proposed date to identify the first quantified expenditure package. The action register should show the net amount credited toward the \$728,102.13 additional requirement, its effective date, any transition cost, and whether the benefit recurs in FY 2027–28. Keep proposed savings separate from implemented and verified results. Recalculate the residual requirement whenever revenues, transfers or costs change.

Financial baseline and recovery calculations

By October 30, 2026, the CFO should reconcile the General Fund baseline and the other fund balances as of June 30 and September 30, 2026, identify unresolved audit adjustments, and replace provisional amounts when the FY 2025–26 audit is available. The General Fund forecast below uses the supplied workbook deficit and current budget reports. Reconciliation work already underway should be completed and reviewed rather than restarted.

Required fund schedule

For each fund, show beginning cash and fund balance or net position, receipts, disbursements, year-end liabilities and receivables, interfund balances, restricted resources, projected June 2027 and June 2028 balances, and the date of the lowest projected cash balance. Distinguish bank cash, allocated pooled cash, fund balance, and internal service fund net position. Establish cash legally available to the fund rather than relying on total pooled bank cash.

Carry forward the actual June 30, 2026 balance into every FY 2026–27 forecast. Reports that show only current-year cash activity because beginning balances have not rolled forward cannot establish the fund's cash position. Reconcile debt service, payroll, grant reimbursements, PCFP payments and true-ups, and all due-to and due-from accounts. Confirm the timing and collectibility of receivables.

Fund group	Baseline status	Recovery treatment
General Fund	Beginning deficit \$2,643,398.33 provisional	Recurring savings, cash recovery and unrestricted reserve rebuilding
Special Education	Pending reconciliation	MOE review, sustainable services and explicit General Fund support
Health	Pending claims and IBNR review	Claims liquidity and net position recovery
Workers Compensation and Property and Casualty	Pending liability and restriction review	Risk funding adequacy and legally verified excess only
Debt Service and remaining funds	Pending reconciliation	Protect restrictions; identify any individual deficit

Quantify the required improvement

Annual recurring gap = forecast recurring expenditures and other financing uses – forecast recurring revenues and other financing sources. Do not include loans, asset sales, temporary funding protection, or reserve draws as recurring revenue. General Fund forecasts must include any sustainable support needed by Special Education and insurance programs.

Required recurring improvement = recurring gap + planned annual reserve contribution. Available action savings = verified gross savings – replacement costs – related recurring revenue losses. Show current-year savings by effective date separately from full-year savings. Count each position or contract reduction once.

Ending fund balance = beginning fund balance + revenues + other financing sources – expenditures – other financing uses. Ending cash = beginning cash + cash receipts – cash disbursements. Loan proceeds increase cash and liabilities; loan principal repayment reduces cash and liabilities, rather than constituting operating savings.

Immediate stabilization and budget revisions

Cash management and interfund obligations

Maintain a weekly 13-week cash forecast and a monthly forecast through June 2028 for each affected fund. Schedule payroll, retirement contributions, debt service, insurance claims, vendor payments and anticipated receipts. Identify any projected inability to meet an obligation early enough for lawful corrective action. Accelerate deposits, grant reimbursement claims, receivable collection and reconciliation; do not rely on overdue payments as a recovery strategy.

Inventory existing interfund support by lender, borrower, principal, origin, authority, interest, maturity and repayment source. Reconcile corresponding receivables and payables. Review existing arrangements with counsel and the Department of Taxation. Any lawful loan proposal must protect the lender's obligations and restrictions and include required approvals and hearing procedures, repayment terms, and a demonstrated source of repayment. A permanent support requirement must be evaluated as a lawful budgeted transfer rather than repeatedly renewed temporary borrowing.

Propose June 30, 2028 as the deadline for eliminating unsupported cash deficits, with interim fund-specific milestones and repayment dates in the certified schedule. A positive balance created only by a new loan is temporary liquidity support. Report recovery both before and after interfund financing and disclose every remaining obligation. Protect restricted debt service resources and complete the separate account and lockbox implementation reported in prior work; verify the executed arrangement and controls before reporting completion.

Early revenue adjustments

Apply emergency school funding directly to deficit reduction

Action step: Any funds received by DCSD under the Governor's emergency school funding measure announced September 25, 2026 will be treated as one-time funding for recovery planning and applied directly to decreasing the deficit fund balance. These funds will not be spent on operations, used to increase operating appropriations, or relied upon to support recurring commitments.

The CFO will identify and track all funding attributable to the emergency measure using NDE payment schedules, reconcile receipts to the general ledger, and report the amount applied to deficit reduction each month to the Superintendent, Board and CLGF. Implementation begins with the first attributable receipt. The Superintendent and CFO will maintain operating spending limits independent of this temporary funding and present any necessary budget revisions for approval.

Because relief may be included in existing PCFP payments rather than received as a separate grant, the CFO will distinguish amounts already included in the revenue baseline from additional amounts. Record the funding once

and show its contribution to reducing the ending deficit without counting it again as new revenue or expenditure savings. No estimated emergency funding amount is added to this draft until the District-specific amount is verified.

Reestimate General Fund and Special Education revenue line by line using FY 2025–26 actuals, current eligibility, collection patterns and current funding notices. Prior-year actuals are evidence, not an automatic cap where a documented rate or allocation has changed. Reduce interest on investments to \$0 in both funds, consistent with the CFO’s direction that persistent negative cash balances preclude allocation of interest earnings. List the original budget, revised estimate, reduction and supporting rationale for every adjustment.

Reconcile budgeted enrollment to comparable current enrollment and prior-year measures. Distinguish headcount from the enrollment measure used for PCFP funding. Verify current state payment rules and emergency funding with NDE, including expiration and possible true-ups. Apply the emergency funding action step above, treating attributable receipts as one-time deficit reduction resources with no operating spending. Do not budget pending SAA funding or other applications as assured revenue.

Detailed expenditure review

General Fund and Special Education expenditure budgets are under detailed review, with the CFO meeting with all department heads and school administrators to review individual budgets. Staff expect details on further revisions within thirty days, targeted for October 30, 2026. Review prior-year actuals, year-to-date costs, encumbrances and remaining annual obligations. A line with \$0 actual expenditures is not automatically available savings.

Require preapproval for discretionary commitments and vacancy replacements while preserving required services. Review unused purchase orders, subscriptions, consulting, overtime, extra duty, temporary pay and procurement terms. Release an encumbrance only after confirming the obligation is extinguished. Protect essential finance capacity needed for payroll, reconciliation, controls and implementation of this plan.

Staffing services and collective bargaining

Position authorization and enrollment alignment

Implement the proposed position policy through a unified HR and Business Services register. Before any creation, posting, offer, FTE increase, extension, reclassification or funding change, require HR review and CFO certification of full current-year and annualized costs and funding allowability. Reconcile the register to payroll and the budget monthly. Identify positions hired or expanded outside the approved budget and resolve their funding and authority promptly.

By November 30, 2026, compare approved and actual staffing to enrollment by site, grade and program. Review administration, classroom sections, specialist assignments, support staffing and central services. Develop the FY 2027–28 staffing plan before contractual notice deadlines. Prefer documented vacancy management and reassignment where feasible; quantify substitution, overtime and service costs that offset savings. Grant expiration must not automatically shift positions to the General Fund.

Class size and required services

Evaluate class size flexibility by grade and school with current NDE requirements, lawful approvals where needed, facility capacity, student needs and agreement terms. Fiscal watch alone does not establish authority to

disregard requirements. Present educational effects and workload implications with each staffing alternative. Maintain IEP services, safe transportation, student supervision and other mandatory obligations.

Special Education sustainability

The CFO and Inclusive Education leadership should complete the FY 2024–25 actual, FY 2025–26 actual and FY 2026–27 budget comparison already initiated. Separate state and local expenditures from federal support and evaluate IDEA maintenance of effort eligibility and compliance under applicable methods. Obtain NDE confirmation of any allowable exception or adjustment before counting it as savings. A reduction in total fund expenditures alone does not establish MOE compliance.

Review staffing, contracted services, placements, transportation, reimbursement billing and coding while preserving FAPE and IEP implementation. Budget the General Fund transfer needed after reliable eligible revenues. Count transfers consistently across funds so a reduction in one fund does not hide a higher cost in another. Budget only supportable Medicaid collections net of billing costs and timing risks.

Bargaining and employment commitments

By October 30, 2026, counsel, HR and the CFO should map bargaining agreement reopeners, compensation provisions, benefits, work calendars and employment contract notice requirements. Provide employee organizations a common financial baseline and cost alternatives for prospective compensation, benefits, schedules and staffing. Count concessions only after the necessary agreement and approval are obtained; include an executable alternative if negotiations do not produce savings.

NRS 288.150 permits fiscal-emergency reopening for compensation or monetary benefits when its criteria are met, with negotiations beginning within 21 days after notice. Counsel should verify eligibility, including any required written explanation and recovery plan submitted to Taxation. This process does not automatically cancel contracts or authorize unilateral pay reductions. Fiscal watch, Chapter 354 severe financial emergency and Chapter 288 fiscal emergency are distinct. Any workforce reduction must follow applicable statutory and contract procedures, including review of NRS 288.151 for licensed personnel.

Insurance funds facilities and other corrective measures

Health Fund recovery

The Health Fund is part of the recovery plan because underfunded claims can create additional pressure on the General Fund. Its resources are held for plan purposes and must not fund unrelated District operations or interfund loans. The previously reported approximately \$167,000 preliminary FY 2025–26 ending balance is not a certified reserve measure. Validate cash, all claims liabilities and incurred but not reported claims before determining reserve net position.

Apply the attached policy's minimum of two months of projected annual plan costs, target of three months, and upper evaluation range of four months. IBNR is a liability and is excluded from the reserve cushion. Proposed minimum and target dates are June 30, 2029 and June 30, 2031. Contributions must cover recurring plan costs plus a defined recovery amount; changes require applicable bargaining and Board processes.

Obtain expected and adverse claims forecasts, stop-loss terms, recovery timing, contribution options and procurement savings. If below minimum, bring a corrective plan within 90 days of the triggering condition; if below one month or unable to pay claims, seek Board action within 30 days or sooner. Evaluate fully insured alternatives with premiums, unpaid legacy claims, runout administration and transition costs. Temporary

General Fund support must be legally reviewed, separately budgeted and incorporated in the District recovery forecast.

Workers Compensation and Property and Casualty

Obtain independent or professionally supported estimates of open claims, IBNR where applicable, deductibles, litigation, premiums, retained risk and liquidity. Evaluate recurring contribution adequacy and risk reduction. Do not treat bank cash as surplus. Consider an excess balance transfer only after counsel confirms the fund's legal authority and restrictions, the CFO documents a genuine excess after liabilities and adverse exposure, and the Board approves the action. Do not assume the rules for these funds permit use of Health Fund trust resources.

JVES consolidation into PHES

Incorporate the JVES closure and PHES consolidation scenario for implementation in FY 2027–28. Prior work identifies a potential gross annual operating savings range of \$938,000 to \$1.1 million; this range is preliminary and must not be represented as verified net savings. Confirm the Board's authorization and implementation conditions. Include receiving-school capacity, staffing retained or reassigned, transportation, transition work, ongoing facility security and maintenance, and any capital costs.

Net recurring savings = eliminated recurring costs – added recurring costs – net recurring funding lost from students leaving DCSD. Model parent choices to homeschool or attend private schools or Carson City schools, with timing under the applicable funding formula. Show low, expected and high student-loss cases and a break-even enrollment-loss calculation. Deduct one-time transition costs when reporting first-year benefit and avoid double counting consolidation positions in districtwide staffing savings.

Assets and additional efficiencies

Inventory surplus assets and properties, obtain valuation and legal review, and identify disposal authority, restrictions and net proceeds. Use only legally available proceeds for one-time recovery; do not assume a sale or lease will close by a particular date without evidence. Review transportation routing, facility operating costs, purchasing, contract renewals, software duplication and grant reimbursements. Each action must retain a responsible owner and measurable net benefit.

Milestones reserves and accountability

Proposed deadline	Deliverable	Accountable lead
First receipt and monthly thereafter	Apply all emergency school funding to deficit fund balance reduction; no operating spending; reconcile and report receipts	CFO and Superintendent
October 7 2026	CLGF discussion of working plan and pending evidence	Superintendent and CFO
October 30 2026	Provisional baseline; revenue revisions; expenditure review results; cash and interfund schedule	CFO with administrators
November 30 2026	Quantified savings package; staffing review; bargaining calendar; insurance forecast	CFO and HR with counsel

Proposed deadline	Deliverable	Accountable lead
December 2026	Board recovery action and lawful budget revisions; first integrated progress report	Superintendent and Board
January through June 2027	Finalize staffing and consolidation implementation before applicable notices; adopt funded FY 2027–28 plan	Superintendent HR and CFO
June 30 2027	Demonstrate certified interim cash and operating improvements by fund	CFO
June 30 2028	Recurring operating balance and cash deficit elimination objective; disclose loan repayment status	Superintendent and CFO
June 30 2029	Proposed General Fund 8.3% floor and Health Fund two-month minimum	Superintendent and Board
June 30 2031	Proposed General Fund 12% target and Health Fund three-month target	Superintendent and Board

Reserve rebuilding

Use the attached General Fund policy’s 4% minimum budgeted ending balance, 8.3% operating floor and 12% long-term target. The policy ordinarily requires restoring 8.3% within three fiscal years; a June 2029 objective assumes a recovery period beginning in FY 2026–27. Earlier plans for 8% by FY 2029–30 are superseded by this proposed policy alignment, subject to Board action. Confirm adoption and the starting period before fixing enforceable dates.

Calculate policy percentages using the greater of prior-year actual or current-year budgeted expenditures and other financing uses, excluding capital outlay and extraordinary nonoperating accounting transactions. Disclose the numerator and denominator. Establish an interim 4% recovery milestone from the certified forecast; it is not permission to adopt an unlawful budget before that date. Any projected use below policy thresholds requires the findings and approvals described in the attached policy.

Forecast annual contributions needed to achieve the reserve objectives after accumulated deficits and liabilities are recognized. Ordinarily dedicate at least 50% of unplanned General Fund year-end operating surplus to reserve replenishment until the 12% target is reached, as the proposed policy directs. Budget contingency separately from ending reserves. If the forecasts cannot support the policy schedule, disclose the gap and request an appropriate Board decision rather than silently postponing recovery.

Monthly reporting and evidence required for adoption

Monthly progress report

Beginning with October 2026 activity, provide the Board and CLGF a report within 30 days after each month end, subject to any state-directed reporting timetable. Use one consistent forecast, explain revisions, and identify provisional figures. The Superintendent is accountable for implementation; the CFO maintains forecasts and validates savings; HR maintains position authority; administrators deliver assigned actions; counsel reviews legal implementation; the Board approves reserved decisions.

Include budget to actual and year-end projections by fund; cash before and after interfund financing; lowest forecast cash and its date; due-to and due-from balances and repayments; enrollment compared with budget; authorized and actual FTE; realized and forecast net savings; reserve percentages; insurance claims and recovery status; audit adjustments; service effects; and decisions needed. Label every action proposed, approved, implemented or verified. Attach evidence supporting verified savings. Report emergency school funding received, amounts already included in the baseline, and the resulting decrease in the deficit fund balance. Confirm that no operating expenditure increase has been funded from these receipts.

Action register and financial bridge

For every action record a unique identifier, fund, account or position, owner, decision authority, effective date, gross benefit, offsetting cost, current-year net effect, annual recurring net effect, one-time cost, cash timing, dependency, evidence and status. Aggregate approved actions into a bridge from the baseline deficit to the revised result for FY 2026–27 and FY 2027–28. Show residual gaps explicitly. Do not include proposed actions in the approved savings total.

Escalation and corrective response

Notify the Superintendent immediately when the 13-week forecast shows inability to pay an obligation or a prohibited use of restricted resources. Bring urgent Board action as required. Propose a written corrective package within 30 days when an approved recurring savings milestone is more than 10% behind plan or a reserve deadline is no longer supported. For Health Fund milestones, follow the attached policy’s specific catch-up requirement within 60 days when the annual forecast is more than 10% below a milestone; urgent claims-payment triggers take precedence.

Update the plan after material enrollment, funding, bargaining, claims or audit changes. Recovery is demonstrated by reconciled results and sustainable forecasts, not solely adoption of policies. Removal from fiscal watch remains subject to state review and applicable criteria; this plan does not promise removal on a fixed date.

Information and decisions still required

Before adoption, confirm policy adoption dates and numbers; audit adjustments to the supplied General Fund deficit; other funds’ deficits and legally available cash; the \$100,000 difference between General Fund transfers out and Special Education transfers in; each interfund arrangement; current funding notices; verified savings; consolidation authority; bargaining calendars; claims liabilities; and legally available asset proceeds. Confirm the classification of the \$169,807 ending fund balance accounts and the FY 2025–26 inventory reserve so the final schedule distinguishes total from unrestricted fund balance.

Sources and interpretation

District sources reviewed: September 23, 2026 CLGF Subcommittee Request for Appearance for October 7; attached Position Authorization and Budget Control policy; attached Budget Preparation Fund Balance and Reserves policy file identified as revised BP 603; and attached Health Fund Reserves Funding and Recovery policy. Related prior work is used as planning context where noted and must be refreshed from current financial records before adoption. Financial update sources: 2526 GF Deficit FB.xlsx, General worksheet cells B245 through B249; 2627 GF Revenue(1).pdf, page 1; 2627 GF Expenditures.pdf, fund total on page 102 and transfer and ending fund balance account rows; and 5c. FY 2026-27 Budget Review DCSD Early Adjustments FY2026 27 Approved Budgets.docx, dated September 30, 2026. Governor’s Office announcement September 25, 2026, Governor Lombardo Signs Off on Emergency Funding for School Districts Facing Declining Enrollments:

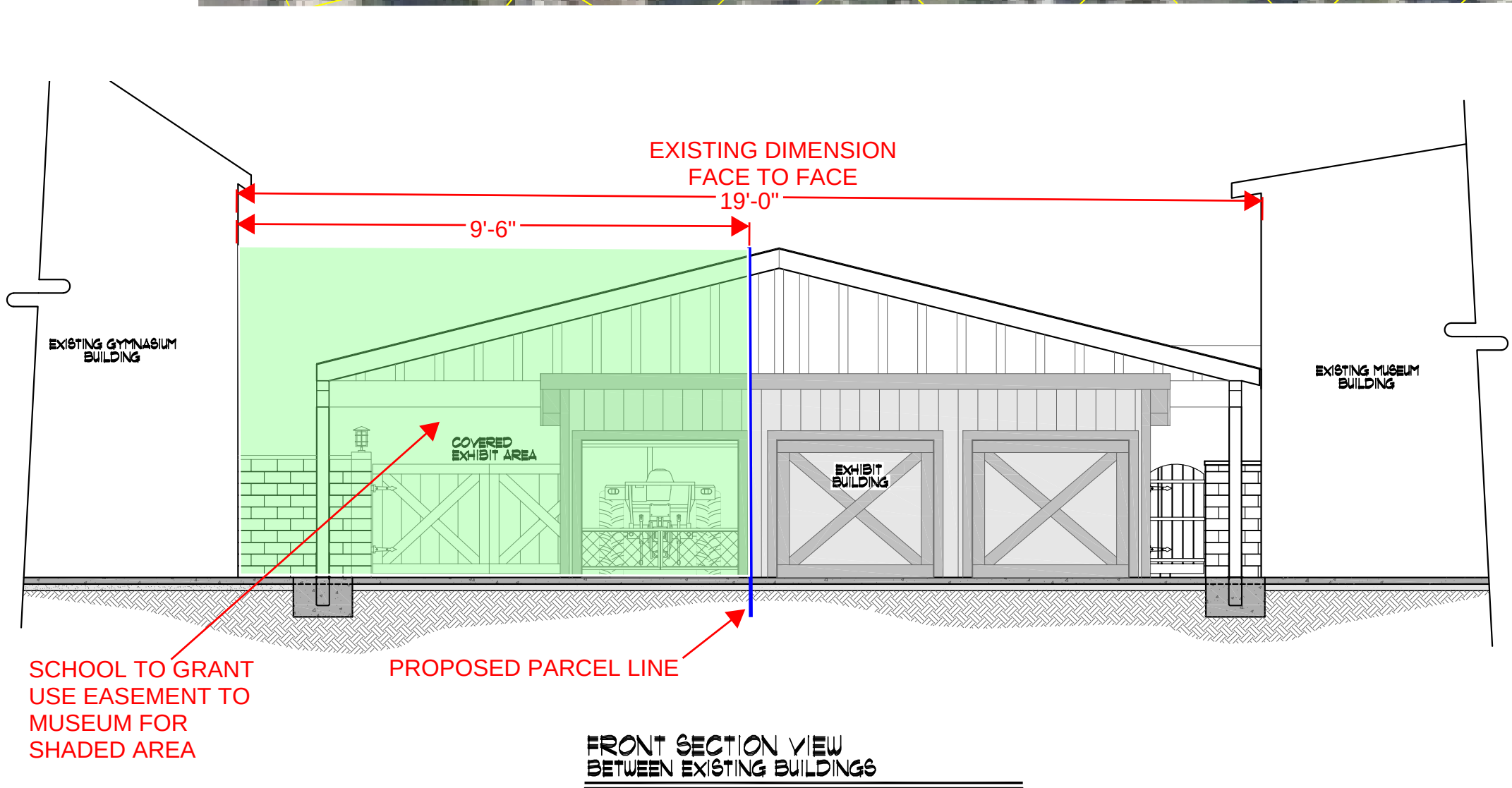
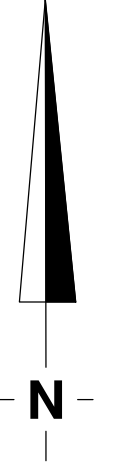
<https://www.gov.nv.gov/press-releases/governor-lombardo-signs-off-on-emergency-funding-for-school-districts-facing-declining-enrollments/> . The one-time classification and exclusive deficit-reduction use are District recovery directions in this plan.

Legal implementation references checked September 30, 2026: NRS 354.598005, 354.6118, 354.6215 and 354.626; NRS 288.150, 288.151 and 288.153; and NRS 287.029. Official sources:

<https://www.leg.state.nv.us/NRS/NRS-354.html> ; <https://www.leg.state.nv.us/NRS/NRS-288.html> ;

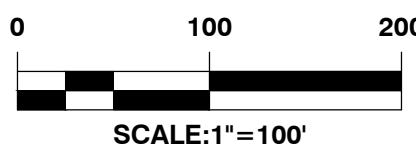
<https://www.leg.state.nv.us/NRS/NRS-287.html> . Counsel and NDE should confirm applicable special education, class size, property disposal and current funding requirements before action.

School Consolidation



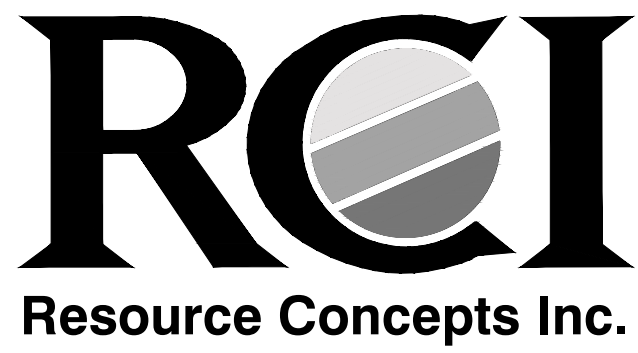
- NOTES**
1. INTENT IS TO CREATE SEPARATE PARCEL FOR MUSEUM.
 2. REQUEST A VARIANCE RECOGNIZING THAT EXISTING BUILDING FACE TO BUILDING FACE IS 19.0'.
 3. PROPOSED PARCEL LINE WOULD BE CENTERED BETWEEN THE TWO BUILDINGS.
 4. PROPOSED PARCEL LINE BISECTS NEWLY CONSTRUCTED EXHIBIT BUILDING.
 5. SCHOOL PARCEL (PROPOSED PARCEL 2) WOULD HAVE USE EASEMENT COVERING THE PORTION OF THE EXHIBIT BUILDING.
 6. SCHOOL AND MUSEUM WOULD ENTER INTO AN ACCESS AND PARKING AGREEMENT.
 7. REQUEST A PARCEL MAP WAIVER.

REVISION	DATE



**DOUGLAS COUNTY
SCHOOL DISTRICT**

**MUSEUM / PLAYHOUSE
PARCEL MAP EXHIBIT
ALTERNATIVE 1**



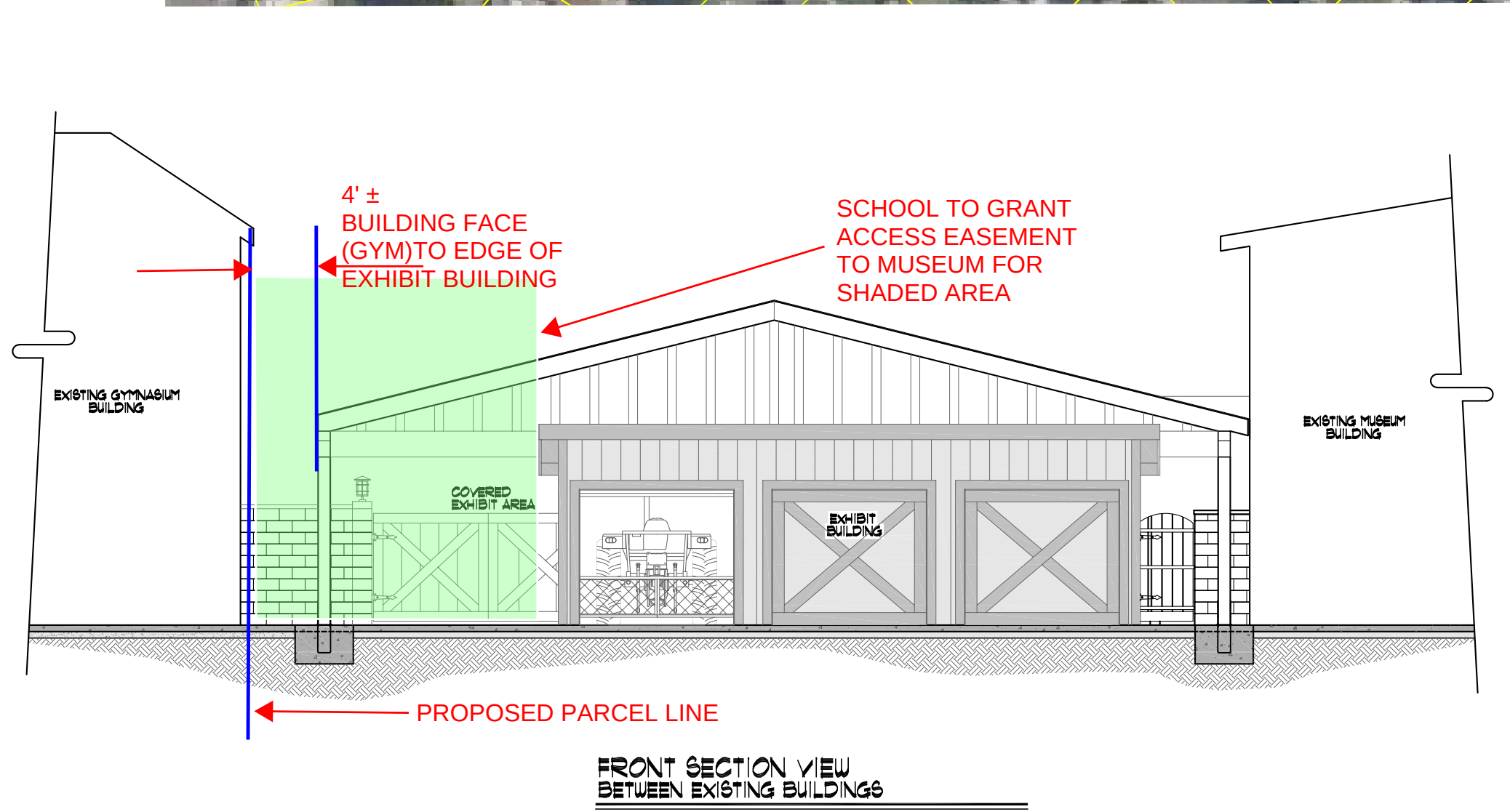
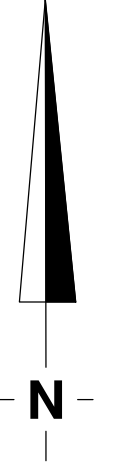
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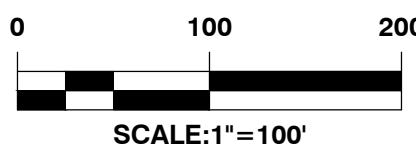
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JOB NO.:	26-213
DATE:	09-03-2026
DESIGNED:	
DRAWN:	CRC
CHECKED:	SFG
SHEET 1 OF 1	



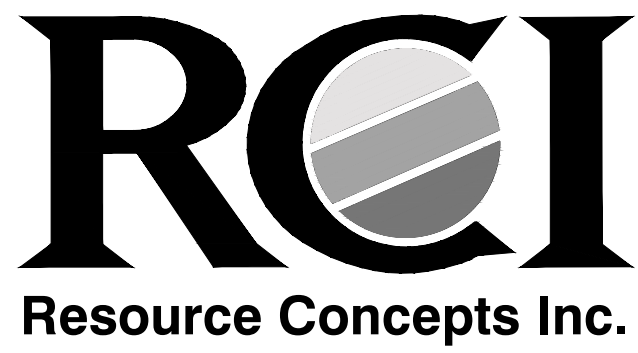
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 2. REQUEST A VARIANCE RECOGNIZING THAT EXISTING BUILDING FACE TO BUILDING FACE IS 19.0'.
 3. PROPOSED PARCEL LINE WOULD BE ALONG THE FACE OF THE GYMNASIUM (PLAYHOUSE) WALL, CREATING A ZERO LOT LINE CONDITION FOR A PORTION OF PROPOSED PARCEL 2.
 4. EXISTING EXHIBIT BUILDING SITUATE ON PROPOSED PARCEL 1 WOULD BE WITHIN 4' OF THE PROPOSED LOT LINE, REQUIRING A VARIANCE FROM THE SETBACK REQUIREMENT.
 5. MUSEUM PARCEL (PROPOSED PARCEL 1) WOULD PROVIDE ACCESS EASEMENT TO SCHOOL ALONG COMMON LINE WHERE NECESSARY.
 6. SCHOOL AND MUSEUM WOULD ENTER INTO AN ACCESS AND PARKING AGREEMENT.
 7. REQUEST A PARCEL MAP WAIVER.

REVISION	DATE



**DOUGLAS COUNTY
SCHOOL DISTRICT**

**MUSEUM / PLAYHOUSE
PARCEL MAP EXHIBIT
ALTERNATIVE 2**



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SHEET 1 OF 1	

Board of Trustees

Douglas County School District

FISCAL MANAGEMENT

Health Fund Reserves Funding and Recovery

Purpose and scope

The Board shall maintain the financial capacity of the District's self-funded employee health plan to pay benefits when due, absorb reasonable claims volatility, and protect District operations. This policy governs the Self-Insurance Health Fund, including medical, prescription, dental, and vision benefits and related plan costs.

Fund stewardship and reserve measurement

The District shall account for the self-funded plan as an internal service fund. Employee deductions and District contributions shall be deposited in a trust fund or otherwise held in trust and used only for the purposes permitted by NRS 287.029. Amounts held for the health plan shall not be treated as available General Fund resources.

The Chief Financial Officer (CFO) shall recognize unpaid claims, including incurred but not reported claims (IBNR), using a documented annual actuarial or professionally supported estimate. IBNR is a liability and shall not be counted toward the reserve cushion. For this policy, reserve net position means Health Fund net position after recognition of all liabilities. Annual plan costs means projected claims and plan administration, stop-loss and other related costs, net of reasonably collectible reimbursements and rebates.

The minimum reserve is reserve net position equal to two months (16.7%) of projected annual plan costs. The target reserve is three months (25%). Four months (33.3%) is the upper range for evaluating prospective plan-related uses. The CFO shall recalculate dollar thresholds at least annually and after the year-end liability estimate. The District shall also maintain adequate liquidity to pay claims and other obligations as they come due.

Annual funding and risk management

Before the Board acts on the annual budget and health plan funding, the Superintendent shall present a forward-looking analysis of claims, enrollment, plan costs, stop-loss terms, unpaid-claim liabilities, contribution levels, cash flow, and an adverse claims scenario. Recommended funding shall cover projected annual plan costs and, while below target, include an identified reserve-recovery component. One-time resources may stabilize the plan temporarily but shall be accompanied by recurring corrective measures. All contribution and benefit changes remain subject to applicable law, plan documents, and collective bargaining obligations.

The District shall annually evaluate specific and aggregate stop-loss options, including coverage terms, premiums, deductibles, exclusions, reimbursement timing, and the financial exposure retained without coverage. The Superintendent shall document the recommendation.

Corrective action and recovery

When reserve net position is below the target but at or above the minimum, the Superintendent shall include a defined recovery contribution in the next budget and rate cycle. When it falls below the minimum, the Superintendent shall present a written corrective plan to the Board within 90 days. The plan shall address rates and contributions, plan cost and procurement actions, liquidity, stop-loss coverage, temporary support, and projected annual reserve milestones. If reserves fall below one month of annual plan costs or the District projects inability to pay claims when due, the Superintendent shall seek Board action within 30 days or sooner as circumstances require.

The District shall first restore recurring operating balance, then rebuild the minimum reserve as soon as practicable and ordinarily within three fiscal years of adoption of a corrective plan. It shall ordinarily restore the target within five to seven fiscal years. The Board may approve a revised schedule upon

Board of Trustees

Douglas County School District

FISCAL MANAGEMENT

written findings explaining updated forecasts, affordability, bargaining constraints, and the actions needed to protect claims payment. Temporary General Fund support shall be separately disclosed and legally reviewed; any repayment terms shall be approved by the Board.

Use of reserve balances

The Health Fund may pay lawful plan claims and expenses, including unexpected claim costs and vendor transition costs. Any discretionary use of the reserve cushion below the minimum requires a Board-approved finding of necessity and a replenishment plan. While below target, the District shall not adopt an unfunded benefit expansion or contribution holiday. A risk-reducing or verified cost-saving action may be approved by the Board after review of its effect on recovery.

A balance above the target shall ordinarily be retained for claim volatility and rate stability. Before approving a discretionary use above target, the Board shall receive a CFO certification of liabilities and reasonably collectible receivables, a three-year expected and adverse forecast, the participant impact, and a description of the proposed use. The projected reserve must remain at or above target under the expected case and at or above minimum under the adverse case. Uses above the upper range may include prospective contribution stabilization, additional risk protection, or lawful one-time health plan investments. Recurring benefit or contribution changes require a recurring funding source. No Health Fund balance shall be transferred for an unrelated District purpose.

Reporting and review

The CFO shall report quarterly to the Board on cash, receivables, unpaid claims and IBNR, reserve net position and months of cost coverage, contributions and claims compared with budget, stop-loss recoveries, projected year-end results, and progress against any recovery plan. Reports shall omit personally identifiable health information. The Board shall review this policy at least every three years and sooner after a material change in funding, benefits, enrollment, or financial condition.

Initial recovery direction

For the initial recovery period, the Superintendent shall bring an annually updated five-year plan to the Board, with a goal of reaching the two-month minimum by June 30, 2029, and the three-month target by June 30, 2031. The plan shall use audited beginning net position, current claims and IBNR estimates, and updated cost projections; illustrative dollar amounts in planning materials are not adopted appropriations. If the annual forecast is more than 10% below an approved milestone, the Superintendent shall present a catch-up plan within 60 days.

Compliance with law

This Board Policy and the adoption of the self-funded employee health plan shall be interpreted in accordance with all applicable provisions of law and regulation, including without limitation NRS 287.010-.040, and any other applicable statutes, regulations, and legally binding requirements pertaining to self-insured health plans provided by the District. In no event shall any provision of this Board Policy be construed to require the occurrence of any act that is prohibited by or that would be in violation of any provision of applicable federal, state, or local law or regulation. To the extent that any provision of this Board Policy is determined to conflict with applicable law, the applicable law shall control, and the conflicting provision shall be construed, limited, or disregarded to the extent necessary to achieve compliance with such law or regulation.

Reference: NRS 287.010, 287.029, 288.150, 354.543

Date Adopted: [To be completed upon Board action]

Date Revised: [Not applicable]

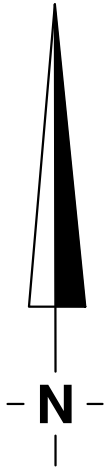
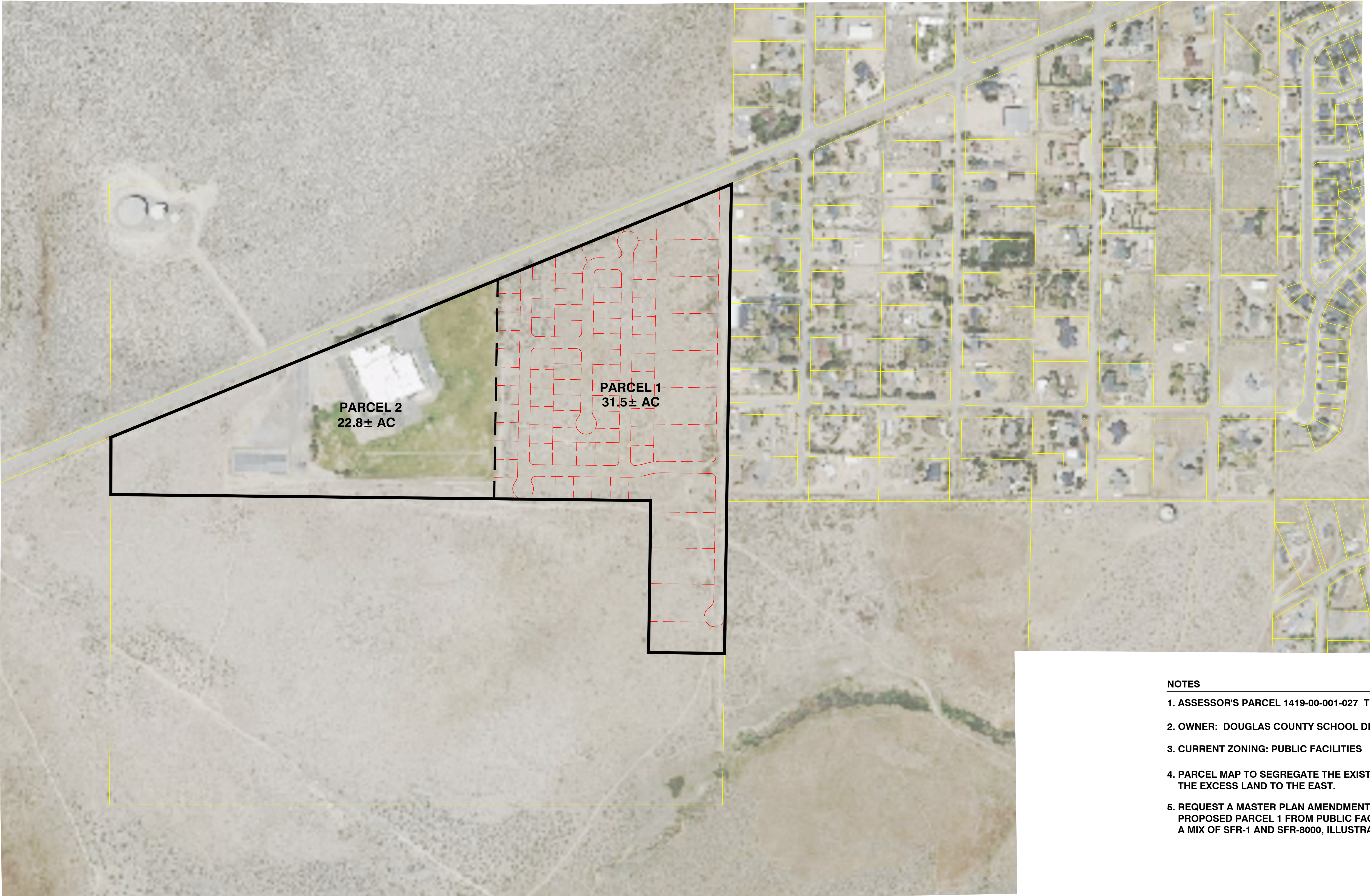
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Board of Trustees

Douglas County School District

FISCAL MANAGEMENT

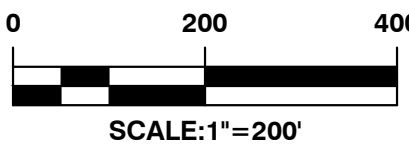
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NOTES

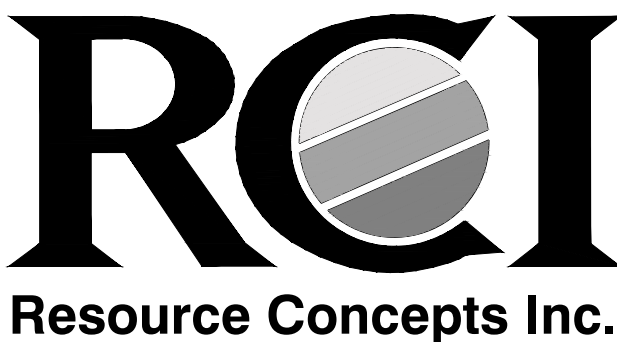
- 1. ASSESSOR'S PARCEL 1419-00-001-027 TOTAL AREA: 54.3± AC.
- 2. OWNER: DOUGLAS COUNTY SCHOOL DISTRICT
- 3. CURRENT ZONING: PUBLIC FACILITIES
- 4. PARCEL MAP TO SEGREGATE THE EXISTING SCHOOL FROM THE EXCESS LAND TO THE EAST.
- 5. REQUEST A MASTER PLAN AMENDMENT & REZONE OF THE PROPOSED PARCEL 1 FROM PUBLIC FACILITY TO SFR-1 OR A MIX OF SFR-1 AND SFR-8000, ILLUSTRATED HEREON).

REVISION	DATE



DOUGLAS COUNTY
SCHOOL DISTRICT

JACKS VALLEY SCHOOL
PROPOSED PARCEL MAP



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DATE:	09-03-2026
DESIGNED:	
DRAWN:	CRC
CHECKED:	SFG

SHEET 1 OF 1

Board of Trustees Douglas County School District

BUSINESS SERVICES

Position Authorization and Budget Control

Purpose

The Board of Trustees establishes this policy to ensure that every District position and personnel commitment is necessary, properly authorized, fully funded, and administered within the Board-adopted budget and Nevada law. A demonstrated operational need does not, by itself, constitute authority to incur an expenditure or liability.

Policy

1. The Board-adopted budget, together with any lawful amendment, augmentation, or appropriation transfer, establishes the District's spending authority. The District shall not expend or contract to expend money, or incur a liability, in excess of the amount appropriated for the applicable function.
2. No position may be created, posted, recruited for, offered, filled, increased in full-time equivalent status, extended, reclassified, or moved to another funding source until the position has been reviewed by Human Resources and the Chief Financial Officer has certified the availability and allowability of funding.
3. Fiscal certification must include the full current-year and annualized cost of salary, benefits, retirement contributions, payroll taxes, stipends, negotiated increases, and other reasonably anticipated costs. The review must also identify whether the funding is recurring, restricted, temporary, or dependent on a grant or categorical allocation.
4. The Superintendent may authorize personnel actions within the Board-adopted budget and delegated authority only after completion of the required Human Resources and fiscal reviews. The Superintendent shall establish administrative procedures and position controls sufficient to prevent a personnel commitment before approval.
5. Board approval is required before a personnel action is implemented when the action requires a budget augmentation or an appropriation transfer reserved to the Board; uses contingency or fund balance; materially expands a program; creates a significant ongoing General Fund obligation outside the approved staffing plan; increases total authorized positions or full-time equivalents beyond delegated authority; or is otherwise required by law or Board policy.
6. A position supported by a grant, categorical allocation, donation, or other temporary revenue shall not be continued with unrestricted General Fund resources when the funding ends unless the continuation is separately evaluated, funded, and approved. Employment notices for such positions must disclose the funding limitation when permitted by law.
7. Vacancy, turnover, or salary savings are not available to fund another position unless the Chief Financial Officer verifies the savings, determines that other approved obligations will not be displaced, and authorizes the proposed use.
8. When an unbudgeted position is necessary to meet an urgent student, safety, legal, or essential operational need, the District shall use the exception process in the Administrative Regulation. The need must be documented, a lawful funding plan must be approved, and any required Board action must occur before the District incurs the obligation whenever practicable.

9. The Chief Financial Officer and the chief Human Resources administrator shall maintain a unified position-control system and reconcile authorized positions, active employees, payroll records, funding sources, vacancies, and budget projections at least monthly.

10. The Superintendent shall promptly notify the Board of material exceptions, projected appropriation overruns, and corrective actions. Budget transfers and augmentations shall be processed and reported in accordance with NRS 354.598005 and other applicable requirements.

11. No employee may evade this policy by changing account codes, dividing duties among multiple assignments, using temporary or contracted personnel in place of an employee, allowing work to begin before approval, or otherwise committing District resources outside the established process.

Responsibility

The Superintendent is responsible for implementation. The Chief Financial Officer is responsible for fiscal certification, appropriation monitoring, and financial reporting. Human Resources is responsible for position authority and employment processing. Administrators are responsible for obtaining approval before making or communicating a personnel commitment.

Legal Compliance

This Board Policy shall be interpreted in a manner that is consistent with all applicable laws and regulations, including federal, state, and local laws. Nothing in this policy shall be construed to require or allow any act contrary to any applicable provision of law, and, in the event that any provision within this policy is found to conflict with any applicable law, the law shall control, and the contrary provision shall be deemed null and void.

Legal references

- NRS 354.470 through 354.626, Local Government Budget and Finance Act
- NRS 354.598, adoption and effect of the final budget
- NRS 354.598005, budget augmentations, amendments, and appropriation transfers
- NRS 354.626, expenditures and liabilities in excess of appropriations
- Applicable grant requirements, collective bargaining agreements, Board policies, and employment law

Cross reference

Administrative Regulation Position Authorization and Budget Control

Reference: NRS 354.470–354.626; NRS 354.598; NRS 354.598005; NRS 354.626

Date Adopted: _____

Date Revised: _____



Terri Willoughby <twilloughby@dcsd.k12.nv.us>

RE: Jacks Valley Pre-Dev exhibit and Museum exhibit (Alternative A & Blternative B)

Carl C.de Baca <carlc@rci-nv.com>

Thu, Sep 3, 2026 at 9:47 AM

To: "twilloughby@dcsd.k12.nv.us" <twilloughby@dcsd.k12.nv.us>, Frankie Alvarado <falvarado@dcsd.k12.nv.us>

Cc: Todd Enke <todd@rci-nv.com>

Good morning Terri and Frankie,

Attached are draft exhibits for both the proposed Jack's Valley School Parcel Map and the proposed Museum/Playhouse Parcel Map for you to review.

Regarding Jack's Valley, we ghosted in a potential small-lot layout to demonstrate what could be done with the new parcel.

Regarding the Museum/Playhouse, Alternative 1 puts the proposed parcel line right in the middle between the two brick buildings, meaning that it bisects the newer exhibit building. Variances will be required and some sort of use easement for the portion of the exhibit building that would be on the school parcel would be needed.

Alternative 2 places the proposed parcel line at the building (pilaster) face of the playhouse, which is a more sensible solution, though this too will require a variance to create a zero lot line condition for the playhouse and the exhibit building would be within 4' of the proposed parcel line, requiring a variance there too.

Please review and let us know if you have questions or comments. The next step will be to submit to Douglas County Planning for preliminary review.

Have a great Labor Day Weekend!

Regards,

Carl C.de Baca, PLS

Survey Project Manager

**Resource Concepts Inc.**[340 N. Minnesota St., Carson City, NV 89703](#)

Phone: 775-883-1600

Email: carlc@rci-nv.com **Website:** www.rci-nv.com

3 attachments



Jacks Valley School Pre-dev-exhibit.pdf
600K



MUSEUM-Pre-Dev-Exhibit-ALT 1.pdf
645K



MUSEUM-Pre-Dev-Exhibit-ALT 2.pdf
647K

Board of Trustees Douglas County School District

FINANCES

BUDGET PREPARATION, FUND BALANCE, AND RESERVES

The Board of Trustees considers the preparation, adoption, and monitoring of the annual budget to be among its most important responsibilities. The budget shall reflect the District's educational priorities, provide for the maintenance of District facilities and operations, honor the District's obligations, and comply with all applicable federal and state laws, regulations, accounting standards, and reporting requirements.¹

The District shall prepare its budget using reasonable and supportable estimates of revenues, enrollment, expenditures, and other financing sources and uses. Revenue estimates shall be appropriately conservative, particularly when revenues are dependent upon enrollment, average daily enrollment, legislative appropriations, economic conditions, or other factors outside the District's control.

1. Purpose of Fund Balance and Reserves

The District shall maintain prudent fund balance and reserve levels to:

1. Provide sufficient working capital and liquidity;
2. Address temporary revenue interruptions or unanticipated revenue losses;
3. Respond to emergencies and significant unforeseen expenditures;
4. Avoid unnecessary borrowing and related interest costs;
5. Protect the District's creditworthiness;
6. Support continuity of essential educational and operational services;
7. Provide time to respond responsibly to material changes in enrollment, funding, or economic conditions; and
8. Facilitate stable, long-term financial planning.

Fund balance is not intended to serve as an ongoing funding source for expenditures that are recurring, predictable, or structurally unsupported by recurring revenues.

¹ Nothing in this policy shall be construed to authorize, require, or permit any action that is inconsistent with applicable federal or state law, administrative regulation, or other legally binding requirement. Where a statute, regulation, or other applicable legal authority establishes a more restrictive or heightened requirement than that provided for in this policy, the more restrictive, stringent, or heightened requirement shall govern and shall be followed by the District. In the event of any conflict between this policy and applicable law, the applicable law shall control, and this policy shall be interpreted and applied to the maximum extent permitted by law.

Board of Trustees Douglas County School District

FINANCES

2. Fund Balance Classifications

The District shall classify governmental fund balances in accordance with Governmental Accounting Standards Board Statement No. 54, or its successor standards, as follows:

- Nonspendable;
- Restricted;
- Committed;
- Assigned; and
- Unassigned.

The Board may commit fund balance for a specific purpose through formal Board action. The same level of formal action shall be required to modify or remove a commitment.

The Board delegates to the Superintendent and Chief Financial Officer the authority to assign fund balance for specific purposes consistent with Board policy, the adopted budget, applicable law, and generally accepted accounting principles. An assignment shall not reduce unassigned fund balance below an applicable minimum established by this policy without express Board approval.

3. General Fund Reserve Levels

For purposes of this policy, **unrestricted fund balance** consists of committed, assigned, and unassigned fund balance that is not subject to an external legal or contractual restriction.

The District shall use the following standards when preparing and administering the General Fund budget:

A. Minimum Budgeted Ending Fund Balance

The legally adopted General Fund budget shall contain an ending fund balance of no less than **4% of annual General Fund expenditures and other financing uses, excluding capital outlay**, or such greater amount as may be required by Nevada law or regulation.

The 4% amount is a minimum budget threshold and shall not be considered the District's preferred or sufficient operating reserve. In no event shall the Board adopt any budget which appropriates for any fund any amount in excess of the budget resources of that fund. NRS 288.150 separately uses a budgeted unreserved General Fund ending balance of 4% or less of prior-year actual expenditures as one collective-bargaining fiscal-emergency criterion, subject to

Board of Trustees Douglas County School District

FINANCES

statutory explanation and recovery-plan requirements. It is not the source of the District's Board-established minimum.

B. Board Operating Reserve Floor

The District shall seek to maintain unrestricted General Fund balance of no less than **8.3% of annual General Fund expenditures and other financing uses, excluding capital outlay**, equivalent to approximately one month of operations.

Except in the circumstances authorized by this policy, the District shall not adopt a budget that reduces projected unrestricted General Fund balance below 8.3%.

C. Long-Term Target

The Board establishes a long-term target unrestricted General Fund balance of **12% of annual General Fund expenditures and other financing uses, excluding capital outlay**.

The target is intended to support liquidity, financial stability, continuity of operations, and the District's ability to respond to economic, legislative, enrollment, and operational uncertainty.

Achievement of the 12% target shall be balanced with the District's obligation to provide appropriate educational programs and services. Progress toward the target may occur over multiple fiscal years. NRS 354.6241 separately provides that, for Chapter 288 purposes, a school district budgeted ending fund balance of not more than 12% of total budgeted expenditures is excluded from negotiation and fact-finder or arbitrator consideration. The District's 12% target remains a Board financial-stability objective.

D. Measurement

Reserve percentages shall ordinarily be calculated using the greater of:

1. Actual General Fund expenditures and other financing uses for the most recently completed fiscal year; or
2. Budgeted General Fund expenditures and other financing uses for the applicable fiscal year,

excluding capital outlay and extraordinary accounting transactions that do not represent normal operating costs.

Board of Trustees Douglas County School District

FINANCES

The Chief Financial Officer may recommend an alternative calculation when necessary to provide a more accurate measure of operating requirements, subject to disclosure to and approval by the Board.

4. Annual Contingency

As authorized by law, the adopted General Fund budget shall ordinarily include a contingency appropriation equal to at least **1% of appropriations**, excluding transfers to other funds.

The Board may approve a contingency greater than 1%, but not exceeding the maximum allowed by Nevada law, when justified by identified risks, including:

- Enrollment or funding uncertainty;
- Pending legislative or regulatory changes;
- Collective bargaining uncertainty;
- Insurance or litigation exposure;
- Emergency facility or transportation needs;
- Significant price volatility;
- Unfunded mandates; or
- Other material financial risks.

Contingency is an appropriation within the current-year budget and is separate from ending fund balance. Unspent contingency shall remain in fund balance at year-end.

Transfers from contingency shall be reported to the Board through periodic financial reports and processed in accordance with applicable Nevada budget law and District policy.

5. Permitted Uses of Unrestricted Fund Balance

Unrestricted fund balance above the 8.3% operating reserve floor may be considered for the following purposes:

1. Unanticipated or emergency expenditures;
2. Temporary and material revenue shortfalls;
3. One-time expenditures that do not create an ongoing financial obligation;
4. Matching funds required to secure grants or other external funding;
5. One-time investments that produce measurable operating savings or cost avoidance;
6. Urgent health, safety, security, technology, transportation, or facility needs;
7. Early repayment or defeasance of debt when supported by a documented financial benefit;

Board of Trustees Douglas County School District

FINANCES

8. Temporary stabilization of operations during an economic downturn, enrollment decline, legislative funding reduction, or other material disruption; or
9. Other extraordinary circumstances specifically identified and approved by the Board.

Whenever practical, planned one-time expenditures shall be funded from amounts formally committed or assigned for that purpose rather than from the District's operating reserve.

6. Restricted and Prohibited Uses

Except as part of a Board-approved financial recovery or transition plan, unrestricted fund balance shall not be used to:

1. Support permanent salaries, benefits, positions, programs, or other recurring expenditures without an identified recurring revenue source;
2. Balance an ongoing structural deficit without corrective action;
3. Fund continuing compensation increases that cannot be sustained from ongoing revenues;
4. Avoid necessary operating reductions when recurring expenditures exceed recurring revenues;
5. Establish a new program or service that creates future-year obligations without a sustainable funding plan;
6. Replace restricted revenues that have expired when the related expenditures will continue indefinitely;
7. Provide routine departmental budget enhancements that should be considered through the normal budget-prioritization process; or
8. Circumvent competitive procurement, budget augmentation, public-meeting, or other legal requirements.

Reserves shall not be treated as excess cash merely because the balance exceeds the statutory minimum.

7. Use Below the 8.3% Operating Reserve Floor

Use of unrestricted General Fund balance that is projected to reduce the balance below 8.3% shall require formal Board approval.

Before approving such use, the Board shall receive a written recommendation from the Superintendent and Chief Financial Officer addressing:

Board of Trustees Douglas County School District

FINANCES

1. The amount and purpose of the proposed use;
2. Why the expenditure or revenue loss cannot reasonably be addressed through current-year appropriations, contingency, expenditure reductions, or another lawful funding source;
3. The projected effect on cash flow, liquidity, creditworthiness, and future budgets;
4. Whether the proposed use supports a recurring or nonrecurring expenditure;
5. Alternatives considered;
6. The projected unrestricted fund balance after the proposed use;
7. The risks of approving and not approving the use; and
8. A proposed replenishment plan and timeline.

Use of reserves below the 4% minimum shall occur only when legally permissible and necessary to address an emergency or severe fiscal condition, and shall require express Board action following consultation with legal counsel and applicable state agencies.

8. Temporary Use for Structural Transition

The Board may authorize temporary use of fund balance for recurring expenditures when a material decline in enrollment, revenue, or other economic condition makes immediate reductions impracticable or unnecessarily disruptive.

Such use shall be approved only as part of a written multi-year financial stabilization plan that:

1. Identifies the structural imbalance;
2. Establishes specific expenditure reductions, revenue measures, or operational changes;
3. Demonstrates how recurring expenditures will be brought into alignment with recurring revenues;
4. Limits the duration and annual amount of reserve use;
5. Includes measurable milestones and regular Board reporting; and
6. Restores reserves within the timeframe required by this policy.

Fund balance shall not be used indefinitely to postpone resolution of a structural deficit.

9. Replenishment of Reserves

When unrestricted General Fund balance is projected to fall below 8.3%, the Superintendent and Chief Financial Officer shall present a reserve-replenishment plan to the Board no later than adoption of the next tentative budget, or sooner when directed by the Board.

The plan shall ordinarily restore unrestricted General Fund balance to:

Board of Trustees Douglas County School District

FINANCES

- At least 8.3% within no more than **three fiscal years**; and
- The 12% target over a reasonable period established by the Board.

The replenishment plan may include:

- Expenditure reductions;
- Application of one-time revenues;
- Revenue enhancements;
- Transfer of eligible year-end savings;
- Disposition of surplus property;
- Vacancy management;
- Program restructuring;
- Redirection of future budget surpluses; or
- Other lawful corrective measures.

At least **50% of any unplanned General Fund year-end operating surplus** should ordinarily be applied toward reserve replenishment until the 12% target is achieved, unless the Board expressly authorizes another use after considering the District's financial condition and long-term obligations.

10. Use of Amounts Above the Target

When unrestricted General Fund balance exceeds 12%, the excess shall not automatically be available for recurring expenditures.

The Superintendent and Chief Financial Officer shall evaluate and may recommend that amounts above the target be used for:

- One-time capital or technology needs;
- Deferred maintenance;
- Vehicle or equipment replacement;
- Debt reduction;
- Pension, insurance, or other long-term obligations;
- One-time strategic investments;
- Stabilization of other operating funds;
- Additional reserves for identified risks; or
- Other one-time Board priorities.

Any recommendation shall consider current economic conditions, enrollment trends, deferred obligations, five-year projections, cash-flow needs, and known financial risks. NRS 387.1213

Board of Trustees Douglas County School District

FINANCES

generally requires transfer to the State Education Stabilization Account of actual ending fund balance exceeding 16.6% of actual expenditures, subject to statutory exclusions and exceptions.

11. Monitoring and Reporting

The Chief Financial Officer shall report projected and actual fund balance and contingency levels to the Board as part of:

1. The tentative and final budget;
2. Any amended budget;
3. Regular General Fund financial reports;
4. The annual audit presentation; and
5. The District's long-range financial forecast.

Reports shall distinguish between:

- Total fund balance;
- Restricted fund balance;
- Committed fund balance;
- Assigned fund balance;
- Unassigned fund balance;
- Total unrestricted fund balance;
- Budgeted contingency;
- The 4% minimum;
- The 8.3% operating reserve floor; and
- The 12% long-term target.

The Superintendent and Chief Financial Officer shall advise the Board promptly when projections indicate that the District may fall below a reserve standard or may need to use reserves for operating purposes. Under NRS 387.3045, the Chief Financial Officer shall submit the required written explanation if the General Fund ending balance declines for three consecutive years.

12. Spending Order

When expenditures qualify for payment from more than one fund-balance classification, the District shall ordinarily consider resources spent in the following order:

1. Restricted;
2. Committed;

Board of Trustees Douglas County School District

FINANCES

3. Assigned; and
4. Unassigned.

The Board may establish a different order for a particular transaction when consistent with applicable law, contractual restrictions, accounting standards, and sound financial management.

Legal References

- NRS 288.150; NRS 387.1213; NRS 387.3045
- NRS Chapter 354, Local Financial Administration
- NRS 354.596
- NRS 354.598
- NRS 354.598005
- NRS 354.608
- NRS 354.6241
- NRS 387.170-.180
- NRS 387.205
- NRS 387.300
- NAC Chapter 354
- NAC 354.650
- Statement No. 54 of the Governmental Accounting Standards Board and successor standards

Reference:

Date Adopted:

Date Revised: September 2026

4932-6854-5734, v. 1

Fiscal Watch Recovery Update

Fiscal Watch Recovery Update

Agenda Item B.1

Fiscal Corrective Action Status Report

September 9, 2026



**Douglas County
School District**

**Committee on Local Government
Finance**

Presented by
Terri Willoughby, Chief Financial Officer

Fiscal Watch has changed how the District operates

The central effect is a shift from annual budgeting to continuous fiscal management.

Visibility

More frequent reporting of cash, budget-to-actual results, forecasts and corrective actions.

Discipline

Hiring, spending and commitments receive stronger review against available resources.

Accountability

Board decisions are tied to explicit recovery milestones and state oversight expectations.

The goal is not simply compliance—it is restoring recurring balance and rebuilding a usable reserve.

The audited baseline confirms a structural problem

FY 2024–25 audited results established the baseline; FY 2025–26 unaudited close is complete; results remain subject to the independent audit.

\$948,911

General Fund deficit
June 30, 2025

\$476,369

Special Education deficit
June 30, 2025

15%

Enrollment decline
FY 2019–20 to FY 2024–25

FY 2025–26 unaudited close currently reflect a GF deficit \$(2,586,967) — \$(1,737,879) worse than May projection of \$(849,088). Driver: PCFP revenue shortfall \$(1,587,830) = 91% of variance. Expenditures within \$4,974 of projection.

Revenue fell faster than the cost structure adjusted

Primary drivers

- Enrollment declined by 862 students over five years.
- Staffing and operating costs did not decline at the same pace.
- Special education needs and costs increased as total enrollment fell.
- FY 2025–26: PCFP revenue shortfall of \$(1,587,830) accounted for 91% of total revenue variance vs. projection.

What this means

The FY 2025–26 shortfall is almost entirely a revenue problem: PCFP revenue shortfall compared with the May projection drove \$(1,587,830) (91%) of the \$1.74M revenue variance. Expenditure discipline held — operations finished within \$4,974 of the May projection.

Year 1 recurring improvement target: \$2.12M (up from \$1.33M). Recovery requires both structural cost reduction and enrollment-driven revenue alignment.

Corrective actions are moving from containment to implementation

WORKSTREAM	STATUS	EVIDENCE / NEXT OUTPUT
Immediate spending controls	Implemented	Hiring and discretionary spending review
FY 2025–26 expenditure actions	Implemented	Reductions, freezes and eligible cost realignment
Multi-year General Fund forecast	Updated	Rebaselined using a planning enrollment of 4,364 for FY 2027-28, declining approximately 3% annually thereafter, and the completed PCFP true-up.
Business Services capacity	In progress	Interim support, recruitment and process stabilization
Structural operating changes	Decision phase	School footprint, staffing alignment and service delivery
Reserve policy and milestones	In progress	Revised milestones: 0% (FY 2027-28) → 2% → 4% → 6% → 8% (FY 2031-32); reflects confirmed starting deficit

Early actions reduced near-term pressure

Documented actions in the Department of Taxation follow-up report included:

\$700,000

Operating budgets reduced or frozen and eligible costs transferred to Capital Projects

\$600,000

Eligible technology purchases transferred to Capital Projects

These actions improve the near-term position, but sustainable recovery depends on recurring solutions.

Labor negotiations delivered measurable FY 2026–27 savings

The revised agreements and related administrative adjustment provide near-term cost containment.

\$555,234

Negotiated savings

DCPEA, DCSSO and DCCSEA /
NCSEA

\$66,617

Administrator adjustment

Five-day base-salary avoidance

\$621,851

Combined estimate

Total labor-related FY 2026–27
savings

Important: These are estimated, primarily temporary FY 2026–27 savings. Actual results will be reconciled through payroll and should not be treated as permanent savings beyond June 30, 2027 without further action.

Asset liquidation is advancing—but remains a one-time strategy

The District has moved from isolated discussions to a portfolio review and statutory disposition process.

C.C. Meneley

Most advanced

Declared surplus; two-appraiser process underway

Mono Avenue

Partially resolved

Dog-park sale completed for \$420,000; retain and reoccupy the District Office

Two parcels

Exploratory

Playhouse / Museum and Jacks Valley sites in preliminary development scoping

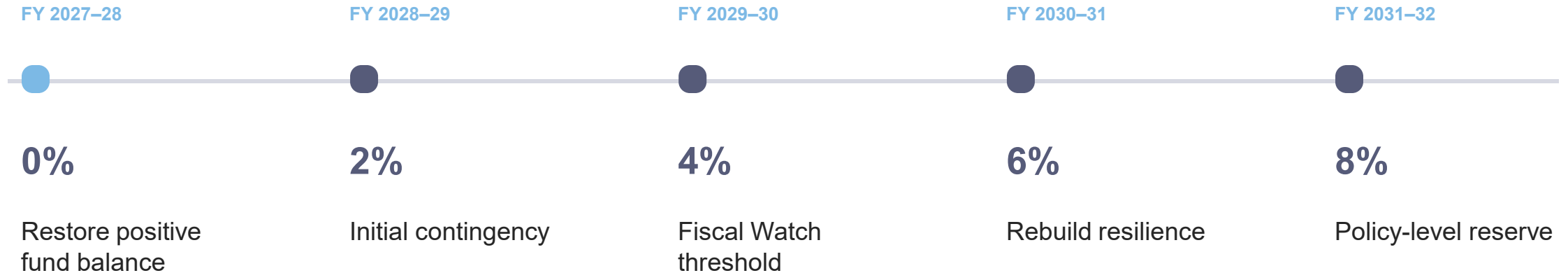
Personal property

Reconciliation

Disposition authorized; report net auction proceeds and remaining inventory

Fiscal treatment: recognize proceeds only when received; use real-property proceeds for lawful capital purposes; quantify carrying-cost savings separately.

Recovery will be measured in stages, not by a single event



Near-term priority: FY 2025–26 unaudited close currently reflects a \$(2,586,967) GF deficit. Year 1 target: restore positive fund balance; Year 1 recurring improvement target: \$2.12M.

Assumes enrollment of 4,364 in FY 2027-28, declining approximately 3% annually to 3,864 by FY 2031-32. Milestones subject to annual forecast updates, state funding and Board decisions. Beyond Year 5 target: 10%+ reserve.

Six indicators will show whether recovery is working

Cash

Bank reconciliations, Treasurer's report and cash balances by fund

Budget

Monthly revenue and expenditure variance with escalation thresholds

Forecast

Rolling General Fund projection updated for enrollment and staffing

Reserve

Ending fund balance measured against 0%, 2%, 4%, 6% and 8% milestones

Actions

Savings and implementation status tracked to accountable owners

Risk

Health fund, staffing capacity and other cross-fund pressures monitored

Recovery is strengthening the District's financial system

Cash controls

Dual control for bank transactions; monthly reconciliations, Treasurer reporting and fund-level cash visibility.

Forecast discipline

Five-year General Fund model rebaselined: enrollment of 4,364 in FY 2027-28, declining ~3% annually to 3,864 by FY 2031-32; incorporates PCFP revenue at confirmed true-up rates and PCFP-driven structural risk.

Policy framework

Fund balance, reserve, budget augmentation and contract-control policies and procedures moving forward.

Finance capacity

Interim assistance, recruitment and process stabilization address turnover and reporting backlog risk.

Health Fund

Reserve policy development separates IBNR, claim volatility, catastrophic risk, rate stabilization and operating cash.

Structural alignment

Vacancy controls, staffing and class-size review, school consolidation, transportation redesign and contract reductions.

Key risks must be actively managed

RISK	WHY IT MATTERS	MANAGEMENT RESPONSE
Enrollment and PCFP	FY 2025–26 PCFP revenue was \$<1,587,830> below the May projection, including \$<160,870> year-end true-up adjustment.	Forecast rebaselined on actual enrollment and confirmed PCFP true-up; Year 1 recurring target revised to \$2.12M; revised milestones set accordingly.
Execution capacity	Turnover and vacancies can slow reconciliations, reporting and control improvements.	Use interim capacity while rebuilding permanent finance staffing.
Structural decisions	Delayed operating changes extend reliance on one-time solutions.	Bring time-sensitive choices to the Board with quantified options.
Cross-fund pressure	Health claims and restricted-fund needs can create General Fund exposure.	Adopt reserve and funding strategies by fund; monitor monthly.

DCSD's commitment: transparent reporting and durable correction

The District will continue to:

- Present the FY 2025-26 unaudited close and revised recovery plan.
- Report monthly cash, variance and forecast information
- Advance recurring structural solutions for Board action
- Measure reserve rebuilding against revised milestones: 0%→2%→4%→6%→8%
- Seek timely feedback from the Department and the Committee

Committee feedback

Are the revised starting position, targets, monitoring cadence and reserve path responsive to CLGF's expectations?

The recovery process is underway; the standard is sustained recurring balance—not temporary relief.

Labor Negotiation Savings

MEMORANDUM

Labor Negotiation Savings Supporting the District's Fiscal Recovery

TO Committee on Local Government Finance

FROM Douglas County School District

DATE September 9, 2026

SUBJECT Savings achieved through 2025-2027 labor negotiations

Executive Summary

The District's revised collective bargaining agreements are estimated to produce approximately \$555,234 in General Fund savings for fiscal year 2026-2027. These savings resulted principally from temporary reductions in paid workdays negotiated after the Board declined to approve earlier tentative agreements because of the District's fiscal emergency and the need for additional cost containment.

A related five-day work-year adjustment for administrators is estimated to avoid an additional \$66,617 in base salary cost, bringing the combined labor-related estimate to \$621,851. Because the administrative amount was not produced through collective bargaining, it is presented separately from negotiated savings.

Savings Summary

Employee Group	Primary Cost-Containment Change	FY 2026-27 Savings	Classification
DCPEA - licensed personnel	Base work year reduced from 185 to 180 days for 2026-2027.	\$392,589	Negotiated
DCSSO - support staff	Up to five fewer contract days; 2025-2026 two-day PD provision for 9-month staff ends.	\$144,451	Negotiated
DCCSEA / NCSEA Chapter 6 - classified personnel	Five-day reduction in contract days, net of fixed cost increases.	\$18,194	Negotiated, net
Subtotal - collective bargaining	Savings directly attributable to the three agreements.	\$555,234	Negotiated
Administrators	Related five-day work-year adjustment; base salary avoidance only.	\$66,617	Non-negotiated
Combined labor-related estimate	Negotiated savings plus administrative adjustment.	\$621,851	Combined

Note: Figures are estimates from the attached Board agenda memos and Administrative Savings workbook. Amounts are rounded to the nearest dollar.

Agreement-Level Results

1. Douglas County Professional Education Association (DCPEA)

The revised two-year agreement covers July 1, 2025, through June 30, 2027. For 2026-2027 only, the certified base work year was reduced by five days, from 185 to 180, aligning the base work year with the 180-day instructional calendar. The Board memo estimates savings of approximately \$392,589. The agreement also aligned contract provisions with the District's fiscal-year cycle.

2. Douglas County School Support Organization (DCSSO)

The agreement authorizes up to five fewer contract days per employee for 2026-2027, with implementation varying by work-year category:

- For 9-month employees, the two additional paid professional-development days provided in 2025-2026 terminate for 2026-2027.
- For 10-month employees, contract ranges temporarily decrease from 190-209 days to 190-204 days.
- For 11-month employees, contract ranges temporarily decrease from 210-229 days to 205-229 days.
- For 12-month employees, the up-to-five-day reduction framework applies to employees contracted for 230 or more days.

The Board memo estimates savings of approximately \$144,451.

3. DCCSEA / NCSEA Chapter 6

The revised agreement reduced contract days by five. The Board memo identifies gross savings of \$30,925, partially offset by \$12,731 in fixed cost increases for step and column advancement, PERS, workers' compensation, and Medicare. The resulting estimated net General Fund savings are \$18,194. This is the only agreement memo that expressly states both gross savings and offsetting costs; therefore, the net figure is used in the total above.

Related Administrative Savings

The Administrative Savings workbook calculates the cost of five additional paid days for 26 salary records representing approximately 25 administrators, including one split-position record. Using each record's annual salary and current contract days to calculate a daily rate, the workbook estimates five-day base salary cost avoidance of \$66,617. The calculation does not separately add employer-paid benefits or payroll taxes, so it should be described as base salary avoidance rather than fully loaded savings.

Fiscal Watch Significance

The negotiated changes demonstrate that the District used collective bargaining as a targeted fiscal-recovery measure while largely preserving the remaining terms of the original tentative agreements. For the Committee's review, the following points are important:

- The \$555,234 negotiated savings estimate is the most supportable amount to report as savings achieved through collective bargaining.
- The \$621,851 combined amount includes the separate administrative adjustment and should be labeled as total labor-related savings, not solely negotiated savings.
- The principal reductions are temporary and apply to fiscal year 2026-2027; they should not be characterized as permanent recurring structural savings beyond June 30, 2027 without subsequent action.
- Actual results will depend on final payroll implementation, staffing changes, employee eligibility, step and column movement, benefit rates, and other payroll adjustments.
- The District should reconcile estimated savings to actual payroll expenditures during the year and report variances as part of ongoing Fiscal Watch monitoring.

Conclusion

For the September 9, 2026 update, the District can state that revised labor agreements are expected to reduce fiscal year 2026-2027 General Fund costs by approximately \$555,234. When the related administrative work-year adjustment is included, total estimated labor-related savings increase to approximately \$621,851. These measures represent meaningful near-term cost containment, but the District should continue pursuing recurring structural solutions and validating the savings through actual payroll data.

Source Documents

- Board Memo - DCPEA Negotiated Agreement, June 25, 2026.
- Board Memo - DCSSO Negotiated Agreement, June 25, 2026.
- Board Agenda Item Memo - DCCSEA / NCSEA Chapter 6 Classified Negotiations, May 19, 2026.
- Administrative Savings.xlsx, five-day work-year calculation provided by the District.

Declaration of Fiscal Emergency



DECLARATION OF FISCAL EMERGENCY PURSUANT TO NRS 288.150

RESOLUTION NO. 25-06

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE DOUGLAS COUNTY SCHOOL DISTRICT
DECLARING THE EXISTENCE OF A FISCAL EMERGENCY PURSUANT TO NRS 288.150 AND
AUTHORIZING NECESSARY ACTIONS

WHEREAS, the Board of Trustees (“Board”) of the Douglas County School District (“District”) is responsible for ensuring the fiscal stability, legal compliance, and continued operation of the District in the best interests of students, employees, and taxpayers; and

WHEREAS, Nevada Revised Statutes (“NRS”) 288.150 governs collective bargaining for local government employers, including school districts, and establishes circumstances under which a fiscal emergency exists; and

WHEREAS, NRS 288.150(6)(a) provides that a fiscal emergency exists when a local government employer has budgeted an unreserved ending fund balance in the general fund that is four percent (4%) or less of the actual expenditures from the general fund for the preceding fiscal year and has provided the required written explanation to the Nevada Department of Taxation; and

WHEREAS, based on the District’s adopted and/or amended budget for Fiscal Year 2025, the District has budgeted an unreserved ending general fund balance of (-7.3)%, which is at or below the 4% statutory threshold; and

WHEREAS, the District has provided, or will contemporaneously provide, the required written explanation to the Nevada Department of Taxation describing the reasons for the ending fund balance level and the plan to increase the ending fund balance in future fiscal years; and

WHEREAS, the Board finds that the District is experiencing significant fiscal difficulties that require immediate and prudent action to preserve essential educational services and maintain fiscal solvency; and

ADMINISTRATION

Frankie Alvarado - Superintendent
P: 775 • 782 • 5134

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WHEREAS, NRS 288.150 authorizes a local government employer experiencing a fiscal emergency to reopen collective bargaining agreements for the purpose of negotiating compensation and other monetary benefits, notwithstanding the existence of a current agreement;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DOUGLAS COUNTY SCHOOL DISTRICT THAT:

1. **Declaration of Fiscal Emergency**

The Board hereby **finds and declares** that a **fiscal emergency exists** within the meaning of **NRS 288.150(6)(a)(2)**, based on the District's ending general fund balance being at or below four percent (4%) of prior-year general fund expenditures.

2. **Notice to Employee Organizations**

The Superintendent or designee is **authorized and directed** to provide **written notice** to all recognized employee organizations of the District declaring the existence of a fiscal emergency pursuant to NRS 288.150.

3. **Reopening of Collective Bargaining**

The District shall **reopen negotiations** with recognized employee organizations regarding **compensation and other monetary benefits**, and such negotiations shall commence **no later than twenty-one (21) days** after notice is provided, as required by law.

4. **Authority to Take Necessary Fiscal Actions**

The Board affirms the District's statutory **management rights** to take actions reasonably necessary to address the fiscal emergency, consistent with NRS 288.150, NRS 288.151, applicable collective bargaining obligations, and any other provisions of Nevada law.

5. **Fiscal Recovery Planning**

The Superintendent or designee is directed to continue development and implementation of a **fiscal recovery plan**, including multi-year financial projections and expenditure and revenue strategies, to restore the District's ending fund balance to a level above the statutory minimum.

6. **Coordination with State Agencies**

The District shall maintain communication with the **Nevada Department of Taxation** and other appropriate state agencies regarding the District's fiscal condition and progress toward financial stability.

7. **Effective Date**

This Resolution shall become **effective immediately** upon adoption.

PASSED AND ADOPTED

this 15th day of January, **2026**, by the Board of Trustees of the Douglas County School District.

ADMINISTRATION

Frankie Alvarado - Superintendent
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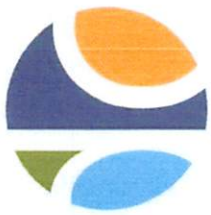
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Shannon Brown

Executive Administrative Assistant

4933-6701-8628, v. 1

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Fiscal Corrective Action Status Report

Fiscal Practices and Budgetary Conditions Corrective Action Plan Report: September 2026

Executive Summary

This report provides the proposed efforts to correct identified fiscal practices and improve budgetary conditions in response to the placement of the District on Fiscal Watch by the Nevada Department of Taxation. The report documents proposed actions, and will report back to the Board on the progress achieved, challenges encountered, and next steps to ensure long-term fiscal sustainability, transparency, accountability, and compliance.

Budget Development and Monitoring

Implement monthly budget-to-actual reviews, department accountability, multi-year forecasting, and expenditure trend analysis.

Update: Monthly budget-to-actual reviews continue, system controls for over budget situations are being reviewed, and models for student enrollment, revenue and expenditure forecasting have been developed.

Financial Reporting and Transparency

Establish monthly closing procedures, reporting calendars, standardized Board reports, and improved budget reporting.

Update: Developed a procedure for monitoring Pupil Centered Funding Plan (PCFP) trends and reconciling revenues on a monthly basis. Any adjustments that are determined to be necessary will be made as part of the month end close process.

Procurement and Expenditure Controls

Modernize procurement practices, strengthen purchasing compliance, evaluate purchasing cards, and improve vendor management.

Update: Procurement assessment project approved by the Board at June Board meeting, still in process. Mapping of current process is under way and a new policy outlining contract approval authority is in progress. New simple contract forms and procedures for District maintenance contracts have been developed and distributed to District staff.

Cash Flow and Fund Balance Management

Implement cash flow forecasting, reserve targets, and ongoing monitoring of cash position and fund balances.

New fund balance policy has been drafted and is under review, cash flow forecasting will begin with the September board report as part of the monthly financial report package.

Payroll and Staffing Cost Management

Improve position control, staffing analysis, vacancy monitoring, and personnel cost forecasting.

Update: Work continues to streamline payroll processes. Work has begun in the last month to strengthen the segregation of duties between Payroll staff and Human Resources staff, with a new personnel action form in development that will assist in documentation of all personnel changes and improve documentation of these changes. A summary of the current labor contracts along with an analysis of changes from the last contracts was distributed to both Human Resources and Payroll staff.

Internal Controls and Compliance

Update procedures, strengthen segregation of duties, improve documentation standards, and conduct compliance reviews.

Update: All procedures are being reviewed, and segregation of duties is being strengthened with 2-step approval processes being implemented.

Key Performance Indicators

Track month-end close timelines, budget variances, procurement compliance, reporting timeliness, fund balance levels, and audit findings.

Key Performance Indicators (KPIs) are included as part of the monthly financial report.

Risks and Challenges

Monitor enrollment trends, inflation, staffing challenges, funding uncertainty, and rising benefit costs.

Update: Models have been developed to track enrollment trends so that they can be monitored on a monthly basis. Staff continues to monitor other local and national economic trends which may affect the District. The District is aware of the exposure of being self-funded and new policies regarding its Health Insurance Fund are in progress.

Conclusion

Continue implementation of corrective actions to improve fiscal health, transparency, accountability, and long-term sustainability.

General Fund Recovery Plan

MEMORANDUM

Douglas County School District • General Fund Recovery Plan

TO: Frankie Alverado, Superintendent; Terri Willoughby, Chief Financial Officer

FROM: Dr. David Jensen, JensenProfessionalServices LLC

DATE: September 9, 2026

RE: Revised General Fund Recovery Plan — Impact of FY 2025-26 PCFP True-Up and Updated Enrollment Projections

This memorandum summarizes the main changes to Douglas County School District's General Fund Recovery Plan following the close of FY 2025-26 and completion of the Pupil-Centered Funding Plan (PCFP) year-end true-up. The District remains under Fiscal Watch by the Committee on Local Government Finance (CLGF), with an update presentation scheduled for September 9, 2026. The August 26, 2026 Five-Year Recovery Plan (Attachment B) and Year 1 Action Plan (Attachment C) were built on a projected FY 2025-26 ending General Fund balance of approximately \$(849,088), stable enrollment of 4,500, and a recovery path based on those assumptions. The updated close now shows an ending deficit of \$(2,586,967), which is approximately \$(1,737,879) worse than projected. This memo explains what drove that change, how it affects the recovery plan, and what revisions have been made to Attachments B and C and the Cabinet Implementation Plan.

Executive Summary

- FY 2025-26 closed with a General Fund deficit of \$(2,586,967) — \$(1,737,879) worse than the May projection of \$(849,088). The shortfall is almost entirely revenue-driven.
- The primary cause is a combined PCFP adjusted-base shortfall of \$(1,587,830) — including the year-end true-up reduction of \$(160,870) — representing approximately 91% of the total revenue shortfall. Expenditures finished essentially on target with the May projection.
- Expenditure management remained sound. The District finished within \$4,974 of the May projection, and support-services savings exceeded the \$1.1 million target by \$319,716. Those results were not enough to offset the PCFP revenue shortfall.
- The planning enrollment assumption is revised from 4,500 (stable) to 4,364 in FY 2027-28, declining approximately 3% annually to 3,864 by FY 2031-32.
- The Year 1 recurring improvement target increases from \$1.33M to \$2.12M (a 60% increase). Reserve milestones shift by one year to a 0%→2%→4%→6%→8% path, but the three-year solvency commitment (positive fund balance by end of Year 1) is maintained.

Root Cause Analysis

The FY 2025-26 result was driven by revenue, not spending. This is a positive indicator. After the PCFP true-up and year-end close, the full \$(1,737,879) unfavorable swing is tied to the following factors:

- The combined PCFP adjusted-base shortfall was \$(1,587,830), including the \$(160,870) year-end true-up. This accounts for approximately 91% of the total revenue shortfall and reflects lower-than-budgeted funded enrollment and per-pupil allocation.
- Other revenue variances included a tuition shortfall of \$(33,725), an investment earnings shortfall of \$(49,464), and a miscellaneous revenue shortfall of \$(63,834).
- Gain on sale of assets was \$(8,000) below projection.
- The net expenditure impact was essentially neutral: a favorable \$4,974 against a \$60.4M expenditure budget.

Table 1. FY 2025-26 Operating Result — May Projection vs. Updated Actual

Line Item	May Projection	Updated Actual	Variance
Revenue	\$60,537,849	\$58,794,996	\$(1,742,853)
Expenditures	\$60,433,025	\$60,428,051	\$4,974
Operating Result	\$104,824	\$(1,633,055)	\$(1,737,879)
Beginning balance	\$(953,912)	\$(953,912)	\$0
Ending balance	\$(849,088)	\$(2,586,967)	\$(1,737,879)

The ‘Underspend’ That Did Not Materialize

The District expected year-end underspending, and the May projection showed that expectation being met in many areas. The support services forecast already included an estimated \$1.1 million underspend. Actual support services spending came in approximately \$1.420 million below the pre-underspend estimate, exceeding the target by \$319,716. Operations and maintenance and student transportation accounted for roughly \$1.169 million of those savings. Those favorable results were partly offset by program-level overruns: Regular Programs exceeded the May estimate by \$470,733, Athletics by \$81,331, and Cocurricular programs by \$20,895. Savings elsewhere absorbed those overruns, leaving total expenditures almost exactly in line with the May projection, a difference of only \$4,974. Based on this information, the FY 2025-26 outcome should be understood as a revenue problem, not a failure to control spending. However, there is certainly room to improve in terms of expenditure patterns. Encumbrance discipline remains important going forward because year-end encumbrances can use up expected savings. The District should ensure a detailed review with clear approval controls to protect future underspend targets.

The complete FY 2025-26 General Fund Analysis provides additional detail on program-level and object-level expenditures, including the full revenue-by-source reconciliation, the support-services variance schedule, and the object-group budget-execution summary that underlie the figures cited above.

Enrollment Impact

The recovery plan enrollment assumption has been changed from a flat 4,500 students to 4,364 in FY 2027-28, with an estimated decline of about 3% per year to 3,864 by FY 2031-32. This adjustment provides a more “true” projection of enrollment based on historical declining enrollment figures. Because PCFP revenue is tied to enrollment at approximately \$10,740 per student in FY 2026-27, the effect grows over time. In Year 1, the difference of 136 students from the original plan equals about \$(1.46M) in PCFP revenue. By FY 2031-32, the gap grows to 636 students, or roughly \$(6.83M) in annual revenue. This is a cautious planning assumption based on recent trends, not a fixed outcome, as actual PCFP allocations remain unknown at this time. If enrollment stabilizes, each retained student adds about \$10,740 (current year \$) in annual revenue.

Table 2. Enrollment and PCFP Revenue Impact vs. Original Plan

Fiscal Year	Original Plan	Updated Forecast	Difference	Revenue Impact (est.)
2027-28	4,500	4,364	-136	\$(1,460,447)
2028-29	4,500	4,233	-267	\$(2,867,201)
2029-30	4,500	4,106	-394	\$(4,231,001)
2030-31	4,500	3,983	-517	\$(5,551,846)
2031-32	4,500	3,864	-636	\$(6,829,737)

Impact on the Recovery Plan

The larger starting deficit and lower enrollment forecast change the recovery plan. The District now begins Year 1 (FY 2027-28) from a projected FY 2026-27 ending balance of \$(1,568,072), compared

with the \$169,807 positive balance assumed in the original plan. That creates a \$1.74M deficit starting point from projected. As a result, the Year 1 recurring improvement target increases from \$1.33M to \$2.12M, and the reserve-building milestones move back one year while the District first restores a positive fund balance. The three-year solvency timeline is still preserved: the plan reaches a positive fund balance by the end of Year 1 and an 8% reserve by FY 2031-32.

Table 3. Recovery Plan — Original vs. Revised Key Metrics

Metric	Original Plan	Revised Plan
Starting position (FY 2026-27 ending balance)	\$169,807	\$(1,568,072)
Year 1 recurring improvement target	\$1.33M	\$2.12M
Year 1 ending fund balance	\$1.19M	\$0
Reserve milestone schedule	2%→4%→6%→8%→10%	0%→2%→4%→6%→8%
FY 2031-32 ending balance	\$6.78M (10%)	\$4.97M (8%)

Table 4. Revised Five-Year Recovery Scorecard

Metric	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Enrollment	4,364	4,233	4,106	3,983	3,864
Base annual result (no action)	\$(555,916)	\$(1,782,219)	\$(3,014,705)	\$(4,253,318)	\$(5,498,098)
Required recurring improvement	\$2.12M	\$2.97M	\$4.24M	\$5.51M	\$6.80M
Ending fund balance	\$0	\$1,185,239	\$2,407,864	\$3,668,938	\$4,969,649
Reserve target (% of exp.)	Positive	2%	4%	6%	8%

Revised Year 1 Initiative Targets

The five identified actions as part of the Year 1 initiatives have been resized to meet the \$2,123,989 committed target, with a \$2,548,787 target at the 120% pipeline level. The added capacity is weighted toward position control and enrollment-based staffing as declining enrollment creates an opportunity to align staffing levels with projected need. Additional emphasis is also placed on the Stop/Share/Rebid initiative because of the FY 2025-26 services and supplies overrun.

Table 5. Revised Year 1 Initiative Targets (Committed)

Initiative	Original	Revised	Change
Position control and vacancy dividend	\$550,000	\$849,596	\$299,596
Enrollment-based staffing and schedule reset	\$250,000	\$467,278	\$217,278
Stop, Share or Rebid	\$220,000	\$382,318	\$162,318
Revenue recovery and enrollment protection	\$190,000	\$254,879	\$64,879
Transfer and operating-subsidy reset	\$120,000	\$169,919	\$49,919
TOTAL	\$1,330,000	\$2,123,989	\$793,989

Implications for the September 9 CLGF Presentation

The September 9 CLGF presentation should be direct about the revised financial position and clear about the District's response. I recommend the following approach:

- Disclose the deeper starting deficit candidly. The FY 2025-26 close at \$(2,586,967) must be presented directly, alongside the variance analysis that explains it as a PCFP-driven revenue shortfall rather than a spending failure.
- Position the revision as proactive fiscal management. The District identified the true-up impact, diagnosed the encumbrance issue, and recalibrated the plan quickly after year-end close.
- Emphasize that the three-year solvency timeline remains intact. The plan still reaches a positive fund balance by the end of Year 1.
- Explain that reserve-building milestones shift by one year but still reach 8% by FY 2031-32.
- Present the variance analysis and revised recovery plan together so CLGF sees that the District understands the causes and has a realistic path forward.

Recommended Immediate Actions

To implement the revised plan and support the September 9 presentation, I recommend the following immediate actions:

- Secure Board acknowledgment of the revised starting position of \$(1,568,072) and the recalibrated recovery targets.
- Obtain Cabinet adoption of the \$2.12M Year 1 recurring improvement target and the revised initiative allocations (if necessary).
- Implement encumbrance controls, including year-end review and approval thresholds, to prevent encumbrances from deflating anticipated savings.
- Document and review the FY 2025-26 program-level overruns — Regular Programs \$(470,733), Athletics \$(81,331), and Cocurricular programs \$(20,895) — to confirm drivers, complete any required budget transfers, and incorporate the findings into FY 2026-27 program budgeting and monitoring.
- Accelerate the Stop, Share or Rebid initiative in response to the \$728K services and supplies overrun in FY 2025-26.
- Activate a monthly monitoring dashboard for revenue, expenditures, encumbrances, and initiative progress.
- Provide ongoing CLGF progress reports to maintain transparency and demonstrate accountability throughout the recovery period.

Summary

The FY 2025-26 result is a significant setback, and the revised plan requires more from the District than the original plan. Even so, the plan remains achievable. The main drivers are now clear, the revised assumptions are more realistic, and the three-year path to solvency remains intact. As your review this document, please let me know if you have any questions. Please let me know how I can help.

Request for Designation



September 22, 2026

Victor Wakefield
State Superintendent of Public Instruction
Nevada Department of Education

Re: Request for Designation as a Focus School District and Immediate Funding Relief from PCFP Quarterly True-Up

Dear Superintendent Wakefield:

The Douglas County School District (DCSD) respectfully requests immediate designation as a Focus School District pursuant to NRS 385A.915, subsections (b)(2) and (b)(3) and immediate technical assistance and financial relief. The Focus School District designation is urgently needed to access critical technical and financial assistance required to stabilize the District's operations and ensure the continued delivery of essential educational services to our community. DCSD is requesting immediate pause to the PCFP Quarterly True Up to provide financial relief as practicable by law.

Statutory Justification for Focus School District Designation

DCSD meets the statutory thresholds for severe financial distress and operational instability under NRS 385A.915 based on the following documented triggering events:

- **Leadership and Governance Instability (NRS 385A.915(b)(2)):** Within the past twelve months, the District has experienced significant disruptions in governance. Two elected members of the Board of Trustees have resigned their positions, and a third member is currently on a leave of absence due to a personal legal matter, impeding the Board's capacity for stable oversight.
- **Declaration of Fiscal Emergency (NRS 385A.915(b)(3)):** On January 15, 2026, DCSD formally declared a Fiscal Emergency via Resolution #25-06. This declaration was necessitated by compounding financial crises, which are further evidenced by:

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- State Fiscal Watch Status: The Nevada Department of Taxation officially placed DCSD on Fiscal Watch on June 24, 2026.
- Negative Fund Balances: The District's unassigned general fund balance has dropped below statutory minimums and currently reflects a negative balance.
- Structural Deficits: DCSD is struggling to recover from persistent, multi-year operating deficits where expenditures have consistently exceeded actual revenues.
- Budget Insolvency: DCSD is unable to meet projected budget obligations and cannot balance its current Fiscal Year 2027 budget without emergency state intervention.

Request for Immediate Technical Assistance and Financial Relief

To address these critical vulnerabilities and restore fiscal solvency without sacrificing core instructional duties, DCSD requests NDE to deploy the following structured relief mechanisms:

- **Deployment of Financial Expertise:** Immediate assignment of NDE appointed financial experts, certified public accountants, and/or state budget analysts to collaborate directly with DCSD leadership in stabilizing daily operations and developing a comprehensive financial recovery plan.
- **Operational and Revenue Auditing:** Direct state assistance in conducting a root-cause financial analysis to rapidly identify operational inefficiencies, correct revenue leakage, and reverse unsustainable expenditure trends.
- **Administrative Grant Prioritization:** Priority consideration for state administered administrative grants designated for necessary modernization, efficiency overhauls, and essential accounting system upgrades.
- **Emergency Financial Stabilization:** NDE sponsorship of a formal request to the Interim Finance Committee (IFC) for emergency financial allocations from state reserve funds, specifically the Education Stabilization Account or available legislative contingency funds, to bridge the current structural deficit and ensure continuity of operations.
- **PCFP Average Daily Enrollment (ADE) Quarterly True Up:** Immediate pause to the reduction of revenue to support the DCSD fiscal recovery process.

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PCFP Quarterly True Up

Douglas County School District respectfully requests that the Nevada Department of Education immediately pause implementation and recovery of the District's Pupil-Centered Funding Plan Quarterly True-Up while the Department completes its review of the District's pending SAA requests and validates the enrollment, funding, and reconciliation calculations affecting the District.

DCSD recognizes that NRS 387.1223 requires school districts to report quarterly average daily enrollment and requires annual PCFP apportionments to be calculated using those enrollment reports. The District is not requesting that NDE disregard its statutory responsibilities. Rather, we are requesting a temporary administrative hold on reducing future payments or recovering funds until the Department has completed the following:

1. Designation of DCSD as a Focus School District pursuant to NRS 385A.915;
2. Completion of a substantive review of DCSD's pending SAA request;
3. Validation of the enrollment counts and student classifications used in the calculation;
4. A determination of whether the declining-enrollment protection (Hold Harmless) in NRS 387.1223(3) applies;
5. Reconciliation of the current payment calculation to the PCFP payment book and the funding assumptions on which the District reasonably relied on in adopting its Fiscal Year 2026–2027 budget;
6. An evaluation of whether an error in the application of the PCFP occurred and whether relief may be available under NRS 387.1213(4)(d); and
7. A legal and administrative review of available relief, including but not limited to, whether any adjustment may be deferred, applied prospectively, phased in, or spread over future payments.

The current implementation of the True-Up will have a significant and disruptive effect on the District. DCSD adopted its budget, established staffing levels, and entered the school year based on the

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PCFP information available at the time. Most school district expenditures are tied to staffing, transportation, special education, and other services that cannot be reduced immediately without affecting students and school operations. Applying a substantial funding reduction after those commitments have been made creates consequences materially different from incorporating an enrollment adjustment during development of the biennial state and district budgets.

Request for Information

We respectfully request NDE to provide DCSD with a written calculation showing:

1. Current-quarter average daily enrollment by applicable pupil category and enrollment coding;
2. Enrollment for the corresponding quarter of the immediately preceding school year by enrollment code;
3. The percentage used to evaluate the 95-percent threshold under NRS 387.1223(3);
4. The adjusted base and weighted funding amounts affected;
5. All prior payments, true-ups, offsets, and other adjustments included in the calculation;
6. The amount and timing of each proposed reduction or recovery; and
7. Any differences between the assumptions reflected in the applicable PCFP payment books and the calculation now being applied.

Statutory Authority

NRS 387.12455 recognizes that strict application of the prescribed education-funding methodology may, in some circumstances, be impracticable. The statute permits the Governor, in preparing the proposed executive budget, to recommend public-school funding that the Governor determines to be appropriate and to recommend revisions to PCFP appropriations. We recognize that this provision concerns the executive-budget process and does not, by itself, expressly authorize NDE to suspend a statutory apportionment requirement. It nevertheless reflects an important legislative recognition that the PCFP must be administered in a manner that accounts for practicability and the operational realities confronting Nevada's public schools.

NRS 387.1213 also establishes a process through which NDE may request action by the Interim Finance Committee when an error in the Department's application of the PCFP has created a shortfall in the State Education Fund. DCSD respectfully requests that NDE

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determine whether the changes between the PCFP payment books, the timing or methodology of the true-up, or any other aspect of the District's apportionment constitutes an error in application within the meaning of NRS 387.1213(4)(d). If that provision applies, we request that NDE promptly submit the necessary request to the Interim Finance Committee.

If NDE concludes that NRS 387.1213 does not apply because the disputed adjustment has not created a shortfall in the State Education Fund, we ask the Department to identify that conclusion and its supporting analysis in writing and recommend another legally available pathway for relief.

Accordingly, if NDE determines that it does not possess sufficient administrative authority to grant the requested pause or other relief, we ask the Department to provide supporting information that includes the following:

1. Identify the specific statutory limitation on its authority;
2. Recommend and implement any relief that can be provided administratively;
3. Support an appropriate request to the Governor, the Governor's Finance Office, the Interim Finance Committee, or the Legislature;
4. Consider whether legislation or an appropriation should be proposed to mitigate the effect of significant enrollment declines after districts have made annual staffing commitments; and
5. Action Requested: To the fullest extent legally permissible, refrain from recovering the disputed amount while that relief is being considered.

This request is submitted without waiver of the District's right to challenge the underlying enrollment determination, apportionment calculation, recovery methodology, or timing of any adjustment. If the Department determines that an adjustment is ultimately required, DCSD requests that it be applied prospectively and phased over the longest legally permissible period so that the District can protect classroom instruction, comply with existing employment obligations, and make any necessary reductions through an orderly public budget process.

DCSD is committed to working collaboratively with NDE and to providing any enrollment, financial, or operational information needed to expedite the Department's review. Given the immediate

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effect that the True-Up may have on the District's fiscal recovery plan and its ability to maintain essential services, we respectfully request written confirmation for:

1. NDE's decision to designate DCSD as a Focus School District;
2. NDE's decision to pause the PCFP Quarterly True-Up, and;
3. A proposed timeline for resolving the SAA request and related PCFP calculations.

Thank you for your prompt consideration. We would welcome an immediate meeting with you and the appropriate members of NDE's Office of Pupil-Centered Funding to resolve this matter.

Sincerely,

Frankie Alvarado
Superintendent
Douglas County School District

cc: Terri Willoughby, Chief Financial Officer
Douglas County School District Board of Trustees
Nevada Department of Education, Office of Pupil-Centered Funding
CLGF, Department of Taxation

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Endorsement of Emergency

Joe Lombardo
Governor

Dr. Victor Wakefield
Superintendent of
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September 24, 2026

The Honorable Joe Lombardo
Governor of the State of Nevada
Executive Chambers
101 N. Carson St., Ste. 1
Carson City, NV 89701

Subject: Request for Governor's Endorsement of Emergency Regulation Pursuant to NRS 233B.0613
Adjusted Base Per Pupil Enrollment Adjustment for School Districts, Public Charter Schools,
and University Schools for Profoundly Gifted Pupils

Dear Governor Lombardo,

I am seeking endorsement for an emergency regulation to mitigate the fiscal impact of declining enrollment that may lead to a Reduction in Force (RIF), disruption of services to students, and negative impacts on student learning across Nevada's school districts, public charter schools, and university schools for profoundly gifted pupils.

The legislatively approved Pupil-Centered Funding Plan budget anticipated no enrollment growth during the 2025-2027 biennium; however, enrollment is actually declining statewide. Because monthly allotments are based on enrollment, total Pupil-Centered Funding Plan allocations are projected to decline during each quarter of this fiscal year. The emergency regulation would give the Nevada Department of Education the authority to temporarily modify the quarterly true-up process by adjusting the enrollment data used for monthly allotments to the legislatively approved enrollment projections for school districts, public charter schools, and university schools for profoundly gifted pupils that are experiencing reductions in enrollment in the current state fiscal year.

The department appreciates your consideration of an endorsement for this emergency regulation to mitigate the fiscal impact resulting from declining enrollment in Nevada's schools.

Respectfully,

A handwritten signature in blue ink, appearing to read "V. Wakefield".

Dr. Victor Wakefield
Superintendent of Public Instruction
Nevada Department of Education

Emergency Regulation Pursuant to NRS 233B.0613
Enrollment Adjustments for the Adjusted Base Per Pupil Calculation
for School Districts, Public Charter Schools, and University Schools for Profoundly Gifted Pupils

The department proposes the following emergency regulation:

Section 1. Authority and Purpose

Pursuant to NRS 233B.0613, the Nevada Department of Education determines an emergency exists due to the impact of declining enrollment on the funding allocated through Pupil-Centered Funding Plan formula. Such decreases in funding may result in Reduction in Force (RIF), disruption of services to students, and negative impacts on student learning across Nevada's school districts, public charter schools, and university schools for profoundly gifted pupils.

The department hereby adopts emergency regulations to temporarily modify the methodology used to establish the count of enrollment of pupils used in the Pupil-Centered Funding Plan payment workbook to pay the adjusted base per pupil allotment to school districts, public charter schools, and university schools for profoundly gifted pupils that are experiencing a decline in enrollment.

Section 2. Applicability

These regulations apply to any school district, public charter school, and university schools for profoundly gifted pupils that demonstrates a decline in enrollment as measured by the most recent quarterly enrollment counts compared to the legislatively approved enrollment counts.

Section 3. Temporary Enrollment Adjustment

EXPLANATION – Matter in *blue italics* is new material.

NAC 387.345 Count of pupils for purposes of calculating yearly apportionment. (*[NRS 385.080, 387.123, 388A.110](#)*)

1. Except as otherwise provided in subsections 3 and 4, for calculating the yearly apportionment for each school district, the count of pupils used to determine the average daily enrollment of pupils in a school district for any quarter during a school year, reported to the Department pursuant to subsection 1 of *[NRS 387.1223](#)*, must be based on the weighted count of enrollment of pupils in the school district for that quarter, including, without limitation, the count of pupils who reside in the county and are enrolled in any charter school or university school for profoundly gifted pupils.

2. On a form prescribed by the Superintendent of Public Instruction, the superintendent of schools of each school district shall certify to the Department on or before October 1, January 1, April 1 and July 1 of each school year the weighted count of enrollment for the immediately preceding quarter of the school year. If a charter school or a university school for profoundly gifted pupils submits a form pursuant to this subsection, the charter school or university school for profoundly gifted pupils shall, upon the request of the sponsor of the charter school, the governing body of the university school for profoundly gifted pupils or a school district in which a pupil enrolled in the charter school or university school for profoundly gifted pupils resides, provide a copy of the form to the requester.

3. A school district shall not count a pupil who enrolls in grade 9, 10, 11 or 12 as a full-time pupil for the purpose of calculating the yearly apportionment for the school district for a school year unless the pupil is in a minimum of:

- (a) Six courses or the equivalent of six periods per day if he or she is in grade 9, 10 or 11; or
- (b) Four courses or the equivalent of four periods per day if he or she is in grade 12.

4. A school district shall not count a pupil who is 21 years of age or older on or before September 30 of a school year for the purpose of calculating the yearly apportionment for the school district for that school year unless:

(a) The pupil is a pupil with a disability who is eligible to receive the benefits provided by [NRS 388.5223](#) to [388.5243](#), inclusive, pursuant to [NRS 388.5223](#); or

(b) The Superintendent of Public Instruction has given express permission for the pupil to be counted.

⇒ The grade level of a pupil is determined by the number of credits held by the pupil.

5. For the purposes of subsections 2 and 3 of [NRS 387.1223](#), the enrollment of pupils in a charter school or in a university school for profoundly gifted pupils includes the pupils enrolled in the charter school or university school for profoundly gifted pupils who reside in the school district in which the charter school or university school for profoundly gifted pupils is located and the pupils enrolled in the charter school or university school for profoundly gifted pupils who reside outside that school district.

6. For the purposes of calculating the adjusted base per pupil payments through the Pupil-Centered Funding Plan, the Nevada Department of Education shall adjust the enrollment figures for school districts, public charter schools, and university schools for profoundly gifted pupils.

(a) If a decline in enrollment exists, the adjusted enrollment shall be based on the legislatively approved enrollment count for the applicable state fiscal year, in lieu of the current quarterly enrollment counts. The adjusted enrollment count will be used to calculate the adjusted base per pupil funding amount allocated monthly.

Section 4. Duration

Pursuant to NRS 233B.0613, these emergency regulations will be effective upon approval of the Superintendent of Public Instruction and the endorsement of the Governor, for a total of 120 days, beginning on September 28, 2026.

Section 5. Reporting and Oversight

The Nevada Department of Education shall report the adjusted enrollment figures and payment calculations to the Governor, and the Legislature on or before February 1, 2027.

Section 6. Severability

If any provision of these regulations is found invalid, the remaining provisions shall remain in effect.

Section 7. Public Availability

Consistent with NRS 233B.0613(2), the department will make the emergency regulation available to the

public prior to filing by:

1. Posting the regulation to the department's website and
2. Providing copies upon request.

The Superintendent of Public Instruction has made a finding that an emergency exists, and that adoption of this emergency regulation is necessary and appropriate to mitigate the fiscal impact of declining enrollment on Nevada's school districts, public charter schools, and university schools for profoundly gifted pupils.

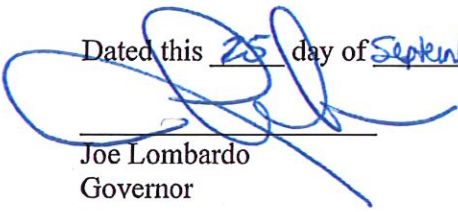
Dated this 25th day of September 2026.



Dr. Victor Wakefield
Superintendent of Public Instruction
Nevada Department of Education

I, Governor Joe Lombardo, endorse the Statement of Emergency presented by Superintendent Wakefield.

Dated this 25 day of September 2026 and made effective the 28th day of September, 2026.



Joe Lombardo
Governor

Deposit Agreement

U.S. Bank Draft 09.24.2026

DEPOSIT AGREEMENT

THIS DEPOSIT AGREEMENT, dated as of October 1, 2026 (“Agreement”), is by and between Douglas County School District, a municipality in the State of Nevada (“Depositor”) and U.S. Bank National Association, a national banking association, as depositary agent (“Agent”).

BACKGROUND

WHEREAS, Depositor desires to deposit funds with Agent; and

WHEREAS, Agent has agreed to accept, hold, and disburse the funds deposited with it and the earnings thereon in accordance with the terms of this Agreement.

STATEMENT OF AGREEMENT

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, for themselves, their successors and assigns, hereby agree as follows:

1. Definitions. The following terms shall have the following meanings when used herein:

“Depositor Representative” shall mean the person(s) so designated on Schedule B hereto or any other person designated in a writing signed by Depositor and delivered to Agent in accordance with the notice provisions of this Agreement, to act as its representative under this Agreement.

“Funds” shall mean the funds deposited with Agent pursuant to Section 3 of this Agreement, together with any interest and other income thereon.

“Written Direction” shall mean a written direction substantially in the form of Attachment 1, executed by a Depositor Representative and directing Agent to disburse all or a portion of the Funds or to take or refrain from taking any action pursuant to this Agreement.

2. Appointment of and Acceptance by Agent. Depositor hereby appoints Agent to serve hereunder. Agent hereby accepts such appointment and agrees to hold and disburse the Funds in accordance with this Agreement.

3. Deposit of Funds. Depositor will have Funds transferred from time to time, by wire transfer of immediately available funds, to the depositary account identified in Schedule A hereto (the “Deposit Account”).

4. Disbursements of Funds. Agent shall disburse Funds at any time and from time to time, upon receipt of, and in accordance with, Depositor’s Written Direction, upon which Agent shall conclusively rely without inquiry or investigation. Such Written Direction shall contain complete wiring instructions or an address to which a check shall be sent. All

disbursements of funds from the Funds shall be subject to the fees and claims of Agent and the Indemnified Parties (as defined below) pursuant to Section 9 and Section 10 below.

5. Suspension of Performance; Disbursement into Court. If at any time a dispute exists with respect to any obligation of Agent under this Agreement or Agent is unable to determine, to Agent's sole satisfaction, the proper disposition of all or any portion of the Funds or Agent's proper actions with respect to its obligations hereunder, then Agent may, in its sole discretion, take either or both of the following actions:

- a. suspend the performance of any of its obligations (including without limitation any disbursement obligations) under this Agreement until such dispute or uncertainty shall be resolved to the sole satisfaction of Agent,
- b. petition (by means of an interpleader action or any other appropriate method) any court of competent jurisdiction in any venue convenient to Agent, for instructions with respect to such dispute or uncertainty, and to the extent required or permitted by law, pay into such court, for holding and disposition in accordance with the instructions of such court, all Funds, after deduction and payment to Agent of all fees and expenses (including court costs and attorneys' fees) payable to, incurred by, or expected to be incurred by Agent in connection with the performance of its duties and the exercise of its rights hereunder.

Agent shall have no liability to Depositor or any other person with respect to any such suspension of performance or disbursement into court, specifically including any liability or claimed liability that may arise, or be alleged to have arisen, out of or as a result of any delay in the disbursement of the Funds or any delay in or with respect to any other action required or requested of Agent.

6. Investments. Agent is hereby directed to invest and reinvest the Funds only in the investment identified in Schedule C. Depositor may direct Agent to discontinue investing and reinvesting the Funds in such investment, in which case Agent shall hold the Funds uninvested in cash, without liability for interest. Agent will report, on an accrual basis, all interest or income on the Funds as being owned by Depositor for federal income tax purposes.

7. Resignation or Removal of Agent. Agent may resign and be discharged from the performance of its duties hereunder at any time by giving ten (10) days' prior written notice to Depositor specifying a date when such resignation shall take effect and after such specified date, notwithstanding any other provision of this Agreement, Agent shall hold the Funds pending appointment of a successor Agent and comply with all reasonable written instructions from Depositor to facilitate return of the Funds or conveyance of the Funds to a successor Agent. Similarly, Agent may be removed at any time by Depositor giving at least thirty (30) days' prior written notice to Agent specifying the date when such removal shall take effect. Upon the effective date of any such resignation or removal, Agent shall return the Funds to or at the direction of

Depositor after deduction and payment to Agent of all fees and expenses (including court costs and attorneys' fees) payable to, incurred by, or expected to be incurred by Agent in connection with the performance of its duties and the exercise of its rights hereunder. After Agent's resignation or removal, the provisions of this Agreement shall inure to its benefit as to any actions taken or omitted to be taken by it while it was acting under this Agreement.

8. Liability of Agent. Agent undertakes to perform only such duties as are expressly set forth herein and no duties shall be implied. Agent has no fiduciary or discretionary duties of any kind. Agent shall have no liability under and no duty to inquire as to the provisions of any agreement other than this Agreement. Agent shall not be liable for any action taken or omitted by it in good faith except to the extent that a court of competent jurisdiction determines, which determination is not subject to appeal, that Agent's gross negligence or willful misconduct was the primary cause of any loss to Depositor. Agent's sole responsibility shall be for the safekeeping of the Funds in accordance with Agent's customary practices and disbursement of the Funds in accordance with the terms of this Agreement. Agent shall have no implied duties or obligations and shall not be charged with knowledge or notice of any fact or circumstance not specifically set forth herein. Agent may rely upon any notice, instruction, request or other instrument, not only as to its due execution, validity and effectiveness, but also as to the truth and accuracy of any information contained therein, which Agent believes to be genuine and to have been signed or presented by the person or parties purporting to sign the same. In no event shall Agent be liable for incidental, indirect, special, consequential or punitive damages (including, but not limited to lost profits), even if Agent has been advised of the likelihood of such loss or damage and regardless of the form of action. Agent shall not be obligated to take any legal action or commence any proceeding in connection with the Funds, any account in which Funds are deposited, or this Agreement, or to appear in, prosecute or defend any such legal action or proceeding or to take any other action that in Agent's sole judgment may expose it to potential expense or liability. Agent shall not be responsible or liable in any manner for the performance by any party of their respective obligations under any other agreement. Agent may consult legal counsel selected by it in the event of any dispute or question as to the construction of any of the provisions hereof or of any other agreement or of its duties hereunder, or relating to any dispute involving any party hereto, and shall incur no liability and shall be fully indemnified from any liability whatsoever in acting in accordance with the opinion or instruction of such counsel. Depositor shall promptly pay, upon demand, the reasonable fees and expenses of any such counsel.

Agent is authorized, upon notice to Depositor, to comply with orders issued or process entered by any court with respect to the Funds, without determination by Agent of such court's jurisdiction in the matter. If any portion of the Funds is at any time attached, garnished or levied upon under any court order, or in case the payment, assignment, transfer, conveyance or delivery of any such property shall be stayed or enjoined by any court order, or in case any order, judgment or decree shall be made or entered by any court affecting such property or any part thereof, then and in any such event, Agent is authorized, in its sole discretion, to rely upon and comply with any such order, writ, judgment or decree which it is advised by legal counsel selected

by it is binding upon it without the need for appeal or other action; and if Agent complies with any such order, writ, judgment or decree, it shall not be liable to any of the parties hereto or to any other person or entity by reason of such compliance even though such order, writ, judgment or decree may be subsequently reversed, modified, annulled, set aside or vacated.

9. Indemnification of Agent. From and at all times after the date of this Agreement, Depositor shall, to the fullest extent permitted by law, defend, indemnify and hold harmless Agent and each director, officer, employee and affiliate of Agent (each, an “Indemnified Party”) against any and all actions, claims (whether or not valid), losses, damages, liabilities, costs and expenses of any kind or nature whatsoever (including without limitation reasonable attorneys’ fees, costs and expenses) incurred by or asserted against any Indemnified Party from and after the date hereof, whether direct, indirect or consequential, as a result of or arising from or in any way relating to any claim, demand, suit, action or proceeding (including any inquiry or investigation) by any person, including without limitation Depositor, whether threatened or initiated, asserting a claim for any legal or equitable remedy against any person under any statute or regulation or under any common law or equitable cause or otherwise, arising from or in connection with the negotiation, preparation, execution, performance or failure of performance of this Agreement or any transactions contemplated herein, whether or not any such Indemnified Party is a party to any such action, proceeding, suit or the target of any such inquiry or investigation; *provided, however*, that no Indemnified Party shall have the right to be indemnified hereunder for any liability finally determined by a court of competent jurisdiction, which determination is not subject to appeal, to have resulted solely from the gross negligence or willful misconduct of such Indemnified Party. Depositor further agrees to indemnify each Indemnified Party for all costs, including without limitation reasonable attorney’s fees, incurred by such Indemnified Party in connection with the enforcement of Depositor’s indemnification obligations hereunder. The obligations of Depositor this Section 9 shall survive any termination of this Agreement and the resignation or removal of Agent.

10. Compensation to Agent.

a. Fees and Expenses. Depositor shall compensate Agent for its services hereunder in accordance with Schedule A attached hereto and, in addition, shall reimburse Agent for all of its reasonable out-of-pocket expenses, disbursements, and advances, including without limitation the reasonable fees, expenses, and disbursements of its agents and attorneys incurred or made by Agent in connection with entering into and performing under this Agreement or in connection with investigating and defending itself against any claim or liability in connection with its performance hereunder. The additional provisions and information set forth on Schedule A are hereby incorporated by this reference and form a part of this Agreement. All of the compensation and reimbursement obligations set forth in this Section 10 shall be payable by Depositor upon demand by Agent. The obligations of Depositor under this Section 10 shall survive any termination of this Agreement and the resignation or removal of Agent.

b. Disbursements from Funds to Pay Agent. Agent is authorized to, and may, upon notice to Depositor, disburse to itself from the Funds, from time to time, the amount of any compensation and reimbursement due and payable hereunder (including any amount to which Agent or any other Indemnified Party is entitled to seek indemnification pursuant to Section 9 hereof).

c. Security and Offset. Depositor hereby grants to Agent and the other Indemnified Parties a first priority security interest in and lien upon the Funds to secure all obligations hereunder, and Agent and the other Indemnified Parties shall have the right to offset the amount of any compensation or reimbursement due any of them hereunder (including any claim for indemnification pursuant to Section 9 hereof) against the Funds. If for any reason the Funds are insufficient to cover such compensation and reimbursement, Depositor shall promptly pay such amounts upon receipt of an itemized invoice.

11. Representations and Warranties. Depositor makes the following representations and warranties to Agent:

(i) It is duly organized, validly existing, and in good standing under the laws of the state of its incorporation or organization and has full power and authority to execute and deliver this Agreement and to perform its obligations hereunder.

(ii) This Agreement has been duly approved by all necessary action, including any necessary shareholder or membership approval, has been executed by its duly authorized officers, and constitutes its valid and binding agreement enforceable in accordance with its terms.

(iii) The execution, delivery, and performance of this Agreement will not violate, conflict with, or cause a default under its articles of incorporation, articles of organization, bylaws, management agreement or other organizational document, as applicable, any applicable law or regulation, any court order or administrative ruling or decree to which it is a party or any of its property is subject, or any agreement, contract, indenture.

(iv) The applicable persons designated on Schedule B hereto have been duly appointed to act as its representatives hereunder and have full power and authority to execute and deliver any Written Direction, to amend, modify or waive any provision of this Agreement and to take any and all other actions under this Agreement, all without further consent or direction from, or notice to, it or any other party.

(v) No party other than the parties hereto has, or shall have, any lien, claim or security interest in the Funds or any part thereof. No financing statement under the

Uniform Commercial Code is on file in any jurisdiction claiming a security interest in or describing (whether specifically or generally) the Funds or any part thereof.

(vi) All of its representations and warranties contained herein are true and complete as of the date hereof and will be true and complete at the time of any disbursement of the Funds.

12. Patriot Act/Identifying Information. To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account. For a non-individual person such as a business entity, a charity, a trust, or other legal entity, Agent requires documentation to verify its formation and existence as a legal entity. Agent may ask to see financial statements, licenses, or identification and authorization documents from individuals claiming authority to represent the entity or other relevant documentation. Depositor acknowledges that a portion of the identifying information set forth herein is being requested by Agent in connection with the USA Patriot Act, Pub.L.107-56 (the “Act”) and agrees to provide any additional information requested by Agent in connection with the Act or any other legislation or regulation to which Agent is subject, in a timely manner. Depositor represents that all identifying information set forth on Schedule A or otherwise provided to Agent, including without limitation, its Taxpayer Identification Number assigned by the Internal Revenue Service or any other taxing authority, is true and complete on the date hereof and will be true and complete at the time of any disbursement of the Funds.

13. Consent to Jurisdiction and Venue. Each of the parties hereto irrevocably (a) consents to the exclusive jurisdiction and venue of the state and federal courts in the State of Nevada in connection with any matter arising out of this Agreement, (b) waives any objection to such jurisdiction or venue (c) agrees not to commence any legal proceedings related hereto except in such courts.

14. Notice. All notices, approvals, consents, requests, and other communications hereunder (each, a “Notice”) shall be in writing and shall be deemed to have been given when the writing is delivered if given or delivered by hand, overnight delivery service or electronic transmission to the address set forth on Schedule A hereto or to such other address as each party may designate for itself by like notice.

15. Amendment, Waiver and Assignment. This Agreement may be changed, waived, discharged or terminated only by a writing signed by the parties hereto. No delay or omission by any party in exercising any right with respect hereto shall operate as a waiver. A waiver on any one occasion shall not be construed as a bar to, or waiver of, any right or remedy on any future occasion. Except as provided in Section 19, no right or obligation arising under this Agreement may not assigned or delegated by any party without the written consent of the other

party, and any attempted assignment or delegation without such written consent shall be entirely null and void and without effect.

16. Severability. To the extent any provision of this Agreement is prohibited by or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement.

17. Governing Law. This Agreement shall be construed and interpreted in accordance with the internal laws of the State of Nevada without giving effect to the conflict of laws principles thereof.

18. Entire Agreement. This Agreement constitutes the entire agreement between the parties relating to the holding, investment and disbursement of the Funds and sets forth in their entirety the obligations and duties of Agent with respect to the Funds. Nothing in this Agreement, express or implied, is intended to or shall confer upon any person or entity (including, for the avoidance of doubt, and intended Funds recipient identified to Agent in a Written Direction or otherwise), other than the signatory parties hereto and the Indemnified Parties, any right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

19. Binding Effect; Successors. All of the terms of this Agreement, as amended from time to time, shall be binding upon, inure to the benefit of and be enforceable by the respective successors and permitted assigns of Depositor and Agent. No party may assign to any other person or entity any rights or obligations under this Agreement without the prior written consent of the other party, provided that if Agent consolidates, merges or converts into, or transfers all or substantially all of its corporate trust business (including the account contemplated by this Agreement) to another entity, the successor or transferee entity without any further act shall be the successor Agent.

20. Execution in Counterparts. This Agreement may be executed in two or more counterparts, which when so executed shall constitute one and the same agreement or direction. The exchange of copies of this Agreement and of signature pages by facsimile transmission or email shall constitute effective execution and delivery of this Agreement as to the parties and may be used in lieu of the original Agreement for all purposes.

21. Termination. Upon the disbursement of all Funds pursuant to Written Directions or pursuant to Section 5, Section 7 or Section 8 hereof, this Agreement shall terminate, Agent shall be released from its obligations hereunder and Agent shall have no further liability with respect to the Fund, this Agreement, or any action or refusal to take action hereunder.

22. Dealings. Nothing herein shall preclude Agent from acting in any other capacity for Depositor or for any other person or entity.

23. Optional Security Procedures. In the event funds transfer instructions, address changes or change in contact information are given (other than in writing at the time of execution of this Agreement), whether in writing, by facsimile or otherwise, Agent is authorized but shall be under no duty to seek confirmation of such instructions by telephone call-back to the person or persons designated on Schedule B hereto, and Agent may rely upon the confirmation of anyone purporting to be the person or persons so designated. The persons and telephone numbers for call-backs may be changed only in writing received and acknowledged by Agent and shall be effective only after Agent has a reasonable opportunity to act on such changes. Depositor agrees that Agent may at its option record any telephone calls made pursuant to this Section. Agent in any funds transfer may rely solely upon any account numbers or similar identifying numbers provided by Depositor to identify (a) the beneficiary, (b) the beneficiary's bank, or (c) an intermediary bank. Agent may apply any of the Funds for any payment order it executes using any such identifying number, even when its use may result in a person other than the beneficiary being paid, or the transfer of funds to an agent other than the intended beneficiary's bank or intermediary bank. Depositor acknowledges that these optional security procedures are commercially reasonable.

24. WAIVER OF TRIAL BY JURY. TO THE EXTENT NOT PROHIBITED BY APPLICABLE LAW THAT CANNOT BE WAIVED, THE PARTIES HEREBY WAIVE, AND COVENANT THAT THEY WILL NOT ASSERT (WHETHER AS PLAINTIFF, DEFENDANT OR OTHERWISE), ANY RIGHT TO TRIAL BY JURY IN ANY ACTION ARISING IN WHOLE OR IN PART UNDER OR IN CONNECTION WITH THIS AGREEMENT, WHETHER NOW EXISTING OR HEREAFTER ARISING, AND WHETHER SOUNDING IN CONTRACT, TORT OR OTHERWISE. THE PARTIES AGREE THAT ANY OF THEM MAY FILE A COPY OF THIS PARAGRAPH WITH ANY COURT AS WRITTEN EVIDENCE OF THE KNOWING, VOLUNTARY AND BARGAINED-FOR AGREEMENT AMONG THE PARTIES IRREVOCABLY TO WAIVE ITS RIGHT TO TRIAL BY JURY IN ANY PROCEEDING WHATSOEVER BETWEEN THEM RELATING TO THIS AGREEMENT OR ANY OF THE CONTEMPLATED TRANSACTIONS WILL INSTEAD BE TRIED IN A COURT OF COMPETENT JURISDICTION BY A JUDGE SITTING WITHOUT A JURY.

25. Tax Reporting. Depositor agrees to assume all obligations imposed now or hereafter by any applicable tax law or regulation with respect to payments or performance under this Agreement. Upon Agent's request, Depositor shall provide Agent with a Form W-9 or Form W-8, as applicable, for each payee, together with any other documentation and information requested by Agent in connection with Agent's reporting obligations under the United States Internal Revenue Code and related regulations (the "Code"). If such tax documentation is not so provided, Agent is authorized to withhold taxes as required by the Code. Depositor shall accurately provide Agent with all information requested by Agent in connection with Agent's reporting obligations under the Code. Except as otherwise agreed by Agent in writing, Agent has no tax

reporting or withholding obligation except with respect to Form 1099 and Form 1042-S reporting with respect to investment income, if any.

26. Electronic Transmission and Electronic Signatures. Agent shall not have any duty to confirm that the person sending any Notice by electronic transmission (including by e-mail, facsimile transmission, web portal or other electronic methods) is, in fact, a person authorized to do so. Electronic signatures believed by Agent to comply with the ESIGN Act of 2000 or other applicable law (including electronic images of handwritten signatures and digital signatures provided by DocuSign, Orbit, Adobe Sign or any other digital signature provider acceptable to Agent) shall be deemed original signatures for all purposes. Depositor assumes all risks arising out of the use of electronic signatures and electronic methods to send Notices, including without limitation the risk of Agent acting on an unauthorized Notice, and the risk of interception or misuse by third parties. Notwithstanding the foregoing, Agent may in any instance and in its sole discretion require that an original document bearing a manual signature be delivered to Agent in lieu of, or in addition to, any such electronic Notice.

[signature page follows]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first above written.

DOUGLAS COUNTY SCHOOL DISTRICT

Signed by:
Frankie Alvarado
By: _____
68103372F02E409...
Title: Superintendent

U.S. BANK NATIONAL ASSOCIATION

Signed by:
Keith Henselen
By: _____
8B5B9D93D694420...
Title: Vice President

SCHEDULE A

1. Initial Deposit and identification of Deposit Account.

Initial Deposit: \$

U.S. Bank National Association

[ABA#

ATTN:

Re: [Account Name, #]]

2. Agent Fees.

Acceptance Fee:	\$Waived
Annual Fee:	\$300.00
Out of-Pocket Expenses	at cost
Other Fees/Attorney, etc.:	at cost

The Acceptance Fee and the Annual Fee are payable upon execution of the agreement. In the event the account is not funded, the Acceptance Fee and all related expenses, including attorneys' fees, remain due and payable, and if paid, will not be refunded. Annual fees cover a full year in advance, or any part thereof, and thus are not pro-rated in the year of termination.

The fees quoted in this schedule apply to services ordinarily rendered in the administration of an account and are subject to reasonable adjustment based on final review of documents, or when Agent is called upon to undertake unusual duties or responsibilities, or as changes in law, procedures, or the cost of doing business demand. Services in addition to and not contemplated in this Agreement, including, but not limited to, document amendments and revisions, non-standard cash and/or investment transactions, calculations, notices and reports, and legal fees, will be billed as extraordinary expenses.

Unless otherwise indicated, the above fees relate to the establishment of one account. Additional sub-accounts governed by the same Agreement may incur an additional charge. Transaction costs include charges for wire transfers, checks, internal transfers and securities transactions.

3. Taxpayer Identification Number.

Depositor: 88-6000034

5. Notice Addresses.

Principal Place of Business,
if different

If to Depositor, at: Douglas County School District, NV _____
1638 Mono Ave _____
Minden, NV 89423 _____
ATTN: Terri Willoughby _____
Telephone: (775) 297-5697 _____
E-mail: twilloughby@dcsd.k12.nv.us _____

If to Agent, at: U.S. Bank National Association, as Agent
1101 West Washington Street, PD-AZ-G2AC
Tempe, Arizona 85288
ATTN: Keith Henselen
Telephone: 602 257-5431
E-mail: keith.henselen@usbank.com

SCHEDULE B

Each of the following person(s) is a **Depositor representative** and each is authorized to execute documents and direct Agent as to all matters, including fund transfers, address changes and contact information changes, on Depositor’s behalf:

_____	_____	_____
Name	Specimen signature	Telephone No.
_____	_____	_____
Name	Specimen signature	Telephone No
_____	_____	_____
Name	Specimen signature	Telephone No

(Note: if only one person is identified above, please complete the following)
The following person not listed above is authorized for call-back confirmations:

[_____]	_____
Name	Telephone Number

SCHEDULE C

U.S. BANK NATIONAL ASSOCIATION **MONEY MARKET DEPOSIT ACCOUNT AUTHORIZATION FORM**

DESCRIPTION AND TERMS

The U.S. Bank Money Market Deposit Account is a U.S. Bank National Association (“U.S. Bank”) interest-bearing money market deposit account designed to meet the needs of its customers. Selection of this investment includes authorization to place funds on deposit and invest with U.S. Bank.

U.S. Bank uses the daily balance method to calculate interest on this account (actual/365 or 366). This method applies a daily periodic rate to the principal balance in the account each day. Interest is accrued daily and credited monthly to the account. Interest rates are determined at U.S. Bank’s discretion, and may be tiered by customer deposit amount.

The owner of the account is U.S. Bank, U.S. Bank Trust National Association, or U.S. Bank Trust Company National Association (as applicable) (the “U.S. Bank Entities”) as agent for Global Corporate Trust customers. The U.S. Bank Entities perform all account deposits and withdrawals. Deposit accounts are FDIC-insured per depositor, as determined under FDIC Regulations, up to applicable FDIC limits.

THE U.S. BANK ENTITIES, WHEN ACTING AS AN INDENTURE TRUSTEE OR IN A SIMILAR CAPACITY, ARE NOT REQUIRED TO REGISTER AS A MUNICIPAL ADVISOR WITH THE SECURITIES AND EXCHANGE COMMISSION FOR PURPOSES OF COMPLYING WITH THE DODD-FRANK WALL STREET REFORM & CONSUMER PROTECTION ACT. INVESTMENT ADVICE, IF NEEDED, SHOULD BE OBTAINED FROM YOUR INVESTMENT ADVISOR.

AUTOMATIC AUTHORIZATION

In the absence of specific written direction to the contrary as may be authorized under the governing agreement, the applicable U.S. Bank Entity is hereby directed to invest and reinvest proceeds and other available moneys in the U.S. Bank Money Market Deposit Account. Customer confirms that the U.S. Bank Money Market Deposit Account is a permitted investment under the governing agreement and this authorization is the permanent direction for investment of the moneys until the applicable U.S. Bank Entity is notified in writing of alternate instructions.

ATTACHMENT 1
FORM OF WRITTEN DIRECTION

U.S. Bank National Association
ATTN: Global Corporate Trust Services
Address: _____

RE: DEPOSIT AGREEMENT made and entered into as of [] by and among []
("Depositor") and U.S. Bank National Association ("Agent")

Pursuant to Section 4 of the above-referenced Deposit Agreement, Depositor instructs Agent to
disburse the amount of [\$_____] from the Funds to [Recipient], as provided below:

[Recipient]

Bank Name: _____
Bank Address: _____
ABA No.: _____
Account Name: _____
Account No.: _____

[Depositor]

By: _____
Name: _____
Date: _____

Deficit Tracker

Douglas County School District
General Fund
Monthly Deficit Tracking Spreadsheet
Fical Year 2026-2027

Forecast:	July	August	September	October	November	December	January	February	March	April	May	June
Opening Deficit Cash/Fund Balance	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Cash Revenues Collected												
Cash Expenditures paid												
Ending Defict Cash/ Fund Balance	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Actuals:												
Opening Deficit Cash/Fund Balance	(2,309,707)	(7,297,311)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)
Cash Revenues Collected	74,251	4,985,305										
Cash Expenditures paid	5,061,855	4,208,185										
Ending Defict Cash/ Fund Balance	(7,297,311)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)	(6,520,191)

Note, the negative cash balance is being subsidized by interfund loans by the following funds:

Actuals:												
Inter fund loans by fund:												
Fund 1 (provide name)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund 2 (provide name)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Fund 3 (provide name)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Interfund loan (should match deficit above)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Loan payments received or (Additional Loans made):												
Fund 1 (provide name)												
Fund 2 (provide name)												
Fund 3 (provide name)												
Adjusted Interfund loan balance	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

Note, I made these numbers up
populate with actual interfund loan
numbers

Special Education Fund

July	August	September	October	November	December	January	February	March	April	May	June
(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
July	August	September	October	November	December	January	February	March	April	May	June
(940,552)	(1,611,312)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)
-	1,077,798										
670,760	730,878										
(1,611,312)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)	(1,264,391)
250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000

Note, I made these numbers up
populate with actual interfund loan
numbers

External Audit Update

Reno Office	Yerington Office
9585 Prototype Ct, Ste C	22 State Route 208
Reno, NV 89521	Yerington, NV 89431
ph 775/624-9105	ph 775/463-3515
cpassa.com	

Memo

To: Terri Willoughby

From: Dave Silva

cc: Frankie Alvarado, Sue Estes

Date: September 29, 2026

Re: Audit Status

Dear Terri, Frankie and Sue,

In response to Terri's request yesterday, I am providing a very brief summary of the 6/30/26 audit status:

As of 9/27/26, our time stats are as follows:

- Hours spent = 210
- Hours budgeted = 480
- Estimated % complete = 44%

As usual, we have received full cooperation from District staff.

With the possible exception of the Student Activity Funds support, at this time, we are not waiting on the District for any audit documentation. (And, it's possible that the Student Activity Funds support is now ready for us.)

It is our understanding that the actuarial reports for the OPEB are not yet available. These will be necessary to record the proper OPEB liability and the financial statement disclosures.

We have determined our major federal programs for the compliance audit but the test work has not begun. Our sample of transactions for testing of internal control and compliance should be selected by the end of this week and provided to District staff to gather the documentation needed for testing.

At this time, we consider the audit to be in progress (i.e. approximately 56% left to go). As such, I believe it would be premature to discuss the presence, or lack thereof, of findings or reportable violations. We will keep you apprised as we continue progressing through the audit and begin wrapping up the work on the various sections of the audit.

While we are not guaranteeing a date at this time, we anticipate being able to provide a draft of the financial audit on or about October 27th. The compliance audit may be delayed because the

OMB has not yet released the 2026 Compliance Supplement. Single Audit reports cannot be issued prior to its release. As we have done in the past, we may be in a situation where the financial audit and compliance audit are issued separately. The compliance audit must be filed by March 31, 2027.

We are mindful of Sue Estes' departure on September 30th and we will continue to work with District staff through and for the completion of the audit. As a practical matter, we anticipate being able to conduct a significant portion of the remaining audit remotely.

Please feel free to contact me with any questions. Thank you.

Cash Management

POLICY

No. [to assign]

Board of Trustees

Douglas County School District

FISCAL MANAGEMENT

Cash Management and Interfund Financing

The Board directs the District to safeguard cash belonging to each fund, identify shortages promptly, and use temporary interfund financing only when lawful, documented, and repayable. A negative cash position requires a reconciliation and corrective plan. An interfund loan does not create revenue, increase an appropriation, or resolve a recurring operating deficit.

Purpose and scope

This policy applies to all District funds, bank accounts, investments, pooled cash, interfund receivables and payables, and proposed advances between funds. The Superintendent shall maintain implementing procedures and present material exceptions to the Board.

Fund ownership and cash controls

The District shall account for each fund's share of pooled cash separately. Staff shall reconcile banks, investments, pooled cash, and interfund balances at least monthly and monitor near-term liquidity more frequently. Each fund's cash, fund balance or net position, legally restricted resources, and appropriations shall be reported as distinct measures. The District shall maintain a rolling cash forecast by major fund and identify payroll, benefit, debt, grant, capital, and other material payment dates.

The District shall separately reconcile final prior-year balances, including 13th-period adjustments, to current-year opening entries. A fiscal-year cash report beginning at zero shall not be treated as evidence that an earlier deficit or interfund obligation was extinguished.

Restrictions on financing

No employee may initiate or characterize a transfer or pooled-cash use as an interfund loan merely because one fund shows a negative cash balance. Before proposing a loan, staff shall identify the actual transaction, assess the source and legal restrictions of the lender's resources, document the lender's obligations and forecast liquidity, and identify the borrower's specific repayment source and date.

Debt service funds and funds dedicated to bonded debt shall not be used for temporary interfund loans. Bond proceeds shall be used only for authorized bond purposes. Food service revenues, grants, capital revenues, insurance and self-insurance reserves, fiduciary resources, and other restricted money require fund-specific legal and program review; the existence of a cash balance alone does not establish lending authority.

Board authorization

Before a temporary interfund loan is made, the Board shall hold the public hearing required by NRS 354.6118 and determine that sufficient unrestricted money is available and that the loan will not compromise the lending fund's economic viability. At the hearing the Board shall establish the term, repayment conditions, and interest rate, if any. The authorizing resolution shall identify the lending and borrowing funds, maximum principal, purpose, maturity, repayment source, and interest decision.

Temporary loans shall meet NAC 354.290, including without limitation and subject to applicable law, a written agreement for repayment within one year after the advance, filing of the resolution with the Nevada Department of Taxation, and notice to the Department upon repayment. Enterprise fund transactions shall meet any additional requirements of NRS 354.613 and applicable federal and program restrictions. The Board may impose shorter terms or more stringent limits.

POLICY

No. [to assign]

Board of Trustees

Douglas County School District

FISCAL MANAGEMENT

Reporting and corrective action

During fiscal watch, the Superintendent or designee shall provide the Board a monthly report of fund-level cash and forecasts, negative positions, each actual outstanding loan, repayments, maturities, and exceptions. Any projected inability to repay on time, material deterioration of the lender's liquidity, or recurring borrowing need shall be escalated promptly with a corrective operating plan. New borrowing shall not be used to conceal an operating shortfall.

Legal Compliance

This Policy shall be interpreted and administered in a manner consistent with all applicable federal, state, and local laws, regulations, and other legal requirements. Nothing in this Policy shall be construed to require, authorize, or permit the District, its Board of Trustees, or any employee or representative thereof to take any action, or refrain from taking any action, in violation of applicable law. In the event of any conflict between this Policy and applicable law, applicable law shall control, and this Policy shall be construed to the extent reasonably possible to avoid such conflict.

Authority and review

The Superintendent shall review this policy with district counsel and the independent auditor before adoption and periodically thereafter.

Reference: NRS 354.6118, 354.612, 354.613, 354.6215, 354.626; NAC 354.290; 7 CFR 210.14, as applicable.

Date Adopted: _____

Date Revised: _____

ADMINISTRATIVE REGULATION

No. [to assign]

Board of Trustees

Douglas County School District

Cash Reconciliation and Interfund Loan Administration

This regulation implements the Board policy by establishing the evidence required before an interfund loan, the records for each advance and repayment, and the reconciliation of fund cash across fiscal years. The Chief Financial Officer is responsible for administration and may assign preparation and independent review to separate staff.

1 Daily and monthly cash control

- Record receipts and disbursements to the correct fund and account. Monitor bank and pooled cash daily, with priority for payroll, benefits, debt, and large vendor payments.
- At month-end reconcile each bank and investment account to the ledger; reconcile each fund's equity in pooled cash to the pool total; match due-to and due-from accounts and resolve unmatched items. A preparer and an independent reviewer shall sign and date the reconciliation.
- Investigate each negative fund cash position and record its cause, supporting transaction, expected cure date, owner, and whether an approved loan exists. Do not assign a lender by formula solely to force the schedule to zero.

2 Fiscal-year and 13th-period bridge

For every fund, reconcile June 30 cash, each subsequent prior-year adjustment, final prior-year cash, current-year opening entries, current-year monthly debits and credits, and current-year reported cash. Identify each corresponding interfund receivable or payable. Preserve the journal-entry numbers, dates, descriptions, approvals, and effect on both fiscal years. Obtain Controller review and consult the auditor on unresolved cut-off or classification questions before presenting a definitive year-end position.

3 Rolling forecast and lender eligibility

Prepare a 13-week forecast updated at least weekly for the General Fund, Special Education Fund, and any fund with a negative balance or proposed loan. Maintain a monthly forecast through fiscal year-end for all material funds. Include known receipt dates, PCFP adjustments, payroll and benefits, grant reimbursements, capital commitments, claims, debt service, and the anticipated repayment.

Before recommending any lender, document the legal source and restrictions of its cash, outstanding obligations and encumbrances, planned projects or claims, any required reserve, and its lowest projected cash balance both before and after lending. Obtain counsel and program-administrator review for food service and restricted grants, and counsel and actuarial or claims review for self-insurance funds. Do not propose debt service funds or funds dedicated to bonded debt as temporary lenders.

4 Loan proposal and approval file

The CFO shall prepare a separate file for each lender and borrower pair. The file shall contain the temporary need and alternatives considered; actual and forecast cash; lender viability analysis; legal restriction review; specific repayment source and schedule; proposed maximum, term and interest; and draft resolution and written agreement. If the need reflects a continuing operating gap or repayment within the required term is unsupported, present a corrective budget and operating plan instead of relying on another short-term advance.

Schedule the NRS 354.6118 public hearing before any advance. Record the Board's findings and terms in the minutes and resolution. File the executed resolution with the Nevada Department of Taxation. Apply any additional enterprise-fund or federal restrictions. Staff shall not disburse funds until the required approvals and written agreement are complete.

ADMINISTRATIVE REGULATION

No. [to assign]

Board of Trustees

Douglas County School District

5 Accounting and transaction register

Post each authorized advance on its actual date with corresponding entries in the lender and borrower; record repayments and any authorized interest separately. Keep the loan separate from revenue, expenditures, and permanent transfers. The loan register shall show the resolution and agreement, each advance, repayment, interest amount, outstanding principal, maturity, and Department filing and repayment-notice dates. Reconcile it monthly to both funds' ledgers and pooled cash. Notify the Department of Taxation when a temporary loan is fully repaid.

6 Exceptions and reporting

The CFO shall report monthly to the Superintendent and Board the verified cash by fund, 13-week low point, loans outstanding and due dates, negative positions without approved financing, and corrective actions with owners and deadlines. Escalate a missed repayment, projected lender impairment, material unreconciled cash difference, or potentially restricted-fund use immediately to the Superintendent, counsel, and auditor, and bring corrective action to the Board as appropriate. Do not backdate an approval or reclassify a prior use as an authorized loan without legal and audit review.

Initial implementation

Reconstruct the FY 2025–26 13th-period to FY 2026–27 bridge and reconcile July and August 2026 for all funds. Verify whether the allocations in the existing deficit tracker correspond to actual entries. Suspend reliance on its forecast loan totals until the roll-forward formulas and blank forecast receipts and payments are corrected. Identify any prior transactions requiring legal or audit remediation separately from prospective Board-approved financing.

Legal Compliance

This Regulation shall be interpreted and administered in a manner consistent with all applicable federal, state, and local laws, regulations, and other legal requirements. Nothing in this Regulation shall be construed to require, authorize, or permit the District, its Board of Trustees, or any employee or representative thereof to take any action, or refrain from taking any action, in violation of applicable law. In the event of any conflict between this Regulation and applicable law, applicable law shall control, and this Regulation shall be construed to the extent reasonably possible to avoid such conflict.

Reference: Board Policy Cash Management and Interfund Financing; NRS 354.6118, 354.613, 354.6215; NAC 354.290; 7 CFR 210.14, as applicable.

Effective Date: _____

General Fund Monthly Financial Report

GENERAL FUND MONTHLY FINANCIAL REPORT

Year to Date as of August 31, 2026

Board and Public Reporting



Purpose of This Report

The purpose of this report is to provide the Board of Trustees, District leadership, and the public with a clear, timely, and transparent overview of the General Fund's financial position and operating results. The report compares current-year revenues and expenditures with the amended budget and the comparable July-August period of the prior year, evaluates activity against the portion of the fiscal year completed, and highlights matters requiring continued monitoring or management action.

EXECUTIVE SUMMARY

AMENDED EXPENDITURES	JULY-AUGUST ACTIVITY	BUDGET EXPENDED	YEAR ELAPSED
\$57,697,712	\$9,102,743	15.8%	16.7%
FY 2026-27 budget	FY27 expenditures	Benchmark: 16.7%	2 of 12 months

Executive Observations

Overall spending pace: Expenditures are at 15.8% of the amended budget after two months, slightly below the 16.7% straight-line benchmark.

Prior-year comparison: FY27 expenditures are \$1,262,437, or 16.1%, above the comparable FY26 period; the increase is concentrated in July timing.

Revenue timing: FY27 revenue totals \$4,892,078. The first PCFP payment was received in August rather than July.

Fund balance: The calculated August 31 fund balance is (\$6,797,632); this is a point-in-time accounting result, not a year-end forecast.

Items Requiring Monitoring

- P & C Insurance - 108.1% of budget expended.
- Instruction - 40.5% of budget expended.
- Douglas Nevada Online - 35.3% of budget expended.
- Administrative Technology Services - 29.5% of budget expended.
- Instructional Staff Training - 29.4% of budget expended.

REVENUE ANALYSIS

AMENDED REVENUE	FY26 JULY-AUGUST ACTIVITY	FY27 JULY-AUGUST ACTIVITY	BUDGET RECOGNIZED
\$58,716,607	\$4,971,506	\$4,892,078	8.3%
FY 2026-27	Prior-year comparison	Current year	As presented

Detailed Revenue Schedule

Account / Function	FY27 Amended Budget	FY26 Jul-Aug Activity	FY27 Jul-Aug Activity	Variance with Amended	Percent of Budget
Base Funding-PCFP	48,924,972	4,181,634	4,089,066	44,835,906	8.4%
PCFP-Transportation	3,977,265	331,439	331,439	3,645,826	8.3%
Special Ed-Local Funding (PCFP)	5,437,370	452,367	452,367	4,985,003	8.3%
Tuition-Out of State	146,000	-	-	146,000	0.0%
JROTC Revenue	75,000	-	-	75,000	0.0%
Indirect Costs	75,000	-	-	75,000	0.0%
Interest	35,000	2,688	-	35,000	0.0%
Commercial Bank Rebates	23,000	3,359	2,791	20,209	12.1%
Proceeds from Sale of Assets	8,000	-	-	8,000	0.0%
Other	15,000	20	16,415	(1,415)	109.4%
Total Revenues	58,716,607	4,971,506	4,892,078	53,824,529	8.3%

Revenue Commentary

The first PCFP payment for FY 2026-27 was received in August 2026, compared with July in the prior year. FY27 other revenue includes a \$14,800 lacrosse donation and miscellaneous receipts. Revenue recognition is at 8.3% because major state funding activity reflects one monthly payment through August.

EXPENDITURE DETAIL - INSTRUCTION & STUDENT SUPPORT

Account / Function	FY27 Amended Budget	FY26 Jul-Aug Activity	FY27 Jul-Aug Activity	Variance with Amended	Percent of Budget
Instruction	460,431	472,526	186,252	274,179	40.5%
Attendance and Social Work Services	575,388	45,516	83,704	491,684	14.5%
Health Services	43,298	2,041	885	42,413	2.0%
Other Support Services-Student	5,800	-	-	5,800	0.0%
Testing	456,831	73,196	83,609	373,222	18.3%
Grants & Assessments	10,950	(1,906)	-	10,950	0.0%
Improvement of Instruction	297,419	56,396	42,816	254,603	14.4%
Instruction and Curriculum Development	143,501	37,791	24,012	119,489	16.7%
Instructional Staff Training	222,539	41,080	65,319	157,220	29.4%
Other Improvement of Instruction Services	2,900	-	-	2,900	0.0%
Instruction Related Technology	3,200	-	-	3,200	0.0%
Board of Education	96,168	27,742	23,392	72,776	24.3%

EXPENDITURE DETAIL - ADMINISTRATION

Account / Function	FY27 Amended Budget	FY26 Jul-Aug Activity	FY27 Jul-Aug Activity	Variance with Amended	Percent of Budget
Staff Relations and Negotiations	50,000	-	651	49,349	1.3%
Legal Services	230,000	116,081	-	230,000	0.0%
Executive Administration	556,804	76,020	79,529	477,275	14.3%
Community Relations	126,026	21,903	10,813	115,213	8.6%
Fiscal Services	591,625	65,711	94,885	496,740	16.0%
Warehouse/Purchasing	254,683	41,654	42,428	212,255	16.7%
Personnel Services	576,785	92,218	93,419	483,366	16.2%
Administrative Technology Services	701,786	401,407	207,094	494,692	29.5%
Operation of Buildings	374,839	42,100	50,903	323,936	13.6%
Utilities	170,500	10,691	12,419	158,081	7.3%
P & C Insurance	1,020,635	945,071	1,103,129	(82,494)	108.1%
Maintenance of Buildings (Custodial)	967,883	237,361	129,114	838,769	13.3%

EXPENDITURE DETAIL - OPERATIONS & TRANSPORTATION

Account / Function	FY27 Amended Budget	FY26 Jul-Aug Activity	FY27 Jul-Aug Activity	Variance with Amended	Percent of Budget
Care and Upkeep of Grounds	657,813	125,082	85,109	572,704	12.9%
Vehicle Operations & Maintenance (Non-Student)	187,250	54,901	45,765	141,485	24.4%
Security	240,000	-	-	240,000	0.0%
Vehicle Operations (Student Only)	2,018,924	178,590	271,501	1,747,423	13.4%
Student Transportation Insurance	83,000	81,393	-	83,000	0.0%
Student Monitoring Services	183,244	68,640	25,742	157,502	14.0%
Vehicle Servicing and Maint (Student Only)	1,409,304	161,148	137,207	1,272,097	9.7%
Other Support Services	301,600	(3,015)	12,746	288,854	4.2%
Transfers Out	5,500,000	-	-	5,500,000	0.0%

EXPENDITURE DETAIL - SCHOOL SITES

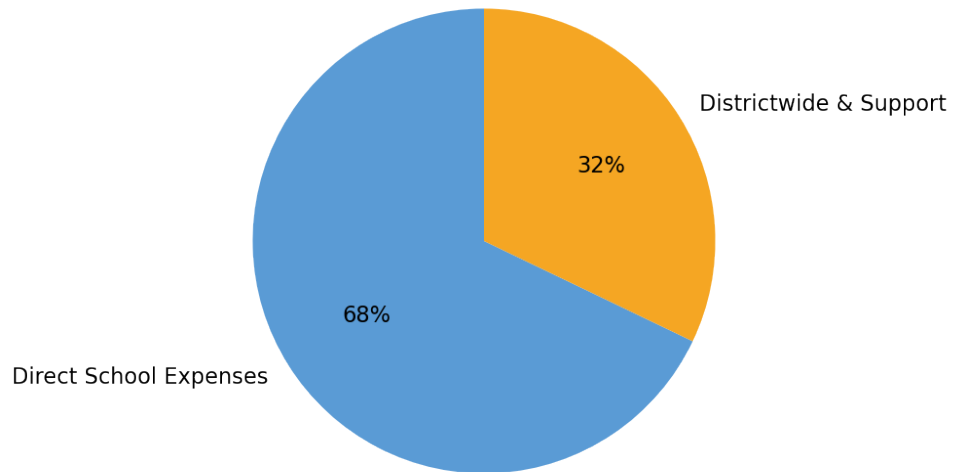
Account / Function	FY27 Amended Budget	FY26 Jul-Aug Activity	FY27 Jul-Aug Activity	Variance with Amended	Percent of Budget
Gardnerville Elementary	2,834,318	288,112	439,256	2,395,062	15.5%
Zephyr Cove Elementary	1,940,660	173,424	241,842	1,698,818	12.5%
CC Meneley Elementary School	341,130	292,851	9,832	331,298	2.9%
Jacks Valley Elementary School	2,862,743	375,092	410,294	2,452,449	14.3%
Gene Scarselli Elementary	3,962,060	339,386	695,788	3,266,272	17.6%
Pinon Hills Elementary	2,730,111	269,570	430,335	2,299,776	15.8%
Minden Elementary	2,796,907	265,296	482,342	2,314,565	17.2%
Carson Valley Middle School	4,263,342	417,987	792,498	3,470,844	18.6%
Pa Wa Lu Middle School	3,490,572	356,684	543,488	2,947,084	15.6%
Douglas High School	10,928,621	1,127,381	1,684,519	9,244,102	15.4%
George Whittell High School	2,407,866	256,045	348,654	2,059,212	14.5%
Jacobsen High (CSYC)	67,664	13,607	810	66,854	1.2%
Aspire Academy	546,392	71,532	109,150	437,242	20.0%
Douglas Nevada Online	4,100	1,400	1,447	2,653	35.3%
Alternative School	100	27,019	-	100	0.0%

VARIANCE ANALYSIS

Above-Benchmark Expenditure Lines

Line Item	Percent Expended	July-August Activity	Management Explanation / Follow-up
P & C Insurance	108.1%	1,103,129	Annual premium exceeds the current budget; process the identified budget transfer and confirm recurring requirement.
Instruction	40.5%	186,252	Reviewing coding of expenditures.
Douglas Nevada Online	35.3%	1,447	Annual membership paid early in the fiscal year.
Administrative Technology Services	29.5%	207,094	Continue review of timing and account coding for technology expenditures.
Instructional Staff Training	29.4%	65,319	Mis-coding corrected in September 2026.
Vehicle Operations & Maintenance (Non-Student)	24.4%	45,765	Review timing, coding, and forecast impact with the responsible department.
Board of Education	24.3%	23,392	Includes annual membership and other front-loaded costs.
Aspire Academy	20.0%	109,150	Reviewing position budget for the current year.
Carson Valley Middle School	18.6%	792,498	Review timing, coding, and forecast impact with the responsible department.
Testing	18.3%	83,609	Review timing, coding, and forecast impact with the responsible department.
Gene Scarselli Elementary	17.6%	695,788	Review timing, coding, and forecast impact with the responsible department.
Minden Elementary	17.2%	482,342	Review timing, coding, and forecast impact with the responsible department.
Benchmark	16.7%		Two of twelve months elapsed

BUDGET BY FUNCTION



Functional Analysis

Direct school expenses - elementary, middle, high, and other schools - comprise approximately 68% of budgeted expenditures. The remaining budget supports districtwide instruction, student support, administration, operations, transportation, transfers, and other central services.

FUND BALANCE & BUDGET POSITION

BUDGETED REVENUE	BUDGETED EXPENDITURES	BUDGETED OPERATING RESULT	BUDGETED ENDING BALANCE
\$58,716,607	\$57,697,712	\$1,018,895	(\$1,568,072)
Amended budget	Amended budget	Revenue over expenditures	After beginning deficit

Measure	FY27 Amended Budget	FY26 July-August Activity	FY27 July-August Activity
Excess/(Deficiency) Revenues over Expenditures	\$1,018,895	(\$2,868,799)	(\$4,210,665)
Fund Balance, Beginning of Year	(\$2,586,967)	(\$948,912)	(\$2,586,967)
Fund Balance, End of Period	(\$1,568,072)	(\$3,817,711)	(\$6,797,632)

Fund Balance Narrative

Monthly fund balance fluctuates due to the timing of state funding, property tax collections, payroll cycles, and other seasonal activity. The August balance should be viewed as a point-in-time accounting result rather than an indicator of the District's year-end position. It is not the reconciled month-end cash balance.

KEY PERFORMANCE INDICATORS

The following KPIs provide a concise view of budget performance, reserve strength, enrollment, and the District's projected year-end position.

REVENUE RECOGNIZED 8.3% YTD revenue / amended budget	BUDGET EXPENDED 15.8% YTD expenditures / amended budget	YEAR ELAPSED 16.7% 2 of 12 months
BUDGETED YEAR-END FUND BALANCE (\$1,568,072) Budget; not month-end cash	FUND BALANCE AS % OF EXPENDITURES -2.7% Budgeted ending balance / expenditures	BUDGETED OPERATING RESULT \$1,018,895 Revenue over expenditures
AUGUST 2025 ENROLLMENT 4,962 Board report	AUGUST 2026 ENROLLMENT 4,745 Board report	YEAR-OVER-YEAR CHANGE (217) / (4.4%) Decrease in students

* Enrollment represents all students and includes students who are not funded through the Pupil-Centered Funding Plan (PCFP).

Monthly KPI Interpretation

Use these measures together. A single month may be affected by payment timing, annual invoices, payroll cycles, enrollment, or other seasonal activity. Explain material deviations from the year-elapsed benchmark and identify any management action or forecast change.

MANAGEMENT OUTLOOK & NEXT STEPS

Management Assessment

Through two months, total General Fund expenditures are slightly below the straight-line benchmark. However, the prior-year increase and above-budget insurance line require continued attention. Revenue timing is consistent with the known shift of the first PCFP payment to August. The year-end forecast should be updated after enrollment and recurring payroll trends are validated.

Next Month Focus

Focus Area	Owner	Status / Due Date
Revenue reconciliation	Finance	September close
Payroll and benefits trend	Payroll / Finance	September close
Major operating variances	Department leaders	Ongoing
Fund balance forecast	CFO	September 30, 2026
Cash reconciliation	Finance	Upon completion

BUDGETARY COMPARISON SUMMARY

Summary Totals

Category	FY27 Amended Budget	FY26 July-August Activity	FY27 July-August Activity	Variance with Amended	Percent
Total Revenues	58,716,607	4,971,506	4,892,078	53,824,529	8.3%
Total Expenditures	57,697,712	7,840,306	9,102,743	48,594,969	15.8%
Excess/(Deficiency)	1,018,895	(2,868,799)	(4,210,665)	-	-
Beginning Fund Balance	(2,586,967)	(948,912)	(2,586,967)	-	-
Ending Fund Balance	(1,568,072)	(3,817,711)	(6,797,632)	-	-

Notes

- Amounts may not sum due to rounding.
- July and August are presented as one combined year-to-date period.
- The report preserves the source schedule terminology and classifications.
- Percent-of-budget comparisons should be interpreted with seasonal and annual payment timing in mind.
- Month-end cash remains pending completion of the reconciled cash report.

DCSD 3-Year Cash Flow

2024-2025 CASH FLOW - GENERAL FUNDS

Fund	Func	Obj	Description	Difference	Actual														Projected	
					July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	
100	1194	UNDEFINED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	1195	Nat. Forest Dist.	-	3,491.07	-	-	-	-	-	-	-	-	-	-	3,491.07	-	-	-	-	
100	1310	Tuition From Individuals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	1311	Summer School Tuition	-	8,136.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	1331	Tuition From School Districts Outside NV	-	189,114.67	-	-	-	-	-	189,114.67	-	-	-	-	-	-	8,121.00	15.00	-	
100	1310	Interest on Investments	-	163,822.72	-	18,450.86	20,763.52	19,971.10	20,468.87	12,859.29	-	27,741.36	12,380.08	11,937.08	9,381.57	3,917.34	5,951.65	-	-	
100	1897	Donation - Lacrosse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	1919	Berger North Grant - ASPIRE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	1990	Miscellaneous	-	28,101.53	-	250.00	5.00	280.00	700.00	360.00	-	1,175.00	-	-	520.00	24,811.53	-	-	-	
100	1992	Environmental Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	1994	Indirect Costs	-	85,446.83	-	-	39,531.22	-	-	-	-	-	-	-	-	45,915.61	-	-	-	
100	1996	VANCO fees deposits	-	2,645.75	-	81.80	570.37	245.34	298.20	16.01	-	231.84	-	26.97	208.73	-	966.49	-	-	
100	1997	Commerce Bank Rebates	-	25,533.64	-	2,310.17	2,170.36	-	1,636.37	2,171.39	1,597.13	-	721.80	-	4,600.02	2,620.44	3,435.39	-	-	
100	1998	JROTC Revenue	-	107,859.00	-	3,725.52	-	18,933.36	9,466.68	9,466.68	-	18,933.36	-	9,466.68	18,933.36	9,466.68	-	9,466.68	-	
100	3110	DSA Basic Support per Student-Navia Plan	-	50,561,998.12	-	8,697,323.64	-	4,348,661.82	8,151,162.66	4,239,429.62	4,270,375.78	4,247,166.16	4,247,166.16	4,039,445.36	-	8,390,471.92	-	-	(69,205.00)	
100	3113	PCFP - Transportation	-	3,883,992.00	-	647,332.00	-	323,666.00	647,332.00	323,666.00	323,666.00	323,666.00	323,666.00	323,666.00	-	647,332.00	-	-	-	
100	3115	Special Ed Distributive School Acct (DSA) Funding	-	4,007,828.04	-	667,971.34	-	333,985.67	667,971.34	333,985.67	333,985.67	333,985.67	333,985.67	333,985.67	-	667,971.34	-	-	-	
100	5200	Fund Transfers In	-	-	-	-	-	-	(300,000.00)	-	-	-	300,000.00	-	-	-	-	-	-	
100	5300	Proceeds From Disposal of Real or Personal Prop	-	18,514.50	-	-	-	-	-	-	-	-	-	-	900.00	17,614.50	-	-	-	
General			-	59,086,483.87	-	10,037,445.33	63,040.47	5,048,531.11	9,199,036.12	5,111,069.33	4,929,624.58	5,254,382.14	4,917,919.71	4,718,527.76	37,134.75	9,793,406.86	35,122.54	10,448.17	(69,205.00)	
Total Revenues			-	59,086,483.87	-	10,037,445.33	63,040.47	5,048,531.11	9,199,036.12	5,111,069.33	4,929,624.58	5,254,382.14	4,917,919.71	4,718,527.76	37,134.75	9,793,406.86	35,122.54	10,448.17	(69,205.00)	
100	1	111	Salaries of Regular Employees Pd to Teachers	-	16,541,145.83	18,503.18	1,351,367.77	1,364,788.46	1,395,347.27	1,395,944.71	1,420,246.83	1,409,626.20	1,371,544.02	1,355,835.60	1,401,868.09	1,331,518.84	(84,498.83)	-	-	
100	1	112	Salaries of Regular Emp Pd to Instruct Aides/Asst	-	847,514.99	-	73,914.65	60,114.75	79,593.76	58,755.16	72,405.43	73,775.90	75,269.18	81,234.14	73,583.36	71,884.90	74,527.77	68,935.53	(16,479.54)	
100	1	117	Salaries of Reg Emp Pd to Other Classified/Supp	-	119,473.32	4,866.88	10,364.36	10,364.36	10,364.36	10,364.36	10,364.36	10,364.36	10,364.36	8,774.60	8,516.02	9,834.24	9,769.44	5,161.62	-	
100	1	122	Temp Empl Pd to Instruct Aides/Asst	-	44,198.50	-	3,392.03	4,422.40	3,989.29	3,742.47	4,338.23	5,324.40	2,077.67	6,542.33	4,603.95	6,114.11	-	-	(348.38)	
100	1	123	Temp Empl Pd to Sub Teachers	-	538,566.54	-	1,430.00	47,103.44	60,079.96	46,802.52	61,757.82	37,816.24	62,040.57	37,002.72	61,465.95	65,805.16	57,268.14	-	-	
100	1	127	Temp Empl Pd to Other Classified/Supp	-	136,235.33	-	-	119.58	61,175.00	51.91	12,693.76	1,882.28	32,496.00	2,502.00	23,212.00	102.80	-	-	-	
100	1	151	Bonus and Incentives Pd to Teachers	-	2,752.00	-	-	-	2,752.00	-	-	-	-	-	-	-	-	-	-	
100	1	152	Additional Comp Pd to Instructional Aides	-	1,369.41	-	-	328.63	-	65.00	-	-	-	-	51.84	77.22	846.72	-	-	
100	1	157	Additional Comp Paid to Other Classified/Support	-	50,974.54	3,407.03	185.85	1,665.06	4,644.11	967.87	3,284.70	6,994.09	9,170.86	3,271.87	1,211.30	14,147.79	1,476.89	547.12	-	
100	1	161	Extra Duty Pd to Teachers	-	468,581.29	41,889.25	21,122.77	(7,081.63)	6,234.79	5,393.73	11,951.63	80,568.25	54,395.43	9,045.39	7,086.32	141,973.78	10,037.69	29,048.87	915.02	
100	1	164	Extra Duty Pd to licensed Admin	-	2,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	1	173	Temp Empl Pd to Sub Teachers for Site Days	-	6,227.66	-	-	400.00	390.00	-	67.50	662.50	1,285.00	260.00	390.00	2,772.66	-	-	-	
100	1	179	Temp Empl Pd to Sub Teachers for Prof Days	-	20,798.77	-	-	260.00	1,317.36	2,200.60	1,108.20	1,048.50	2,870.77	3,443.52	4,519.60	2,575.10	1,455.12	-	-	
Instruction Salary			-	18,780,338.18	71,166.34	1,458,385.40	1,481,454.68	1,655,547.77	1,569,010.12	1,572,716.64	1,614,793.06	1,672,840.90	1,558,263.11	1,534,780.74	1,690,262.52	1,565,469.93	1,436,058.70	(100,411.73)	-	
100	2	111	Salaries of Regular Employees Pd to Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	2	112	Salaries of Regular Empl Pd to Instruct Aides/Asst	-	(28,310.50)	-	-	-	(1,624.11)	220.48	(2,938.11)	(2,246.79)	(3,954.89)	(9,175.51)	(5,037.27)	(6,244.56)	(3,931.93)	622.19	-	
100	2	117	Salaries of Regular Empl Pd to Non-licensed Admin	-	16.00	-	-	-	16.00	-	-	-	-	-	-	-	-	-	-	
100	2	114	Salaries of Regular Empl Pd to Licensed Admin	-	3,258,274.31	255,771.01	258,165.82	297,969.28	274,437.42	274,437.42	274,437.42	274,437.38	274,437.38	267,519.18	265,330.32	266,894.33	266,894.33	-	-	
100	2	115	Salaries of Regular Empl Pd to Non-licensed Admin	-	31,200.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	-	-	
100	2	116	Salaries of Reg Empl Pd to Other Classified Staff	-	2,882,965.98	-	216,997.68	182,039.64	219,878.10	219,878.10	219,878.10	219,878.10	219,878.10	219,878.10	219,878.10	219,878.10	219,878.10	219,878.10	-	
100	2	117	Salaries of Reg Empl Pd to Other Classified/Supp	-	8,637,941.98	534,849.30	756,364.25	753,347.09	752,113.86	761,170.86	751,550.51	736,544.62	755,916.11	759,575.41	747,549.27	474,589.90	704,608.68	177,465.88	(23,564.39)	
100	2	122	Temp Empl Pd to Instruct Aides/Asst	-	2,850.00	-	-	-	650.00	-	1,200.00	-	-	1,000.00	-	-	-	-	-	
100	2	124	Salaries of Temporary Empl Pd to Licensed Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	2	127	Temp Empl Pd to Other Classified/Supp	-	209,608.74	1,666.70	3,243.10	20,175.04	20,486.20	20,563.45	24,669.74	18,389.15	28,025.69	16,192.82	15,930.26	17,155.38	21,847.27	1,263.94	-	
100	2	132	OT Pd to Instruct Aides/Asst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	2	137	OT Pd to Other Classified/Supp	-	43,811.97	1,323.99	-	2,083.59	6,821.22	5,613.80	6,721.15	3,733.38	1,967.16	1,873.94	5,675.88	2,142.78	3,470.60	1,034.48	-	
100	2	151	Bonus and Incentives Pd to Teachers	-	72,824.92	-	-	500.00	-	-	-	-	-	570.00	-	1,016.10	70,738.82	-	-	
100	2	154	Additional Compensation Pd to Licensed Admin	-	20,080.44	4,854.39	-	-	-	-	-	-	-	6,585.16	1,330.56	7,310.33	-	-	-	
100	2	157	Additional Comp Paid to Other Classified/Support	-	43,186.41	11,256.48	2,616.45	3,159.82	201.07	4,223.47	4,198.08	1,287.19	502.73	4,580.63	4,692.72	4,580.63	4,688.19	-	-	
100	2	161	Extra Duty Pd to Teachers	-	7,685.06	-	-	2,507.24	5,079.44	96.60	2,228.21	748.24	2,077.68	1,099.09	1,093.29	1,612.94	3,528.31	(12,385.98)	-	
100	2	179	Temp Empl Pd to Sub Teachers for Prof Days	-	19,696.87	-	-	1,620.00	2,502.50	2,076.65	2,975.00	115.00	5,197.50	2,617.50	1,355.22	912.50	325.00	-	-	
100	2	187	Taxable Phone Reimb Pd to Other Classified/Supp	-	15,085.00	255.00	1,340.00	1,340.00	1,340.00	1,290.00	1,240.00	1,240.00	1,205.00	1,205.00	1,205.00	1,205.00	980.00	-	-	
All Other Salary			-	15,216,917.18	812,376.87	1,241,127.30	1,267,141.70	1,286,085.70	1,291,986.83	1,288,110.08	1,256,926.27	1,240,485.88	1,278,576.46	1,269,134.74	1,228,935.80	1,339,993.68	490,838.48	(51,238.22)	(23,564.39)	
100	21	Group Insurance	-	4,648,413.35	111,532.18	383,061.54	391,505.72	389,061.75	396,929.49	389,302.71	367,112.90	384,841.62	397,491.61	392,499.28	386,767.86	397,622.33	277,781.92	(17,097.56)	-	
100	22	Social Security Contributions	-	58,057.14	203.45	535.73	3,798.68	8,922.97	4,828.23	6,514.98	4,091.31	7,558.19	4,076.11	5,338.18	6,916.12	5,790.51	66.62	559.06	-	
100	23	Retirement Contributions	-	5,584,818.70	203,867.50	794,578.78	788,557.15	794,578.78	800,460.20	800,460.20	800,460.20	800,460.20	800,460.20	800,460.20	800,460.20	800,460.20	800,460.20	800,460.20	-	
100	24	Medicare	-	477,940.19	12,481.82	37,751.22	38,563.14	41,492.14	40,207.24	40,339.52	40,339.52	40,494.73	39,795.12	39,585.62	41,344.00	40,064.03	27,283.91	(1,794.84)	-	
100	25	Employer Paid Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	26	Unemployment Compensation	-	29,032.15	-	-	-	4,923.00	-	9,739.16	-	-	-	-	7,661.29	-	6,708.70	-	-	
100	27	Workers' Compensation	-	308,217.58	7,952.27	24,299.00	24,911.38	26,622.45	25,838.17	25,914.04	26,005.38	26,100.02	25,670.84	25,523.00</						

2024-2025 CASH FLOW - GENERAL FUNDS

Property	-	995,195.86	223,304.33	-	2,255.81	-	19,000.21	26,795.76	-	319,114.25	404,728.50	-	(3.00)	-	-	-	-
100	81	-	72,492.87	5,827.50	17,199.13	10,157.71	13,260.68	1,877.49	5,222.22	6,539.75	4,958.55	374.00	5,633.07	1,742.03	638.16	(938.00)	0.58
100	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service and Miscellaneous	-	-	72,492.87	5,827.50	17,199.13	10,157.71	13,260.68	1,877.49	5,222.22	6,539.75	4,958.55	374.00	5,633.07	1,742.03	638.16	(938.00)	0.58
100	90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	91	-	6,600,000.00	-	-	-	-	2,200,000.00	-	-	300,000.00	1,000,000.00	2,500,000.00	-	-	600,000.00	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	6,600,000.00	-	-	-	-	2,200,000.00	-	-	300,000.00	1,000,000.00	2,500,000.00	-	-	600,000.00	-
100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year End Adjustment JE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	-	-	64,422,624.75	2,877,903.79	4,612,794.28	4,532,131.07	4,756,472.17	7,006,175.79	4,633,206.31	4,592,840.58	5,330,091.25	5,858,447.54	7,092,401.53	4,676,012.75	4,805,981.91	3,847,694.59	(175,935.42)
100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
421	(0.00)	-	839.04	(606.18)	(114.95)	(3,799.71)	3,004.03	2,445.36	(2,043.06)	(344.55)	(266.66)	960.72	513.14	(2,183.41)	(518.49)	2,114.72	0.00
Total Liabilities	(0.00)	-	839.04	(606.18)	(114.95)	(3,799.71)	3,004.03	2,445.36	(2,043.06)	(344.55)	(266.66)	960.72	513.14	(2,183.41)	(518.49)	2,114.72	0.00
Beginning Balance	-	4,350,552.76	4,350,552.76	1,471,809.93	6,897,067.16	2,428,091.51	2,723,950.16	4,913,806.46	5,389,224.12	5,728,051.18	5,652,686.62	4,712,425.45	2,337,590.55	(2,301,800.59)	2,687,808.18	(1,124,245.38)	(939,976.51)
Revenue	-	59,086,483.87	-	10,037,445.33	63,040.47	5,048,531.11	9,199,036.12	5,111,069.33	4,929,624.58	5,254,382.14	4,917,919.71	4,718,527.76	37,134.75	9,793,406.86	35,122.54	10,448.17	(69,205.00)
Expense	-	(64,422,624.75)	2,877,903.79	4,612,794.28	4,532,131.07	4,756,472.17	7,006,175.79	4,633,206.31	4,592,840.58	5,330,091.25	5,858,447.54	7,092,401.53	4,676,012.75	4,805,981.91	3,847,694.59	(175,935.42)	(23,593.39)
Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities	-	-	839.04	(606.18)	(114.95)	(3,799.71)	3,004.03	2,445.36	(2,043.06)	(344.55)	(266.66)	960.72	513.14	(2,183.41)	(518.49)	2,114.72	0.00
Ending Balance	-	(985,588.12)	1,471,809.93	6,897,067.16	2,428,091.51	2,723,950.16	4,913,806.46	5,389,224.12	5,728,051.18	5,652,686.62	4,712,425.45	2,337,590.96	(2,301,800.18)	2,687,808.18	(1,124,245.38)	(939,976.51)	(985,588.12)
9110	Ledgers	-	1,471,809.93	6,897,067.16	2,428,091.51	2,723,950.16	4,913,806.46	5,389,224.12	5,728,051.18	5,652,686.62	4,712,425.45	2,337,590.55	(2,301,800.59)	2,687,807.77	(1,124,245.79)	(939,976.52)	(985,588.53)
Difference should be Zero	-	-	-	-	-	-	-	-	-	-	-	0.41	0.41	0.41	0.41	0.41	0.41

2025-2026 CASH FLOW - GENERAL FUNDS

Fund	Func	Obj	Description	Difference	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected
					July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 2026	August 2026	September 2026
100		1194	UNDEFINED	-	9,658.54	-	-	-	-	-	-	-	-	-	9,658.54	-	-	-	-
100		1195	Nat. Forest Dist.	-	6,582.17	-	-	-	-	-	-	-	-	-	6,582.17	-	-	-	-
100		1310	Tuition From Individuals	-	13,277.00	-	-	-	-	-	-	-	-	-	13,277.00	-	-	-	-
100		1311	Summer School Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		1331	Tuition From School Districts Outside NV	-	145,894.80	-	-	-	-	-	-	145,894.80	-	-	-	-	-	-	-
100		1510	Interest on Investments	-	15,535.55	-	2,688.26	-	7,039.40	2,180.90	1,301.69	168.88	-	2,156.42	-	-	-	-	-
100		1897	Donation - Lacrosse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		1919	Berger North Grant - ASPIRE	-	5,000.00	-	-	-	-	-	-	-	5,000.00	-	-	-	-	-	-
100		1990	Miscellaneous	-	3,628.94	-	-	130.00	2,974.50	424.99	-	-	1,408.28	79.10	-	41.85	769.62	(2,199.40)	-
100		1992	Environmental Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		1994	Indirect Costs	-	69,851.22	-	-	2,343.18	-	-	-	-	732.15	-	-	-	2,015.82	64,760.07	-
100		1996	VANCO fees deposits	-	10,257.62	-	19.98	-	5,626.36	-	1,907.24	-	2,857.69	86.54	(1,062.10)	51.16	212.47	558.28	-
100		1997	Commerce Bank Rebates	-	24,518.45	-	3,358.95	-	5,739.75	2,709.65	-	2,709.71	-	375.96	1,265.44	3,082.13	1,948.97	1,864.42	-
100		1998	IROTC Revenue	-	65,272.94	-	-	8,195.74	-	-	-	16,391.48	-	10,203.75	7,620.49	7,620.49	7,620.49	7,620.50	-
100		3110	DSA Basic Support per Student-Nevada Plan	-	49,100,354.33	4,181,633.55	-	4,181,633.55	4,181,633.55	4,028,154.50	4,028,154.51	4,189,971.82	4,126,160.16	4,126,160.16	4,000,218.65	4,189,349.56	-	-	(160,870.18)
100		3113	PCFP - Transportation	-	3,977,265.00	331,438.75	-	331,438.75	331,438.75	331,438.75	331,438.75	331,438.75	331,438.75	331,438.75	331,438.75	331,438.75	662,877.50	-	-
100		3115	Special Ed Distributive School Acct (DSA) Funding	-	5,428,400.04	452,366.67	-	452,366.67	452,366.67	452,366.67	452,366.67	452,366.67	452,366.67	452,366.67	452,366.67	452,366.67	904,733.34	-	-
100		5200	Fund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		5300	Proceeds From Disposal of Real or Personal Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General				-	58,875,496.60	4,965,438.97	6,067.19	4,967,912.15	4,995,014.72	4,817,275.46	4,815,168.85	4,814,838.52	5,142,525.11	4,927,867.35	4,917,789.41	4,801,401.87	9,784,566.31	75,285.87	5,215.00
Total Revenues				-	58,875,496.60	4,965,438.97	6,067.19	4,967,912.15	4,995,014.72	4,817,275.46	4,815,168.85	4,814,838.52	5,142,525.11	4,927,867.35	4,917,789.41	4,801,401.87	9,784,566.31	75,285.87	5,215.00
100		1	111 Salaries of Regular Employees Pd to Teachers	-	16,220,461.50	10,998.90	1,313,234.09	1,314,203.22	1,361,920.37	1,337,985.82	1,425,063.81	1,354,042.58	1,561,006.54	1,352,603.62	1,339,501.55	1,338,601.85	1,178,183.62	1,333,115.53	-
100		1	112 Salaries of Regular Empl Pd to Instruct Aides/Asst	-	800,610.74	-	65,528.00	68,697.52	69,515.49	67,055.52	69,887.52	66,937.81	69,347.52	67,281.07	71,099.83	62,466.30	61,046.41	61,747.75	-
100		1	117 Salaries of Reg Empl Pd to Other Classified/Supp	-	-	9,069.50	9,069.50	9,069.50	9,069.50	9,069.50	(45,347.50)	-	-	-	-	-	-	-	-
100		1	122 Temp Empl Pd to Instruct Aides/Asst	-	105,266.96	2,433.44	8,878.10	8,878.10	8,878.10	8,878.10	8,878.10	8,878.10	8,878.10	8,878.10	8,878.10	8,878.10	8,878.10	5,174.42	-
100		1	123 Temp Empl Pd to Sub Teachers	-	49,021.23	-	5,674.50	2,870.48	3,446.50	5,533.48	3,757.94	3,606.08	3,801.76	7,435.73	6,199.84	6,199.84	6,199.84	-	-
100		1	127 Temp Empl Pd to Other Classified/Supp	-	358,599.66	-	600.00	32,662.28	42,180.92	31,969.38	36,044.46	26,105.50	33,299.24	29,714.79	50,268.78	41,242.29	30,991.98	3,520.04	-
100		1	151 Bonus and Incentives Pd to Teachers	-	145,854.84	-	-	80.00	60,012.00	-	10,474.00	8,540.00	27,452.00	4,422.00	-	34,421.84	453.00	-	-
100		1	152 Additional Comp Pd to Instructional Aides	-	18,891.10	-	-	15,886.10	-	425.00	1,200.00	180.00	-	-	-	1,200.00	-	-	-
100		1	157 Additional Comp Paid to Other Classified/Support	-	6,592.53	1,360.80	-	459.90	596.20	1,109.27	352.30	485.69	325.20	596.20	406.50	406.50	-	-	-
100		1	161 Extra Duty Pd to Teachers	-	56,873.37	742.60	-	1,485.98	9,377.74	1,538.56	4,522.14	8,090.23	15,643.06	3,699.54	1,538.14	8,545.18	867.60	822.60	-
100		1	164 Extra Duty Pd to licensed Admin	-	469,014.83	32,111.48	115.92	7,422.17	49,382.27	6,337.65	13,547.56	83,818.61	62,036.08	10,664.74	138,332.78	27,241.54	19,895.74	29,995.74	-
100		1	173 Temp Empl Pd to Sub Teachers for Site Days	-	12,670.00	-	-	2,060.00	2,070.00	1,296.00	1,505.00	520.00	665.00	1,781.50	1,447.50	805.00	520.00	-	-
100		1	179 Temp Empl Pd to Sub Teachers for Prof Days	-	3,894.72	593.98	-	540.74	1,285.00	-	260.00	65.00	505.00	130.00	335.00	105.00	65.00	-	-
Instruction Salary				-	18,247,751.48	57,310.70	1,397,425.61	1,451,233.91	1,633,044.32	1,468,071.20	1,531,902.84	1,562,308.07	1,783,104.31	1,480,745.07	1,491,765.57	1,640,600.21	1,315,963.59	1,434,276.08	-
100		2	111 Salaries of Regular Employees Pd to Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		2	112 Salaries of Regular Empl Pd to Instruct Aides/Asst	-	(37,523.53)	-	(1,057.77)	(4,890.29)	(8,774.85)	(7,713.66)	(8,121.84)	(3,741.26)	(6,700.10)	(5,582.44)	(6,348.70)	(3,018.60)	(5,647.23)	-	24,073.21
100		2	113 Salaries of Regular Empl Pd to Sub Teachers-Vacant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		2	114 Salaries of Regular Empl Pd to Other Classified/Supp	-	3,227,039.15	269,335.60	258,500.79	257,999.57	261,291.86	258,862.10	313,279.10	267,931.60	268,626.34	268,273.75	268,615.90	269,342.88	257,594.39	7,385.27	-
100		2	115 Salaries of Regular Empl Pd to Non-licensed Admin	-	29,881.00	2,800.00	2,800.00	2,800.00	2,800.00	2,590.50	2,140.50	1,950.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-	2,000.00
100		2	116 Salaries of Reg Empl Pd to Other Classified/Supp	-	2,580,175.90	-	216,363.18	217,056.00	216,706.86	218,274.21	201,374.28	210,741.29	220,575.61	222,105.53	224,585.54	222,626.88	181,595.12	-	-
100		2	117 Salaries of Reg Empl Pd to Other Classified/Supp	-	8,264,760.07	524,079.41	741,839.38	709,867.99	723,151.18	734,577.36	696,635.07	698,745.25	696,209.69	658,715.76	640,138.85	651,812.49	631,383.53	158,871.91	(1,267.80)
100		2	122 Temp Empl Pd to Instruct Aides/Asst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		2	123 Temp Empl Pd to Sub Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		2	124 Salaries of Temporary Empl Pd to Licensed Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		2	127 Temp Empl Pd to Other Classified/Supp	-	201,302.06	2,287.40	6,806.45	15,993.68	20,888.14	17,323.87	25,684.00	16,575.64	21,973.80	20,387.23	18,049.19	15,913.28	18,394.18	1,025.20	-
100		2	132 OT Pd to Instruct Aides/Asst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		2	137 OT Pd to Other Classified/Supp	-	8,653.99	-	-	1,204.13	316.20	2,307.91	1,257.42	-	2,043.92	2,249.71	(2,145.22)	-	345.86	1,074.06	-
100		2	151 Bonus and Incentives Pd to Teachers	-	48,927.95	-	-	1,250.00	-	-	-	-	-	-	-	-	-	47,677.95	-
100		2	154 Additional Compensation Pd to Licensed Admin	-	72,366.01	4,198.33	-	-	-	-	-	-	-	-	-	-	71,302.68	(3,135.00)	-
100		2	157 Extra Duty Pd to Other Classified/Support	-	70,987.06	5,192.35	3,173.46	1,530.90	116.48	2,985.59	99.15	3,297.93	16,921.26	970.02	405.50	20,483.20	15,865.22	-	-
100		2	161 Extra Duty Pd to Teachers	-	16,569.13	834.12	-	1,506.82	2,731.75	1,012.50	1,738.50	695.44	920.99	1,520.89	1,141.76	65.21	4,401.15	-	-
100		2	179 Temp Empl Pd to Sub Teachers for Prof Days	-	14,291.29	-	-	1,900.00	4,266.50	2,557.50	2,112.50	252.50	(2,040.21)	2,740.00	2,177.50	325.00	-	-	-
100		2	187 Taxable Phone Reimb Pd to Other Classified/Supp	-	11,567.50	-	980.00	980.00	980.00	980.00	980.00	980.00	962.50	945.00	945.00	945.00	945.00	-	-
All Other Salary				-	14,508,997.58	808,727.21	1,229,405.49	1,207,193.36	1,221,625.89	1,232,610.65	1,266,139.05	1,185,905.66	1,197,810.60	1,188,146.87	1,148,028.96	1,163,452.85	1,219,439.70	415,705.88	732.20
100		21	Group Insurance	-	4,744,296.11	101,902.54	351,363.19	366,733.15	368,122.17	371,940.26	368,289.24	421,836.89	428,327.28	418,415.07	418,376.87	420,803.70	410,504.75	296,639.74	1,040.76
100		22	Social Security Contributions	-	49,733.83	537.09	540.73	1,665.08	8,692.86	5,216.18	3,513.79	5,464.46	3,869.66	4,062.16	6,347.16	3,461.21	281.80	-	-
100		23	Retirement Contributions	-	10,231,057.08	216,244.81	838,111.44	841,116.70	857,589.09	848,556.31	882,582.55	844,359.78	923,204.01	846,894.23	841,539.12	838,781.46	834,263.33	607,364.25	-
100		24	Medicare	-	464,946.22	12,124.37	36,654.02	37,550.34	40,304.46	37,964.24	39,613.88	38,629.13	42,109.56	37,552.77	37,353.08	39,569.45	38,237.26	27,283.66	-
100		25	Employer Paid Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100		26	Unemployment Compensation	-	34,710.94	-	-	-	9,342.85	-	-	11,523.55	-	-	-	8,993.63	-	4,850.91	-
100		27	Workers' Compensation	-	299,030.11	7,794.93	23,662.60	24,247.60	25,965.42	24,497.24	25,519.07	24,891.59	27,048.20	24,2					

2025-2026 CASH FLOW - GENERAL FUNDS

Property	-	76,229.64	198,308.88	-	-	-	15,000.00	45,142.12	(3,523.09)	39,752.73	500,226.50	(505,808.50)	13,082.00	(227,015.80)	1,064.80	-	-
100	81	-	92,126.79	31,655.79	(4,347.32)	9,385.65	15,433.33	3,159.50	8,651.00	1,252.25	8,377.14	2,431.14	3,402.00	2,675.64	1,342.94	8,690.73	17.00
100	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service and Miscellaneous	-	92,126.79	31,655.79	(4,347.32)	9,385.65	15,433.33	3,159.50	8,651.00	1,252.25	8,377.14	2,431.14	3,402.00	2,675.64	1,342.94	8,690.73	17.00	-
100	90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	91	-	5,600,000.00	-	-	-	-	1,500,000.00	-	-	2,000,000.00	-	-	2,100,000.00	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	5,600,000.00	-	-	-	-	-	1,500,000.00	-	-	2,000,000.00	-	-	2,100,000.00	-	-	-
100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year End Adjustment JE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	-	60,460,361.03	2,728,032.50	5,112,273.02	4,620,055.74	4,552,812.06	5,913,151.74	4,744,635.73	4,460,272.80	6,863,280.15	4,851,221.80	3,804,641.98	6,845,487.69	2,782,199.72	3,138,460.27	9,869.98	33,965.85
100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	421	0.00	-	56.11	(239.99)	618.13	(3,047.44)	2,830.46	525.62	76.44	2,208.76	(2,199.30)	(183.80)	(70.47)	466.24	(0.00)	(1,040.76)
Total Liabilities	-	0.00	-	56.11	(239.99)	618.13	(3,047.44)	2,830.46	525.62	76.44	2,208.76	(2,199.30)	(183.80)	(70.47)	466.24	(0.00)	(1,040.76)
Beginning Balance	-	(995,508.12)	(995,509.13)	1,251,762.24	(3,854,203.60)	(3,506,965.32)	(3,061,715.22)	(4,160,421.96)	(4,090,414.46)	(3,735,925.18)	(5,458,888.98)	(5,380,044.13)	(4,266,712.90)	(6,310,728.25)	691,172.10	(2,372,002.30)	(2,376,657.28)
Revenue	-	58,875,496.60	4,965,438.97	6,067.19	4,967,912.15	4,995,014.72	4,817,275.46	4,815,168.85	4,814,838.52	5,142,525.11	4,927,867.35	4,917,780.41	4,801,401.87	9,784,566.31	75,285.87	5,215.00	(160,870.18)
Expense	-	(60,460,361.03)	2,728,032.50	5,112,273.02	4,620,055.74	4,552,812.06	5,913,151.74	4,744,635.73	4,460,272.80	6,863,280.15	4,851,221.80	3,804,641.98	6,845,487.69	2,782,199.72	3,138,460.27	9,869.98	33,965.85
Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities	-	(0.00)	56.11	(239.99)	618.13	(3,047.44)	2,830.46	525.62	76.44	2,208.76	(2,199.30)	(183.80)	(70.47)	466.24	(0.00)	-	(1,040.76)
Ending Balance	-	(2,570,452.55)	1,251,762.24	(3,854,203.60)	(3,506,965.32)	(3,061,715.22)	(4,160,421.96)	(4,090,414.46)	(3,735,925.18)	(5,458,888.98)	(5,380,044.13)	(4,266,712.90)	(6,310,728.25)	691,172.10	(2,372,002.30)	(2,376,657.28)	(2,570,452.55)
9110	Ledgers	-	1,251,761.83	(3,854,204.01)	(3,506,965.73)	(3,061,715.63)	(4,160,422.37)	(4,090,414.87)	(3,735,925.59)	(5,458,889.39)	(5,380,044.54)	(4,266,717.41)	(6,310,732.76)	691,167.59	(2,372,006.81)	(2,376,661.79)	(2,570,457.06)
Difference should be Zero	-	-	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	4.51	4.51	4.51	4.51	4.51

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2026-2027 CASH FLOW - GENERAL FUNDS

	54	-	17,000.00	-	62.89	500.00	(7,978.71)	-	9,425.12	2,532.57	538.66	1,788.33	1,014.86	271.68	(1,739.94)	390.37	179.55	10,014.62	
	55	-	14,479.00	-	-	5,196.99	-	-	-	-	-	-	-	5,542.90	3,057.09	-	-	682.02	
	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	58	-	73,233.00	(2,589.84)	(3,278.38)	9,071.67	(136.24)	(12,874.51)	41,438.17	(18,663.78)	(4,391.32)	22,424.77	6,062.03	(6,777.04)	9,272.88	45,682.27	(15,470.16)	3,462.48	
	59	-	315,975.00	(9,286.38)	11,788.17	45,679.17	67,467.74	12,886.60	11,632.39	12,798.01	67,521.99	10,948.62	68,416.78	11,830.52	4,780.60	33,815.03	-	(34,304.26)	
Other Purchased Services			-	1,750,650.00	1,101,960.76	9,718.00	71,750.58	72,339.85	982.36	74,242.24	28,126.70	76,966.99	51,588.38	89,860.00	35,555.90	28,879.76	87,977.74	(15,290.61)	35,991.32
100	61	-	1,429,627.00	1,081.82	79,752.51	93,366.07	101,064.66	145,173.52	162,662.40	66,616.03	89,744.64	103,502.17	68,014.69	163,397.58	24,126.80	150,029.25	25,817.30	155,277.56	
100	62	-	1,851,893.00	37,952.23	118,861.16	172,362.81	31,606.34	155,875.77	152,462.11	139,685.61	175,444.46	217,760.28	126,781.90	291,664.04	87,163.65	30,824.01	(76,683.16)	190,131.80	
100	63	-	100.00	-	45.55	-	2.10	-	13.20	25.57	-	4.18	6.26	29.03	110.88	(7.32)	-	(129.44)	
100	64	-	59,797.00	1,233.68	31,475.70	1,218.99	7,857.51	6,150.66	2,105.59	5,652.33	3,918.73	1,903.73	2,168.56	7,099.48	7,099.48	15,069.18	-	(33,156.61)	
100	65	-	157,361.00	101,478.83	77,996.50	(43,547.11)	20,764.38	(27,698.11)	31,525.53	9,904.17	38,661.09	(119.54)	1,998.53	11,543.87	11,543.87	(25,184.90)	11,124.58	(62,630.68)	
Supplies			-	3,498,778.00	141,746.56	308,131.42	223,400.76	161,294.98	279,501.83	348,768.82	221,883.71	307,768.92	323,050.82	198,969.94	473,733.99	130,044.68	170,730.22	(39,741.28)	249,492.63
100	73	-	76,675.00	38,127.81	2,180.00	-	-	15,087.64	45,405.86	(3,543.67)	460,836.25	-	-	-	-	-	-	(481,418.88)	
Property			-	76,675.00	38,127.81	2,180.00	-	-	15,087.64	45,405.86	(3,543.67)	460,836.25	-	-	-	-	-	(481,418.88)	
100	81	-	107,428.00	36,357.59	2,775.45	7,130.46	17,996.63	3,684.26	10,087.83	1,460.23	9,768.49	2,834.92	3,967.03	3,120.03	1,565.99	10,134.16	19.82	(3,474.90)	
100	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service and Miscellaneous			-	107,428.00	36,357.59	2,775.45	7,130.46	17,996.63	3,684.26	10,087.83	1,460.23	9,768.49	2,834.92	3,967.03	3,120.03	1,565.99	10,134.16	19.82	(3,474.90)
100	90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	91	-	5,500,000.00	-	-	-	-	1,473,214.29	-	-	1,964,285.71	-	-	2,062,500.00	-	-	-	-	
Transfers			-	5,500,000.00	-	-	-	1,473,214.29	-	-	1,964,285.71	-	-	2,062,500.00	-	-	-	-	
100		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Year End Adjustment JE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expense			-	57,697,712.00	4,978,170.53	4,116,660.83	4,113,250.05	4,192,567.64	5,621,376.27	4,490,615.33	4,179,918.35	6,995,450.51	4,175,184.49	4,068,185.23	6,452,290.32	3,748,204.17	364,827.35	(24,067.29)	225,078.21
100		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Asset			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	421	-	-	4,795.14	(4,975.32)	180.18	-	-	-	-	-	-	-	-	-	-	-	-	
Total Liabilities			-	-	4,795.14	(4,975.32)	180.18	-	-	-	-	-	-	-	-	-	-	-	
Beginning Balance				(2,570,452.55)	(2,570,452.55)	(7,553,403.22)	(6,773,026.09)	(6,013,584.79)	(5,214,935.99)	(6,029,835.23)	(5,717,711.32)	(5,096,388.11)	(6,960,729.85)	(6,222,806.08)	(5,385,901.70)	(7,055,952.45)	(1,060,765.94)	(1,348,755.66)	(1,324,688.37)
Revenue				58,716,607.00	15.00	4,892,062.64	4,872,871.53	4,991,216.44	4,806,477.04	4,802,739.23	4,801,241.56	5,131,108.77	4,913,108.25	4,905,089.62	4,782,239.57	9,743,390.69	76,837.62	-	(1,790.97)
Expense				(57,697,712.00)	4,978,170.53	4,116,660.83	4,113,250.05	4,192,567.64	5,621,376.27	4,490,615.33	4,179,918.35	6,995,450.51	4,175,184.49	4,068,185.23	6,452,290.32	3,748,204.17	364,827.35	(24,067.29)	225,078.21
Assets				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities				-	4,795.14	(4,975.32)	180.18	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance				(1,551,557.55)	(7,553,403.22)	(6,773,026.09)	(6,013,584.79)	(5,214,935.99)	(6,029,835.23)	(5,717,711.32)	(5,096,388.11)	(6,960,729.85)	(6,222,806.08)	(5,385,901.70)	(7,055,952.45)	(1,060,765.94)	(1,348,755.66)	(1,324,688.37)	(1,551,557.55)
9110			Ledgers	(7,558,061.48)	(6,780,941.86)														
Difference should be Zero				4,658.26	7,915.77	Actuals for september, as of 9/21/26, resolved the variance to date down to the \$4.51 cumulative from 24/25 and 25/26													

2024-2025 CASH FLOW - SPECIAL EDUCATION

Fund	Func	Obj	Description	Difference		July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025
250		1510	Interest on Investments	-	21,294.28		2,514.63	2,027.48	1,463.50		4,757.58		4,743.23	1,503.66			3,188.83	1,095.37	-	-
250		3115	Special Ed Distributive School Acct (DSA) Funding	-	4,318,634.48		1,079,658.62			1,079,658.62		1,079,658.62			1,079,658.62				-	-
250		5000	Other Financing Sources	-															-	-
250		5200	Fund Transfers In	-	5,600,000.00					2,500,000.00					2,500,000.00			600,000.00	-	-
Sped				-	9,939,928.76	-	1,082,173.25	2,027.48	1,463.50	3,579,658.62	4,757.58	1,079,658.62	4,743.23	1,503.66	3,579,658.62		3,188.83	601,095.37	-	-
Total Revenues				-	9,939,928.76	-	1,082,173.25	2,027.48	1,463.50	3,579,658.62	4,757.58	1,079,658.62	4,743.23	1,503.66	3,579,658.62	-	3,188.83	601,095.37	-	-
250	1	111	Salaries of Regular Employees Pd to Teachers	-	3,502,597.93	-	294,816.79	286,540.04	290,272.93	318,118.14	298,570.93	256,291.16	248,766.48	307,139.18	307,595.64	287,865.15	305,504.79	299,167.45	-	1,949.25
250	1	112	Salaries of Regular Empl Pd to Instruct Aides/Asst	-	1,735,231.82	-	136,266.14	157,686.51	157,678.64	163,618.89	166,740.03	166,890.95	166,800.28	170,442.25	164,440.81	151,171.70	158,354.83	160,122.67	-	(188,963.88)
250	1	117	Salaries of Reg Empl Pd to Other Classified/Supp	-		-													-	-
250	1	122	Temp Empl Pd to Instruct Aides/Asst	-	91,843.67	-		12,400.93	18,159.44	10,729.86	8,373.39	3,526.14	4,594.54	5,983.08	9,737.15	7,840.82	10,498.32		-	-
250	1	123	Temp Empl Pd to Sub Teachers	-	88,180.94	-	400.00	13,495.00	11,410.00	10,188.15	9,676.51	6,495.00	8,295.05	5,283.29	9,489.17	6,850.06	6,598.71		-	-
250	1	127	Temp Empl Pd to Other Classified/Supp	-	1,968.46	-		1,691.45	277.01										-	-
250	1	152	Additional Comp Pd to Instructional Aides	-	9,482.89	-		710.39	655.57	117.02	212.81	98.12	316.85	473.50	526.86	867.25	511.73	4,992.79	-	-
250	1	157	Additional Comp Paid to Other Classified/Support	-	2,752.48	-	90.72	217.53	624.84	111.06		172.11	75.36	229.36	520.38	68.89		619.46	-	-
250	1	161	Extra Duty Pd to Teachers	-	54,243.55	643.23	2,431.07	4,137.99	5,115.99	2,839.52	4,142.26	1,040.96	5,239.23	2,851.44	4,013.21	2,279.52	5,791.36	12,217.77	-	-
Instruction Salary				-	5,486,301.74	643.23	434,004.72	477,061.84	484,134.42	505,722.64	489,738.70	434,314.44	434,087.79	492,402.10	496,323.22	458,943.39	487,259.74	478,620.14	-	(187,014.63)
250	2	112	Salaries of Regular Empl Pd to Instruct Aides/Asst	-	290,578.48	482.27	14,650.48	16,594.94	23,852.50	15,838.56	27,802.76	24,786.89	28,018.41	25,326.52	34,497.96	34,604.57	29,180.06	14,942.56	-	-
250	2	114	Salaries of Regular Empl Pd to Licensed Admin	-	237,245.31	23,925.89	28,253.88	(5,820.32)	18,974.32	21,488.96	21,488.96	21,488.96	21,488.96	21,488.96	21,488.96	21,488.96	21,488.82		-	-
250	2	116	Salaries of Reg Empl Pd to Other Licensed Staff	-	714,201.29	9,450.60	61,083.76	61,083.76	63,178.41	52,100.10	52,100.10	60,665.06	60,665.06	60,665.06	60,665.06	60,665.06	60,664.86	51,214.40	-	-
250	2	117	Salaries of Reg Empl Pd to Other Classified/Supp	-	265,837.41	3,163.38	4,890.40	20,092.91	23,282.01	19,358.01	25,452.80	23,153.36	28,245.63	22,169.81	32,399.09	25,935.02	33,180.18	4,866.88	(352.07)	-
250	2	122	Temp Empl Pd to Instruct Aides/Asst	-	15,940.76	401.61	292.03	1,210.30	1,369.48	1,327.70	1,963.63	1,162.49	1,531.84	2,793.90	1,154.73	1,142.90	1,590.15		-	-
250	2	127	Temp Empl Pd to Other Classified/Supp	-	18,428.47	319.71		481.34	1,144.03	1,277.93	2,457.47	1,167.39	3,463.90	3,290.30	1,941.86	1,237.49	2,227.05		-	-
250	2	132	OT Pd to Instruct Aides/Asst	-	2,653.94	-		121.49		212.21					2,320.24				-	-
250	2	137	OT Pd to Other Classified/Supp	-	3,025.55	-		433.13	96.05	204.83	264.24		1,398.89		149.20		479.21		-	-
250	2	157	Additional Comp Paid to Other Classified/Support	-	1,685.42	-		1,437.86		181.26						42.19	24.11		-	-
250	2	161	Extra Duty Pd to Teachers	-															-	-
All Other Salary				-	1,549,596.63	37,743.46	109,170.55	95,635.41	131,896.40	111,989.56	131,529.96	132,424.15	144,812.69	135,734.55	154,017.10	145,116.19	148,834.44	71,023.84	(352.07)	-
250	21		Group Insurance	-	1,242,881.50	2,475.00	89,900.25	94,751.25	96,038.25	102,043.25	103,875.75	105,113.25	108,298.25	109,948.25	109,948.25	102,697.00	113,207.00	104,202.12	-	383.63
250	22		Social Security Contributions	-	17,769.17	41.27	508.78	2,117.43	2,293.18	1,796.19	1,811.80	1,178.31	1,509.76	1,324.12	1,713.75	1,460.00	1,580.79	433.79	-	-
250	23		Retirement Contributions	-	1,847,410.91	10,046.00	147,313.12	139,345.17	149,867.44	158,822.71	154,675.46	154,939.93	158,287.86	157,515.25	148,702.91	156,666.40	156,972.95		-	652.99
250	24		Medicare	-	99,126.88	530.71	7,533.03	7,934.76	8,415.81	8,574.71	8,406.35	8,239.50	8,442.24	8,467.08	8,582.95	7,971.45	8,458.54	7,541.88	-	27.87
250	27		Workers' Compensation	-	64,494.43	345.47	4,886.39	5,117.29	5,429.61	5,339.38	5,438.57	5,382.60	5,517.08	5,521.92	5,601.86	5,220.18	5,529.82	4,946.72	-	17.54
250	29		Post Retirement Insurance Subsidy	-	109,991.91	251.15	8,637.60	8,796.91	8,701.51	8,927.53	8,672.80	8,672.80	8,752.80	8,792.80	8,752.80	7,980.80	8,739.60	8,275.60	-	37.20
Benefits				-	3,375,674.80	13,689.61	256,779.17	258,062.81	270,745.80	285,769.17	281,807.99	283,361.92	287,460.06	292,342.03	292,114.86	274,032.34	294,182.15	282,373.06	-	1,119.23
250	33			-	4,799.00	-			4,599.00	200.00									-	-
250	34			-	215,006.04	-	11,428.00	2,790.00	2,751.35	18,462.80	18,640.00	26,294.90	8,865.00	14,842.50	3,250.00	44,960.40	44,313.53	18,167.66	239.90	-
250	36			-		-													-	-
Purchased Professional and Technical Services				-	219,805.04	-	11,428.00	2,790.00	2,751.35	18,462.80	23,239.00	26,494.90	8,865.00	14,842.50	3,250.00	44,960.40	44,313.53	18,167.66	239.90	-
250	42			-	105.93	-	70.62	-	-	-	-	-	-	-	-	35.31	-	-	-	-
250	43			-		-													-	-
250	44			-	1,867.58	168.43	339.83	339.83	-	679.66	-	679.66	(1,867.58)	508.26	-	679.66	339.83	-	-	-
Purchased Property Services				-	1,973.51	168.43	410.45	339.83	-	679.66	-	679.66	(1,867.58)	508.26	-	714.97	339.83	-	-	-
250	53			-	2,691.48	198.48	200.59	198.66	14.70	248.48	412.78	0.69	444.18	240.80	209.84	206.15	214.31	68.12	33.70	-
250	58			-	2,998.94	-	-	408.70	-	99.83	-	-	1,057.01	473.48	165.00	473.48	126.70	-	668.22	-
Other Purchased Services				-	5,690.42	198.48	200.59	198.66	423.40	248.48	512.61	0.69	444.18	1,297.81	374.84	679.63	341.01	68.12	701.92	-
250	61			-	45,055.16	122.97	4,697.01	3,260.49	5,815.84	5,077.11	4,608.49	1,321.31	2,492.23	1,688.29	8,394.28	2,272.80	4,950.41	-	353.93	-
250	62			-	23,000.00	2,226.02	4,083.20	4,505.05	3,728.16	4,335.09	3,411.45	711.03	-	-	-	-	-	-	-	-
250	63			-	(22.85)	5.68	(101.98)	16.95	-	-	-	-	16.95	-	-	-	22.60	-	-	-
250	64			-	1,335.07	43.99	-	181.24	899.35	-	-	-	-	210.49	-	-	-	-	-	-
250	65			-	8,146.19	-	-	-	-	335.00	-	4,574.20	-	1,199.90	1,275.00	211.20	-	-	545.60	5.29
Supplies				-	77,513.57	2,398.66	8,678.23	7,946.78	10,460.30	9,747.20	8,019.94	6,606.54	2,509.18	3,098.68	9,686.23	2,484.00	4,973.01	-	899.53	5.29
250	81			-	546.25	-	-	-	175.00	31.25	170.00	-	-	95.00	75.00	-	-	-	-	-
Debt Service and Miscellaneous				-	546.25	-	-	-	175.00	31.25	170.00	-	-	95.00	75.00	-	-	-	-	-
250				-															-	-
				-															-	-
				-															-	-
				-															-	-
Year End Adjustment JE				-															-	-
Total Expense				-	10,717,101.96	54,841.87	822,671.71	842,035.33	900,647.07	932,585.36	935,018.20	883,782.30	876,311.32	940,320.93	955,841.25	926,950.92	980,243.71	850,252.82	1,489.28	(185,890.11)
250				-															-	-
Total Asset				-															-	-
250	421			(427.87)		-	2,315.12	(2,330.53)	276.16	(180.16)	2,078.62	(1,591.82)	(0.00)	0.00	(0.00)	1,640.93	(1,640.93)	(139.52)	-	-
Total Liabilities				(427.87)		-	2,315.12	(2,330.53)	276.16	(180.16)	2,078.62	(1,591.82)	(0.00)	0.00	(0.00)	1,640.93	(1,640.93)	(139.52)	-	-
Beginning Balance					300,834.31	301,262.18	246,420.31	503,606.73	(334,070.59)	(1,233,530.32)	1,413,723.10	481,383.86	678,852.00	(192,716.09)	(1,131,533.36)	1,492,284.01	563,692.16	(411,721.79)	(660,739.72)	(662,229.00)
Revenue					9,939,928.76	-	1,082,17													

2025-2026 CASH FLOW - SPECIAL EDUCATION

						Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected		
Fund	Func	Obj	Description	Difference		July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 2026	August 2026	September 2026	
250		1510	Interest on Investments	-	2,149.62	-	-	-	656.54	-	-	-	-	-	211.84	-	-	1,281.24	-	-	
250		3115	Special Ed Distributive School Acct (OSA) Funding	-	4,321,016.36	1,080,254.09	-	-	-	1,080,254.09	-	-	1,080,254.09	-	-	1,080,254.09	-	-	-	-	
250		5000	Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
250		5200	Fund Transfers In	-	5,600,000.00	-	-	-	656.54	2,580,254.09	-	-	3,080,254.09	-	211.84	3,180,254.09	-	1,281.24	-	-	
Spced					9,923,165.98	1,080,254.09	-	-	656.54	2,580,254.09	-	-	3,080,254.09	-	211.84	3,180,254.09	-	1,281.24	-	-	
Total Revenues					9,923,165.98	1,080,254.09	-	-	656.54	2,580,254.09	-	-	3,080,254.09	-	211.84	3,180,254.09	-	1,281.24	-	-	
250	1	111	Salaries of Regular Employees Pd to Teachers	-	3,493,495.11	-	292,082.17	294,110.05	285,473.92	287,173.36	302,187.09	294,836.68	330,028.51	286,790.80	286,095.08	285,866.30	261,832.56	287,018.59	-	-	
250	1	112	Salaries of Regular Empl Pd to Instruct Aides/Asst	-	1,486,701.10	-	153,148.32	149,640.01	145,952.09	148,747.12	134,682.60	93,124.13	129,708.44	120,660.80	123,979.59	123,777.28	117,006.78	(6,802.52)	7,200.00		
250	1	117	Salaries of Reg Empl Pd to Other Classified/Supp	-	(7,200.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
250	1	122	Temp Empl Pd to Instruct Aides/Asst	-	118,118.50	-	8,699.37	10,842.34	8,276.68	11,458.90	9,743.21	11,904.90	10,656.16	17,283.90	14,141.31	15,111.73	-	-	-	-	
250	1	123	Temp Empl Pd to Sub Teachers	-	126,517.98	-	13,846.78	16,426.07	11,254.64	10,337.50	10,337.50	6,415.00	10,072.50	16,772.50	13,925.49	13,640.00	-	-	-	-	
250	1	127	Temp Empl Pd to Other Classified/Supp	-	215.20	-	215.20	-	-	-	-	-	-	-	-	-	-	-	-	-	
250	1	152	Additional Comp Pd to Instructional Aides	-	11,555.24	4,125.00	-	-	366.15	960.24	564.04	714.00	1,037.43	438.41	1,516.46	987.65	845.86	-	-	-	
250	1	157	Additional Comp Paid to Other Classified/Support	-	(786.98)	-	-	(728.91)	65.91	50.76	40.46	(215.20)	-	-	-	-	-	-	-	-	
250	1	161	Extra Duty Pd to Teachers	-	33,141.43	615.10	1,907.65	1,584.75	2,518.76	1,638.37	2,250.11	3,679.07	2,369.39	4,210.89	5,200.72	4,540.12	2,626.50	-	-	-	
Instruction Salary					5,261,757.58	4,740.10	447,138.14	467,367.25	461,645.24	458,101.17	376,204.56	453,993.06	444,664.16	441,877.20	447,529.46	443,440.46	410,633.93	404,025.37	(6,802.52)	7,200.00	
250	2	112	Salaries of Regular Empl Pd to Instruct Aides/Asst	-	319,494.90	784.19	14,424.83	30,304.07	33,443.05	32,147.10	29,472.41	25,461.56	28,386.84	24,960.23	30,079.38	25,860.45	27,519.68	16,651.11	-	-	
250	2	114	Salaries of Regular Empl Pd to Licensed Admin	-	238,938.00	20,286.52	20,179.37	20,072.22	20,072.22	20,072.22	20,072.22	20,072.22	20,072.22	20,072.22	20,072.22	20,072.22	17,822.13	-	-	-	
250	2	116	Salaries of Reg Empl Pd to Other Licensed Staff	-	619,377.12	9,559.03	53,230.98	53,230.98	53,230.98	53,230.98	50,334.04	51,098.88	50,167.01	49,414.77	49,695.46	51,098.79	44,751.18	-	-	-	
250	2	117	Salaries of Reg Empl Pd to Other Classified/Supp	-	309,072.30	3,461.40	6,227.07	32,691.97	22,767.09	16,640.16	33,663.86	27,375.22	29,561.71	27,064.57	40,192.30	30,750.63	30,250.05	8,426.27	-	-	
250	2	122	Temp Empl Pd to Instruct Aides/Asst	-	23,096.70	-	265.83	3,468.09	4,231.15	2,105.69	2,374.18	1,702.89	3,094.92	1,573.28	2,075.31	1,158.28	1,047.08	-	-	-	
250	2	127	Temp Empl Pd to Other Classified/Supp	-	26,907.87	628.69	-	1,911.49	681.45	4,403.10	4,238.78	4,534.09	1,823.93	4,760.51	1,826.54	700.01	726.40	-	-	-	
250	2	132	OT Pd to Instruct Aides/Asst	-	4,014.77	-	-	-	-	-	-	-	-	-	2,237.98	1,776.79	-	-	-	-	
250	2	137	OT Pd to Other Classified/Supp	-	1,844.61	-	-	-	-	-	-	-	-	-	1,844.61	-	-	-	-	-	
250	2	157	Additional Comp Paid to Other Classified/Support	-	6,145.59	-	-	28.19	14.10	-	-	-	-	-	-	-	-	-	-	-	
250	2	161	Extra Duty Pd to Teachers	-	1,071.96	-	-	387.27	446.85	89.19	132.13	272.69	733.05	2,163.93	(1,015.05)	1,787.62	1,714.48	314.45	-	-	
All Other Salary					1,549,963.82	34,719.83	94,328.08	141,707.01	134,827.31	125,315.88	140,541.13	129,606.05	137,481.71	127,825.17	147,424.05	133,389.18	131,929.01	70,869.41	-	-	
250	21		Group Insurance	-	1,176,373.30	2,440.86	90,442.09	91,946.29	92,800.69	92,800.70	90,564.80	107,482.06	89,352.13	105,578.86	104,341.88	103,592.62	102,940.69	100,625.23	1,464.40	-	
250	22		Social Security Contributions	-	18,297.80	156.89	121.10	1,168.99	1,710.01	1,432.35	2,076.32	1,840.66	1,506.80	2,583.17	1,915.19	1,516.94	1,867.94	115.94	-	-	
250	23		Retirement Contributions	-	1,921,400.11	10,382.24	161,768.82	167,611.64	161,590.94	160,887.30	162,924.73	160,920.89	163,947.74	156,582.23	156,266.04	156,676.10	155,349.75	146,247.23	244.46	-	
250	24		Medicare	-	93,209.16	552.16	7,433.04	8,090.31	7,902.59	7,869.72	7,949.11	7,863.46	7,785.14	7,578.85	7,866.70	7,738.47	7,603.09	6,958.11	18.41	-	
250	27		Workers' Compensation	-	60,515.55	355.15	4,853.66	5,261.50	5,145.70	5,075.70	5,175.13	5,133.19	5,066.82	4,952.40	5,134.08	5,046.76	4,957.01	4,347.02	11.43	-	
250	29		Post Retirement Insurance Subsidy	-	67,831.34	189.37	5,968.39	6,031.10	5,968.39	5,968.39	5,510.04	5,691.48	4,432.01	5,538.19	5,506.71	5,475.87	5,788.49	5,666.72	33.48	-	
Benefits					3,337,627.26	14,076.67	270,587.10	280,109.83	275,181.03	274,034.16	274,200.13	288,931.74	272,386.28	281,737.33	281,698.58	280,445.01	278,506.97	263,960.25	1,772.18	-	
250	33			-	1,527.50	-	-	(100.00)	-	-	-	-	418.00	593.00	-	-	616.50	-	-	-	
250	34			-	160,417.92	2,500.00	(131.00)	12,107.50	56.50	13,962.63	(1,458.75)	7,686.60	23,853.75	12,761.86	13,004.49	23,539.54	33,507.01	16,777.79	2,250.00	-	
250	36			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Purchased Professional and Technical Services					161,945.42	2,500.00	(131.00)	12,007.50	56.50	13,962.63	(1,458.75)	7,686.60	24,271.75	13,354.86	13,004.49	23,539.54	34,123.51	16,777.79	2,250.00	-	
250	42			-	317.79	-	35.31	-	70.62	70.62	-	70.62	-	-	-	-	70.62	-	-	-	
250	43			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
250	44			-	1,052.17	-	339.83	339.83	508.26	171.40	339.83	(1,019.49)	-	171.40	-	186.93	14.18	-	-	-	
Purchased Property Services					1,369.96	-	375.14	339.83	578.88	242.02	339.83	(948.87)	-	171.40	-	186.93	84.80	-	-	-	-
250	53			-	1,199.45	199.91	-	399.82	212.25	204.38	-	58.39	47.17	9.62	9.62	19.98	22.03	16.28	-	-	
250	58			-	3,173.08	-	-	-	-	-	-	-	1,442.14	-	-	-	1,730.94	-	-	-	
Other Purchased Services					4,372.53	199.91	-	399.82	212.25	204.38	-	58.39	1,489.31	9.62	9.62	19.98	1,752.97	16.28	-	-	-
250	61			-	36,508.97	158.74	2,909.51	3,554.32	4,174.00	5,693.41	1,961.51	1,673.74	7,911.11	3,469.88	948.73	1,942.95	1,940.81	106.14	54.12	-	
250	62			-	23,000.00	1,449.51	4,030.47	4,170.42	3,746.74	4,167.01	5,038.21	397.64	-	-	-	-	-	-	-	-	
250	63			0.00	-	16.95	15.93	-	-	-	-	-	-	-	-	-	21.24	-	(54.12)	-	
250	64			-	4,705.88	-	-	156.45	284.65	-	-	-	3,289.66	-	-	-	161.32	813.80	-	-	
250	65			-	5,409.10	-	264.00	-	-	880.00	-	228.50	2,783.90	-	953.50	299.20	-	-	-	-	
Supplies					69,623.95	1,625.20	7,219.91	7,891.19	8,205.39	10,740.42	6,999.72	2,299.88	13,984.67	3,469.88	948.73	2,896.45	2,422.57	919.94	0.00	-	-
250	81			-	718.75	-	349.50	-	174.00	89.00	-	-	-	-	-	-	50.00	56.25	-	-	
Debt Service and Miscellaneous					718.75	-	349.50	-	174.00	89.00	-	-	-	-	-	-	50.00	56.25	-	-	-
250				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Year End Adjustment JE					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense					0.00	10,387,379															

CLGF Subcommittee October 7, 2026 Page160

9110	Ledgers	(1,611,311.82)	(1,264,391.44)
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Difference should be Zero

Budget Preparation, Fund Balances, and Reserves

Board of Trustees Douglas County School District

FINANCES

BUDGET PREPARATION, FUND BALANCE, AND RESERVES

The Board of Trustees considers the preparation, adoption, and monitoring of the annual budget to be among its most important responsibilities. The budget shall reflect the District's educational priorities, provide for the maintenance of District facilities and operations, honor the District's obligations, and comply with all applicable federal and state laws, regulations, accounting standards, and reporting requirements.¹

The District shall prepare its budget using reasonable and supportable estimates of revenues, enrollment, expenditures, and other financing sources and uses. Revenue estimates shall be appropriately conservative, particularly when revenues are dependent upon enrollment, average daily enrollment, legislative appropriations, economic conditions, or other factors outside the District's control.

1. Purpose of Fund Balance and Reserves

The District shall maintain prudent fund balance and reserve levels to:

1. Provide sufficient working capital and liquidity;
2. Address temporary revenue interruptions or unanticipated revenue losses;
3. Respond to emergencies and significant unforeseen expenditures;
4. Avoid unnecessary borrowing and related interest costs;
5. Protect the District's creditworthiness;
6. Support continuity of essential educational and operational services;
7. Provide time to respond responsibly to material changes in enrollment, funding, or economic conditions; and
8. Facilitate stable, long-term financial planning.

Fund balance is not intended to serve as an ongoing funding source for expenditures that are recurring, predictable, or structurally unsupported by recurring revenues.

2. Fund Balance Classifications

The District shall classify governmental fund balances in accordance with Governmental Accounting Standards Board Statement No. 54, or its successor standards, as follows:

- Non-spendable;
- Restricted;
- Committed;

¹ Nothing in this policy shall be construed to authorize, require, or permit any action that is inconsistent with applicable federal or state law, administrative regulation, or other legally binding requirement. Where a statute, regulation, or other applicable legal authority establishes a more restrictive or heightened requirement than that provided for in this policy, the more restrictive, stringent, or heightened requirement shall govern and shall be followed by the District. In the event of any conflict between this policy and applicable law, the applicable law shall control, and this policy shall be interpreted and applied to the maximum extent permitted by law.

Board of Trustees Douglas County School District

FINANCES

- Assigned; and
- Unassigned.

The Board may commit fund balance for a specific purpose through formal Board action. The same level of formal action shall be required to modify or remove a commitment.

The Board delegates to the Superintendent and Chief Financial Officer the authority to assign fund balance for specific purposes consistent with Board policy, the adopted budget, applicable law, and generally accepted accounting principles. An assignment shall not reduce unassigned fund balance below an applicable minimum established by this policy without express Board approval.

3. General Fund Reserve Levels

For purposes of this policy, **unrestricted fund balance** consists of committed, assigned, and unassigned fund balance that is not subject to an external legal or contractual restriction.

The District shall use the following standards when preparing and administering the General Fund budget:

A. Minimum Budgeted Ending Fund Balance

The legally adopted General Fund budget shall contain an ending fund balance of no less than **4% of annual General Fund expenditures and other financing uses, excluding capital outlay**, or such greater amount as may be required by Nevada law or regulation.

The 4% amount is a minimum budget threshold and shall not be considered the District's preferred or sufficient operating reserve. In no event shall the Board adopt any budget which appropriates for any fund any amount in excess of the budget resources of that fund. NRS 288.150 separately uses a budgeted unreserved General Fund ending balance of 4% or less of prior-year actual expenditures as one collective-bargaining fiscal-emergency criterion, subject to statutory explanation and recovery-plan requirements. It is not the source of the District's Board-established minimum.

B. Board Operating Reserve Floor

The District shall seek to maintain unrestricted General Fund balance of no less than **8.3% of annual General Fund expenditures and other financing uses, excluding capital outlay**, equivalent to approximately one month of operations.

Except in the circumstances authorized by this policy, the District shall not adopt a budget that reduces projected unrestricted General Fund balance below 8.3%.

C. Long-Term Target

The Board establishes a long-term target unrestricted General Fund balance of **12% of annual General Fund expenditures and other financing uses, excluding capital outlay**.

Board of Trustees Douglas County School District

FINANCES

The target is intended to support liquidity, financial stability, continuity of operations, and the District's ability to respond to economic, legislative, enrollment, and operational uncertainty.

Achievement of the 12% target shall be balanced with the District's obligation to provide appropriate educational programs and services. Progress toward the target may occur over multiple fiscal years. NRS 354.6241 separately provides that, for Chapter 288 purposes, a school district budgeted ending fund balance of not more than 12% of total budgeted expenditures is excluded from negotiation and fact-finder or arbitrator consideration. The District's 12% target remains a Board financial-stability objective.

D. Measurement

Reserve percentages shall ordinarily be calculated using the greater of:

1. Actual General Fund expenditures and other financing uses for the most recently completed fiscal year; or
2. Budgeted General Fund expenditures and other financing uses for the applicable fiscal year,

excluding capital outlay and extraordinary accounting transactions that do not represent normal operating costs.

The Chief Financial Officer may recommend an alternative calculation when necessary to provide a more accurate measure of operating requirements, subject to disclosure to and approval by the Board.

4. Annual Contingency

As authorized by law, the adopted General Fund budget shall ordinarily include a contingency appropriation equal to at least **1% of appropriations**, excluding transfers to other funds.

The Board may approve a contingency greater than 1%, but not exceeding the maximum allowed by Nevada law, when justified by identified risks, including:

- Enrollment or funding uncertainty;
- Pending legislative or regulatory changes;
- Collective bargaining uncertainty;
- Insurance or litigation exposure;
- Emergency facility or transportation needs;
- Significant price volatility;
- Unfunded mandates; or
- Other material financial risks.

Contingency is an appropriation within the current-year budget and is separate from ending fund balance. Unspent contingency shall remain in fund balance at year-end.

Transfers from contingency shall be reported to the Board through periodic financial reports and processed in accordance with applicable Nevada budget law and District policy.

Board of Trustees Douglas County School District

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5. Permitted Uses of Unrestricted Fund Balance

Unrestricted fund balance above the 8.3% operating reserve floor may be considered for the following purposes:

1. Unanticipated or emergency expenditures;
2. Temporary and material revenue shortfalls;
3. One-time expenditures that do not create an ongoing financial obligation;
4. Matching funds required to secure grants or other external funding;
5. One-time investments that produce measurable operating savings or cost avoidance;
6. Urgent health, safety, security, technology, transportation, or facility needs;
7. Early repayment or defeasance of debt when supported by a documented financial benefit;
8. Temporary stabilization of operations during an economic downturn, enrollment decline, legislative funding reduction, or other material disruption; or
9. Other extraordinary circumstances specifically identified and approved by the Board.

Whenever practical, planned one-time expenditures shall be funded from amounts formally committed or assigned for that purpose rather than from the District's operating reserve.

6. Restricted and Prohibited Uses

Except as part of a Board-approved financial recovery or transition plan, unrestricted fund balance shall not be used to:

1. Support permanent salaries, benefits, positions, programs, or other recurring expenditures without an identified recurring revenue source;
2. Balance an ongoing structural deficit without corrective action;
3. Fund continuing compensation increases that cannot be sustained from ongoing revenues;
4. Avoid necessary operating reductions when recurring expenditures exceed recurring revenues;
5. Establish a new program or service that creates future-year obligations without a sustainable funding plan;
6. Replace restricted revenues that have expired when the related expenditures will continue indefinitely;
7. Provide routine departmental budget enhancements that should be considered through the normal budget-prioritization process; or
8. Circumvent competitive procurement, budget augmentation, public-meeting, or other legal requirements.

Reserves shall not be treated as excess cash merely because the balance exceeds the statutory minimum.

7. Use Below the 8.3% Operating Reserve Floor

Use of unrestricted General Fund balance that is projected to reduce the balance below 8.3% shall require formal Board approval.

Board of Trustees Douglas County School District

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Before approving such use, the Board shall receive a written recommendation from the Superintendent and Chief Financial Officer addressing:

1. The amount and purpose of the proposed use;
2. Why the expenditure or revenue loss cannot reasonably be addressed through current-year appropriations, contingency, expenditure reductions, or another lawful funding source;
3. The projected effect on cash flow, liquidity, creditworthiness, and future budgets;
4. Whether the proposed use supports a recurring or nonrecurring expenditure;
5. Alternatives considered;
6. The projected unrestricted fund balance after the proposed use;
7. The risks of approving and not approving the use; and
8. A proposed replenishment plan and timeline.

Use of reserves below the 4% minimum shall occur only when legally permissible and necessary to address an emergency or severe fiscal condition, and shall require express Board action following consultation with legal counsel and applicable state agencies.

8. Temporary Use for Structural Transition

The Board may authorize temporary use of fund balance for recurring expenditures when a material decline in enrollment, revenue, or other economic condition makes immediate reductions impracticable or unnecessarily disruptive.

Such use shall be approved only as part of a written multi-year financial stabilization plan that:

1. Identifies the structural imbalance;
2. Establishes specific expenditure reductions, revenue measures, or operational changes;
3. Demonstrates how recurring expenditures will be brought into alignment with recurring revenues;
4. Limits the duration and annual amount of reserve use;
5. Includes measurable milestones and regular Board reporting; and
6. Restores reserves within the timeframe required by this policy.

Fund balance shall not be used indefinitely to postpone resolution of a structural deficit.

9. Replenishment of Reserves

When unrestricted General Fund balance is projected to fall below 8.3%, the Superintendent and Chief Financial Officer shall present a reserve-replenishment plan to the Board no later than adoption of the next tentative budget, or sooner when directed by the Board.

The plan shall ordinarily restore unrestricted General Fund balance to:

- At least 8.3% within no more than **three fiscal years**; and
- The 12% target over a reasonable period established by the Board.

Board of Trustees Douglas County School District

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The replenishment plan may include:

- Expenditure reductions;
- Application of one-time revenues;
- Revenue enhancements;
- Transfer of eligible year-end savings;
- Disposition of surplus property;
- Vacancy management;
- Program restructuring;
- Redirection of future budget surpluses; or
- Other lawful corrective measures.

At least **50% of any unplanned General Fund year-end operating surplus** should ordinarily be applied toward reserve replenishment until the 12% target is achieved, unless the Board expressly authorizes another use after considering the District's financial condition and long-term obligations.

10. Use of Amounts Above the Target

When unrestricted General Fund balance exceeds 12%, the excess shall not automatically be available for recurring expenditures.

The Superintendent and Chief Financial Officer shall evaluate and may recommend that amounts above the target be used for:

- One-time capital or technology needs;
- Deferred maintenance;
- Vehicle or equipment replacement;
- Debt reduction;
- Pension, insurance, or other long-term obligations;
- One-time strategic investments;
- Stabilization of other operating funds;
- Additional reserves for identified risks; or
- Other one-time Board priorities.

Any recommendation shall consider current economic conditions, enrollment trends, deferred obligations, five-year projections, cash-flow needs, and known financial risks. NRS 387.1213 generally requires transfer to the State Education Stabilization Account of actual ending fund balance exceeding 16.6% of actual expenditures, subject to statutory exclusions and exceptions.

11. Monitoring and Reporting

The Chief Financial Officer shall report projected and actual fund balance and contingency levels to the Board as part of:

1. The tentative and final budget;

Board of Trustees Douglas County School District

FINANCES

2. Any amended budget;
3. Regular General Fund financial reports;
4. The annual audit presentation; and
5. The District's long-range financial forecast.

Reports shall distinguish between:

- Total fund balance;
- Restricted fund balance;
- Committed fund balance;
- Assigned fund balance;
- Unassigned fund balance;
- Total unrestricted fund balance;
- Budgeted contingency;
- The 4% minimum;
- The 8.3% operating reserve floor; and
- The 12% long-term target.

The Superintendent and Chief Financial Officer shall advise the Board promptly when projections indicate that the District may fall below a reserve standard or may need to use reserves for operating purposes. Under NRS 387.3045, the Chief Financial Officer shall submit the required written explanation if the General Fund ending balance declines for three consecutive years.

12. Spending Order

When expenditures qualify for payment from more than one fund-balance classification, the District shall ordinarily consider resources spent in the following order:

1. Restricted;
2. Committed;
3. Assigned; and
4. Unassigned.

The Board may establish a different order for a particular transaction when consistent with applicable law, contractual restrictions, accounting standards, and sound financial management.

Legal References

- NRS 288.150; NRS 387.1213; NRS 387.3045
- NRS Chapter 354, Local Financial Administration
- NRS 354.596
- NRS 354.598
- NRS 354.598005
- NRS 354.608
- NRS 354.6241
- NRS 387.170-.180
- NRS 387.205

Board of Trustees Douglas County School District

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- NRS 387.300
- NAC Chapter 354
- [NAC 354.650](#)
- Statement No. 54 of the Governmental Accounting Standards Board and successor standards

Adopted: 08/12/80
Revised: 01/12/99
Revised: 07/10/12
Revised: 09/13/16
Revised: 03/26/2026
Revised: [TBD](#)

DRAFT

Budget Review

Early Adjustments to Fiscal Year 2026-27 Approved Budgets

TO: Committee on Local Government Finance and its Subcommittee

FROM: Terri Willoughby, Chief Financial Officer, Douglas County School District

DATE: September 30, 2026

RE: October 7, 2026 meeting | FY2026-2027 Budget Review item c

Recommended early adjustments

In response to item c, “Discuss Possible early year adjustments,” in the September 23 request for appearance, I recommend reducing revenue assumptions that are not supported by prior-year collections or an identified current-year source. The preliminary reductions are \$61,246.90 in the General Fund and \$379,700.64 in the Special Education Fund. These changes make the forecast more realistic; they do not eliminate the deficit or produce expenditure savings. Any formal amendments would be presented through the applicable District budget approval process.

Fund	FY 2025-26 actual ¹	FY 2026-27 budget	Proposed baseline	Change
General	\$58,875,496.60	\$58,716,607.00	\$58,655,360.10	(\$61,246.90)
Special Education ²	\$9,923,165.98	\$10,300,717.00	\$9,921,016.36	(\$379,700.64)

The baseline excludes a separate proposed \$27,300 adjustment for lacrosse donations already recorded in FY 2026-27. If the accounting classification and donor conditions are confirmed, total General Fund revenues would be \$58,682,660.10. Budget any authorized associated costs separately; do not treat the donation as unrestricted support for the recovery plan.

Basis and limits of this analysis

The General Fund approved revenue budget is already \$158,889.60 below FY 2025-26 reported actual revenues, a decrease of approximately 0.27%. The Special Education budget is \$377,551.02 above reported prior-year actual revenues and financing sources, approximately 3.80%. Prior-year results are a conservative starting point, not proof of current-year entitlement or collectibility.

¹ Actuals are the ledger YTD amounts in the September 30 reports and remain subject to year-end reconciliation and audit adjustments. This analysis uses its \$9,923,165.98 YTD total provisionally and recommends rerunning both reports for July 1, 2025–June 30, 2026 with final year-end entries.

² Includes \$5,600,000 in transfers from other funds. Transfers must be eliminated in a combined District revenue presentation to avoid counting internal funding twice. The supplied reports do not establish audited results, current enrollment, final State allocations, or a revised expenditure forecast.

General Fund revenue review

Revenue account	FY 2025-26 actual	FY 2026-27 budget	Recommended	Change
1331 Out of state tuition	\$145,894.80	\$146,000.00	\$146,000.00	\$0.00
1510 Investment interest	\$15,535.55	\$35,000.00	\$0.00	(\$35,000.00)
1990 Miscellaneous	\$3,628.94	\$6,000.00	\$3,628.94	(\$2,371.06)
1992 Environmental fines	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
1994 Indirect costs	\$69,851.22	\$75,000.00	\$69,851.22	(\$5,148.78)
1996 IC deposits	\$10,257.62	\$8,000.00	\$8,000.00	\$0.00
1997 Bank rebates	\$24,518.45	\$23,000.00	\$23,000.00	\$0.00
1998 JROTC	\$65,272.94	\$75,000.00	\$65,272.94	(\$9,727.06)
3110 PCFP base	\$49,100,354.33	\$48,924,972.00	\$48,924,972.00	\$0.00
3113 Transportation	\$3,977,265.00	\$3,977,265.00	\$3,977,265.00	\$0.00
3115 Local special education	\$5,428,400.04	\$5,437,370.00	\$5,437,370.00	\$0.00
5300 Asset disposals	\$0.00	\$8,000.00	\$0.00	(\$8,000.00)

Amounts above use revenue object codes within Fund 100. Recommended reductions total \$61,246.90. The unchanged lines are provisional holds, pending the verification described below.

Local and reimbursement revenues

Remove the full \$35,000 investment interest budget. Both the General Fund and Special Education Fund have maintained consistently negative cash balances and therefore are not eligible for distributions of interest earnings. Prior-year interest postings do not support a current-year revenue estimate and should be reviewed for correct allocation. Reduce miscellaneous revenue by \$2,371.06, indirect cost recovery by \$5,148.78, and JROTC reimbursement by \$9,727.06 to prior-year actuals. Remove \$1,000 in environmental fines and \$8,000 in disposal proceeds until specific support is available. Confirm indirect costs against eligible grants and reimbursement rates, and JROTC against reimbursable positions and current agreements.

Retain \$146,000 in out of state tuition provisionally; it closely matches prior-year collections of \$145,894.80, but requires confirmation of the current agreement and eligible students. Retain \$8,000 for IC deposits and \$23,000 for bank rebates rather than increasing them to last year's higher collections. Confirm the nature and proper classification of IC deposits before treating them as available operating revenue.

Prior-year revenues not budgeted in the current report total \$34,517.71: Wildlife \$9,658.54; National Forest \$6,582.17; individual tuition \$13,277.00; and miscellaneous donations \$5,000.00. Add these only after confirming recurrence, any restrictions, and current eligibility. They are excluded from the recommended baseline. Separately recognize the \$27,300 current-year lacrosse donation after confirming coding and donor requirements.

PCFP revenue assumptions

Retain base funding of \$48,924,972, transportation funding of \$3,977,265, and local special education funding of \$5,437,370 pending reconciliation to NDE schedules. Base funding is already \$175,382.33 below prior-year actuals; local special education is \$8,969.96 higher. The \$1,587,829.67 prior-year base funding shortfall against the old budget is not an additional reduction to apply automatically to this year's budget.

NDE's September 25 announcement and posted emergency regulation provide temporary enrollment-related funding relief. Obtain the District-specific payment schedule and forecast the full year, including the period after relief ends. Do not assume that temporary payment protection restores enrollment or resolves the structural deficit. The current base revenue recorded, \$8,178,132.23, annualizes to \$49,068,793.38 only if it represents two equal installments; that arithmetic alone does not justify increasing the budget.

Special Education Fund revenue review

Revenue account	FY 2025-26 actual	FY 2026-27 budget	Recommended	Change
1510 Investment interest	\$2,149.62	\$5,000.00	\$0.00	(\$5,000.00)
3115 State special education	\$4,321,016.36	\$4,495,717.00	\$4,321,016.36	(\$174,700.64)
5000 Other financing sources	\$0.00	\$200,000.00	\$0.00	(\$200,000.00)
5200 Transfers in	\$5,600,000.00	\$5,600,000.00	\$5,600,000.00	\$0.00
Total	\$9,923,165.98	\$10,300,717.00	\$9,921,016.36	(\$379,700.64)

Amounts above use revenue object codes within Fund 250. The proposed reduction is \$379,700.64, or approximately 3.69% of the approved fund revenue and financing budget.

State funding and unsupported financing

Reduce the State special education revenue assumption by \$174,700.64 to the reported prior-year actual of \$4,321,016.36 as an interim planning baseline. Replace that baseline with the verified FY 2026-27 NDE allocation when available. The report shows \$1,077,573.08 in current-year State revenue. If this consists of three equal monthly installments, it implies \$4,310,292.32 annually, which is \$185,424.68 below the approved budget and \$10,724.04 below the proposed prior-year baseline. Confirm installment dates and adjustments before adopting that alternative.

Remove the full \$5,000 investment interest budget and set the Special Education Fund estimate to \$0. The fund has maintained a consistently negative cash balance and is therefore not eligible for distributions of interest earnings. Review the prior-year \$2,149.62 interest posting for correct allocation. Remove the \$200,000 in Other Financing Sources. The District has confirmed that its source is unsubstantiated, and the prior-year report shows no actual amount. Restore it only upon identification and documentation of an available, authorized source; do not use a financing placeholder to make the fund appear balanced.

General Fund support and cash coverage

Retain the \$5,600,000 transfer-in assumption provisionally because the prior-year ledger records the same amount. Reconcile it to the corresponding General Fund transfer-out appropriation, source fund, actual cash movement, and timing. A recorded transfer does not establish that cash was moved or that the General Fund can afford the same support this year. The General Fund revenue report alone cannot verify that transfer-out budget.

Evaluate proposed expenditure changes against special education maintenance of effort, student service requirements, and available funding classifications before adoption. This revenue review does not establish the District's maintenance-of-effort result and should be coordinated with the separate expenditure and MOE analysis.

Expenditure budgets under review

General Fund and Special Education Fund expenditure budgets are currently under a detailed review. The Chief Financial Officer is meeting with all department heads and school administrators to review their individual budgets, including prior-year actual costs, current-year expenditures and encumbrances, staffing and position authorizations, grant-funded coding, vacancies, extra duty and temporary employment, service contracts, and other operating commitments. This review will identify realistic year-end costs, correct coding and unsupported budget assumptions, and develop potential savings while maintaining required services. Staff expect to have details on any further budget revisions available within the next thirty (30) days. Recommendations will distinguish recurring savings from one-time reductions and identify the responsible manager, implementation date, and expected financial effect. The revenue adjustments in this memorandum do not presume that those savings have already been achieved.

Effect on the recovery forecast

Before recognizing the lacrosse donation, the two funds' proposed reductions total \$440,947.54. After the separate \$27,300 donation addition, the net decrease in their reported revenues and financing sources would be \$413,647.54; donor-directed revenue should not be used to offset the unrestricted recovery need. These amounts exclude any additional PCFP adjustment, revised transfer amount, audit adjustment, or expenditure savings. A revised year-end fund balance cannot be calculated from the supplied revenue reports without reconciled beginning balances and the expenditure forecast.

Detailed General Fund reductions

The following six line items comprise the proposed \$61,246.90 General Fund reduction. Each amount is an early planning recommendation, subject to reconciliation and documentation of current-year receipts. The State PCFP accounts are held pending NDE verification and are not included in this reduction schedule.

Revenue line	FY 2025-26 actual	Approved budget	Recommended budget	Reduction
1510 Interest on investments	\$15,535.55	\$35,000.00	\$0.00	\$35,000.00
1990 Miscellaneous	\$3,628.94	\$6,000.00	\$3,628.94	\$2,371.06
1992 Environmental fines	\$0.00	\$1,000.00	\$0.00	\$1,000.00
1994 Indirect costs	\$69,851.22	\$75,000.00	\$69,851.22	\$5,148.78
1998 JROTC revenue	\$65,272.94	\$75,000.00	\$65,272.94	\$9,727.06
5300 Disposal proceeds	\$0.00	\$8,000.00	\$0.00	\$8,000.00

Total proposed General Fund reduction: \$61,246.90. Approved fund revenues of \$58,716,607.00 would decrease to \$58,655,360.10 before the separate lacrosse donation adjustment.

Reasons and account detail

Interest on investments | Account 100.000.1510.000.0000.000.03000.50.107. Remove the full \$35,000 budget and set the estimate to \$0. The General Fund has maintained a consistently negative cash balance and is therefore not eligible for distributions of interest earnings. Prior-year recorded interest of \$15,535.55 does not substantiate current-year revenue. Review that historical posting for correct allocation; no prior-year accounting adjustment is assumed in this memorandum.

Miscellaneous | Account 100.000.1990.000.0000.000.03000.50.107. Reduce by \$2,371.06. Prior-year collections were \$3,628.94 compared with the current \$6,000 budget. Do not assume additional miscellaneous receipts without identifying their source and expected collection.

Environmental fines | Account 100.000.1992.000.0000.000.03000.50.107. Remove \$1,000. No prior-year collections or current-year actual receipts appear in the supplied reports. Restore an estimate only when supported by an identified allocation or other documented source.

Indirect costs | Account 100.000.1994.000.0000.000.03000.50.107. Reduce by \$5,148.78. Prior-year recovery was \$69,851.22 compared with the \$75,000 current budget. Verify eligible grants, reimbursable expenditures, approved rates, and timing before adopting a higher estimate.

JROTC revenue | Account 100.000.1998.000.0000.000.03000.50.107. Reduce by \$9,727.06. Prior-year reimbursements of \$65,272.94 were below the current \$75,000 assumption. Confirm current agreements, eligible staffing costs, and reimbursement timing.

Disposal proceeds | Account 100.000.5300.000.0000.000.03000.50.107. Remove \$8,000. The prior year recorded no disposal proceeds, and current actuals are also zero. Add proceeds when a specific disposal and realistic receipt estimate are supported; classify them as one-time resources.

Detailed Special Education Fund reductions

The following three line items comprise the proposed \$379,700.64 reduction in Special Education revenues and other financing sources. The \$5,600,000 transfer-in budget is retained provisionally and remains subject to General Fund capacity and matching appropriation verification.

Revenue line	FY 2025-26 actual	Approved budget	Recommended budget	Reduction
1510 Interest on investments	\$2,149.62	\$5,000.00	\$0.00	\$5,000.00
3115 State special education	\$4,321,016.36	\$4,495,717.00	\$4,321,016.36	\$174,700.64
5000 Other financing sources	\$0.00	\$200,000.00	\$0.00	\$200,000.00

Total proposed Special Education reduction: \$379,700.64. Approved revenues and financing sources of \$10,300,717.00 would decrease to \$9,921,016.36.

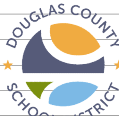
Reasons and account detail

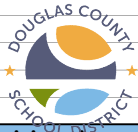
Interest on investments | Account 250.000.1510.000.0000.000.03000.50.107. Remove the full \$5,000 budget and set the estimate to \$0. The Special Education Fund has maintained a consistently negative cash balance and is therefore not eligible for distributions of interest earnings. Review the prior-year recorded interest of \$2,149.62 for correct allocation; no prior-year accounting adjustment is assumed in this memorandum.

State special education funding | Account 250.000.3115.000.0000.000.03000.50.107. Reduce by \$174,700.64, from \$4,495,717 to \$4,321,016.36, as an interim baseline. The approved budget repeats the prior-year budget even though actual revenue was lower. Confirm the FY 2026-27 allocation and any outstanding FY 2025-26 receivable or true-up before final adoption; an unposted year-end entitlement could change the comparison. If the current \$1,077,573.08 represents three equal installments, the indicated annual amount is \$4,310,292.32, requiring an additional \$10,724.04 reduction from this baseline after verification.

Other financing sources | Account 250.000.5000.000.0000.000.03000.50.107. Remove \$200,000. Both prior-year actuals and current-year receipts are zero, and the District has confirmed that the source is unsubstantiated. Do not substitute a balancing amount. Restore funding only when the source, availability, authorization, restrictions, and accounting treatment are documented.

Budgeted Enrollment Comparison to Actual Enrollment					
School Year	Budgeted Enrollment	1st Quarter Full Audited ADE	2nd Quarter Full Audited ADE	3rd Quarter Full Audited ADE	4th Quarter Full Audited ADE
2026-2027	4572				
2025-2026	4819.01	4705.6	4646.4	4615.4	4576.2
2024-2025	4950	4821.48	4833.96	4778.41	4755.92
2023-2024	5253	4940.6	4974.63	4977.48	4957.09
2022-2023	5460.6	5,188.25	5,208.76	5,184.11	5,164.37

DOUGLAS COUNTY SCHOOL DISTRICT			
DOUGLAS HIGH SCHOOL			
			
	Enrollment	Allocation	
Quantity		Unit	
Administration			
Principal	N/A	1	FTE
	0-600	1	FTE
	601 - 1200	1	FTE
	1201 - 1800	1	FTE
	1800+	1	FTE
Assistant Principal 1	1000+	1	FTE
TOSA - Athletic Director	1000+	1	FTE
TOSA - Dean of Students	1200+	1	FTE
Teachers - General Education			
9th - 12th Grade	N/A	28:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	22:1 Students:Teacher	FTE
Contained	N/A	12:1 Students:Teacher	FTE
Case-Manager Autism Self-Contained	N/A	8:1 Students:Teacher	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
	750 - 1000	1	FTE
	1001 - 1250	1	FTE
	1251 -1500	1	FTE
	1500 - 1750	1	FTE
Secretary I			
Athletic Secretary 1	N/A	1	FTE
Counselor Registrar	N/A	1	FTE
Student Support Services			
	1-449	1	FTE
	450-899	1	FTE
	900-1349	1	FTE
	1350-1799	1	FTE
Counselor			
Librarian/Media Specialist	N/A	1	FTE
RN Nurse	N/A	1	FTE
Campus Safety Monitor	1 - 450	0.875	FTE
	451 - 900	0.875	FTE
	901 - 1350	0.875	FTE
	1350+	0.875	FTE
Social Worker	N/A	1	FTE
School Psychologist	1 - 700	1	FTE
1 = Superintendent has discretion to determine the position and site assignment based on district/site need(s).			
2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year.			
3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload.			
4 = A Secretary I (Book Keeper) will be allocated when enrollment is 1180+. This is included in the allocation table above.			
5 = Contract days are based on the number of student contact days in a given school year.			
6 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status.			
7 = Student support services staff may be allocated accross multiple school sites based on enrollment.			
Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours.			

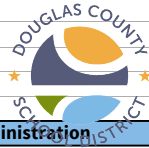
DOUGLAS COUNTY SCHOOL DISTRICT			
Middle School			
	Enrollment	Allocation	
		Quantity	Unit
Administration			
Principal	N/A	1	FTE
Assistant Principal/TOSA	350 - 749	1	FTE
			FTE
	750+	1	FTE
Teachers - General Education			
6th - 8th Grade	N/A	28:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	22:1	FTE
Case-Manager - Severe & Profound	N/A	12:1	FTE
Case-Manager Autism Self-Contained	N/A	8:1 Students:Teacher	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
Secretary I			FTE
	200 - 549	1	FTE
			FTE
	550 - 799	1	FTE
			FTE
Paraprofessional Support			
Campus Safety Monitor	1 - 450	0.875	FTE
	451 - 900	0.875	FTE
	901 - 1350	0.875	FTE
	1350+	0.875	FTE
Student Support Services			
Counselor	1-449	1	FTE
	450-899	1	FTE
Librarian/Media Specialist	N/A	1	FTE
RN Nurse	N/A	1	FTE
Social Worker	N/A	0.5	FTE
School Psychologist	1 - 700	1	FTE
1 = Superintendent has discretion to determine the position and site assignment based on district/site need(s).			
2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year.			
3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload.			
4 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status.			
5 = Contract days are based on the number of student contact days in a given school year.			
6 = The Superintendent has discretion to assign staff to meet district needs.			
7 = Student support services staff may be allocated across multiple school sites based on enrollment.			
Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours.			

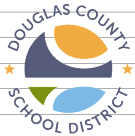
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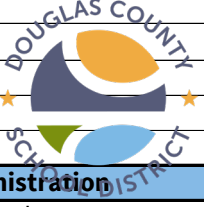
Comment: Jeanette Dwyer

@falvarado@dcsd.k12.nv.us I changed this from instructional para to campus safety to align the middle schools as they use the position differently. PWL uses the instructional para and CVMS uses the instructional para for campus safety and ISS.

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DOUGLAS COUNTY Elementary School			
	Enrollment	Allocation	
		Quantity	Unit
Administration			
Principal	N/A	1	FTE
Assistant Principal/TOSA	350-449	0.5	FTE
	450+	1	FTE
Teachers - General Education			
Kindergarten	N/A	16:1 Students:Teacher	FTE
1st Grade - 3rd Grade	N/A	24:1 Students:Teacher	FTE
4th Grade - 5th Grade	N/A	26:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	22:1 Students:Teacher	FTE
Case-Manager Severe & Profound Self-Contained	N/A	12:1 Students:Teacher	FTE
Case-Manager Autism Self-Contained	N/A	8:1 Students:Teacher	FTE
Case-Manager - ECSE	N/A	24:1 Students:Teacher	FTE
Speech & Language Pathologist		50:1 Students:Staff	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
Secretary I	200 - 399	0.875	FTE
	400+	1	FTE
Paraprofessional Support			
Instructional Aides - Supervision	N/A	30:1 Students:Hour	Hours
Instructional Aides - Kindergarten	N/A	0.5 Per K Classroom	FTE
Instructional Aides - ECSE	N/A	0.8125 Per ECSE Classroom	FTE
Student Support Services			
Counselor	N/A	1	FTE
			FTE
Media Technician	N/A	0.875	FTE
RN Nurse or H.A.	N/A	1	FTE
Health Aide	N/A	0.875	FTE
Social Worker	N/A	N/A	FTE
School Psychologist	1 - 700	1	FTE
Learning Strategist	1 - 400	1	FTE
Title I Interventionist	401+ or Title I status	1	FTE
ELL	N/A	25:1 Students:Teacher	FTE
1 = Superintendent has discretion to determine the position and site assignment based on district/site need(s).			
2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year.			
3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload.			
4 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status.			
5 = Contract days are based on the number of student contact days in a given school year.			
6 = Student support services staff may be allocated across multiple school sites based on enrollment.			
Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours.			

DOUGLAS COUNTY SCHOOL DISTRICT			
LAKE SCHOOLS			
			
	Enrollment	Allocation	
		Quantity	Unit
Administration			
Principal	N/A	1	FTE
Assistant Principal/TOSA	1 - 499	0.5	FTE
	500 - 749	1	FTE
	750+	1	FTE
Teachers - General Education			
Kindergarten	N/A 3	16:1 Students:Teacher	FTE
1st - 3rd Grade	N/A 3	24:1 Students:Teacher	FTE
4th - 6th Grade	N/A 3	26:1 Students:Teacher	FTE
7th - 12th Grade	N/A 3	26:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	22:1 Students:Teacher	FTE
Contained	N/A	12:1 Students:Teacher	FTE
Case-Manager - ECSE	N/A	24:1 Students:Teacher	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
Secretary I			
	1-399	0.875	FTE
Paraprofessional Support			
K-6)	N/A	30:1 Students:Hour	Hours
7-8)	N/A	65:1 Students:Hour	Hours
Instructional Aides - Kindergarten	N/A	0.5625 Per K Classroom	FTE
Instructional Aides - ECSE	N/A	0.8125 Per ECSE Classroom	FTE
Student Support Services			
Counselor	1-449	1	FTE
	450-899	1	FTE
Librarian/Media Specialist @ GWHS	N/A	1	FTE
Media Technician @ ZCES	N/A	0.875	FTE
RN Nurse	N/A	1	FTE
Social Worker	450+	0.5	FTE
School Psychologist	1 - 700	1	FTE
1 = Superintendent has discretion to determine the position type based on site need(s). 2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year. 3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload. 4 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status. 5 = Contract days are based on the number of student contact days in a given school year. 6 = The Superintendent has discretion to assign staff to meet district needs. 7 = Student support services staff may be allocated across multiple school sites based on enrollment.			
Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours. Note 2 = Staffing is based on total enrollment of George Whittell High School and Zephyr Cove Elementary School.			

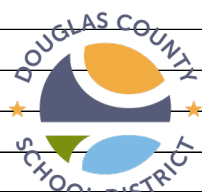
DOUGLAS COUNTY SCHOOL DISTRICT			
Elementary School			
		Allocation	
	Enrollment	Quantity	Unit
Administration			
Principal	N/A	1	FTE
Assistant Principal/TOSA	350-449	0.5	FTE
	450+	1	FTE
Teachers - General Education			
Kindergarten	N/A	16:1 Students:Teacher	FTE
1st Grade - 3rd Grade	N/A	24:1 Students:Teacher	FTE
4th Grade - 5th Grade	N/A	26:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	22:1 Students:Teacher	FTE
Case-Manager Severe & Profound Self-Contained	N/A	12:1 Students:Teacher	FTE
Case-Manager Autism Self-Contained	N/A	8:1 Students:Teacher	FTE
Case-Manager - ECSE	N/A	24:1 Students:Teacher	FTE
Speech & Language Pathologist		50:1 Students:Staff	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
Secretary I	200 - 399	0.875	FTE
	400+	1	FTE
Paraprofessional Support			
Instructional Aides - Supervision	N/A	30:1 Students:Hour	Hours
Instructional Aides - Kindergarten	N/A	0.5 Per K Classroom	FTE
Instructional Aides - ECSE	N/A	0.8125 Per ECSE Classroom	FTE
Student Support Services			
Counselor	N/A	1	FTE
			FTE
Media Technician	N/A	0.875	FTE
RN Nurse or H.A.	N/A	1	FTE
Health Aide	N/A	0.875	FTE
Social Worker	N/A	N/A	FTE
School Psychologist	1 - 700	1	FTE
Learning Strategist	1 - 400	1	FTE
Title I Interventionist	401+ or Title I status	1	FTE
ELL	N/A	25:1 Students:Teacher	FTE
1 = Superintendent has discretion to determine the position and site assignment based on district/site need(s).			
2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year.			
3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload.			
4 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status.			
5 = Contract days are based on the number of student contact days in a given school year.			
6 = Student support services staff may be allocated accross multiple school sites based on enrollment.			
Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours.			

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Comment: Jeanette Dwyer

@falvarado@dcsl.k12.nv.us I hid the contract days column for now.

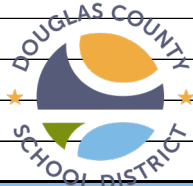
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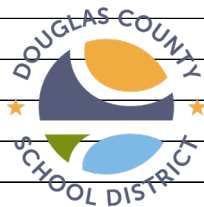
DOUGLAS COUNTY SCHOOL DISTRICT			
Middle School			
			
	Enrollment	Allocation	
		Quantity	Unit
Administration			
Principal	N/A	1	FTE
Assistant Principal/TOSA	350 - 749	1	FTE
			FTE
	750+	1	FTE
Teachers - General Education			
6th - 8th Grade	N/A	28:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	Students:Teacher	FTE
Self-Contained	N/A	Students:Teacher	FTE
Case-Manager Autism Self-Contained	N/A	8:1 Students:Teacher	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
Secretary I			FTE
	200 - 549	1	FTE
			FTE
	550 - 799	1	FTE
			FTE
Paraprofessional Support			
Campus Safety Monitor	1 - 450	0.875	FTE
	451 - 900	0.875	FTE
	901 - 1350	0.875	FTE
	1350+	0.875	FTE
Student Support Services			
Counselor	1-449	1	FTE
	450-899	1	FTE
Librarian/Media Specialist	N/A	1	FTE
RN Nurse	N/A	1	FTE
Social Worker	N/A	0.5	FTE
School Psychologist	1 - 700	1	FTE
1 = Superintendent has discretion to determine the position and site assignment based on district/site need(s).			
2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year.			
3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload.			
4 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status.			
5 = Contract days are based on the number of student contact days in a given school year.			
6 = The Superintendent has discretion to assign staff to meet district needs.			
7 = Student support services staff may be allocated accross multiple school sites based on enrollment.			
Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours.			

Cell: A29

Comment: Jeanette Dwyer

@falvarado@dcisd.k12.nv.us I changed this from instructional para to campus safety to align the middle schools as they use the position differently.
PWL uses the instructional para and CVMS uses the instructional para for campus safety and ISS.
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DOUGLAS COUNTY SCHOOL DISTRICT			
DOUGLAS HIGH SCHOOL			
			
	Enrollment	Allocation	
		Quantity	Unit
Administration			
Principal	N/A	1	FTE
	0-600	1	FTE
	601 - 1200	1	FTE
	1201 - 1800	1	FTE
	1800+	1	FTE
Assistant Principal 1			
TOSA - Athletic Director	1000+	1	FTE
TOSA - Dean of Students	1200+	1	FTE
Teachers - General Education			
9th - 12th Grade	N/A	28:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	22:1 Students:Teacher	FTE
Contained	N/A	12:1 Students:Teacher	FTE
Case-Manager Autism Self-Contained	N/A	8:1 Students:Teacher	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
	750 - 1000	1	FTE
	1001 - 1250	1	FTE
	1251 -1500	1	FTE
	1500 - 1750	1	FTE
Secretary I			
Athletic Secretary 1	N/A	1	FTE
Counselor Registrar	N/A	1	FTE
Student Support Services			
	1-449	1	FTE
	450-899	1	FTE
	900-1349	1	FTE
	1350-1799	1	FTE
Counselor			
Librarian/Media Specialist	N/A	1	FTE
RN Nurse	N/A	1	FTE
	1 - 450	0.875	FTE
	451 - 900	0.875	FTE
	901 - 1350	0.875	FTE
	1350+	0.875	FTE
Campus Safety Monitor			
Social Worker	N/A	1	FTE
School Psychologist	1 - 700	1	FTE
1 = Superintendent has discretion to determine the position and site assignment based on district/site need(s).			
2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year.			
3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload.			
4 = A Secretary I (Book Keeper) will be allocated when enrollment is 1180+. This is included in the allocation table above.			
5 = Contract days are based on the number of student contact days in a given school year.			
6 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status.			
7 = Student support services staff may be allocated accross multiple school sites based on enrollment.			
Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours.			

DOUGLAS COUNTY SCHOOL DISTRICT			
LAKE SCHOOLS			
			
	Enrollment	Allocation	
		Quantity	Unit
Administration			
Principal	N/A	1	FTE
Assistant Principal/TOSA	1 - 499	0.5	FTE
	500 - 749	1	FTE
	750+	1	FTE
Teachers - General Education			
Kindergarten	N/A 3	16:1 Students:Teacher	FTE
1st - 3rd Grade	N/A 3	24:1 Students:Teacher	FTE
4th - 6th Grade	N/A 3	26:1 Students:Teacher	FTE
7th - 12th Grade	N/A 3	26:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	22:1 Students:Teacher	FTE
Contained	N/A	12:1 Students:Teacher	FTE
Case-Manager - ECSE	N/A	24:1 Students:Teacher	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
Secretary I			
	1-399	0.875	FTE
Paraprofessional Support			
K-6)	N/A	30:1 Students:Hour	Hours
7-8)	N/A	65:1 Students:Hour	Hours
Instructional Aides - Kindergarten	N/A	0.5625 Per K Classroom	FTE
Instructional Aides - ECSE	N/A	0.8125 Per ECSE Classroom	FTE
Student Support Services			
Counselor	1-449	1	FTE
	450-899	1	FTE
Librarian/Media Specialist @ GWHS	N/A	1	FTE
Media Technician @ ZCES	N/A	0.875	FTE
RN Nurse	N/A	1	FTE
Social Worker	450+	0.5	FTE
School Psychologist	1 - 700	1	FTE
1 = Superintendent has discretion to determine the position type based on site need(s).			
2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year.			
3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload.			
4 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status.			
5 = Contract days are based on the number of student contact days in a given school year.			
6 = The Superintendent has discretion to assign staff to meet district needs.			
7 = Student support services staff may be allocated accross multiple school sites based on enrollment.			
Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours.			
Note 2 = Staffing is based on total enrollment of George Whittell High School and Zephyr Cove Elementary School.			

DOUGLAS COUNTY SCHOOL DISTRICT

Aspire

	Enrollment	Allocation	
		Quantity	Unit
Administration			
Principal	N/A	1	FTE
Teachers - General Education			
7th - 12th Grade	N/A	26:1 Students:Teacher	FTE
Caseload - Special Education			
Case-Manager	N/A	22:1 Students:Teacher	FTE
Secretarial Support			
Secretary II	N/A	1	FTE
Paraprofessional Support			
7-8)	N/A	65:1 Students:Hour	Hours
Student Support Services			
Counselor	1-449	1	FTE
	450-899	1	FTE
Social Worker	450+	0.5	FTE
School Psychologist	1 - 700	1	FTE

1 = Superintendent has discretion to determine the position type based on site need(s).

2 = Students:Teacher ratios are used to determine staffing. DCSD may at times exceed recommended ratios per the Class Size Reduction Plan filed with NDE each year.

3 = Caseload ratios are determined by Nevada Administrative Code (NAC). NAC allows for up to 10% overage of caseload.

4 = All instructional paraprofessional aide support staff are required to have Highly Qualified (HQ) status.

5 = Contract days are based on the number of student contact days in a given school year.

6 = The Superintendent has discretion to assign staff to meet district needs.

7 = Student support services staff may be allocated accross multiple school sites based on enrollment.

Note 1 = A classified employee FTE = 8 hours. A certified teacher FTE = 7 hours.

Note 2 = Staffing is based on total enrollment of George Whittell High School and Zephyr Cove Elementary School.

PART I: IDENTIFYING INFORMATION AND PLAN SELECTION

Please provide information below specific to your district, along with relevant contact information

School District	Douglas County School District
School Year	2026 - 2027

Authorized Contact #1	Jeannie Dwyer
Contact's Title	Executive Director of Human Resources
Contact's Email	jdwyer@dcasd.k12.nv.us
Contact's Phone	775-782-7177

Authorized Contact #2	Diane Coston
Contact's Title	Certified Administrative Assistant/Secretary
Contact's Email	dcoston@dcasd.k12.nv.us
Contact's Phone	775-782-7177

Districts may select any of the following, as applicable:

- *Regular Plan* – reporting and variances for grades K-3 as prescribed in NRS 388.700(1)
- *Regular Plan with Elective Reporting* – reporting and variances for grades K-3 as prescribed in NRS 388.700(1); opted into reporting and variances for grades 4-6 in alignment with NRS 388.720 for the purposes of data expansion
- *Alternative Plan* – reporting and variances for grades K-6 as prescribed in NRS 388.720

Plan Selection	Alternative Plan
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Goals for SY26-27 as it relates to Class Size Ratios:	To fulfill state compliance guidelines for the alternative plan and foster effective classroom engagement, our key class-size benchmarks for the upcoming school year are structured as follows: • Kindergarten: Maintain 23 or fewer students per class across a minimum of 86% of sections. • Grades 1–3: Cap class enrollment at 26 students in at least 93% of sections. • Grades 4–5: Keep class sizes to 30 or fewer students across 90% or more of sections.
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	Adhering to these enrollment caps ensures our educators can deliver personalized instruction while our district remains fully compliant with regulatory standards.
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District plan to assess and monitor progress toward the goal:	To maintain real-time visibility into compliance standards and address emerging needs promptly, section enrollments and teacher assignments are continually audited using IC class size reports. During each review cycle, enrollment thresholds are monitored through the following triggers: - Kindergarten: Flagged at 23 or more students. - Grades 1–3: Flagged upon reaching or exceeding 26 students. - Grades 4–5: Flagged at 30 or more students.
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PART II: RATIOS, VARIANCES, AND SHORTAGES

Please provide the following information for the 2026-27 school year related to the projected district-level class size ratios and the anticipated number of variances by grade.

Projected District-Level Class Size Ratios

Based on the number of enrolled students in each grade and the number of educators employed for the school year, the district must provide the estimated district-wide class size ratios for the school year.

Projected Ratios

K	1	2	3	4	5	6
21.6	21.2	25	24.2	24	23	n/a

Supporting documentation, to include the total number of educators contracted for SY26-27, disaggregated by the count of substitutes, substitute teachers in long-term positions, and educators by license classification; the total number of vacancies; the total number of vacancies calculated pursuant to NRS 391.135; and the total number of students enrolled in grades K-3 disaggregated by grade should be provided as attachments.

Anticipated Number of Variances by Grade

Based on the above ratios combined with the allocation of educators across schools within the district, the district must report the estimated number of variances by grade the district will be requesting for the school year.

Projected Variances

K	1	2	3	4	5	6

13	2	10	9	4	1	n/a
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Supporting information, to include the number of schools the district anticipates will require a variance; the number of classrooms within each school that will require a variance, separated by grade; and the number of schools that will be requesting a variance due to facility limitations, should be provided as attachments.

Additional Notes for Ratios/Variances Projected

DCSD consolidated two elementary schools for FY 27, which produced balanced class sizes.

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PART III: DISTRICT PLAN TO REDUCE CLASS SIZE RATIOS
Strategies to Reduce Class Sizes

Please describe the three primary strategies that the district will be utilizing in their efforts to reduce class size ratios, to include class configurations (i.e., team teaching), recruitment efforts, placement or assignment of teachers (i.e., targeting specific schools or grades), and facility arrangement (i.e., expanding or combining classroom facilities, zone variances, etc.). These strategies should align with the use of funds, variance justifications, and the school-level plans for class size reduction. What programs are involved in these efforts? Please provide attachments as necessary.

1. Conduct multiple projection/forecasting activities in fall, winter and summer to best predict anticipated enrollment.
2. Explore combining elementary school sites. Two sites were combined for the 26-27 school year.
3. Utilize substitute teachers and paraprofessionals as long-term solutions for sustained overages.

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Strategies to Mitigate the Impact of Class Sizes

Pursuant to NRS, paraprofessionals, student teachers, specialists, and educators licensed in special education, art, music, library sciences, or physical education do not qualify for calculation of the class size ratio. However, NDE recognizes that additional educators and support staff in the classroom may have a sizeable impact on the quality of education received. Please describe additional strategies in place to mitigate existing class size ratios in excess of the target ratio, particularly around the use of support personnel and/or station rotations with small group instruction, reading specialists, etc. Please provide attachments as necessary.

Although support roles like paraprofessionals, student teachers, and specialists do not count toward state class-size ratios, their involvement is vital to driving academic success. When section enrollments exceed target limits, our district deploys flexible instructional practices to lower the effective student-to-educator ratio during core academic time.

- **Dynamic & Cross-Classroom Grouping:** Students are grouped fluidly across classrooms for targeted instruction in reading and math. Utilizing station rotations and flexible skill-based clusters ensures students receive individualized guidance regardless of roster size.
- **Co-Teaching & Coordinated Push-In Support:** General education teachers partner with special education, ELL, gifted, and Learning Strategist educators, as well as paraprofessionals. This push-in framework enables small-group learning and targeted one-on-one interventions, effectively lowering the instructional group size during key content blocks.
- **Targeted Educator Training:** Ongoing professional development provides teachers and support staff with actionable strategies for differentiated instruction, collaborative teaching, and small-group management to maximize classroom efficiency.

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Use of Funds

Please describe the anticipated use of funds, identified by funding stream (i.e., federal grant, state, etc.) to support class size reduction efforts in your district. Please note that while categorical class size reduction funding was rolled into the Pupil-Centered Funding Plan (PCFP) for flexible use, funding within the PCFP may still be allocated toward class size reduction efforts. Please provide approximate amounts of funding by use (i.e., recruitment efforts, new educator salaries, etc.), alignment with identified strategies, and as applicable, school-level class size reduction efforts. Please provide attachments as necessary.

Douglas County School District directs roughly 30% of its base operating fund (\$15,895,829 out of \$52,743,460) toward instructional staffing.

Current Instructional Personnel

- **General Education:** 112 teachers, with 86 directly assigned to K–5 classrooms.
- **Specialists:** 26 certified staff, including ELL, Gifted & Talented, and Learning Strategist educators.
- **Support Staff:** 9 paraprofessionals deployed to assist classrooms exceeding projected ratios.

Strategic Program & Staffing Enhancements

- **Academic Interventions:** Adding Learning Strategists to boost district-wide proficiency in reading and mathematics.
- **Early Childhood:** Funding paraprofessional coverage across all kindergarten sections to bolster foundational skill development.
- **Enrichment Programs:** Expanding funding for Physical Education, Music, Library, and Art to ensure a well-rounded learning experience.

Recruitment & Retention Initiatives

- **New Hire Bonuses:** Allocating up to \$20,000 per year in sign-on incentives to recruit high-quality candidates, particularly for hard-to-fill assignments.
- **Early Retirement Notice:** Providing up to \$10,000 annually in incentives for educators who give early notice of retirement, improving long-term staffing forecasting.

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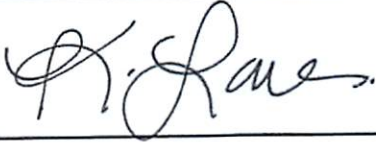


SY26-27 Goals

Please describe the specific goals identified for SY26-27 as it relates to class size ratios. How does the district intend to assess and monitor progress toward this goal? Please provide attachments as necessary.

☐ That the plan contained herein has been developed with the following recognized associations representing licensed educational personnel: ; and

☐ That the local Board of Trustees has authorized me to file this plan and such action is recorded in the minutes of the Board's meeting held on .

Education Association:	DCPEA	Date:	9/15/26
Signature:			

District Superintendent:		Date:	9/15/26
Signature:			

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PART IV: CERTIFICATION

Please include the signature of the district superintendent and an education association representative on this certification prior to submission of this application.

I, , hereby certify that:

- ☐ To the best of my knowledge the information contained in this application is correct and in accordance with Nevada Revised Statute 388.720;