



LINCOLN COUNTY SCHOOL DISTRICT

SUPERINTENDENT
MATTHEW CAMERON

BOARD OF TRUSTEES
WADE POULSEN
ANN SMITH
ANDY FREE
MEGAN ROBINSON
BRITTNEY LAFORETT

P.O. BOX 118 1191 EDWARDS STREET PANACA, NV 89042 PHONE (775) 728-8000 FAX (775) 728-4435

Nevada Department of Taxation
3850 Arrowhead Dr. 2nd Floor
Carson City, NV 89706-7921

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

This budget contains 5 State Education Fund revenues including Debt Service totaling \$ 16,628,086

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be
lowered.

This budget contains 17 governmental fund types with estimated expenditures of \$ 25,180,353 and
1 proprietary funds with estimated expenses of \$ 30,000

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Matthew Cameron
(Printed Name)
Superintendent
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed Matthew Cameron

Dated: 5/27/2026

Wade Poulsen
Ann Smith
Megan Robinson

SCHEDULED PUBLIC HEARING:

Date and Time 5/27/26 12:00 PM

Publication Date May 15th & 22nd 2026

Place: Lincoln County School District Office
1191 Edwards Street, Panaca, NV 89042

**Lincoln County School District
Budget 2022-2023
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SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding
Net Proceeds of Mines)

\$ 357,927,161

(B2) Tax from Net Proceeds unavailable for Appropriation

2025-2026

\$

(B1) Net Proceeds of Mines (AV)

(C) TOTAL ASSESSED VALUE

(D)

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/2024	ACTUAL YEAR ENDING 06/30/2025	ESTIMATED YEAR ENDING 06/30/2026
FTE Total employees	139	142	145
FTE Classroom teachers	75	77	73
Total Enrollment			

(E)

ENROLLMENT

	ACTUAL YEAR ENDING 06/30/2024	ACTUAL ADE* ENDING 06/30/2025	ESTIMATED ADE* ENDING 06/30/2026
Subtotal	887.56	875.50	867.00
<u>Deduct</u> students transported into Nevada from out-of-state			
<u>Add</u> students transported to another state			
Total WEIGHTED enrollment	887.56	875.50	884.00

(F)

STATE EDUCATION FUNDING

Adjusted Base per Pupil Funding

Adjusted Base per Pupil Amount for Ending 06/30/2026

\$18,192.29

Estimated Weighted Average Daily Enrollment

826

Total Adjusted Base per Pupil Funding

\$ 15,026,832

Weighted Funding

At-Risk Weighted Funding

\$ 136,354

English Learners Weighted Funding

\$ 34,207

Gifted & Talented Weighted Funding

\$ 170,561

Total Weighted Funding

\$ 341,122

Local Special Education Funding

\$ -

Auxiliary Funding

Auxiliary - Transportation

\$ 635,350

Auxiliary - Special Transportation

\$ -

Auxiliary - Food Services

\$ 66,961

Total Auxiliary Funding

\$ 702,311

Total Funding from State Education Fund

\$ 15,899,704

School District Lincoln County

* ADE = Average Daily Enrollment

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND			(A) Property Tax				
1000 Local		12,100	Net of Abatement		0.7500		12,100
3000 State							
State Education Funding			15,662,181				15,662,181
4000 Federal		65,000					65,000
Opening Balance							0
Other						100,000	100,000
Total Opening Balance	1,871,613						1,871,613
Other Sources							0
General Subtotal	1,871,613	77,100	15,662,181		0.7500	100,000	17,710,894
DEBT SERVICE	1,628,491	47,450		728,655	0.2231		2,404,596
SUBTOTAL	3,500,104	124,550	15,662,181	728,655	0.9731	100,000	20,115,490
OTHER FUNDS:							
Building and Sites	332,852	-	-	-	-	100,000	432,852
Capital Projects	1,035,592	420,637	-	-	-	301,347	1,757,576
Bond	30,356	-	-	-	-	-	30,356
Food Service	156,099	341,000	66,961	-	-	60,000	624,060
Special Education	16,042	1,233,363		-	-	690,000	1,939,405
COB	7,669	321,760	-	-	-	818,653	1,148,082
Adult Education Corrections	-	290,652	-	-	-	-	290,652
Lincoln County Adult Ed	-	118,227	-	-	-	-	118,227
Gifts & Donations	-	-	-	-	-	-	-
Activities Fund	555,058	1,200,000	-	-	-	-	1,755,058
SB231	-	436,139	-			60,000	496,139
State Grants	-	700,000	-	-	-	-	700,000
Federal Grants	-	1,300,000	-	-	-	-	1,300,000
At Risk	-	-	136,082	-	-	-	136,082
English Learner	-		34,207	-	-	-	34,207
Proprietary:							-
Self Insurance	48,535	-	-	-	-	30,000	78,535
SUBTOTAL OTHER FUNDS	2,182,203	6,361,778	237,250	-	-	2,060,000	10,841,231
TOTAL ALL FUNDS	5,682,307	6,486,328	15,899,431	728,655	0.9731	2,160,000	30,956,721
Less: Interfund Transfers	-	-	-	-	-	2,060,000	2,060,000
NET ALL FUNDS	5,682,307	6,486,328	15,899,431	728,655	0.9731	100,000	28,896,721

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) ENDING FUND BALANCE	(6) TOTAL FUND REQUIRE- MENTS
GENERAL FUND					
100 Regular	4,065,890	2,277,386	240,078	-	6,583,354
200 Special	-	-	-	-	-
300 Vocational & Technical	435,800	272,310	36,900	-	745,010
400 Other PK-12	160,860	21,380	196,054	-	378,294
500 Nonpublic School	-	-	-	-	-
600 Adult Education	-	-	-	-	-
800 Community Services	-	-	-	-	-
900 Co-curricular & Extra Curricular	-	-	-	-	-
000 Undistributed Expenditures	-	-	-	-	-
2000 Support Services	2,955,715	1,561,369	2,305,503	-	6,822,587
3000 Noninstructional Services	-	-	-	-	-
4000 Facility Acquisition and Construction	-	-	-	-	-
6100 Interdistrict Payments	-	-	-	-	-
6200 Fund Transfers	-	-	2,060,000	-	2,060,000
6300 Contingency	-	-	25,000	-	25,000
8000 Ending Balance	-	-	-	1,096,649	1,096,649
General Subtotal	7,618,265	4,132,445	4,863,535	1,096,649	17,710,894
DEBT SERVICE			1,226,674	1,177,922	2,404,596
SUBTOTAL APPROPRIATION FUNDS	7,618,265	4,132,445	6,090,209	2,274,571	20,115,490
OTHER FUNDS: (List)					
Building and Sites	-	-	300,000	132,852	432,852
Capital Projects	-	-	1,222,000	535,576	1,757,576
Bond	-	-	10,000	20,356	30,356
Food Service	120,000	70,000	372,000	62,060	624,060
Special Education	1,018,500	600,000	285,000	35,905	1,939,405
COB	659,148	258,229	209,250	21,455	1,148,082
Adult Education-Corrections	212,603	46,066	31,983	-	290,652
Adult Education-Regular	40,288	21,787	56,152	-	118,227
Gifts & Donations	-	-	-	-	-
Activity Funds			1,200,000	555,058	1,755,058
SB231	342,089	154,050			496,139
State Grants	87,000	75,000	538,000	-	700,000
Federal Grants	512,896	192,080	595,024	-	1,300,000
At Risk	-	-	136,082	-	136,082
English Learner	34,207				34,207
Proprietary:					-
Self Insurance (unemployment)	-	30,000	-	48,535	78,535
					-
					-
SUBTOTAL OTHER FUNDS	3,026,731	1,447,212	4,955,491	1,411,797	10,841,231
TOTAL ALL FUNDS	10,644,996	5,579,657	11,045,700	3,686,368	30,956,721
Less: Interfund Transfers			2,060,000		2,060,000
NET ALL FUNDS	10,644,996	5,579,657	8,985,700	3,686,368	28,896,721

Lincoln County School District
All Funds - Fund Applications

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/2027	
	YEAR ENDING 06/30/25	YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments	5,292	100	2,000	2,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	62,065	10,000	10,000	10,000
1910 Rentals		100	100	100
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	67,357	10,200	12,100	12,100
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding	14,843,250	14,934,935	15,026,831	15,026,831
3113 PCFP - Auxiliary Services - Transportation	622,092	635,350	635,350	635,350
3114 PCFP - Auxiliary Services - Food Service				
3115 PCFP - Local Special Education	327,227		-	
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District	(119,834)			
TOTAL STATE SOURCES	15,672,735	15,570,285	15,662,181	15,662,181
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't	72,490	60,000	65000	65000
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	72,490	60,000	65000	65000
OTHER FINANCING SOURCES				
5200 Transfers from Other Funds	100,000	100,000	100,000	100,000
5300 Gain/Loss on Disposal of Assets				
5500 Capital lease Proceeds	64,138			
TOTAL OTHER FINANCING SOURCES	164,138	100,000	100,000	100,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				-
Opening Balance (Other)	3,178,789	2,788,857	1,871,613	1,871,613
TOTAL OPENING FUND BALANCE	3,178,789	2,788,857	1,871,613	1,871,613
Prior Period Adjustments				-
Residual Equity Transfers				-
TOTAL ALL RESOURCES	19,155,509	18,529,342	17,710,894	17,710,894

Lincoln County

General

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	3,810,215	4,065,890	4,065,890	4,065,890
200 Benefits	1,930,603	2,277,386	2,277,386	2,277,386
300/400/500 Purchased Services	2,170	8,500	8,500	8,500
600 Supplies	229,118	212,078	212,078	212,078
700 Property	-	19,500	19,500	19,500
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	5,972,106	6,583,354	6,583,354	6,583,354
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	416,443	435,800	435,800	435,800
200 Benefits	215,052	272,310	272,310	272,310
300/400/500 Purchased Services	-	7,700	7,700	7,700
600 Supplies	21,189	29,200	29,200	29,200
700 Property	-	-	-	-
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	652,684	745,010	745,010	745,010
910 CO-CURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	34			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL CO-CURRICULAR ACTIVITIES	34	-	-	-
920 ATHLETICS				
1000 Instruction				
100 Salaries	152,500	160,860	160,860	160,860
200 Benefits	11,668	21,380	21,380	21,380
300/400/500 Purchased Services	125,997	105,254	105,254	105,254
600 Supplies	81,499	84,800	84,800	84,800
700 Property	-	1,000	1,000	1,000
800/900 Miscellaneous & Other	2,600	5,000	5,000	5,000
920 TOTAL ATHLETICS	374,264	378,294	378,294	378,294

Lincoln County _____
General _____

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	148,038	160,626	160,626	160,626
200 Benefits	79,590	102,716	102,716	102,716
300/400/500 Purchased Services	-	500	500	500
600 Supplies	2,096	7,550	7,550	7,550
700 Property	-			
2100 SUBTOTAL	229,724	271,392	271,392	271,392
2200 Instruction Staff Support				
300/400/500 Purchased Services				
600 Supplies	5,240	15,300	15,300	15,300
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	5,240	15,300	15,300	15,300
2300 General Administration				
100 Salaries	231,038	360,000	360,000	360,000
200 Benefits	174,606	128,050	128,050	128,050
300/400/500 Purchased Services	922,290	911,832	600,000	600,000
600 Supplies	687,670	331,652	315,000	315,000
700 Property	64,138	-	70,000	70,000
800/900 Miscellaneous & Other	37,591	40,000	40,000	40,000
2300 SUBTOTAL	2,117,333	1,771,534	1,513,050	1,513,050
2400 School Administration				
100 Salaries	1,190,844	1,235,089	1,235,089	1,235,089
200 Benefits	601,918	679,318	679,318	679,318
300/400/500 Purchased Services	40,210	71,590	71,590	71,590
600 Supplies	127,307	128,630	128,630	128,630
700 Property	4,087	2,000	2,000	2,000
800/900 Miscellaneous & Other	-	-		
2400 SUBTOTAL	1,964,366	2,116,627	2,116,627	2,116,627
2500 Central Services				
100 Salaries	352,183	376,000	376,000	376,000
200 Benefits	183,764	227,200	227,200	227,200
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	535,947	603,200	603,200	603,200
2600 Operating/Maintenance Plant Service				
100 Salaries	586,484	600,000	600,000	600,000
200 Benefits	320,407	344,900	344,900	344,900
300/400/500 Purchased Services	134,031	148,250	148,250	148,250
600 Supplies	452,347	384,260	384,260	384,260
700 Property	-	23,000	23,000	23,000
800/900 Miscellaneous & Other				
2600 SUBTOTAL	1,493,269	1,500,410	1,500,410	1,500,410
2700 Student Transportation				
100 Salaries	215,911	224,000	224,000	224,000
200 Benefits	89,749	79,185	79,185	79,185
300/400/500 Purchased Services	78,539	100,000	100,000	100,000
600 Supplies	160,033	199,423	199,423	199,423
700 Property	236,293	105,000	105,000	105,000
800/900 Miscellaneous & Other				
2700 SUBTOTAL	780,525	707,608	707,608	707,608
TOTAL SUPPORT SERVICES	7,126,404	6,986,071	6,727,587	6,727,587

Lincoln County
General

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	BUDGET YEAR ENDING 06/30/2027	
	06/30/25	06/30/26	TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	-		-	
700 Property				
800/900 Miscellaneous & Other	86,073	95,000	95,000	95,000
4900 SUBTOTAL	86,073	95,000	95,000	95,000
4000				
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	86,073	95,000	95,000	95,000
6200 Other Fund Transfers				
910 Interfund Transfer	2,155,087	1,845,000	2,060,000	2,060,000
000				
TOTAL UNDISTRIBUTED EXPENDITURES	7,212,477	7,081,071	6,822,587	6,822,587
TOTAL ALL EXPENDITURES	16,366,652	16,632,729	16,589,245	16,589,245
6300				
Contingency (not to exceed 3% of Total Expenditures)	-	25,000	25,000	25,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	2,788,857	1,871,613	1,096,649	1,096,649
TOTAL ENDING FUND BALANCE	2,788,857	1,871,613	1,096,649	1,096,649
TOTAL APPLICATIONS	19,155,509	18,529,342	17,710,894	17,710,894

Lincoln County
General

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments			-	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	-			
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	300,000	200,000	100,000	100,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	300,000	200,000	100,000	100,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	109,658	332,852	332,852	332,852
TOTAL OPENING FUND BALANCE	109,658	332,852	332,852	332,852
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	409,658	532,852	432,852	432,852

Lincoln County
Building & Sites

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/2027	
	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	06/30/25	06/30/26	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
NONINSTRUCTIONAL SERVICES				
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	76,806	200,000	300,000	300,000
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	76,806	200,000	300,000	300,000
4000				
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	76,806	200,000	300,000	300,000
6200 Other Fund Transfers				
910 Interfund Transfer				
000				
TOTAL UNDISTRIBUTED EXPENDITURES	76,806	200,000	300,000	300,000
TOTAL ALL EXPENDITURES	76,806	200,000	300,000	300,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	332,852	332,852	132,852	132,852
TOTAL ENDING FUND BALANCE	332,852	332,852	132,852	132,852
TOTAL APPLICATIONS	409,658	532,852	432,852	432,852

Lincoln County
Building & Sites

REVENUE, OTHER RESOURCES, AND FUND BALANCE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes	116,083	130,000	115,000	115,000
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax	126,162	132,806	135,637	135,637
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	186,315	15,000	170,000	170,000
1600	Food Service Revenue				
1611	Daily Sales - School Lunch				
1612	Daily Sales - School Breakfast				
1613	Daily Sales - Special Milk				
1614	Daily Sales - After-School Program				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues	-			
1910	Rentals				
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		428,560	277,806	420,637	420,637
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds	800,000	-	301,347	301,347
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES		800,000	-	301,347	301,347
6000	OTHER ITEMS				
6400	Extraordinary Items - Insurance Proceeds				
TOTAL OTHER ITEMS		-	-	-	
8000	OPENING FUND BALANCE				
Reserved Opening Balance (NPM)					
Opening Balance (Other)		1,071,193	1,557,786	1,035,592	1,035,592
TOTAL OPENING FUND BALANCE		1,071,193	1,557,786	1,035,592	1,035,592
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		2,299,753	1,835,592	1,757,576	1,757,576

Lincoln County

Capital Projects

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	741,967	800,000	1,000,000	1,000,000
600 Supplies	-			
700 Property			222,000	222,000
800/900 Miscellaneous & Other				
4700 SUBTOTAL	741,967	800,000	1,222,000	1,222,000
4000				
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	741,967	800,000	1,222,000	1,222,000
6200 Other Fund Transfers				
910 Interfund Transfer				
000				
TOTAL UNDISTRIBUTED EXPENDITURES	741,967	800,000	1,222,000	1,222,000
TOTAL ALL EXPENDITURES	741,967	800,000	1,222,000	1,222,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,557,786	1,035,592	535,576	535,576
TOTAL ENDING FUND BALANCE	1,557,786	1,035,592	535,576	535,576
TOTAL APPLICATIONS	2,299,753	1,835,592	1,757,576	1,757,576

Lincoln County
Capital Projects

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	-	-	-	
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	40,356	40,356	30,356	
TOTAL OPENING FUND BALANCE	40,356	40,356	30,356	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	40,356	40,356	30,356	-

Lincoln County

Bond

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/2027	
	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	06/30/25	06/30/26	APPROVED	APPROVED
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	10,000	10,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	10,000	10,000	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
4000				
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	10,000	10,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000				
TOTAL UNDISTRIBUTED EXPENDITURES	-	10,000	10,000	-
TOTAL ALL EXPENDITURES	-	10,000	10,000	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	40,356	30,356	20,356	-
TOTAL ENDING FUND BALANCE	40,356	30,356	20,356	-
TOTAL APPLICATIONS	40,356	40,356	30,356	-

Lincoln County
Bond

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
1000 LOCAL SOURCES				
1600 Food Service Revenue	93,450	130,000	120,000	
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	93,450	130,000	120,000	-
3000 REVENUE FROM STATE SOURCES				
3200 Restricted Funding/Grants-in-Aid Rev	-	1,000	1,000	
3800 PCFP auxiliary Service	60,230	66,961	66,961	
3900 For/on behalf of School District				
TOTAL STATE SOURCES	60,230	67,961	67,961	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	240,400	220,000	220,000	
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	240,400	220,000	220,000	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	-	170,000	60,000	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	-	170,000	60,000	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	180,908	91,799	156,099	
TOTAL OPENING FUND BALANCE	180,908	91,799	156,099	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	574,988	679,760	624,060	-

Lincoln County _____
Food Service _____

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/2027	
	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	06/30/25	06/30/26	APPROVED	APPROVED
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	108,099	110,000	120,000	
200 Benefits	55,351	70,000	70,000	
300/400/500 Purchased Services	1,579	2,000	2,000	
600 Supplies	313,420	341,661	370,000	
700 Property	4,740			
800/900 Miscellaneous & Other				
3100 SUBTOTAL	483,189	523,661	562,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000				
TOTAL UNDISTRIBUTED EXPENDITURES	483,189	523,661	562,000	-
TOTAL ALL EXPENDITURES	483,189	523,661	562,000	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	91,799	156,099	62,060	
TOTAL ENDING FUND BALANCE	91,799	156,099	62,060	-
TOTAL APPLICATIONS	574,988	679,760	624,060	-

Lincoln County

Food Service

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund	7,092		-	
3115 Special Education - PCFP Funding	1,303,785	1,233,363	1,233,363	
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 13% Increase in Sped				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,310,877	1,233,363	1,233,363	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	327,227	600,000	690,000	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	327,227	600,000	690,000	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	605,487	143,956	16,042	
TOTAL OPENING FUND BALANCE	605,487	143,956	16,042	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,243,591	1,977,319	1,939,405	-

Lincoln County
Special Education

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	1,109,753	1,018,500	1,018,500	
200 Benefits	711,020	600,000	600,000	
300/400/500 Purchased Services	269,670	190,000	270,000	
600 Supplies	9,192	147,777	10,000	
700 Property	-	5,000	5,000	
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	2,099,635	1,961,277	1,903,500	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	2,099,635	1,961,277	1,903,500	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	143,956	16,042	35,905	-
TOTAL ENDING FUND BALANCE	143,956	16,042	35,905	-
TOTAL APPLICATIONS	2,243,591	1,977,319	1,939,405	-

Lincoln County
Special Education

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1300 Tuition	321,760	321,760	321,760	
1500 Earnings on Investments				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	-	-	-	
TOTAL LOCAL SOURCES	321,760	321,760	321,760	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	-	-	-	
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	627,860	800,000	818,653	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	627,860	800,000	818,653	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	876,626	646,851	7,669	
TOTAL OPENING FUND BALANCE	876,626	646,851	7,669	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,826,246	1,768,611	1,148,082	-

Lincoln County
COB

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	404,695	396,183	396,183	
200 Benefits	179,204	196,019	196,019	
300/400/500 Purchased Services	268	5,000	5,000	
600 Supplies	20,214	181,500	20,000	
700 Property	8,777	15,000	10,000	
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	613,158	793,702	627,202	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services	594	1,500	1,500	
600 Supplies	36,085	62,500	10,000	
700 Property		100,000		
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	36,679	164,000	11,500	-
910 CO-CURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services				
600 Supplies	379			
700 Property	10,726			
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	11,105	-	-	-
920 ATHLETICS				
1000 Instruction				
100 Salaries	-		-	
200 Benefits	-		-	
300/400/500 Purchased Services			-	
600 Supplies	-	2,500	2,500	
700 Property	-	25,000	25,000	
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	-	27,500	27,500	-

Lincoln County
COB

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	BUDGET YEAR ENDING 06/30/2027	
	06/30/25	06/30/26	TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	-	250	250	
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	-	250	250	-
2300 General Admission				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-			
600 Supplies	-	-	-	
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries	207,100	222,379	210,000	
200 Benefits	97,144	116,910	30,000	
300/400/500 Purchased Services	8,695	19,000	10,000	
600 Supplies	10,033	35,000	10,000	
700 Property	-	105,000		-
800/900 Miscellaneous & Other	-			
2400 SUBTOTAL	322,972	498,289	260,000	-
2600 Operating/Maintenance Plant Service				
100 Salaries	53,721	52,965	52,965	
200 Benefits	32,081	32,210	32,210	
300/400/500 Purchased Services	7,361	47,026	10,000	
600 Supplies	2,318	30,000	5,000	
700 Property	-	15,000		
800/900 Miscellaneous & Other		-		
2600 SUBTOTAL	95,481	177,201	100,175	-
TOTAL SUPPORT SERVICES	418,453	675,740	360,425	-
6200 Other Fund Transfers				
910 Interfund Transfer	100,000	100,000	100,000	
000				
TOTAL UNDISTRIBUTED EXPENDITURES	418,453	675,740	360,425	-
TOTAL ALL EXPENDITURES	1,179,395	1,760,942	1,126,627	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	646,851	7,669	21,455	-
TOTAL ENDING FUND BALANCE	646,851	7,669	21,455	-
TOTAL APPLICATIONS	1,826,246	1,768,611	1,148,082	-

Lincoln County
COB

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev	260,150	253,183	290,652	290,652
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	260,150	253,183	290,652	290,652
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-	-	-	-
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	260,150	253,183	290,652	290,652

Lincoln County
Adult Education-Correction-229

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	156,812	175,134	212,603	212,603
200 Benefits	79,261	46,066	46,066	46,066
300/400/500 Purchased Services	1,432	7,756	7,756	7,756
600 Supplies	22,546	24,227	24,227	24,227
700 Property	100			
800/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	260,150	253,183	290,652	290,652
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	260,150	253,183	290,652	290,652
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	260,150	253,183	290,652	290,652

Lincoln County
 Adult Education-Correction-229

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev	103,464	95,254	118,227	118,227
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	103,464	95,254	118,227	118,227
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-	-		
TOTAL OPENING FUND BALANCE		-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	103,464	95,254	118,227	118,227

Lincoln County
Adult Education-231

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	28,058	40,288	40,288	40,288
200 Benefits	10,593	21,787	21,787	21,787
300/400/500 Purchased Services	42,880	14,000	14,000	14,000
600 Supplies	21,933	12,072	12,072	12,072
700 Property		6,747	6,747	6,747
800/900 Miscellaneous & Other	-	360	23,333	23,333
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	103,464	95,254	118,227	118,227
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	103,464	95,254	118,227	118,227
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	103,464	95,254	118,227	118,227

Lincoln County
Adult Education-231

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev	13,899			
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction	-	-	-	
3800 In Lieu of Taxes				
3900 For/on behalf of School District		-		
TOTAL STATE SOURCES	13,899	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-	500		-
TOTAL OPENING FUND BALANCE	-	500	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	13,899	500	-	-

Lincoln County
 Gifts & Donations

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	-	-	-	
200 Benefits	-			
300/400/500 Purchased Services				
600 Supplies	13,899	500		
700 Property				
800/900 Miscellaneous & Other				
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	13,899	500	-	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	13,899	500	-	-

Lincoln County
 Gifts & Donations

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
1000 REVENUE FROM LOCAL SOURCES				
1700 District Activities Revenue	636,529	1,200,000	1,200,000	1,200,000
TOTAL STATE SOURCES	636,529	1,200,000	1,200,000	1,200,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	461,026	555,058	555,058	555,058
Opening Balance (Other)	-	-	-	-
TOTAL OPENING FUND BALANCE	461,026	555,058	555,058	555,058
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,097,555	1,755,058	1,755,058	1,755,058

Lincoln County
Activity Funds

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
910 CO-CURRICULAR PROGRAMS				
2900 Other Direct Support				
100 Salaries		-		
200 Benefits		-	-	-
300/400/500 Purchased Services	-	400,000	400,000	400,000
600 Supplies	408,996	370,000	370,000	370,000
700 Property		200,000	200,000	200,000
800/900 Miscellaneous & Other	-	15,000	15,000	15,000
910 CO-CURRICULAR PROGRAMS	408,996	985,000	985,000	985,000
920 ATHLETICS				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		105,000	105,000	105,000
600 Supplies	133,501	105,000	105,000	105,000
700 Property				
800/900 Miscellaneous & Other	-	5,000	5,000	5,000
920 ATHLETICS	133,501	215,000	215,000	215,000
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	542,497	1,200,000	1,200,000	1,200,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	555,058	555,058	555,058	555,058
TOTAL ENDING FUND BALANCE	555,058	555,058	555,058	555,058
TOTAL APPLICATIONS	1,097,555	1,755,058	1,755,058	1,755,058

Lincoln County
Activity Funds

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR	ESTIMATED	TENTATIVE	FINAL
	YEAR ENDING 06/30/26	CURRENT YEAR ENDING 06/30/26	APPROVED	APPROVED
1000 REVENUE FROM LOCAL SOURCES				
1700 District Activities Revenue	416,042	436,139	436,139	436,139
TOTAL STATE SOURCES	416,042	436,139	436,139	436,139
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)	-			
Opening Balance (Other)	-	-	-	
OTHER FINANCING SOURCES				
Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
Transfers from Other Funds	-	60,000	60,000	60,000
Gain/Loss on Disposal of Assets				
Loan Proceeds (> 12 months)				
Capital lease Proceeds				
Other Long-Term Debt Proceeds				
	-	60,000	60,000	60,000
	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
	416,042	496,139	496,139	496,139

Lincoln County School District
SB231 2023 Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
910 CO-CURRICULAR PROGRAMS				
2900 Other Direct Support				
100 Salaries	304,207	342,089	342,089	342,089
200 Benefits	111,835	154,050	154,050	154,050
300/400/500 Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
910 CO-CURRICULAR PROGRAMS	416,042	496,139	496,139	496,139
920 ATHLETICS				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		-	-	-
600 Supplies	-	-	-	-
700 Property				
800/900 Miscellaneous & Other	-	-	-	-
920 ATHLETICS	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	416,042	496,139	496,139	496,139
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	416,042	496,139	496,139	496,139

Lincoln County
 SB231 2023

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev	592,242	700,000	700,000	700,000
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	592,242	700,000	700,000	700,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-	-	-	-
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	592,242	700,000	700,000	700,000

Lincoln County

State Grants

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	-	50,000	50,000	50,000
200 Benefits	-	60,000	60,000	60,000
300/400/500 Purchased Services	-	30,000	30,000	30,000
600 Supplies	103,218	250,000	250,000	250,000
700 Property	175,837	10,000	10,000	10,000
800/900 Miscellaneous & Other	1,080			
2900 Other Direct Support				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services				
600 Supplies	-			
700 Property		-		
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	280,135	400,000	400,000	400,000
000 UNDISTRIBUTED EXPENDITURES				
2200 Instruction Staff Support				
100 Salaries	-	-	-	-
200 Benefits		-	-	-
300/400/500 Purchased Services	1,084	10,000	10,000	10,000
600 Supplies		-	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2100 SUBTOTAL	1,084	10,000	10,000	10,000
2300 General Administration				
100 Salaries	33,048	37,000	37,000	37,000
200 Benefits	18,636	15,000	15,000	15,000
300/400/500 Purchased Services	244,991	196,200	196,200	196,200
600 Supplies	13,264	16,800	16,800	16,800
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2200 SUBTOTAL	309,939	265,000	265,000	265,000
2600 Operation / Maintenance				
100 Salaries	-	-		
200 Benefits	-	-		
300/400/500 Purchased Services	1,084	25,000	25,000	25,000
600 Supplies	-	-		
700 Property	-	-		-
800/900 Miscellaneous & Other	-	-	-	-
2300 SUBTOTAL	1,084	25,000	25,000	25,000
TOTAL UNDISTRIBUTED EXPENDITURES	312,107	700,000	700,000	700,000
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	592,242	700,000	700,000	700,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	592,242	700,000	700,000	700,000

Lincoln County
State Grants

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency	1,241,923	1,300,000	1,300,000	1,300,000
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	1,241,923	1,300,000	1,300,000	1,300,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-	(49,157)	-	
TOTAL OPENING FUND BALANCE	-	(49,157)	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,241,923	1,250,843	1,300,000	1,300,000

Lincoln County
Federal Grants

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	189,456	189,456	189,456	189,456
200 Benefits	107,857	107,857	107,857	107,857
300/400/500 Purchased Services	14,583	14,583	14,583	14,583
600 Supplies	215,015	215,015	215,015	215,015
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
100 TOTAL REGULAR PROGRAMS	526,911	526,911	526,911	526,911
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	70,874	70,874	70,874	70,874
200 Benefits	36,933	36,933	36,933	36,933
300/400/500 Purchased Services	111,731	111,731	111,731	111,731
600 Supplies	30,410	30,410	30,410	30,410
700 Property	-	4,200	4,200	4,200
200 TOTAL SPECIAL PROGRAMS	249,948	254,148	254,148	254,148
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
300/400/500 Purchased Services	1,500	1,500	1,500	1,500
600 Supplies	22,220	22,220	22,220	22,220
700 Property	10,655	10,655	10,655	10,655
300 TOTAL VOCATIONAL & TECHNICAL	34,375	34,375	34,375	34,375
School Administration/Food Service				
100 Salaries	8,200	8,200	8,200	8,200
300/400/500 Purchased Services	1,606	1,606	1,606	1,606
600 Supplies	6,899	6,899	6,899	6,899
800 TOTAL COMMUNITY SVC PROGRAMS	16,705	16,705	16,705	16,705
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries	55,894	55,894	55,894	55,894
200 Benefits			4,720	4,720
300/400/500 Purchased Services				
600 Supplies	12,453	12,453	12,453	12,453
2100 SUBTOTAL	68,347	68,347	73,067	73,067
2200 Instruction Staff Support				
100 Salaries	188,472	188,472	188,472	188,472
200 Benefits	42,570	42,570	42,570	42,570
300/400/500 Purchased Services	63,346	18,909	63,346	63,346
600 Supplies	10,000	10,000	10,000	10,000
2200 SUBTOTAL	304,388	259,951	304,388	304,388
2900 Other Support (All Objects)				
3100 General Administration				
100 Salaries	-	-	-	-
200 Benefits				
300/400/500 Purchased Services	62,465	62,465	62,465	62,465
600 Supplies	27,941	27,941	27,941	27,941
3100 SUBTOTAL	90,406	90,406	90,406	90,406
TOTAL SUPPORT SERVICES	1,291,080	1,250,843	1,300,000	1,300,000
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,291,080	1,250,843	1,300,000	1,300,000
TOTAL ALL EXPENDITURES	1,291,080	1,250,843	1,300,000	1,300,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	(49,157)	-	-	-
TOTAL ENDING FUND BALANCE	(49,157)	-	-	-
TOTAL APPLICATIONS	1,241,923	1,250,843	1,300,000	1,300,000

Lincoln County
Federal Grants

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Unrestricted - Direct Fed Gov't				
3115 Unrestricted - State Agency	230,642	135,120	136,082	136,082
3200 Restricted - Direct				
3210 Restricted - State Agency				
3220 Revenue in Lieu of Taxes				
3230 Revenue for-on behalf of School District				
TOTAL STATE SOURCES	230,642	135,120	136,082	136,082
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	230,642	135,120	136,082	136,082

Lincoln County

At Risk

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE	FINAL
			APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries		-		
200 Benefits		-		
300/400/500 Purchased Services				
600 Supplies	230,642	135,120	136,082	136,082
700 Property		-		
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	230,642	135,120	136,082	136,082
000				
TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	230,642	-	-	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	230,642	135,120	136,082	136,082

Lincoln County

At Risk

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
3000 REVENUE FROM STATE SOURCES				
3000 Distributive School Fund	16,945	33,898	34,207	34,207
3110 Special Education-DSA Funding		-		
3115 Restricted Funding/Grants-in-Aid Rev				
3200 Special Transportation				
3210 Adult High School Diploma				
3220 Class Size Reduction				
3230 In Lieu of Taxes				
3800 In lieu of taxes				
3900				
TOTAL STATE SOURCES	16,945	33,898	34,207	34,207
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-			-
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	16,945	33,898	34,207	34,207

Lincoln County
English Learner

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	16,945	33,898	34,207	34,207
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	16,945	33,898	34,207	34,207
000				
TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	-	-	-	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	16,945	33,898	34,207	34,207

Lincoln County
English Learner

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	647,810	676,478	728,655	728,655
1190 Other Resources:				
Fish and Game	477	450	450	450
Subsidy	31,384	32,000	32,000	32,000
1500 Earnings on Investments	39,426	-	15,000	15,000
Subtotal	719,097	708,928	776,105	776,105
Opening Fund Balance	1,104,016	1,337,588	1,628,491	1,628,491
Subtotal - Combined Bonds	1,823,113	2,046,516	2,404,596	2,404,596
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans	-	-	-	-
TOTAL AVAILABLE FINANCING	1,823,113	2,046,516	2,404,596	2,404,596
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	376,100	324,100	1,145,287	1,145,287
832 Interest	109,425	93,925	81,387	81,387
Reserves (Include Unappropriated Balance)	1,337,588	1,628,491	1,177,922	1,177,922
Subtotal - Combined Bonds	1,823,113	2,046,516	2,404,596	2,404,596
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF	1,823,113	2,046,516	2,404,596	2,404,596

Lincoln County
Debt Service

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
Debt Service Fund										
GO 2009 BOND	1		\$ 2,025,000	01/08/09	02/01/29	5.15%	\$ 565,000	\$ 29,098	\$ 170,000	\$ 199,098
QSCB	1		\$ 650,000	06/09/10	06/01/27	7.45%	\$ 625,000	\$ 23,281	\$ 625,000	\$ 648,281
GO 2012 REF BOND	1		\$ 3,084,300	10/03/12	12/15/27	2.53%	\$ 454,000	\$ 5,668	\$ 151,700	\$ 157,368
Total Debt Service Fund			\$ 5,759,300				\$ 1,644,000	\$ 58,047	\$ 946,700	\$ 1,004,747
Capital Projects Fund										
Huntington Bus Leases	7		\$ 1,235,065	12/15/25	12/15/28	4.71%	\$ 1,041,071	\$ 23,340	\$ 198,587	\$ 221,927
Total Debt Service Fund			\$ 1,235,065				\$ 1,041,071	\$ 23,340	\$ 198,587	\$ 221,927
TOTAL ALL DEBT SERVICE			\$ 6,994,365				\$ 2,685,071	\$ 81,387	\$ 1,145,287	\$ 1,226,674

SCHEDULE C-1 INDEBTEDNESS

Lincoln County _____ School District

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	BUDGET YEAR ENDING 06/30/2027	
	06/30/25	06/30/26	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
Insurance Premiums				
(A) Total Operating Revenue	-	-	-	-
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits	-	15,000	30,000	30,000
300-500 Purchased Services	-			
600 Supplies				
790 Depreciation - Amortization				
900 Other				
(B) Total Operating Expenses	-	15,000	30,000	30,000
Operating Income (Loss)	-	(15,000)	(30,000)	(30,000)
Nonoperating Revenue				
1510 Interest earned				
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	-	-	-	-
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense	-	-	-	-
Transfers				
5200 From Other Funds	-	15,000	30,000	30,000
910 To Other Funds				
(E) Net Operating Transfers	-	15,000	30,000	30,000
(F) Net Income	-	-	-	-
Net Position				
Beginning July 1	48,535	48,535	48,535	48,535
Ending June 30	48,535	48,535	48,535	48,535

Lincoln County _____
Self Insurance _____

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/2027	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
A.				
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash paid for benefits	-	(15,000)	(30,000)	(30,000)
a.				
Net cash provided by (or used for) operating activities	-	(15,000)	(30,000)	(30,000)
B.				
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer in	-	15,000	30,000	30,000
b.				
Net cash provided by (or used for) noncapital financing activities	-	15,000	30,000	30,000
C.				
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c.				
Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D.				
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income				
d.				
Net cash provided by (or used for) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	-	-
CASH AND CASH EQUIVALENTS AT	48,535	48,535	48,535	48,535
CASH AND CASH EQUIVALENTS AT	48,535	48,535	48,535	48,535

Lincoln County _____
Self Insurance _____

Statement of Cash Flows

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

Lincoln County School District

Interdistrict Payments - All Funds

(1) FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
	General		100,000	Self Insurance	8	30,000
				COB	8	818,653
				Building & Sites	8	100,000
				Capital Projects	8	301,347
				Food Service	8	60,000
				Local Special Ed	8	690,000
				SB231	8	60,000
			100,000			2,060,000
SUBTOTAL						
SPECIAL REVENUE FUNDS						
Self Insurance	General	42	30,000	COB		100,000
COB	General	19	818,653			
Building & Sites	General	9	100,000			
Capital Projects	General	11	301,347			
Food Service	General	15	60,000			
Local Special Ed	General	17	690,000			
SB231	General	30	60,000			
			2,060,000			100,000
SUBTOTAL						
TOTAL TRANSFERS			2,160,000			2,160,000

Lincoln County

School District

Transfer Reconciliation (Operating & Residual Equity)

SCHEDULE OF EXISTING CONTRACTS

Local Government: Lincoln County School District

Contact: Ginger Shumway

E-mail Address: gshumway@lcsdinv.com

Daytime Telephone: 775-728-8015

Total Number of Existing Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	Dan McArthur, LTD.	7/1/2026	6/30/2027	64,000	70,000	Auditing services
2	J&N Consulting	7/1/2026	6/30/2027	12,000	20,000	Bond consulting
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			76,000	90,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: Lincoln County School District

Contact: Ginger Shumway

E-mail Address: gshumway@lcsdnv.com

Daytime Telephone: 775-728-8015

Total Number of Privatization Contracts:

4

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Trisha Pearson	7/1/2026	6/30/2027	12	29000	30000	N/A	N/A	N/A	Occupational therapist
2	Lindsey Gonzalez	7/1/2026	6/30/2027	12	100000	105000	N/A	N/A	N/A	Speech therapist
3	Jessica Pearson	7/1/2026	6/30/2027	12	16000	20000	N/A	N/A	N/A	School Nurse
4	Ashley Deithloff	7/1/2026	6/30/2027	12	39,000	40,000	N/A	N/A	N/A	Speech therapist
5										
6										
7										
8	Total				184,000	195,000				

Attach additional sheets if necessary.