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 TENTATIVE 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

I Matthew Cameron
(Printed Name)
Superintendent
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed Matt Cameron

Dated: 5/27/2026

APPROVED BY THE GOVERNING BOARD

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 06/30/20
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
Subtotlal	887.56	875.50	867.00
Deduct students transported into Nevada from out-of-state			
Add 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		
Total Weighted Funding	**$ 170,561**	
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) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) 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	
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues	62,065	10,000	10,000	
1910	Rentals		100	100	
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		67,357	10,200	12,100	
3000	**REVENUE FROM STATE SOURCES**				
	STATE EDUCATION FUNDING				
3110	PCFP - Adjusted Base Funding	14,843,250	14,934,935	15,026,831	
3113	PCFP - Auxillary Services - Transportation	622,092	635,350	635,350	
3114	PCFP - Auxillary 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	
4000	**FEDERAL SOURCES**				
4100	Unrestricted - Direct Fed Gov't	72,490	60,000	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	
	OTHER FINANCING SOURCES				
5200	Transfers from Other Funds	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	-
8000	**OPENING FUND BALANCE**				-
	Reserved Opening Balance (NPM)				-
	Opening Balance (Other)	3,178,789	2,788,857	1,871,613	-
TOTAL OPENING FUND BALANCE		3,178,789	2,788,857	1,871,613	-
	Prior Period Adjustments				-
	Residual Equity Transfers				-
TOTAL ALL RESOURCES		19,155,509	18,529,342	17,710,894	-

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

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	3,810,215	4,065,890	4,065,890	
200 Benefits	1,930,603	2,277,386	2,277,386	
300/400/500 Purchased Services	2,170	8,500	8,500	
600 Supplies	229,118	212,078	212,078	
700 Property	-	19,500	19,500	
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	5,972,106	6,583,354	6,583,354	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	416,443	435,800	435,800	
200 Benefits	215,052	272,310	272,310	
300/400/500 Purchased Services	-	7,700	7,700	
600 Supplies	21,189	29,200	29,200	
700 Property	-	-		
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	652,684	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	
200 Benefits	11,668	21,380	21,380	
300/400/500 Purchased Services	125,997	105,254	105,254	
600 Supplies	81,499	84,800	84,800	
700 Property	-	1,000	1,000	
800/900 Miscellaneous & Other	2,600	5,000	5,000	
920 TOTAL ATHLETICS	374,264	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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	148,038	160,626	160,626	
200 Benefits	79,590	102,716	102,716	
300/400/500 Purchased Services	-	500	500	
600 Supplies	2,096	7,550	7,550	
700 Property	-			
2100 SUBTOTAL	229,724	271,392	271,392	-
2200 Instruction Staff Support				
300/400/500 Purchased Services				
600 Supplies	5,240	15,300	15,300	
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	5,240	15,300	15,300	-
2300 General Administration				
100 Salaries	231,038	360,000	360,000	
200 Benefits	174,606	128,050	128,050	
300/400/500 Purchased Services	922,290	911,832	600,000	
600 Supplies	687,670	331,652	315,000	
700 Property	64,138	-	70,000	
800/900 Miscellaneous & Other	37,591	40,000	40,000	
2300 SUBTOTAL	2,117,333	1,771,534	1,513,050	-
2400 School Administration				
100 Salaries	1,190,844	1,235,089	1,235,089	
200 Benefits	601,918	679,318	679,318	
300/400/500 Purchased Services	40,210	71,590	71,590	
600 Supplies	127,307	128,630	128,630	
700 Property	4,087	2,000	2,000	
800/900 Miscellaneous & Other	-	-		
2400 SUBTOTAL	1,964,366	2,116,627	2,116,627	-
2500 Central Services				
100 Salaries	352,183	376,000	376,000	
200 Benefits	183,764	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	
2600 Operating/Maintenance Plant Service				
100 Salaries	586,484	600,000	600,000	
200 Benefits	320,407	344,900	344,900	
300/400/500 Purchased Services	134,031	148,250	148,250	
600 Supplies	452,347	384,260	384,260	
700 Property	-	23,000	23,000	
800/900 Miscellaneous & Other				
2600 SUBTOTAL	1,493,269	1,500,410	1,500,410	-
2700 Student Transportation				
100 Salaries	215,911	224,000	224,000	
200 Benefits	89,749	79,185	79,185	
300/400/500 Purchased Services	78,539	100,000	100,000	
600 Supplies	160,033	199,423	199,423	
700 Property	236,293	105,000	105,000	
800/900 Miscellaneous & Other				
2700 SUBTOTAL	780,525	707,608	707,608	-
TOTAL SUPPORT SERVICES	7,126,404	6,986,071	6,727,587	-

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	(4) BUDGET YEAR ENDING 06/30/2027 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	
4900 SUBTOTAL	86,073	95,000	95,000	
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	86,073	95,000	95,000	
6200 Other Fund Transfers				
910 Interfund Transfer	2,155,087	1,845,000	2,060,000	
000 TOTAL UNDISTRIBUTED EXPENDITURES	7,212,477	7,081,071	6,822,587	-
TOTAL ALL EXPENDITURES	16,366,652	16,632,729	16,589,245	-
6300 Contingency (not to exceed 3% of Total Expenditures)	-	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	-
TOTAL ENDING FUND BALANCE	2,788,857	1,871,613	1,096,649	-
TOTAL APPLICATIONS	19,155,509	18,529,342	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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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				
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	
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	-
8000	**OPENING FUND BALANCE**				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	109,658	332,852	332,852	
TOTAL OPENING FUND BALANCE		109,658	332,852	332,852	-
	Prior Period Adjustments				
	Residual Equity Transfers				
TOTAL ALL RESOURCES		409,658	532,852	432,852	-

Lincoln County
Building & Sites

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	(4) FINAL 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	
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	76,806	200,000	300,000	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	76,806	200,000	300,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	76,806	200,000	300,000	-
TOTAL ALL EXPENDITURES	76,806	200,000	300,000	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	332,852	332,852	132,852	-
TOTAL ENDING FUND BALANCE	332,852	332,852	132,852	-
TOTAL APPLICATIONS	409,658	532,852	432,852	-

Lincoln County
Building & Sites

	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 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 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	
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax	126,162	132,806	135,637	
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	186,315	15,000	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	-
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	-
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	-
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	
TOTAL OPENING FUND BALANCE		1,071,193	1,557,786	1,035,592	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		2,299,753	1,835,592	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	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	741,967	800,000	1,000,000	
600 Supplies	-			
700 Property			222,000	
800/900 Miscellaneous & Other				
4700 SUBTOTAL	741,967	800,000	1,222,000	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	741,967	800,000	1,222,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	741,967	800,000	1,222,000	-
TOTAL ALL EXPENDITURES	741,967	800,000	1,222,000	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,557,786	1,035,592	535,576	
TOTAL ENDING FUND BALANCE	1,557,786	1,035,592	535,576	-
TOTAL APPLICATIONS	2,299,753	1,835,592	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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
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) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL 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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL 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) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL 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	(3) BUDGET YEAR ENDING 06/30/2027 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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) 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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) 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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL 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) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) 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) BUDGET YEAR ENDING 06/30/2027 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	260,150	253,183	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	-
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	-

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	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	156,812	175,134	212,603	
200 Benefits	79,261	46,066	46,066	
300/400/500 Purchased Services	1,432	7,756	7,756	
600 Supplies	22,546	24,227	24,227	
700 Property	100			
800/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	260,150	253,183	290,652	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	260,150	253,183	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	-

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) BUDGET YEAR ENDING 06/30/2027 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	103,464	95,254	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	-
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	-

Lincoln County
Adult Education-231

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	(4) FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	28,058	40,288	40,288	
200 Benefits	10,593	21,787	21,787	
300/400/500 Purchased Services	42,880	14,000	14,000	
600 Supplies	21,933	12,072	12,072	
700 Property		6,747	6,747	
800/900 Miscellaneous & Other	-	360	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	-
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	
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	-

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

Lincoln County
Activty Funds

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	(4) FINAL APPROVED
910 CO-CURRICULAR PROGRAMS				
2900 Other Direct Support				
100 Salaries		-		
200 Benefits		-	-	
300/400/500 Purchased Services	-	400,000	400,000	
600 Supplies	408,996	370,000	370,000	
700 Property		200,000	200,000	
800/900 Miscellaneous & Other	-	15,000	15,000	
910 CO-CURRICULAR PROGRAMS	408,996	985,000	985,000	-
920 ATHLETICS				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		105,000	105,000	
600 Supplies	133,501	105,000	105,000	
700 Property				
800/900 Miscellaneous & Other	-	5,000	5,000	
920 ATHLETICS	133,501	215,000	215,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	542,497	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	-
TOTAL ENDING FUND BALANCE	555,058	555,058	555,058	-
TOTAL APPLICATIONS	1,097,555	1,755,058	1,755,058	-

Lincoln County
Activty Funds

	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 06/30/202 TENTATIVE APPROVED	(4) FINAL APPROVED
1000	**REVENUE FROM LOCAL SOURCES**				
1700	District Activities Revenue	416,042	436,139	436,139	
TOTAL STATE SOURCES		416,042	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	
	Gain/Loss on Disposal of Assets				
	Loan Proceeds (> 12 months)				
	Capital lease Proceeds				
	Other Long-Term Debt Proceeds				
	-	-	60,000	60,000	-
	-	-	-		-
Prior Period Adjustments					
Residual Equity Transfers					
		416,042	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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
910 CO-CURRICULAR PROGRAMS				
2900 Other Direct Support				
100 Salaries	304,207	342,089	342,089	
200 Benefits	111,835	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	-
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	-
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	-

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) BUDGET YEAR ENDING 06/30/2027 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	592,242	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	-
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	-

Lincoln County
State Grants

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	(4) FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	-	50,000	50,000	
200 Benefits	-	60,000	60,000	
300/400/500 Purchased Services	-	30,000	30,000	
600 Supplies	103,218	250,000	250,000	
700 Property	175,837	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	-
000 UNDISTRIBUTED EXPENDITURES				
2200 Instruction Staff Support				
100 Salaries	-	-	-	-
200 Benefits		-	-	-
300/400/500 Purchased Services	1,084	10,000	10,000	-
600 Supplies		-	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-		-	-
2100 SUBTOTAL	1,084	10,000	10,000	-
2300 General Administration				
100 Salaries	33,048	37,000	37,000	-
200 Benefits	18,636	15,000	15,000	-
300/400/500 Purchased Services	244,991	196,200	196,200	-
600 Supplies	13,264	16,800	16,800	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-		-	-
2200 SUBTOTAL	309,939	265,000	265,000	-
2600 Operation / Maintenance				
100 Salaries	-	-		
200 Benefits	-	-		
300/400/500 Purchased Services	1,084	25,000	25,000	
600 Supplies	-	-		
700 Property	-	-		-
800/900 Miscellaneous & Other	-		-	-
2300 SUBTOTAL	1,084	25,000	25,000	-
TOTAL UNDISTRIBUTED EXPENDITURES	312,107	700,000	700,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	592,242	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	-

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) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
4000	**FEDERAL SOURCES**				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency	1,241,923	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	-
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	-

Lincoln County
Federal Grants

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	(4) FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	189,456	189,456	189,456	
200 Benefits	107,857	107,857	107,857	
300/400/500 Purchased Services	14,583	14,583	14,583	
600 Supplies	215,015	215,015	215,015	
700 Property	-			
800/900 Miscellaneous & Other	-			
100 TOTAL REGULAR PROGRAMS	526,911	526,911	526,911	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	70,874	70,874	70,874	-
200 Benefits	36,933	36,933	36,933	-
300/400/500 Purchased Services	111,731	111,731	111,731	
600 Supplies	30,410	30,410	30,410	
700 Property	-	4,200	4,200	
200 TOTAL SPECIAL PROGRAMS	249,948	254,148	254,148	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
300/400/500 Purchased Services	1,500	1,500	1,500	
600 Supplies	22,220	22,220	22,220	
700 Property	10,655	10,655	10,655	
300 TOTAL VOCATIONAL & TECHNICAL	34,375	34,375	34,375	-
School Administration/Food Service				
100 Salaries	8,200	8,200	8,200	
300/400/500 Purchased Services	1,606	1,606	1,606	
600 Supplies	6,899	6,899	6,899	-
800 TOTAL COMMUNITY SVC PROGRAMS	16,705	16,705	16,705	-
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries	55,894	55,894	55,894	
200 Benefits			4,720	
300/400/500 Purchased Services				
600 Supplies	12,453	12,453	12,453	
2100 SUBTOTAL	68,347	68,347	73,067	-
2200 Instruction Staff Support				
100 Salaries	188,472	188,472	188,472	
200 Benefits	42,570	42,570	42,570	
300/400/500 Purchased Services	63,346	18,909	63,346	
600 Supplies	10,000	10,000	10,000	
2200 SUBTOTAL	304,388	259,951	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	
600 Supplies	27,941	27,941	27,941	
3100 SUBTOTAL	90,406	90,406	90,406	
TOTAL SUPPORT SERVICES	1,291,080	1,250,843	1,300,000	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,291,080	1,250,843	1,300,000	-
TOTAL ALL EXPENDITURES	1,291,080	1,250,843	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	-

	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 TENTATIVE APPROVED	(4) FINAL APPROVED
3000	**REVENUE FROM STATE SOURCES**				
3110	Unrestricted - Direct Fed Gov't				
3115	Unrestricted - State Agency	230,642	135,120	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	-
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	-

Lincoln County
At Risk

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	(4) FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries		-		
200 Benefits		-		
300/400/500 Purchased Services				
600 Supplies	230,642	135,120	136,082	
700 Property		-		
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	230,642	135,120	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	-

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 TENTATIVE APPROVED	(4) FINAL APPROVED
3000	**REVENUE FROM STATE SOURCES**				
3000	Distributive School Fund	16,945	33,898	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	-
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	-

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	(4) FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	16,945	33,898	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	-
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	-

Lincoln County
English Learner

AVAILABLE RESOURCES	(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	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	647,810	676,478	728,655	
1190 Other Resources:				
Fish and Game	477	450	450	
Subsidy	31,384	32,000	32,000	
1500 Earnings on Investments	39,426	-	15,000	
Subtotal	719,097	708,928	776,105	
Opening Fund Balance	1,104,016	1,337,588	1,628,491	
Subtotal - Combined Bonds	1,823,113	2,046,516	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	-
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	376,100	324,100	1,145,287	
832 Interest	109,425	93,925	81,387	
Reserves (Include Unappropriated Balance)	1,337,588	1,628,491	1,177,922	
Subtotal - Combined Bonds	1,823,113	2,046,516	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	-

Lincoln County
Debt Service

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

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

(1) 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 INTEREST PAYABLE	(10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27 PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
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	06/08/10	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) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Operating Revenue				
Local Sources				
Insurance Premiums				
(A) Total Operating Revenue	-	-	-	-
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits	-	15,000	30,000	
300-500 Purchased Services	-			
600 Supplies				
790 Depreciation - Amortization				
900 Other				
(B) Total Operating Expenses	-	**15,000**	**30,000**	-
Operating Income (Loss)	-	**(15,000)**	**(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	
910 To Other Funds				
(E) Net Operating Transfers	-	**15,000**	**30,000**	-
(F) Net Income	-	-	-	-
Net Position				
Beginning July 1	48,535	48,535	48,535	
Ending June 30	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	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. **CASH FLOWS FROM OPERATING ACTIVIES:**				
Cash paid for benefits	-	(15,000)	(30,000)	-
a. **Net cash provided by (or used for) operating activities**	-	**(15,000)**	**(30,000)**	-
B. **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**				
Transfer in	-	15,000	30,000	-
b. **Net cash provided by (or used for) noncapital financing activities**	-	15,000	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	
CASH AND CASH EQUIVALENTS AT	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 (2) FROM FUND	(3) PAGE	(4) AMOUNT		TRANSFERS OUT (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 Serice	8	60,000
					Local Special Ed	8	690,000
					SB231	8	60,000
SUBTOTAL			100,000				2,060,000
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				
SUBTOTAL			2,060,000				100,000
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@lcsdnv.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.