

LINCOLN COUNTY SCHOOL DISTRICT

SUPERINTENDENT
PAM TEEL



BOARD OF TRUSTEES

PEGGY ROWE
PATRICK KELLEY
WADE POULSEN
CAROLYN HARR
TYRUS MIZER

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Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

Lincoln County School District here with submits the AUGMENTED budget for the
fiscal year ending June 30, 2023

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 12,797,348

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 16 governmental fund types with estimated expenditures of \$ 20,856,668 and
1 proprietary funds with estimated expenses of \$ 15,000

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 Pam Teel
(Printed Name)
Superintendent
(Title)

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

Signed Pam Teel

Dated: 12-14-22

APPROVED BY THE GOVERNING BOARD

Carl J. Hornum
Patrick Kelley
Carm Smith
Peggy Rowe
Wade Poulsen

SCHEDULED PUBLIC HEARING:

Date and Time 12/14/22 6:00 PM

Publication Date Dec 1 & Dec 8, 2022

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

**Lincoln County School District
Budget 2022-2023
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TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/21	ACTUAL YEAR ENDING 06/30/22	ESTIMATED YEAR ENDING 06/30/23
FTE Total employees	<u>135.00</u>	<u>140.00</u>	<u>140.00</u>
FTE Classroom teachers	<u>74.00</u>	<u>77.00</u>	<u>77.00</u>

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	ACTUAL YEAR ENDING 06/30/21	ACTUAL ADE* YEAR ENDING 06/30/22	ESTIMATED ADE* YEAR ENDING 06/30/23
1. Pre-kindergarten (NRS 388.490)	<u>17.23 x .6 = 10.33</u>	<u>18.00 x .6 = 10.80</u>	<u>21 x .6 = 12.60</u>
2. Kindergarten	<u>58.00</u>	<u>60.00</u>	<u>64.00</u>
3. Elementary	<u>327.30</u>	<u>325.00</u>	<u>306.00</u>
4. Secondary	<u>417.24</u>	<u>430.00</u>	<u>450.00</u>
5. Ungraded	<u> </u>	<u> </u>	<u> </u>
6. Subtotal	<u>812.87</u>	<u>825.80</u>	<u>832.60</u>
7. <u>Deduct</u> students transported into Nevada from out-of-state	<u>-</u>	<u>-</u>	<u>-</u>
8. <u>Add</u> students transported to another state	<u>-</u>	<u>-</u>	<u>-</u>
Hold Harmless			<u>-</u>
9. Total WEIGHTED enrollment	<u>812.87</u>	<u>825.80</u>	<u>832.60</u>
<hr/>			
10. Basic support per pupil amount for your district, Year Year Ending 06/30/23		<u>\$13,634</u>	
11. Total basic support for enrollees (Line 9 time Line 10)		\$ <u>11,351,835</u>	
12. Estimated number of special education program units	X	<u> </u> amount per unit	\$ 1,007,610
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)			\$ <u>12,359,445</u>
LESS LOCAL FUNDS AVAILABLE:			
14. 2.60 percent Local School Support Tax (LSST)		\$ <u> </u>	
15. 25 cent Property Tax		\$ <u> </u>	
Hold Harmless Adjustment for 1st Quarter 2021			\$ <u>-</u>
16. STATE SHARE (Line 13 - Line 14 - Line 15)			\$ <u>12,359,445</u>
<hr/>			
17. Estimated REGULAR Adult High School Diploma Program Revenue Indicate fund to be used: () General or () Special Revenue			\$ <u>-</u>
18. Estimated PRISON Adult High School Diploma Program Revenue Indicate fund to be used: () General or () Special Revenue			\$ <u>-</u>
19. Other anticipated DSA revenue (describe): <u>Transportation</u> Indicate fund to be used: () General or () Special Revenue			\$ <u>768,470</u>
20. Total projected DSA revenue for Year Ending June 30, 2019 (Lines 16 + 17 + 18 + 19)			\$ <u>13,127,915</u>

School District Lincoln County

* ADE = Average Daily Enrollment

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$ _____	(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year 2018/2019(CY19)	\$ _____
(B1) Net Proceeds of Mines	\$ _____ -		\$ _____ -
(C) TOTAL ASSESSED VALUE	\$ _____ -	(This number to be provided by the Dept. of Taxation from NPM filings as of 4/1/21)	

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) TAX RATE	(6) TOTAL FUND RESOURCES
GENERAL FUND					
1000 Local	-	10,200	-	0.7500	10,200
3000 State	-		12,120,306	-	12,120,306
4000 Federal	-	80,000	-	-	80,000
Opening Balance	1,981,463	-	-	-	1,981,463
					-
					-
Other Sources	-	100,000	-	-	100,000
General Subtotal	1,981,463	190,200	12,120,306	0.7500	14,291,969
DEBT SERVICE	798,626	32,600	577,419	0.2231	1,408,645
SUBTOTAL	2,780,089	222,800	12,697,725	0.9731	15,700,614
OTHER FUNDS:					
Building and Sites	47,236	50,100	-	-	97,336
Capital Projects	814,780	460,800	-	-	1,275,580
Bond	40,356	-	-	-	40,356
Food Service	221,710	370,600	-	-	592,310
Special Educaion	267,455	1,607,814	-	-	1,875,269
COB	702,633	1,007,610	-	-	1,710,243
Adult Education-Corrections	-	177,053	-	-	177,053
Lincoln County Adult Ed	-	88,507	-	-	88,507
Class Size Reduction		-			-
Gifts & Donations		-			-
Activites Fund	402,412	1,075,061			1,477,473
State Grants	-	700,000	-	-	700,000
Federal Grants	-	1,000,000	-	-	1,000,000
At Risk	-		45,324		45,324
English Learner			54,299		54,299
Proprietary:					-
Self Insurance	48,558	15,000	-	-	63,558
SUBTOTAL OTHER FUNDS	2,545,140	6,552,545	99,623	-	9,197,308
TOTAL ALL FUNDS	5,325,229	6,775,345	12,797,348	0.9731	24,897,922
Less: Interfund Transfers	-	1,090,850	-	-	1,090,850
NET ALL FUNDS	5,325,229	5,684,495	12,797,348	0.9731	23,807,072

Lincoln County School District School District

All Funds - Budgeted Resources

(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	3,275,382	1,628,985	175,000	-	5,079,367
200 Special	-	-	-	-	-
300 Vocational & Technical	540,000	288,100	35,700	-	863,800
400 Other PK-12	98,882	17,300	147,803	-	263,985
500 Nonpublic School	-	-	-	-	-
600 Adult Education	-	-	-	-	-
800 Community Services	-	-	-	-	-
900 Co-curricular & Extra Curricular	-	-	2,000	-	2,000
000 Undistributed Expenditures	-	-	-	-	-
2000 Support Services	2,474,264	1,354,551	2,227,601	-	6,056,416
3000 Noninstructional Services	-	-	-	-	-
4000 Facility Acquisition and Construction	-	-	-	-	-
6100 Interdistrict Payments	-	-	-	-	-
6200 Fund Transfers	-	-	1,090,850	-	1,090,850
6300 Contingency	-	-	25,000	-	25,000
8000 Ending Balance	-	-	-	910,551	910,551
General Subtotal	6,388,528	3,288,936	3,703,954	910,551	14,291,969
DEBT SERVICE			483,010	925,635	1,408,645
SUBTOTAL APPROPRIATION FUNDS	6,388,528	3,288,936	4,186,964	1,836,186	15,700,614
OTHER FUNDS: (List)					
Building and Sites	-	-	50,000	47,336	97,336
Capital Projects	-	-	880,773	394,807	1,275,580
Bond	-	-	39,000	1,356	40,356
Food Service	87,000	42,000	449,963	13,347	592,310
Special Education	950,000	550,125	160,000	215,144	1,875,269
COB	586,939	273,970	748,137	101,197	1,710,243
Adult Education-Corrections	99,004	46,066	31,983	-	177,053
Adult Education-Regular	40,288	21,787	26,432	-	88,507
Class Size Reduction	-	-	-	-	-
Gifts & Donations	-	-	-	-	-
Activity Funds	-	-	1,200,000	277,473	1,477,473
State Grants	87,500	89,000	523,500	-	700,000
Federal Grants	340,000	105,000	555,000	-	1,000,000
At Risk	-	-	45,324	-	45,324
English Learner	54,299	-	-	-	54,299
Proprietary:					
Self Insurance (unemployment)	-	15,000	-	48,558	63,558
					-
					-
SUBTOTAL OTHER FUNDS	2,245,030	1,142,948	4,710,112	1,099,218	9,197,308
TOTAL ALL FUNDS	8,633,558	4,431,884	8,897,076	2,935,404	24,897,922
Less: Interfund Transfers			1,090,850		1,090,850
NET ALL FUNDS	8,633,558	4,431,884	7,806,226	2,935,404	23,807,072

Lincoln County School District
All Funds - Fund Applications

REVENUE, OTHER RESOURCES, AND FUND BALANCE		(3) (4) BUDGET YEAR ENDING 06/30/23		
		FINAL	Revision	AUGMENTED
		APPROVED 5/25/2022		APPROVED 12/14/2022
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	100	-	100
1900	Other Revenues	10,000	-	10,000
1910	Rentals	100	-	100
1920	Donations	-	-	-
1950/60	Services Provided other Governments		-	
1990	Miscellaneous		-	
TOTAL LOCAL SOURCES		10,200	-	10,200
3000	REVENUE FROM STATE SOURCES			
	State Education Funding	-	-	-
3110	Distributive School Fund	11,351,836	-	11,351,836
3115	Special Education - DSA Funding		-	
3200	Restricted Funding/Grants-in-Aid Rev		-	
3210	Special Transportation	768,470	-	768,470
3220	Adult High School Diploma		-	
3230	Class Size Reduction		-	
3800	In Lieu of Taxes		-	
3900	For/on behalf of School District		-	
TOTAL STATE SOURCES		12,120,306	-	12,120,306
4000	FEDERAL SOURCES			
4100	Unrestricted - Direct Fed Gov't	80,000	-	80,000
4200	Unrestricted - State Agency		-	
TOTAL FEDERAL SOURCES		80,000	-	80,000
OTHER FINANCING SOURCES				
5200	Transfers from Other Funds	100,000	-	100,000
5300	Gain/Loss on Disposal of Assets		-	
5500	Capital lease Proceeds		-	
TOTAL OTHER FINANCING SOURCES		100,000	-	100,000
8000	OPENING FUND BALANCE			
	Reserved Opening Balance (NPM)		-	
	Opening Balance (Other)	776,427	1,205,036	1,981,463
TOTAL OPENING FUND BALANCE		776,427	1,205,036	1,981,463
	Prior Period Adjustments			
	Residual Equity Transfers		-	
TOTAL ALL RESOURCES		13,086,933	1,205,036	14,291,969

Lincoln County
 General

PROGRAM FUNCTION OBJECT	(3) BUDGET YEAR ENDING 06/30/23			(4)
	FINAL APPROVED	Revision	AUGMENTED APPROVED	
	5/25/2022		12/14/2022	
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	3,275,382	-		3,275,382
200 Benefits	1,560,480	68,505		1,628,985
300/400/500 Purchased Services	5,000	-		5,000
600 Supplies	150,000	-		150,000
700 Property	20,000	-		20,000
800/900 Miscellaneous & Other		-		
100 TOTAL REGULAR PROGRAMS	5,010,862	68,505		5,079,367
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	523,900	16,100		540,000
200 Benefits	238,000	50,100		288,100
300/400/500 Purchased Services	2,689	5,011		7,700
600 Supplies	28,000	-		28,000
700 Property	-	-		-
800/900 Miscellaneous & Other		-		
300 TOTAL VOCATIONAL & TECHNICAL	792,589	71,211		863,800
910 CO-CURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries		-		
200 Benefits		-		
300/400/500 Purchased Services	1,000	-		1,000
600 Supplies	1,000	-		1,000
700 Property		-		
800/900 Miscellaneous & Other		-		
910 TOTAL CO-CURRICULAR ACTIVITIES	2,000	-		2,000
920 ATHLETICS				
1000 Instruction				
100 Salaries	85,000	13,882		98,882
200 Benefits	15,000	2,300		17,300
300/400/500 Purchased Services	98,803	-		98,803
600 Supplies	40,000	3,000		43,000
700 Property	-	-		-
800/900 Miscellaneous & Other	3,500	2,500		6,000
920 TOTAL ATHLETICS	242,303	21,682		263,985

Lincoln County
 General

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
100 Salaries	206,000	-	206,000
200 Benefits	107,015	-	107,015
300/400/500 Purchased Services	500	-	500
600 Supplies	1,000	-	1,000
2100 SUBTOTAL	314,515	-	314,515
2200 Instruction Staff Support			
300/400/500 Purchased Services		-	
600 Supplies	6,605	1,100	7,705
700 Property		-	
800/900 Miscellaneous & Other		-	
2200 SUBTOTAL	6,605	1,100	7,705
2300 General Administration			
100 Salaries	445,000	(245,000)	200,000
200 Benefits	310,000	(232,000)	78,000
300/400/500 Purchased Services	640,000	-	640,000
600 Supplies	250,212	20,000	270,212
700 Property	5,000	-	5,000
800/900 Miscellaneous & Other	-	30,000	30,000
2300 SUBTOTAL	1,650,212	(427,000)	1,223,212
2400 School Administration			
100 Salaries	1,043,264	-	1,043,264
200 Benefits	488,000	28,913	516,913
300/400/500 Purchased Services	60,000	10,000	70,000
600 Supplies	70,000	7,000	77,000
700 Property	-	-	-
800/900 Miscellaneous & Other	1,872	-	1,872
2400 SUBTOTAL	1,663,136	45,913	1,709,049
2500 Central Services			
100 Salaries		300,000	300,000
200 Benefits		232,000	232,000
300/400/500 Purchased Services		20,000	20,000
600 Supplies		159,812	159,812
700 Property		150,000	150,000
800/900 Miscellaneous & Other		20,000	20,000
2500 SUBTOTAL		881,812	881,812
2600 Operating/Maintenance Plant Service			
100 Salaries	525,000	-	525,000
200 Benefits	276,000	9,000	285,000
300/400/500 Purchased Services	100,000	56,500	156,500
600 Supplies	50,000	292,500	342,500
700 Property	20,000	-	20,000
800/900 Miscellaneous & Other		-	
2600 SUBTOTAL	971,000	358,000	1,329,000
2700 Student Transportation			
100 Salaries	176,644	23,356	200,000
200 Benefits	115,666	19,957	135,623
300/400/500 Purchased Services	25,000	5,500	30,500
600 Supplies	90,000	75,000	165,000
700 Property	-	60,000	60,000
800/900 Miscellaneous & Other		-	
2700 SUBTOTAL	407,310	183,813	591,123
TOTAL SUPPORT SERVICES	5,012,778	1,043,638	6,056,416

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
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		-	
4900 SUBTOTAL		-	
4000			
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION		-	
6200 Other Fund Transfers			
910 Interfund Transfer	1,090,850	-	1,090,850
000			
TOTAL UNDISTRIBUTED EXPENDITURES	5,012,778	1,043,638	6,056,416
TOTAL ALL EXPENDITURES	12,151,382	1,205,036	13,356,418
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)	910,551	-	910,551
TOTAL ENDING FUND BALANCE	910,551	-	910,551
TOTAL APPLICATIONS	13,086,933	1,205,036	14,291,969

Lincoln County
General

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) BUDGET YEAR ENDING 06/30/23 (4)		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
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	100	-	100
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	100	-	100
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds		-	
5110 Bond Principal		-	
5120 Premium/Discount of Bond Sale		-	
5200 Transfers from Other Funds	50,000	-	50,000
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	50,000	-	50,000
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)		-	
Opening Balance (Other)	12,336	34,900	47,236
TOTAL OPENING FUND BALANCE	12,336	34,900	47,236
Prior Period Adjustments		-	
Residual Equity Transfers		-	
TOTAL ALL RESOURCES	62,436	34,900	97,336

Lincoln County

Building & Sites

PROGRAM FUNCTION OBJECT	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
000 UNDISTRIBUTED EXPENDITURES			
NONINSTRUCTIONAL SERVICES			
4500 Building Acquisition/Construction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	50,000	-	50,000
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4500 SUBTOTAL	50,000	-	50,000
4000			
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	50,000	-	50,000
6200 Other Fund Transfers			
910 Interfund Transfer			
000			
TOTAL UNDISTRIBUTED EXPENDITURES	50,000	-	50,000
TOTAL ALL EXPENDITURES	50,000	-	50,000
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	12,436	34,900	47,336
TOTAL ENDING FUND BALANCE	12,436	34,900	47,336
TOTAL APPLICATIONS	62,436	34,900	97,336

Lincoln County
Building & Sites

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
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	60,000	-	60,000
1150 Residential Construction Tax		-	
1190 Other Taxes		-	
1191 Franchise Taxes		-	
1192 Governmental Services Tax	100,000	-	100,000
1200 Local Gov Units - Not School Districts		-	
1300 Tuition		-	
1400 Transportation Fees		-	
1500 Earnings on Investments	800	-	800
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	160,800	-	160,800
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds		-	
5110 Bond Principal		-	
5120 Premium/Discount of Bond Sale		-	
5200 Transfers from Other Funds	300,000	-	300,000
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	-	300,000
6000 OTHER ITEMS			
6400 Extraordinary Items - Insurance Proceeds		-	
TOTAL OTHER ITEMS	-	-	-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)		-	
Opening Balance (Other)	434,007	380,773	814,780
TOTAL OPENING FUND BALANCE	434,007	380,773	814,780
Prior Period Adjustments		-	
Residual Equity Transfers		-	
TOTAL ALL RESOURCES	894,807	380,773	1,275,580

Lincoln County
Capital Projects

PROGRAM FUNCTION OBJECT	(3) BUDGET YEAR ENDING 06/30/23 (4)		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
4700 Building Improvement			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	500,000	380,773	880,773
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4700 SUBTOTAL	500,000	380,773	880,773
4000			
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	500,000	380,773	880,773
6200 Other Fund Transfers			
910 Interfund Transfer		-	
000			
TOTAL UNDISTRIBUTED EXPENDITURES	500,000	380,773	880,773
TOTAL ALL EXPENDITURES	500,000	380,773	880,773
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235		-	
Ending Balance (Other)	394,807	-	394,807
TOTAL ENDING FUND BALANCE	394,807	-	394,807
TOTAL APPLICATIONS	894,807	380,773	1,275,580

Lincoln County
Capital Projects

OTHER RESOURCES AND FUND BALANCE	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED 5/25/2022	Revision	AUGMENTED APPROVED 12/14/2022
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)	10,356	30,000	40,356
TOTAL OPENING FUND BALANCE	10,356	30,000	40,356
Prior Period Adjustments		-	
Residual Equity Transfers		-	
TOTAL ALL RESOURCES	10,356	30,000	40,356

Lincoln County

 Bond

PROGRAM FUNCTION OBJECT	(3) BUDGET YEAR ENDING 06/30/23 (4)		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
4500 Building Acquisition/Construction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	9,000	30,000	39,000
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
4500 SUBTOTAL	9,000	30,000	39,000
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	9,000	30,000	39,000
6200 Other Fund Transfers			
910 Interfund Transfer		-	
000			
TOTAL UNDISTRIBUTED EXPENDITURES	9,000	30,000	39,000
TOTAL ALL EXPENDITURES	9,000	30,000	39,000
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	1,356	-	1,356
TOTAL ENDING FUND BALANCE	1,356	-	1,356
TOTAL APPLICATIONS	10,356	30,000	40,356

Lincoln County

 Bond

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) BUDGET YEAR ENDING 06/30/23 (4)		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
1000 LOCAL SOURCES			
1600 Food Service Revenue	70,000	-	70,000
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	70,000	-	70,000
3000 REVENUE FROM STATE SOURCES			
3200 Restricted Funding/Grants-in-Aid Rev	600	-	600
3900 For/on behalf of School District		-	
TOTAL STATE SOURCES	600	-	600
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency		-	
4300 Restricted - Direct		-	
4500 Restricted - State Agency	260,000	-	260,000
4800 Revenue in Lieu of Taxes		-	
4900 Revenue for-on behalf of School District		-	
TOTAL FEDERAL SOURCES	260,000	-	260,000
5000 OTHER FINANCING SOURCES			
5100 Issuance of Bonds		-	
5110 Bond Principal		-	
5120 Premium/Discount of Bond Sale		-	
5200 Transfers from Other Funds	40,000	-	40,000
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	40,000	-	40,000
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	23,747	197,963	221,710
TOTAL OPENING FUND BALANCE	23,747	197,963	221,710
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	394,347	197,963	592,310

Lincoln County
 Food Service

PROGRAM FUNCTION OBJECT	(3) BUDGET YEAR ENDING 06/30/23 (4)		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
NONINSTRUCTIONAL SERVICES			
3100 Food Services Operations			
100 Salaries	87,000	-	87,000
200 Benefits	42,000	-	42,000
300/400/500 Purchased Services	2,000	-	2,000
600 Supplies	250,000	197,963	447,963
700 Property		-	
800/900 Miscellaneous & Other		-	
3100 SUBTOTAL	381,000	197,963	578,963
6200 Other Fund Transfers			
910 Interfund Transfer		-	
000			
TOTAL UNDISTRIBUTED EXPENDITURES	381,000	197,963	578,963
TOTAL ALL EXPENDITURES	381,000	197,963	578,963
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	13,347	-	13,347
TOTAL ENDING FUND BALANCE	13,347	-	13,347
TOTAL APPLICATIONS	394,347	197,963	592,310

Lincoln County _____
Food Service _____

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) BUDGET YEAR ENDING 06/30/23 (4)		
	FINAL APPROVED 5/25/2022	Revision	AUGMENTED APPROVED 12/14/2022
	3000 REVENUE FROM STATE SOURCES		
3110 Distributive School Fund	330,000	-	330,000
3115 Special Education - DSA Funding	1,277,814	-	1,277,814
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation		-	
3220 Adult High School Diploma		-	
3230 Class Size Reduction		-	
3800 In Lieu of Taxes		-	
3900 For/on behalf of School District		-	
TOTAL STATE SOURCES	1,607,814	-	1,607,814
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)	772,789	(505,334)	267,455
TOTAL OPENING FUND BALANCE	772,789	(505,334)	267,455
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	2,380,603	(505,334)	1,875,269

Lincoln County
Special Education

PROGRAM FUNCTION OBJECT	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL	Revision	AUGMENTED
	APPROVED 5/25/2022		APPROVED 12/14/2022
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries	950,000	-	950,000
200 Benefits	550,125	-	550,125
300/400/500 Purchased Services	150,000	-	150,000
600 Supplies	10,000	-	10,000
700 Property		-	
800/900 Miscellaneous & Other		-	
200 TOTAL SPECIAL PROGRAMS	1,660,125	-	1,660,125
6200 Other Fund Transfers			
910 Interfund Transfer			
TOTAL ALL EXPENDITURES	1,660,125	-	1,660,125
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235			
Ending Balance (Other)	720,478	(505,334)	215,144
TOTAL ENDING FUND BALANCE	720,478	(505,334)	215,144
TOTAL APPLICATIONS	2,380,603	(505,334)	1,875,269

Lincoln County
Special Education

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
1000 LOCAL SOURCES			
1300 Tuition	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
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	685,850	-	685,850
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	685,850	-	685,850
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)		-	
Opening Balance (Other)	166,859	535,774	702,633
TOTAL OPENING FUND BALANCE	166,859	535,774	702,633
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	1,174,469		1,710,243

Lincoln County
COB

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED 5/25/2022	Revision	AUGMENTED APPROVED 12/14/2022
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	312,100	200	312,300
200 Benefits	102,000	36,164	138,164
300/400/500 Purchased Services	500	5,500	6,000
600 Supplies	37,000	53,000	90,000
700 Property	20,000	-	20,000
800/900 Miscellaneous & Other		-	
100 TOTAL REGULAR PROGRAMS	471,600	94,864	566,464
300 VOCATIONAL & TECHNICAL			
1000 Instruction			
100 Salaries	70,275	4,725	75,000
200 Benefits	32,958	1,830	34,788
300/400/500 Purchased Services	1,500	21,000	22,500
600 Supplies	23,500	76,500	100,000
700 Property		78,094	78,094
800/900 Miscellaneous & Other		-	
300 TOTAL VOCATIONAL & TECHNICAL	128,233	182,149	310,382
440 SUMMER SCHOOL			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
440 TOTAL SUMMER SCHOOL	-	-	-
920 ATHLETICS			
1000 Instruction			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	-	-	-
600 Supplies	2,500	2,500	5,000
700 Property	7,000	-	7,000
800/900 Miscellaneous & Other		-	
920 TOTAL ATHLETICS	9,500	2,500	12,000

Lincoln County

 COB

PROGRAM FUNCTION OBJECT	(3)		(4)	
	BUDGET YEAR ENDING 06/30/23			
	FINAL APPROVED 5/25/2022	Revision	AUGMENTED APPROVED 12/14/2022	
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 Administration			
100	Salaries	-	-	-
200	Benefits	-	-	-
300/400/500	Purchased Services	-	-	-
600	Supplies	-	-	-
700	Property	-	-	-
800/900	Miscellaneous & Other	-	-	-
2300	SUBTOTAL	-	-	-
2400	School Administration			
100	Salaries	153,609	1,000	154,609
200	Benefits	72,943	1,387	74,330
300/400/500	Purchased Services	12,000	38,000	50,000
600	Supplies	21,000	123,293	144,293
700	Property	20,200	39,800	60,000
800/900	Miscellaneous & Other		-	
2400	SUBTOTAL	279,752	203,480	483,232
2600	Service			
100	Salaries	44,793	237	45,030
200	Benefits	25,644	1,044	26,688
300/400/500	Purchased Services	-	-	-
600	Supplies	11,000	39,000	50,000
700	Property	2,500	12,500	15,000
800/900	Miscellaneous & Other		-	
2600	SUBTOTAL	83,937	52,781	136,718
TOTAL SUPPORT SERVICES		363,939	256,261	620,200
6200	Other Fund Transfers			
910	Interfund Transfer	100,000	-	100,000
000	TOTAL UNDISTRIBUTED EXPENDITURES	363,939		620,200
TOTAL ALL EXPENDITURES		1,073,272	535,774	1,609,046
8000	ENDING FUND BALANCE			
	Reserved NPM Per NRS 387.1235			
	Ending Balance (Other)	101,197	-	101,197
TOTAL ENDING FUND BALANCE		101,197	-	101,197
TOTAL APPLICATIONS		1,174,469	535,774	1,710,243

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund		-	
3115 Special Education - DSA Funding		-	
3200 Restricted Funding/Grants-in-Aid Rev	177,053	-	177,053
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	177,053	-	177,053
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)		-	
Opening Balance (Other)	-	-	
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments		-	
Residual Equity Transfers		-	
TOTAL ALL RESOURCES	177,053	-	177,053

Lincoln County
 Adult Education-Correction-229

PROGRAM FUNCTION OBJECT	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
600 ADULT EDUCATION PROGRAMS			
1000 Instruction			
100 Salaries	99,004	-	99,004
200 Benefits	46,066	-	46,066
300/400/500 Purchased Services	7,756	-	7,756
600 Supplies	24,227	-	24,227
700 Property		-	
800/900 Miscellaneous & Other		-	
600 TOTAL ADULT EDUCATION PROGRAMS	177,053	-	177,053
620 Other Fund Transfers			
910 Interfund Transfer		-	
TOTAL ALL EXPENDITURES	177,053	-	177,053
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235		-	
Ending Balance (Other)	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	177,053	-	177,053

Lincoln County
Adult Education-Correction-229

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund		-	
3115 Special Education - DSA Funding		-	
3200 Restricted Funding/Grants-in-Aid Rev	88,507	-	88,507
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	88,507	-	88,507
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	88,507	-	88,507

Lincoln County
 Adult Education-231

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED		AUGMENTED APPROVED
	5/25/2022	Revision	12/14/2022
600 ADULT EDUCATION PROGRAMS			
1000 Instruction			
100 Salaries	40,288	-	40,288
200 Benefits	21,787	-	21,787
300/400/500 Purchased Services	14,000	-	14,000
600 Supplies	12,072	-	12,072
700 Property		-	
800/900 Miscellaneous & Other	360	-	360
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	88,507	-	88,507
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	88,507	-	88,507
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235		-	
Ending Balance (Other)		-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	88,507	-	88,507

Lincoln County
 Adult Education-231

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction	-		
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES	-		-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	-		-
TOTAL OPENING FUND BALANCE	-		-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	-		-

Lincoln County _____
Class Size Reduction _____

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	-		
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
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	-		-

Lincoln County

 Class Size Reduction

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund			
3115 Special Education - DSA Funding			
3200 Restricted Funding/Grants-in-Aid Rev			
3210 Special Transportation			
3220 Adult High School Diploma			
3230 Class Size Reduction	-		
3800 In Lieu of Taxes			
3900 For/on behalf of School District			
TOTAL STATE SOURCES	-		-
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)			
Opening Balance (Other)	-		-
TOTAL OPENING FUND BALANCE	-		-
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL ALL RESOURCES	-		-

Lincoln County

 Gifts & Donations

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	-		
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
800/900 Miscellaneous & Other			
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	-		-

Lincoln County _____
 Gifts & Donations _____

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED 5/25/2022	Revision	AUGMENTED APPROVED 12/14/2022
1000 REVENUE FROM LOCAL SOURCES			
1700 District Activities Revenue	1,075,061	-	1,075,061
TOTAL STATE SOURCES	1,075,061	-	1,075,061
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)	124,939	277,473	402,412
Opening Balance (Other)	-	-	-
TOTAL OPENING FUND BALANCE	124,939	277,473	402,412
Prior Period Adjustments		-	
Residual Equity Transfers		-	
TOTAL ALL RESOURCES	1,200,000	277,473	1,477,473

Lincoln County
 Activity Funds

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
910 CO-CURRICULAR PROGRAMS			
2900 Other Direct Support			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	400,000	-	400,000
600 Supplies	370,000	-	370,000
700 Property	200,000	-	200,000
800/900 Miscellaneous & Other	15,000	-	15,000
910 CO-CURRICULAR PROGRAMS	985,000	-	985,000
920 ATHLETICS			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	105,000	-	105,000
600 Supplies	105,000	-	105,000
700 Property		-	
800/900 Miscellaneous & Other	5,000	-	5,000
920 ATHLETICS	215,000	-	215,000
6200 Other Fund Transfers			
910 Interfund Transfer		-	
TOTAL ALL EXPENDITURES	1,200,000	-	1,200,000
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235		-	
Ending Balance (Other)	0	277,473	277,473
TOTAL ENDING FUND BALANCE	0	277,473	277,473
TOTAL APPLICATIONS	1,200,000	277,473	1,477,473

Lincoln County
 Activity Funds

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
3000 REVENUE FROM STATE SOURCES			
3110 Distributive School Fund		-	
3115 Special Education - DSA Funding		-	
3200 Restricted Funding/Grants-in-Aid Rev	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	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	700,000	-	700,000

Lincoln County

State Grants

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	27,500	-	27,500
200 Benefits	65,000	-	65,000
300/400/500 Purchased Services	78,100	-	78,100
600 Supplies	300,000	-	300,000
700 Property	30,500	-	30,500
800/900 Miscellaneous & Other		-	
2900 Other Direct Support		-	
100 Salaries	30,000	-	30,000
200 Benefits	11,000	-	11,000
300/400/500 Purchased Services	105,100	-	105,100
600 Supplies	6,800	-	6,800
700 Property		-	
800/900 Miscellaneous & Other		-	
100 TOTAL REGULAR PROGRAMS	654,000	-	654,000
000 UNDISTRIBUTED EXPENDITURES			
2200 Instruction Staff Support			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	-	-	-
600 Supplies	-	-	-
700 Property	-	-	-
800/900 Miscellaneous & Other	-	-	-
2100 SUBTOTAL	-	-	-
2300 General Administration			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	-	-	-
600 Supplies	-	-	-
700 Property	-	-	-
800/900 Miscellaneous & Other	-	-	-
2200 SUBTOTAL	-	-	-
2600 Operation / Maintenance			
100 Salaries	30,000	-	30,000
200 Benefits	13,000	-	13,000
300/400/500 Purchased Services	-	-	-
600 Supplies	3,000	-	3,000
700 Property	-	-	-
800/900 Miscellaneous & Other	-	-	-
2300 SUBTOTAL	46,000	-	46,000
TOTAL UNDISTRIBUTED EXPENDITURES	46,000	-	46,000
6200 Other Fund Transfers			
910 Interfund Transfer		-	
TOTAL ALL EXPENDITURES	700,000	-	700,000
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235		-	
Ending Balance (Other)	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	700,000	-	700,000

Lincoln County
State Grants

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
4000 FEDERAL SOURCES			
4100 Unrestricted - Direct Fed Gov't		-	
4200 Unrestricted - State Agency	1,000,000	-	1,000,000
4300 Restricted - Direct		-	
4500 Restricted - State Agency		-	
4800 Revenue in Lieu of Taxes		-	
4900 Revenue for-on behalf of School District		-	
TOTAL FEDERAL SOURCES	1,000,000	-	1,000,000
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)		-	
Opening Balance (Other)	-	-	
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments		-	
Residual Equity Transfers		-	
TOTAL ALL RESOURCES	1,000,000	-	1,000,000

Lincoln County _____
Federal Grants _____

PROGRAM FUNCTION OBJECT	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	340,000	-	340,000
200 Benefits	105,000	-	105,000
300/400/500 Purchased Services	335,575	-	335,575
600 Supplies	189,346	-	189,346
700 Property	6,154	-	6,154
800/900 Miscellaneous & Other	15,000	-	15,000
100 TOTAL REGULAR PROGRAMS	991,075	-	991,075
200 SPECIAL PROGRAMS			
1000 Instruction			
100 Salaries	-	-	-
200 Benefits	-	-	-
300/400/500 Purchased Services	1,700	-	1,700
600 Supplies	3,025	-	3,025
700 Property	4,200	-	4,200
200 TOTAL SPECIAL PROGRAMS	8,925	-	8,925
300 VOCATIONAL & TECHNICAL			
1000 Instruction			
300/400/500 Purchased Services			
600 Supplies			
700 Property			
300 TOTAL VOCATIONAL & TECHNICAL	-	-	-
Food Service			
300/400/500 Purchased Services			
600 Supplies	-	-	-
800 TOTAL COMMUNITY SVC PROGRAMS	-	-	-
000 UNDISTRIBUTED EXPENDITURES			
2100 Student Support			
300/400/500 Purchased Services			
600 Supplies			
2100 SUBTOTAL	-	-	-
2200 Instruction Staff Support			
100 Salaries			
200 Benefits			
300/400/500 Purchased Services			
600 Supplies			
2200 SUBTOTAL	-	-	-
TOTAL SUPPORT SERVICES	-	-	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-
TOTAL ALL EXPENDITURES	1,000,000	-	1,000,000
8000 ENDING FUND BALANCE			
Reserved NPM Per NRS 387.1235		-	-
Ending Balance (Other)	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-
TOTAL APPLICATIONS	1,000,000	-	1,000,000

Lincoln County
Federal Grants

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
3000 REVENUE FROM STATE SOURCES			
3110 Unrestricted - Direct Fed Gov't		-	
3115 Unrestricted - State Agency	45,324	-	45,324
3200 Restricted - Direct		-	
3210 Restricted - State Agency		-	
3220 Revenue in Lieu of Taxes		-	
3230 Revenue for-on behalf of School District		-	
TOTAL STATE SOURCES	45,324	-	45,324
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)		-	
Opening Balance (Other)		-	-
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments		-	
Residual Equity Transfers		-	
TOTAL ALL RESOURCES	45,324	-	45,324

Lincoln County
 At Risk

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries		-	
200 Benefits		-	
300/400/500 Purchased Services	45,324	-	45,324
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
100 TOTAL REGULAR PROGRAMS	45,324	-	45,324
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	45,324	-	45,324

Lincoln County _____
 At Risk _____

REVENUE, OTHER RESOURCES, AND FUND BALANCE	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
3000 REVENUE FROM STATE SOURCES			
3000 Distributive School Fund		-	
3110 Special Education-DSA Funding	54,299	-	54,299
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	54,299	-	54,299
8000 OPENING FUND BALANCE			
Reserved Opening Balance (NPM)		-	
Opening Balance (Other)	-	-	-
TOTAL OPENING FUND BALANCE	-	-	-
Prior Period Adjustments		-	
Residual Equity Transfers		-	
TOTAL ALL RESOURCES	54,299	-	54,299

Lincoln County

 English Learner

PROGRAM FUNCTION OBJECT	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
100 REGULAR PROGRAMS			
1000 Instruction			
100 Salaries	54,299	-	54,299
200 Benefits		-	
300/400/500 Purchased Services		-	
600 Supplies		-	
700 Property		-	
800/900 Miscellaneous & Other		-	
100 TOTAL REGULAR PROGRAMS	54,299	-	54,299
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	54,299	-	54,299

Lincoln County
English Learner

AVAILABLE RESOURCES		(3) (4) BUDGET YEAR ENDING 06/30/23		
		FINAL APPROVED	Revision	AUGMENTED APPROVED
		5/25/2022		12/14/2022
5000	COMBINED BONDS			
1110	Property Taxes	577,419	-	577,419
1190	Other Resources:		-	
	Fish and Game	500	-	500
	Subsidy	32,000	-	32,000
			-	
			-	
1500	Earnings on Investments	100	-	100
	Subtotal	610,019	-	610,019
	Opening Fund Balance	820,429	(21,803)	798,626
	Subtotal - Combined Bonds	1,430,448	(21,803)	1,408,645
	MEDIUM-TERM FINANCING			
1110	Property Taxes		-	
1190	Other Resources:		-	
			-	
			-	
			-	
	Opening Fund Balance		-	
	Subtotal - Loans	-	-	-
	TOTAL AVAILABLE FINANCING	1,430,448	(21,803)	1,408,645
5000	FUND EXPENDITURES			
	COMBINED BONDS			
831	Principal	350,100	-	350,100
832	Interest	132,910	-	132,910
			-	
	Reserves (Include Unappropriated Balance)	947,438	(21,803)	925,635
	Subtotal - Combined Bonds	1,430,448	(21,803)	1,408,645
	MEDIUM-TERM FINANCING			
831	Principal		-	
832	Interest		-	
			-	
	Reserves (Include Unappropriated Balance)		-	
	Subtotal - MTF	1,430,448	(21,803)	1,408,645

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 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/23		(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%	\$ 1,195,000	\$ 61,543	\$ 145,000	\$ 206,543
QSCB	1		\$ 650,000	06/08/10	06/01/27	7.45%	\$ 625,000	\$ 46,562	\$ -	\$ 46,562
GO 2012 REF BOND	1		\$ 3,084,300	10/03/12	12/15/27	2.53%	\$ 1,083,000	\$ 24,805	\$ 205,100	\$ 229,905
Total Debt Service Fund			\$ 5,759,300				\$ 2,903,000	\$ 132,910	\$ 350,100	\$ 483,010
TOTAL ALL DEBT SERVICE			\$ 5,759,300				\$ 2,903,000	\$ 132,910	\$ 350,100	\$ 483,010

SCHEDULE C-1 INDEBTEDNESS

Lincoln County _____ School District

PROPRIETARY FUND	(3) (4) BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
	5/25/2022		12/14/2022
Operating Revenue			
Local Sources			
Insurance Premiums		-	
(A) Total Operating Revenue	-		-
Operating Expense (Object Codes)			
100 Salaries			
200 Benefits	15,000	-	15,000
300-500 Purchased Services		-	
600 Supplies		-	
790 Depreciation - Amortization		-	
900 Other		-	
(B) Total Operating Expenses	15,000	-	15,000
Operating Income (Loss)	(15,000)	-	(15,000)
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	-	15,000
910 To Other Funds			
(E) Net Operating Transfers	15,000	-	15,000
(F) Net Income	-	-	-
Net Position			
Beginning July 1	33,558	15,000	48,558
Ending June 30	33,558	15,000	48,558

Lincoln County
 Self Insurance

PROPRIETARY FUND	(3)		(4)
	BUDGET YEAR ENDING 06/30/23		
	FINAL APPROVED	Revision	AUGMENTED APPROVED
5/25/2022	12/14/2022		
A.			
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash paid for benefits	(15,000)		(15,000)
a.			
Net cash provided by (or used for) operating activities	(15,000)		(15,000)
B.			
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer in	15,000		15,000
b. Net cash provided by (or used for) noncapital financing activities	15,000		15,000
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 JULY 1, 2019	33,558		48,558
CASH AND CASH EQUIVALENTS AT JUNE 30, 2020	33,558		48,558

Lincoln County
 Self Insurance

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			
100 - Regular Programs	561	511	562	512
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	15,000
				COB	8	685,850
				Building & Sites	8	50,000
				Capital Projects	8	300,000
				Food Service	8	40,000
			100,000			1,090,850
SUBTOTAL						
SPECIAL REVENUE FUNDS						
Self Insurance	General	42	15,000			
COB	General	19	685,850	COB		100,000
Building & Sites	General	9	50,000			
Capital Projects	General	11	300,000			
Food Service	General	15	40,000			
SUBTOTAL			1,090,850			100,000
TOTAL TRANSFERS			1,190,850			1,190,850

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@lcsdncv.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 2022-23	Proposed Expenditure FY 2023-24	Reason or need for contract:
1	Dan McArthur, LTD.	7/1/2022	7/30/2023	63,000	64,000	Auditing services
2	J&N Consulting	7/1/2022	7/30/2023	11,000	12,000	Bond consulting
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			74,000	76,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: Lincoln County School District

Contact: Ginger Shumway

E-mail Address: gshumway@lcsdncv.com

Daytime Telephone: 775-728-8015

Total Number of Privatization Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2022-23	Proposed Expenditure FY 2023-24	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	7/1/2022	6/30/2023	12	28,000	29000	N/A	N/A	N/A	Occupational therapist
2	Lindsey Gonzalez	7/1/2022	6/30/2023	12	87,000	88000	N/A	N/A	N/A	Speech therapist
3	Jessica Pearson	7/1/2022	6/30/2023	12	15,000	16000	N/A	N/A	N/A	School Nurse
4										
5										
6										
7										
8	Total				130,000	133,000				

Attach additional sheets if necessary.