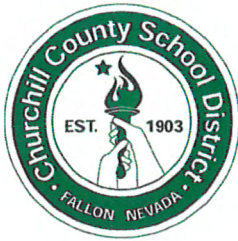


# Churchill County School District



## AMENDED BUDGET Fiscal Year Ending June 30, 2020



CHURCHILL COUNTY SCHOOL DISTRICT  
690 S. MAINE STREET  
FALLON, NV 89406

Excellence in Education

December 11, 2019

SUPERINTENDENT

**DR. SUMMER STEPHENS**  
775-423-5184  
Fax 775-423-2959

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

DIRECTORS

Dear Ms. Grahmann,

**PHYLLYS DOWD**  
*Business Services*  
690 S Maine St  
775-428-7230  
Fax 775-423-0583

Churchill County School District herewith submits the Amended Budget for the fiscal year ending June 30, 2020.

**KIMI MELENDY**  
*Educational Services*  
690 S Maine St  
775-423-0462  
Fax 775-423-9581

This budget contains two funds, including Debt Service, requiring property tax revenues totaling \$10,353,441.

**KEVIN LORDS**  
*Human Resources*  
690 S Maine St  
775-428-7240  
Fax 775-423-5130

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 zero. If the final computation requires, the tax rate will be lowered.

**OZZIE HENKE**  
*Maintenance*  
755 S Maine St  
775-423-5415  
Fax 775-423-5394

This budget contains eleven governmental fund types with estimated expenditures of \$44,609,324 and one proprietary fund type with estimated expenditures of \$525,200.

**DERILD PARSONS**  
*Special Services*  
690 S Maine St  
775-423-5187  
Fax 775-423-8680

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).

**KENNY MITCHELL**  
*Transportation/Safety*  
283 Sherman St  
775-423-7135  
Fax 775-428-2877

**CERTIFICATION**

**APPROVED BY THE GOVERNING BOARD**

I, Phyllis Dowd, Director of Business Services, certify that all applicable funds and financial operations of this School District (a Local Government) are listed herein.

Kathryn Whitaker, President  
Matt Hyde, Vice President  
Carmen Schank, Clerk  
Phil Pinder, Acting Clerk  
Fred Buckmaster  
Amber Getto  
Tricia Strasdin

*Kathryn Whitaker*  
*Matt Hyde*  
*Carmen Schank*  
*Phil Pinder*  
*Fred Buckmaster*  
*Amber Getto*  
*Tricia Strasdin*

*Phyllis Dowd*

**SCHEDULED PUBLIC HEARING**

Date and Time: Dec 11, 2019 at 6:00 PM Publication Date: N/A  
Place: ChurchillCSD Administrative Offices, 690 South Maine Street, Fallon, NV

**Churchill County School District**  
**Amended Budget**  
**Fiscal Year Ending June 30, 2020**

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**TOTAL EMPLOYEE INFORMATION**

	ACTUAL YEAR ENDING 06/30/18	ESTIMATED YEAR ENDING 06/30/19	ESTIMATED YEAR ENDING 06/30/20
Total Employees FTE (*)	<u>398.1</u>	<u>403.1</u>	<u>389.7</u>
Classroom Teachers FTE (*) (* Full Time Equivalent)	<u>181.0</u>	<u>186.0</u>	<u>184.0</u>

**ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION**

	(Average Daily Enrollment) ACTUAL YEAR ENDING 06/30/18		(Average Daily Enrollment) ESTIMATED ADE YEAR ENDING 06/30/19		(Average Daily Enrollment) ESTIMATED ADE YEAR ENDING 06/30/20	
	Full	Weighted	Full	Weighted	Full	Weighted
	1 Pre-Kindergarten (NRS 388.490)	32.8 x .6 =	19.7	30.6 x .6 =	18.4	36.0 x .6 =
2 Kindergarten	<u>254.2</u>	<u>254.2</u>	<u>240.7</u>	<u>240.7</u>	<u>240.0</u>	<u>240.0</u>
3 Grades 1-12 & Ungraded	<u>2,933.3</u>	<u>2,933.3</u>	<u>2,935.7</u>	<u>2,935.7</u>	<u>2,920.0</u>	<u>2,920.0</u>
4. Total Enrollment	<u>3,220.3</u>	<u>3,207.2</u>	<u>3,207.0</u>	<u>3,194.8</u>	<u>3,196.0</u>	<u>3,181.6</u>
5. <b>Deduct</b> students transported into Nevada (*)	-	-	-	-	-	-
6. <b>Add</b> students transported from Nevada (*)	-	-	-	-	-	-
7. <b>TOTAL ENROLLMENT</b>	<u><u>3,207.2</u></u>		<u><u>3,194.8</u></u>		<u><u>3,181.6</u></u>	
8. <b>Apportionment Enrollment</b>					<u><u>3,181.6</u></u>	
9. <b>Hold Harmless Enrollment</b>					<u><u>-</u></u>	

\* Report weighted enrollment

10. Basic Support per Student Amount for the District, Year Year Ending 06/30/20	\$ 7,006							
11. Total Basic Support for School District (Line 8 x Line 10)		\$ 22,290,290						
12. Special Education Program		\$ 2,695,829						
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)		\$ 24,986,119						
<b>LESS LOCAL FUNDS AVAILABLE:</b>								
14. 2.60 percent Local School Support Tax (LSST)		\$ 6,103,768						
15. 25 cent Property Tax		\$ 1,912,258						
16. Charter Schools Outside Revenues		\$ 840,420						
<b>TOTAL LOCAL FUNDS AVAILABLE:</b>		\$ 8,856,446						
17. STATE SHARE (Line 13 - Line 14 - Line 15 - Line 16)		\$ 16,129,673						
<table border="0"> <tr> <td>REVENUE TO:</td> <td>Special Education Fund</td> <td align="right">\$ 2,695,829</td> </tr> <tr> <td></td> <td>General Fund</td> <td align="right">\$ 13,433,844</td> </tr> </table>			REVENUE TO:	Special Education Fund	\$ 2,695,829		General Fund	\$ 13,433,844
REVENUE TO:	Special Education Fund	\$ 2,695,829						
	General Fund	\$ 13,433,844						

18. Estimated <b>Adult High School Diploma</b> Program Revenue		\$ 125,277
Indicate fund to be used:	<input type="checkbox"/> General Fund	<input checked="" type="checkbox"/> Special Revenue
19. Estimated <b>Class Size Reduction</b> Program Revenue		\$ 892,022
Indicate fund to be used:	<input type="checkbox"/> General Fund	<input checked="" type="checkbox"/> Special Revenue
20. Other anticipated DSA revenue (describe): Counseling - State Projects Fund		\$ 50,000
Indicate fund to be used:	<input type="checkbox"/> General Fund	<input checked="" type="checkbox"/> Special Revenue
21. Total projected DSA revenue for Year Year Ending 06/30/20 (Lines 17, 18, 19, 20)		\$ 17,196,972

**SUMMARY OF PROPERTY TAX BASE**

(A) Assessed Valuation (excluding Net Proceeds of Mines)	<u>\$ 834,868,858</u>
(B1) Net Proceeds of Mines	<u>\$ 34,394,395</u>
(C) TOTAL ASSESSED VALUE	<u>\$ 869,263,253</u>

(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year	2018-19 (CY 18)	<u>335,757</u>
	Taxation will not provide amount until after April 20	
	(This number to be provided by the Dept of Taxation from NPM filings as of 04/01/2019)	

**SUMMARY OF BUDGETED RESOURCES**

(1) FUND	(2) OPENING FUND BALANCE	(3) NON-PROP TAX RESOURCES	Based on:	(4) PROPERTY TAX RESOURCES	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
<b>100 GENERAL FUND:</b>							
1000 Local		7,694,048	(A)	5,736,774	0.7500		13,430,822
3000 State		13,433,844					13,433,844
4000 Federal		481,500					481,500
Opening Balance							-
NPM - Reserved Per NRS 387.1235	248,379		(B2)	236,366			236,366
Other	2,118,850						-
<b>Total Opening Balance</b>	2,367,229						2,367,229
Other Sources		5,000					5,000
<b>General Sub-Total</b>	2,367,229	21,614,392		5,973,140	0.7500	-	29,954,761
<b>400 DEBT SERVICE</b>	3,136,734	206,730		4,380,301	0.5500	-	7,723,765
<b>Sub-Total</b>	5,503,963	21,821,122		10,353,441	1.3000	-	37,678,526
<b>OTHER FUNDS:</b>							
202 High School Construction	262,781	4,500		-		-	267,281
210 Class Size Reduction	-	892,022		-		-	892,022
230 Adult Education	-	125,277		-		-	125,277
240 State Projects	-	3,635,766		-		-	3,635,766
250 Special Education	113,624	2,941,759		-		1,925,000	4,980,383
280 Federal Projects	-	2,575,668		-		-	2,575,668
290 Food Service	204,016	1,226,813		-		100,000	1,530,829
301 Capital Projects	1,612,600	502,818		-		1,550,000	3,665,418
330 Building and Sites	294,284	64,220		-		-	358,504
361 Rollover Bond	-	-		-		-	-
<b>Proprietary:</b>							
703 Workers Compensation	657,551	476,728		-		-	1,134,279
<b>Other Funds Sub-Total</b>	3,144,856	12,445,571		-		3,575,000	19,165,427
<b>Total All Funds</b>	8,648,819	34,266,693		10,353,441	1.3000	3,575,000	56,843,953
<b>Less: Interfund Transfers</b>						(3,575,000)	(3,575,000)
<b>NET ALL FUNDS</b>	8,648,819	34,266,693		10,353,441	1.3000	-	53,268,953

**ATTACHMENT TO SCHEDULE AA  
CALCULATION OF ALLOWED AD VALOREM REVENUES FOR SCHOOL DISTRICTS**

	(1) ASSESSED VALUATION (Excluding Net Proceeds of Mines)	(2) TAX RATE LEVIED	(3) TOTAL PREABATED AD VALOREM REVENUE [(1)X(2)/100]	(4) AD VALOREM TAX ABATEMENT [(3)-(5)]	(5) BUDGETED ABATED AD VALOREM REVENUE
<b>A. SCHOOL OPERATING:</b>					
Property Tax Subject to Revenue Limitations	834,868,858	0.7500	6,261,516	524,742	5,736,774
Net Proceeds revenue reserved per NRS 387.195 [Sch. AA (B2)]					236,366
<b>Total School Operating</b>					-
					5,973,140
<b>B. SCHOOL DEBT:</b>					
Property Tax Subject to Revenue Limitations	834,868,858	0.5500	4,591,779	384,813	4,206,966
Net Proceeds of Minerals					173,335
<b>Total School Debt</b>					4,380,301
<b>C. TOTAL OPERATING AND DEBT</b>	<b>834,868,858</b>	<b>1.3000</b>	<b>10,853,295</b>	<b>909,555</b>	<b>10,353,441</b>

**Notes:**

Column (1) Assessed Valuation is from the March 15th Final Revenue Projections. Column (5) Budgeted Abated Ad Valorem Revenue is from the March 25th Proforma Ad Valorem Revenue Report.

**SUMMARY OF BUDGETED REQUIREMENTS**

(1) FUND	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES & OTHER	(5) TRANSFERS OUT	(6) CONTIN- GENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND RESOURCES
<b>100 GENERAL FUND:</b>							
100 Regular	8,232,869	3,997,430	312,628				12,542,927
200 Special	-	-	-				-
300 Vocational & Technical	416,709	218,876	9,423				645,008
400 Other	156,470	79,635	16,966				253,071
500 Nonpublic School	-	-	-				-
600 Adult Education	-	-	-				-
800 Community Services	9,078	6,106	-				15,184
900 Co & Extra Curricular	325,614	53,857	224,249				603,720
Undistributed Expenditures:							-
2000 Support Services	5,424,183	3,250,625	3,138,318				11,813,126
4000 Facility Acq & Construction	-	-	-				-
6100 Interdistrict Payments							-
6200 Fund Transfers				2,025,000			2,025,000
6300 Contingency					775,000		775,000
8000 Ending Balance:						1,045,359	1,045,359
NPM - Reserved Per NRS 387.1235						236,366	236,366
Other							-
Total Ending Fund Balance							-
<b>General Subtotal</b>	14,564,923	7,606,529	3,701,584	2,025,000	775,000	1,281,725	29,954,761
<b>400 DEBT SERVICE</b>	-	-	3,125,120	1,550,000	-	3,048,645	7,723,765
<b>Sub-Total</b>	14,564,923	7,606,529	6,826,704	3,575,000	775,000	4,330,370	37,678,526
<b>OTHER FUNDS:</b>							
202 High School Construction	-	-	5,000	-	-	262,281	267,281
210 Class Size Reduction	601,330	290,692	-	-	-	-	892,022
230 Adult Education	63,817	41,795	19,665	-	-	-	125,277
240 State Projects	1,117,818	503,850	2,014,098	-	-	-	3,635,766
250 Special Education	3,058,259	1,622,369	195,205	-	-	104,550	4,980,383
280 Federal Projects	1,003,894	490,663	1,081,111	-	-	-	2,575,668
290 Food Service	161,704	136,018	1,146,602	-	-	86,505	1,530,829
301 Capital Projects	-	-	1,950,528	-	-	1,714,890	3,665,418
330 Building and Sites	-	-	106,750	-	-	251,754	358,504
361 Rollover Bond	-	-	-	-	-	-	-
<b>Proprietary:</b>							
703 Workers Compensation	-	-	525,200	-	-	609,079	1,134,279
<b>Other Funds Sub-Total</b>	6,006,822	3,085,387	7,044,159	-	-	3,029,059	19,165,427
<b>Total All Funds</b>	20,571,745	10,691,916	13,870,863	3,575,000	775,000	7,359,429	56,843,953
<b>Less: Interfund Transfers</b>				(3,575,000)			(3,575,000)
<b>NET ALL FUNDS</b>	20,571,745	10,691,916	13,870,863	-	775,000	7,359,429	53,268,953

REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>1000</b>	<b>LOCAL SOURCES</b>			
1100	Tax Revenue			
1110	Property Taxes	5,736,774	-	5,736,774
1110	Property Taxes - Prior Year			
1111	Net Proceeds of Mines	236,366	-	236,366
1120	School Support Taxes	6,103,768	-	6,103,768
1150	Residential Construction Tax			
1190	Other Taxes	4,000	-	4,000
1191	Franchise Taxes	33,000	-	33,000
1192	Governmental Services Tax	1,133,230	-	1,133,230
1193/4	Boat Registration/Geothermal	13,000	-	13,000
1300	Tuition	48,000	-	48,000
1400	Transportation Fees	245,000	-	245,000
1500	Earnings on Investments			
1600	Food Service Revenue			
1900	Other Revenues			
1905	Solar Reimbursement	1,100	-	1,100
1910	Rentals			
1920	Donations	10,000	-	10,000
1921	Local Grants & Programs			
1950/60	Services Provided other Governments			
1990	Miscellaneous	14,350	-	14,350
1992	Environmental Fines			
1999	Grant Indirect Cost Recovery	88,600	-	88,600
	<b>TOTAL LOCAL SOURCES</b>	<b>13,667,188</b>	<b>-</b>	<b>13,667,188</b>
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>			
3110	Distributive School Fund	13,433,844	-	13,433,844
3115	Special Education - DSA Funding			
3120	Counseling - DSA Funding			
3200	Restricted Funding/Grants-in-Aid Rev			
3800	In Lieu of Taxes			
3900	For/on behalf of School District			
	<b>TOTAL STATE SOURCES</b>	<b>13,433,844</b>	<b>-</b>	<b>13,433,844</b>
<b>4000</b>	<b>FEDERAL SOURCES</b>			
4100	Unrestricted - Direct Fed Gov't			
4200	Unrestricted - State Agency			
4300	Restricted - Direct	58,000	-	58,000
4500	Restricted - State Agency			
4700	Restricted - Other Agency	44,950	-	44,950
4800	Revenue in Lieu of Taxes	378,550	-	378,550
4900	Revenue for-on behalf of School District			
	<b>TOTAL FEDERAL SOURCES</b>	<b>481,500</b>	<b>-</b>	<b>481,500</b>

Churchill County School District  
General Fund - Budgeted Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-5



OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>5000</b>	<b>OTHER FINANCING SOURCES</b>			
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	5,000	-	5,000
5400	Loan Proceeds (> 12 months)			
5500	Capital Lease Proceeds			
5600	Other Long-Term Debt Proceeds			
<b>TOTAL OTHER FINANCING SOURCES</b>		5,000	-	5,000
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)		248,379	-	248,379
Opening Balance (Other)		2,118,850	-	2,118,850
<b>TOTAL OPENING FUND BALANCE</b>		2,367,229	-	2,367,229
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		29,954,761	-	29,954,761

Churchill County School District  
General Fund - Budgeted Total Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-6

PROGRAM FUNCTION OBJECT		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>100</b>	<b>REGULAR PROGRAMS</b>			
1000	Instruction			
100	Salaries	7,937,510	295,359	8,232,869
200	Benefits	3,909,419	88,011	3,997,430
3/4/500	Purchased Services	5,700	225	5,925
600	Supplies	343,893	(37,190)	306,703
700	Property			
8/900	Miscellaneous & Other			
<b>100</b>	<b>TOTAL REGULAR PROGRAMS</b>	12,196,522	346,405	12,542,927

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>300 VOCATIONAL &amp; TECHNICAL</b>			
1000 Instruction			
100 Salaries	414,225	2,484	416,709
200 Benefits	227,366	(8,490)	218,876
3/4/500 Purchased Services	600	-	600
600 Supplies	12,225	(3,602)	8,623
700 Property			
8/900 Miscellaneous & Other	200	-	200
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL</b>	<b>654,616</b>	<b>(9,608)</b>	<b>645,008</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>			
1000 Instruction			
100 Salaries	142,371	5,369	147,740
200 Benefits	77,375	1,930	79,305
3/4/500 Purchased Services	200	(200)	-
600 Supplies	24,800	(7,934)	16,866
700 Property			
8/900 Miscellaneous & Other	-	100	100
<b>400 TOTAL OTHER INSTR PROGRAMS</b>	<b>244,746</b>	<b>(735)</b>	<b>244,011</b>
<b>440 SUMMER SCHOOL</b>			
1000 Instruction			
100 Salaries	8,250	480	8,730
200 Benefits	311	19	330
3/4/500 Purchased Services			
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>440 TOTAL SUMMER SCHOOL</b>	<b>8,561</b>	<b>499</b>	<b>9,060</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>800 COMMUNITY SERVICE PROGRAMS</b>			
3300 Community Service Operations			
100 Salaries	8,515	563	9,078
200 Benefits	5,932	174	6,106
3/4/500 Purchased Services			
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>800 TOTAL COMMUNITY SVC PROGRAMS</b>	<b>14,447</b>	<b>737</b>	<b>15,184</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-10

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>910 COCURRICULAR ACTIVITIES</b>			
1000 Instruction			
100 Salaries	55,312	(3,180)	52,132
200 Benefits	2,285	28	2,313
3/4/500 Purchased Services			
600 Supplies	3,800	(890)	2,910
700 Property			
8/900 Miscellaneous & Other	-	1,000	1,000
2700 Student Transportation			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	24,600	(361)	24,239
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>910 TOTAL COCURRICULAR ACTIVITIES</b>	<b>85,997</b>	<b>(3,403)</b>	<b>82,594</b>
<b>920 ATHLETICS</b>			
1000 Instruction			
100 Salaries	287,716	(14,234)	273,482
200 Benefits	52,216	(672)	51,544
3/4/500 Purchased Services	49,300	(200)	49,100
600 Supplies	11,900	(2,217)	9,683
700 Property			
8/900 Miscellaneous & Other	300	2,217	2,517
2700 Student Transportation			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	134,800	-	134,800
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>920 TOTAL ATHLETICS</b>	<b>536,232</b>	<b>(15,106)</b>	<b>521,126</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-11

FORM 4405LGF

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>000 UNDISTRIBUTED EXPENDITURES</b>			
<b>2100 Student Support</b>			
100 Salaries	581,041	(35,099)	545,942
200 Benefits	303,075	19,258	322,333
3/4/500 Purchased Services	5,300	(400)	4,900
600 Supplies	4,750	429	5,179
700 Property			
8/900 Miscellaneous & Other	400	-	400
<b>2100 Sub-Total</b>	<b>894,566</b>	<b>(15,812)</b>	<b>878,754</b>
<b>2200 Instruction Staff Support</b>			
100 Salaries	337,516	(1,776)	335,740
200 Benefits	186,474	831	187,305
3/4/500 Purchased Services	103,375	(13,986)	89,389
600 Supplies	22,450	1,100	23,550
700 Property			
8/900 Miscellaneous & Other	10	(10)	-
<b>2200 Sub-Total</b>	<b>649,825</b>	<b>(13,841)</b>	<b>635,984</b>
<b>2300 General Administration</b>			
100 Salaries	282,125	(2,795)	279,330
200 Benefits	183,615	(4,268)	179,347
3/4/500 Purchased Services	249,800	(3,504)	246,296
600 Supplies	14,049	-	14,049
700 Property			
8/900 Miscellaneous & Other	19,500	-	19,500
<b>2300 Sub-Total</b>	<b>749,089</b>	<b>(10,567)</b>	<b>738,522</b>
<b>2400 School Administration</b>			
100 Salaries	1,349,273	11,684	1,360,957
200 Benefits	665,350	4,175	669,525
3/4/500 Purchased Services	41,150	1,427	42,577
600 Supplies	32,660	1,000	33,660
700 Property			
8/900 Miscellaneous & Other	2,050	200	2,250
<b>2400 Sub-Total</b>	<b>2,090,483</b>	<b>18,486</b>	<b>2,108,969</b>
<b>2500 Central Services</b>			
100 Salaries	602,105	(10,383)	591,722
200 Benefits	915,902	(155,516)	760,386
3/4/500 Purchased Services	685,512	2,009	687,521
600 Supplies	83,100	(1,629)	81,471
700 Property			
8/900 Miscellaneous & Other	8,250	450	8,700
<b>2500 Sub-Total</b>	<b>2,294,869</b>	<b>(165,069)</b>	<b>2,129,800</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-12

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>2600 Operating/Maintenance Plant Service</b>			
100 Salaries	1,592,918	(37,593)	1,555,325
200 Benefits	846,148	(39,519)	806,629
3/4/500 Purchased Services	700,443	(11,655)	688,788
600 Supplies	836,830	(2,492)	834,338
700 Property			
8/900 Miscellaneous & Other	2,300	(600)	1,700
<b>2600 Sub-Total</b>	<b>3,978,639</b>	<b>(91,859)</b>	<b>3,886,780</b>
<b>2700 Student Transportation</b>			
100 Salaries	745,394	9,773	755,167
200 Benefits	371,729	(46,629)	325,100
3/4/500 Purchased Services	157,121	(2,321)	154,800
600 Supplies	198,200	(450)	197,750
700 Property			
8/900 Miscellaneous & Other	2,000	(500)	1,500
<b>2700 Sub-Total</b>	<b>1,474,444</b>	<b>(40,127)</b>	<b>1,434,317</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>12,131,915</b>	<b>(318,789)</b>	<b>11,813,126</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-13

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer	2,025,000	-	2,025,000
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>14,156,915</b>	<b>(318,789)</b>	<b>13,838,126</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>27,898,036</b>	<b>-</b>	<b>27,898,036</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	775,000 XXXXXXXXXXXX	- XXXXXXXXXXXX	775,000 XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235	236,366	-	236,366
Ending Balance (Other)	1,045,359	-	1,045,359
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,281,725</b>	<b>-</b>	<b>1,281,725</b>
<b>TOTAL APPLICATIONS</b>	<b>29,954,761</b>	<b>-</b>	<b>29,954,761</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-14A

REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>1000</b>	<b>LOCAL SOURCES</b>			
1100	Tax Revenue			
1300	Tuition			
1400	Transportation Fees			
1500	Earnings on Investments	4,500	-	4,500
1600	Food Service Revenue			
1900	Other Revenues			
1905	Solar Reimbursement			
1910	Rentals			
1920	Donations	-		
1921	Local Grants & Programs			
1950/60	Services Provided other Governments			
1990	Miscellaneous			
1992	Environmental Fines			
1999	Grant Indirect Cost Recovery			
<b>TOTAL LOCAL SOURCES</b>		4,500	-	4,500

Churchill County School District  
High School Construction Fund - Budgeted Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>5000</b>	<b>OTHER FINANCING SOURCES</b>			
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			
<b>TOTAL OTHER FINANCING SOURCES</b>		-	-	-
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)				
Opening Balance (Other)		262,781	-	262,781
<b>TOTAL OPENING FUND BALANCE</b>		262,781	-	262,781
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		267,281	-	267,281

Churchill County School District  
High School Construction Fund - Budgeted Total Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>300 VOCATIONAL &amp; TECHNICAL</b>			
1000 Instruction			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	5,000	-	5,000
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>

Churchill County School District  
High School Const - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer			
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)	262,281	-	262,281
<b>TOTAL ENDING FUND BALANCE</b>	<b>262,281</b>	<b>-</b>	<b>262,281</b>
<b>TOTAL APPLICATIONS</b>	<b>267,281</b>	<b>-</b>	<b>267,281</b>

Churchill County School District  
High School Const - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-14A

REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>			
3110	Distributive School Fund	892,022	-	892,022
3115	Special Education - DSA Funding			
3120	Counseling - DSA Funding			
3200	Restricted Funding/Grants-in-Aid Rev			
3800	In Lieu of Taxes			
3900	For/on behalf of School District			
<b>TOTAL STATE SOURCES</b>		892,022	-	892,022

Churchill County School District

Amended Budget Fiscal Year 2019-20

Class Size Reduction Fund - Budgeted Resources

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
<b>TOTAL OPENING FUND BALANCE</b>		-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		892,022	-	892,022

Churchill County School District

Amended Budget Fiscal Year 2019-20

Class Size Reduction Fund - Budgeted Total Resources

Schedule BB-6



PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>100 REGULAR PROGRAMS</b>			
1000 Instruction			
100 Salaries	592,465	8,865	601,330
200 Benefits	299,557	(8,865)	290,692
3/4/500 Purchased Services			
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>892,022</b>	<b>-</b>	<b>892,022</b>

Churchill County School District  
Class Size Reduction - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer			
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>892,022</b>	<b>-</b>	<b>892,022</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)			-
<b>TOTAL ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPLICATIONS</b>	<b>892,022</b>	<b>-</b>	<b>892,022</b>

Churchill County School District  
Class Size Reduction - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-14A

REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>			
3110	Distributive School Fund	119,797	5,480	125,277
3115	Special Education - DSA Funding			
3120	Counseling - DSA Funding			
3200	Restricted Funding/Grants-in-Aid Rev			
3800	In Lieu of Taxes			
3900	For/on behalf of School District			
<b>TOTAL STATE SOURCES</b>		119,797	5,480	125,277

Churchill County School District

Amended Budget Fiscal Year 2019-20

Adult Education Fund - Budgeted Resources

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
<b>TOTAL OPENING FUND BALANCE</b>		-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		119,797	5,480	125,277

Churchill County School District

Amended Budget Fiscal Year 2019-20

Adult Education Fund - Budgeted Total Resources

Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>600 ADULT EDUCATION PROGRAMS</b>			
1000 Instruction			
100 Salaries	60,363	3,454	63,817
200 Benefits	40,086	1,709	41,795
3/4/500 Purchased Services	3,550	-	3,550
600 Supplies	15,798	317	16,115
700 Property			
8/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>600 TOTAL ADULT EDUCATION PROGRAMS</b>	<b>119,797</b>	<b>5,480</b>	<b>125,277</b>

Churchill County School District

Amended Budget Fiscal Year 2019-20

Adult Education - Expenditures by Program, Function, and Object

Schedule BB-10

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>TOTAL ALL EXPENDITURES</b>	<b>119,797</b>	<b>5,480</b>	<b>125,277</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)			-
<b>TOTAL ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPLICATIONS</b>	<b>119,797</b>	<b>5,480</b>	<b>125,277</b>

Churchill County School District

Amended Budget Fiscal Year 2019-20

Adult Education - Expenditures by Program, Function, and Object

Schedule BB-14A

REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>1000</b>	<b>LOCAL SOURCES</b>			
1100	Tax Revenue			
1190	Other Taxes			
1300	Tuition			
1400	Transportation Fees			
1500	Earnings on Investments			
1600	Food Service Revenue			
1900	Other Revenues			
1905	Solar Reimbursement			
1910	Rentals			
1920	Donations			
1921	Local Grants & Programs	-	62,851	62,851
1950/60	Services Provided other Governments	174,463	(61,848)	112,615
1990	Miscellaneous			
1992	Environmental Fines			
1999	Grant Indirect Cost Recovery			
<b>TOTAL LOCAL SOURCES</b>		174,463	1,003	175,466
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>			
3110	Distributive School Fund			
3115	Special Education - DSA Funding			
3120	Counseling - DSA Funding	50,000	-	50,000
3200	Restricted Funding/Grants-in-Aid Rev	2,008,347	1,401,953	3,410,300
3800	In Lieu of Taxes			
3900	For/on behalf of School District			
<b>TOTAL STATE SOURCES</b>		2,058,347	1,401,953	3,460,300

Churchill County School District  
State Projects Fund - Budgeted Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
<b>TOTAL OPENING FUND BALANCE</b>		-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		2,232,810	1,402,956	3,635,766

Churchill County School District  
State Projects Fund - Budgeted Total Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>100 REGULAR PROGRAMS</b>			
1000 Instruction			
100 Salaries	351,020	131,876	482,896
200 Benefits	201,932	72,765	274,697
3/4/500 Purchased Services	79,000	-	79,000
600 Supplies	70,100	49,981	120,081
700 Property			
8/900 Miscellaneous & Other	5,300	-	5,300
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>707,352</b>	<b>254,622</b>	<b>961,974</b>
<b>200 SPECIAL PROGRAMS</b>			
1000 Instruction			
100 Salaries	75,438	(392)	75,046
200 Benefits	53,893	559	54,452
3/4/500 Purchased Services	314,520	-	314,520
600 Supplies	-	1,002	1,002
700 Property			
8/900 Miscellaneous & Other			
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>443,851</b>	<b>1,169</b>	<b>445,020</b>

Churchill County School District  
State Projects Fund - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>300 VOCATIONAL &amp; TECHNICAL</b>			
1000 Instruction			
100 Salaries	8,410	87	8,497
200 Benefits	534	13	547
3/4/500 Purchased Services	38,535	200	38,735
600 Supplies	85,629	2,010	87,639
700 Property	20,852	1	20,853
8/900 Miscellaneous & Other	5,200	-	5,200
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL</b>	<b>159,160</b>	<b>2,311</b>	<b>161,471</b>

Churchill County School District  
State Projects Fund - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>			
1000 Instruction			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies	-	50,100	50,100
700 Property			
8/900 Miscellaneous & Other			
<b>400 TOTAL OTHER INSTR PROGRAMS</b>	-	50,100	50,100
<b>440 SUMMER SCHOOL</b>			
1000 Instruction			
100 Salaries	-	3,000	3,000
200 Benefits	-	397	397
3/4/500 Purchased Services			
600 Supplies	-	203	203
700 Property			
8/900 Miscellaneous & Other			
<b>440 TOTAL SUMMER SCHOOL</b>	-	3,600	3,600

Churchill County School District  
State Projects Fund - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>800 COMMUNITY SERVICE PROGRAMS</b>			
3300 Community Service Operations			
100 Salaries	-	7,380	7,380
200 Benefits	-	860	860
3/4/500 Purchased Services	-	20,500	20,500
600 Supplies	-	1,250	1,250
700 Property			
8/900 Miscellaneous & Other			
<b>800 TOTAL COMMUNITY SVC PROGRAMS</b>	-	29,990	29,990

Churchill County School District  
State Projects Fund - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-10

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>000 UNDISTRIBUTED EXPENDITURES</b>			
<b>2100 Student Support</b>			
100 Salaries	60,058	50,528	110,586
200 Benefits	8,490	24,962	33,452
3/4/500 Purchased Services	51,955	1,072	53,027
600 Supplies	3,710	2,723	6,433
700 Property			
8/900 Miscellaneous & Other			
<b>2100 Sub-Total</b>	<b>124,213</b>	<b>79,285</b>	<b>203,498</b>
<b>2200 Instruction Staff Support</b>			
100 Salaries	355,302	8,267	363,569
200 Benefits	100,636	376	101,012
3/4/500 Purchased Services	162,020	17,368	179,388
600 Supplies	-	1,486	1,486
700 Property			
8/900 Miscellaneous & Other			
<b>2200 Sub-Total</b>	<b>617,958</b>	<b>27,497</b>	<b>645,455</b>
<b>2300 General Administration</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	32,000	(20,166)	11,834
600 Supplies	10,000	-	10,000
700 Property			
8/900 Miscellaneous & Other			
<b>2300 Sub-Total</b>	<b>42,000</b>	<b>(20,166)</b>	<b>21,834</b>
<b>2400 School Administration</b>			
100 Salaries	10,058	78	10,136
200 Benefits	8,490	411	8,901
3/4/500 Purchased Services	-	94	94
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>2400 Sub-Total</b>	<b>18,548</b>	<b>583</b>	<b>19,131</b>
<b>2500 Central Services</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies	41,365	-	41,365
700 Property			
8/900 Miscellaneous & Other			
<b>2500 Sub-Total</b>	<b>41,365</b>	<b>-</b>	<b>41,365</b>

Churchill County School District  
State Projects Fund - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-12

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>2600 Operating/Maintenance Plant Service</b>			
100 Salaries	49,442	58	49,500
200 Benefits	26,567	173	26,740
3/4/500 Purchased Services	-	97,599	97,599
600 Supplies	-	10,089	10,089
700 Property	-	675,000	675,000
8/900 Miscellaneous & Other			
<b>2600 Sub-Total</b>	<b>76,009</b>	<b>782,919</b>	<b>858,928</b>
<b>2700 Student Transportation</b>			
100 Salaries	188	7,020	7,208
200 Benefits	166	2,626	2,792
3/4/500 Purchased Services	2,000	-	2,000
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>2700 Sub-Total</b>	<b>2,354</b>	<b>9,646</b>	<b>12,000</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>922,447</b>	<b>879,764</b>	<b>1,802,211</b>

Churchill County School District Amended Budget Fiscal Year 2019-20  
State Projects Fund - Expenditures by Program, Function, and Object Schedule BB-13

<b>4600 Site Improvement</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies			
700 Property	-	181,400	181,400
8/900 Miscellaneous & Other			
<b>4600 Sub-Total</b>	<b>-</b>	<b>181,400</b>	<b>181,400</b>

Churchill County School District Amended Budget Fiscal Year 2019-20  
State Projects Fund - Expenditures by Program, Function, and Object Schedule BB-14

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>4000 TOTAL FACILITIES ACQ &amp; CONSTRUCTION</b>	-	181,400	181,400
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer			
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>922,447</b>	<b>1,061,164</b>	<b>1,983,611</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>2,232,810</b>	<b>1,402,956</b>	<b>3,635,766</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)			-
<b>TOTAL ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPLICATIONS</b>	<b>2,232,810</b>	<b>1,402,956</b>	<b>3,635,766</b>

Churchill County School District Amended Budget Fiscal Year 2019-20  
State Projects Fund - Expenditures by Program, Function, and Object Schedule BB-14A



REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>			
3110	Distributive School Fund			
3115	Special Education - DSA Funding	2,695,829	-	2,695,829
3120	Counseling - DSA Funding			
3200	Restricted Funding/Grants-in-Aid Rev			
3800	In Lieu of Taxes			
3900	For/on behalf of School District	200,000	-	200,000
<b>TOTAL STATE SOURCES</b>		<b>2,895,829</b>	<b>-</b>	<b>2,895,829</b>
<b>4000</b>	<b>FEDERAL SOURCES</b>			
4100	Unrestricted - Direct Fed Gov't			
4200	Unrestricted - State Agency			
4300	Restricted - Direct			
4500	Restricted - State Agency			
4700	Restricted - Other Agency			
4800	Revenue in Lieu of Taxes	45,930	-	45,930
4900	Revenue for-on behalf of School District			
<b>TOTAL FEDERAL SOURCES</b>		<b>45,930</b>	<b>-</b>	<b>45,930</b>

Churchill County School District

Amended Budget Fiscal Year 2019-20

Special Education Fund - Budgeted Resources

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>5000</b>	<b>OTHER FINANCING SOURCES</b>			
5100	Issuance of Bonds			
5110	Bond Principal			
5120	Premium/Discount of Bond Sale			
5200	Transfers from Other Funds	1,925,000	-	1,925,000
5300	Gain/Loss on Disposal of Assets			
5400	Loan Proceeds (> 12 months)			
5500	Capital Lease Proceeds			
5600	Other Long-Term Debt Proceeds			
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,925,000</b>	<b>-</b>	<b>1,925,000</b>
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)				
Opening Balance (Other)		113,624	-	113,624
<b>TOTAL OPENING FUND BALANCE</b>		<b>113,624</b>	<b>-</b>	<b>113,624</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		<b>4,980,383</b>	<b>-</b>	<b>4,980,383</b>

Churchill County School District

Amended Budget Fiscal Year 2019-20

Special Education Fund - Budgeted Total Resources

Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>200 SPECIAL PROGRAMS</b>			
1000 Instruction			
100 Salaries	2,066,320	-	2,066,320
200 Benefits	1,090,273	-	1,090,273
3/4/500 Purchased Services			
600 Supplies	13,460	-	13,460
700 Property			
8/900 Miscellaneous & Other			
2700 Student Transportation			
100 Salaries	143,133	-	143,133
200 Benefits	115,236	-	115,236
3/4/500 Purchased Services	8,590	-	8,590
600 Supplies	60,000	-	60,000
700 Property			
8/900 Miscellaneous & Other			
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>3,497,012</b>	<b>-</b>	<b>3,497,012</b>

Churchill County School District

Amended Budget Fiscal Year 2019-20

Special Education - Expenditures by Program, Function, and Object

Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>000 UNDISTRIBUTED EXPENDITURES</b>			
<b>2100 Student Support</b>			
100 Salaries	844,587	2,239	846,826
200 Benefits	414,567	2,158	416,725
3/4/500 Purchased Services	94,425	(8,763)	85,662
600 Supplies	7,670	(1,147)	6,523
700 Property	-	5,500	5,500
8/900 Miscellaneous & Other			
<b>2100 Sub-Total</b>	<b>1,361,249</b>	<b>(13)</b>	<b>1,361,236</b>
<b>2200 Instruction Staff Support</b>			
100 Salaries	1,860	-	1,860
200 Benefits	127	-	127
3/4/500 Purchased Services	-	13	13
600 Supplies	13,500	-	13,500
700 Property			
8/900 Miscellaneous & Other			
<b>2200 Sub-Total</b>	<b>15,487</b>	<b>13</b>	<b>15,500</b>

Churchill County School District

Amended Budget Fiscal Year 2019-20

Special Education - Expenditures by Program, Function, and Object

Schedule BB-12

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>2600 Operating/Maintenance Plant Service</b>			
100 Salaries	120	-	120
200 Benefits	8	-	8
3/4/500 Purchased Services	1,957	-	1,957
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>2600 Sub-Total</b>	2,085	-	2,085
<b>TOTAL SUPPORT SERVICES</b>	1,378,821	-	1,378,821

Churchill County School District  
Special Education - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-13

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer			
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,378,821	-	1,378,821
<b>TOTAL ALL EXPENDITURES</b>	4,875,833	-	4,875,833
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)	104,550	-	104,550
<b>TOTAL ENDING FUND BALANCE</b>	104,550	-	104,550
<b>TOTAL APPLICATIONS</b>	4,980,383	-	4,980,383

Churchill County School District  
Special Education - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-14A

REVENUE	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>4000 FEDERAL SOURCES</b>			
4100 Unrestricted - Direct Fed Gov't			
4200 Unrestricted - State Agency			
4300 Restricted - Direct			
4500 Restricted - State Agency	2,302,345	273,323	2,575,668
4700 Restricted - Other Agency			
4800 Revenue in Lieu of Taxes			
4900 Revenue for-on behalf of School District			
<b>TOTAL FEDERAL SOURCES</b>	<b>2,302,345</b>	<b>273,323</b>	<b>2,575,668</b>

Churchill County School District  
Federal Projects Fund - Budgeted Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>8000 OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)			
Opening Balance (Other)			
<b>TOTAL OPENING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
Prior Period Adjustments			
Residual Equity Transfers			
<b>TOTAL ALL RESOURCES</b>	<b>2,302,345</b>	<b>273,323</b>	<b>2,575,668</b>

Churchill County School District  
Federal Projects Fund - Total Budgeted Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>100 REGULAR PROGRAMS</b>			
1000 Instruction			
100 Salaries	25,702	62,484	88,186
200 Benefits	4,324	14,767	19,091
3/4/500 Purchased Services			
600 Supplies	62,600	117,954	180,554
700 Property			
8/900 Miscellaneous & Other	-	2,500	2,500
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>92,626</b>	<b>197,705</b>	<b>290,331</b>
<b>200 SPECIAL PROGRAMS</b>			
1000 Instruction			
100 Salaries	442,119	(25,144)	416,975
200 Benefits	295,261	(23,418)	271,843
3/4/500 Purchased Services	500	-	500
600 Supplies	54,094	90,912	145,006
700 Property			
8/900 Miscellaneous & Other	1,100	-	1,100
2700 Student Transportation			
100 Salaries	5,820	1	5,821
200 Benefits	2,645	(2,433)	212
3/4/500 Purchased Services			
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>801,539</b>	<b>39,918</b>	<b>841,457</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>300 VOCATIONAL &amp; TECHNICAL</b>			
1000 Instruction			
100 Salaries	12,067	212	12,279
200 Benefits	3,206	64	3,270
3/4/500 Purchased Services	21,896	(6,281)	15,615
600 Supplies	48,145	(3,637)	44,508
700 Property	34,635	-	34,635
8/900 Miscellaneous & Other			
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL</b>	<b>119,949</b>	<b>(9,642)</b>	<b>110,307</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>			
1000 Instruction			
100 Salaries	29,433	9,687	39,120
200 Benefits	1,954	7,432	9,386
3/4/500 Purchased Services	50,900	1,934	52,834
600 Supplies	93,119	(78,143)	14,976
700 Property			
8/900 Miscellaneous & Other	907	(907)	-
2700 Student Transportation			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	250	-	250
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>400 TOTAL OTHER INSTR PROGRAMS</b>	<b>176,563</b>	<b>(59,997)</b>	<b>116,566</b>
<b>440 SUMMER SCHOOL</b>			
1000 Instruction			
100 Salaries	8,500	17,000	25,500
200 Benefits	18	2,440	2,458
3/4/500 Purchased Services			
600 Supplies	100	(100)	-
700 Property			
8/900 Miscellaneous & Other			
<b>440 TOTAL SUMMER SCHOOL</b>	<b>8,618</b>	<b>19,340</b>	<b>27,958</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>800 COMMUNITY SERVICE PROGRAMS</b>			
3300 Community Service Operations			
100 Salaries	19,964	1,615	21,579
200 Benefits	13,117	1,720	14,837
3/4/500 Purchased Services	3,000	30,200	33,200
600 Supplies	5,900	4,600	10,500
700 Property			
8/900 Miscellaneous & Other			
<b>800 TOTAL COMMUNITY SVC PROGRAMS</b>	<b>41,981</b>	<b>38,135</b>	<b>80,116</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-10

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>000 UNDISTRIBUTED EXPENDITURES</b>			
<b>2100 Student Support</b>			
100 Salaries	133,135	(24,416)	108,719
200 Benefits	97,105	(17,459)	79,646
3/4/500 Purchased Services	18,180	1,794	19,974
600 Supplies	11,950	957	12,907
700 Property			
8/900 Miscellaneous & Other	6,623	(3,623)	3,000
<b>2100 Sub-Total</b>	<b>266,993</b>	<b>(42,747)</b>	<b>224,246</b>
<b>2200 Instruction Staff Support</b>			
100 Salaries	269,740	(7,779)	261,961
200 Benefits	70,043	4,749	74,792
3/4/500 Purchased Services	280,201	80,520	360,721
600 Supplies	7,931	15,029	22,960
700 Property			
8/900 Miscellaneous & Other	860	-	860
<b>2200 Sub-Total</b>	<b>628,775</b>	<b>92,519</b>	<b>721,294</b>
<b>2300 General Administration</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	-	215	215
600 Supplies			
700 Property			
8/900 Miscellaneous & Other			
<b>2300 Sub-Total</b>	<b>-</b>	<b>215</b>	<b>215</b>
<b>2500 Central Services</b>			
100 Salaries	51,702	(27,948)	23,754
200 Benefits	25,860	(10,732)	15,128
3/4/500 Purchased Services			
600 Supplies	500	8,151	8,651
700 Property			
8/900 Miscellaneous & Other	87,239	28,406	115,645
<b>2500 Sub-Total</b>	<b>165,301</b>	<b>(2,123)</b>	<b>163,178</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-12

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer			
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	1,061,069	47,864	1,108,933
<b>TOTAL ALL EXPENDITURES</b>	2,302,345	273,323	2,575,668
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)			-
<b>TOTAL ENDING FUND BALANCE</b>	-	-	-
<b>TOTAL APPLICATIONS</b>	2,302,345	273,323	2,575,668

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-14A



REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>1000</b>	<b>LOCAL SOURCES</b>			
1600	Food Service Revenue			
1600-20	Daily Sales - Adult, Students, Ala Carte	211,850	-	211,850
1630	Catering Sales			
1900	Other Revenues			
<b>TOTAL LOCAL SOURCES</b>		211,850	-	211,850
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>			
3200	Restricted Funding/Grants-in-Aid Rev	3,300	-	3,300
3800	In Lieu of Taxes			
3900	For/on behalf of School District			
<b>TOTAL STATE SOURCES</b>		3,300	-	3,300
<b>4000</b>	<b>FEDERAL SOURCES</b>			
4100	Unrestricted - Direct Fed Gov't			
4200	Unrestricted - State Agency			
4300	Restricted - Direct			
4500	Restricted - State Agency	1,011,663	-	1,011,663
4700	Restricted - Other Agency			
4800	Revenue in Lieu of Taxes			
4900	Revenue for-on behalf of School District			
<b>TOTAL FEDERAL SOURCES</b>		1,011,663	-	1,011,663

Churchill County School District  
Food Service Fund - Budgeted Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>5000</b>	<b>OTHER FINANCING SOURCES</b>			
5100	Issuance of Bonds			
5110	Bond Principal			
5120	Premium/Discount of Bond Sale			
5200	Transfers from Other Funds	100,000	-	100,000
5300	Gain/Loss on Disposal of Assets			
5400	Loan Proceeds (> 12 months)			
5500	Capital Lease Proceeds			
5600	Other Long-Term Debt Proceeds			
<b>TOTAL OTHER FINANCING SOURCES</b>		100,000	-	100,000
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)				
Opening Balance (Other)		204,016	-	204,016
<b>TOTAL OPENING FUND BALANCE</b>		204,016	-	204,016
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		1,530,829	-	1,530,829

Churchill County School District  
Food Service Fund - Budgeted Total Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>NONINSTRUCTIONAL SERVICES</b>			
<b>3100 Food Services Operations</b>			
100 Salaries	161,704	-	161,704
200 Benefits	136,018	-	136,018
3/4/500 Purchased Services	873,239	-	873,239
600 Supplies	199,103	-	199,103
700 Property	27,260	3,298	30,558
8/900 Miscellaneous & Other	30,000	(3,298)	26,702
<b>3100 Sub-Total</b>	<b>1,427,324</b>	<b>-</b>	<b>1,427,324</b>
<b>5000 Debt Service</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies			
700 Property			
8/900 Miscellaneous & Other	17,000	-	17,000
<b>5000 Sub-Total</b>	<b>17,000</b>	<b>-</b>	<b>17,000</b>

Churchill County School District  
Food Service Fund - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-14

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer			
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,444,324</b>	<b>-</b>	<b>1,444,324</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>1,444,324</b>	<b>-</b>	<b>1,444,324</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)	86,505	-	86,505
<b>TOTAL ENDING FUND BALANCE</b>	<b>86,505</b>	<b>-</b>	<b>86,505</b>
<b>TOTAL APPLICATIONS</b>	<b>1,530,829</b>	<b>-</b>	<b>1,530,829</b>

Churchill County School District  
Food Service Fund - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-14A

REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>1000</b>	<b>LOCAL SOURCES</b>			
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	55,000	-	55,000
1190	Other Taxes			
1191	Franchise Taxes			
1192	Governmental Services Tax	415,518	-	415,518
1193/4	Boat Registration/Geothermal			
1300	Tuition			
1400	Transportation Fees			
1500	Earnings on Investments	14,400	17,900	32,300
1600	Food Service Revenue			
1900	Other Revenues			
<b>TOTAL LOCAL SOURCES</b>		<b>484,918</b>	<b>17,900</b>	<b>502,818</b>

Churchill County School District

Amended Budget Fiscal Year 2019-20

Capital Projects Fund - Budgeted Resources

Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>5000</b>	<b>OTHER FINANCING SOURCES</b>			
5100	Issuance of Bonds			
5110	Bond Principal			
5120	Premium/Discount of Bond Sale			
5200	Transfers from Other Funds	1,550,000	-	1,550,000
5300	Gain/Loss on Disposal of Assets			
5400	Loan Proceeds (> 12 months)			
5500	Capital Lease Proceeds			
5600	Other Long-Term Debt Proceeds			
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,550,000</b>	<b>-</b>	<b>1,550,000</b>
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)				
Opening Balance (Other)		1,612,600	-	1,612,600
<b>TOTAL OPENING FUND BALANCE</b>		<b>1,612,600</b>	<b>-</b>	<b>1,612,600</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		<b>3,647,518</b>	<b>17,900</b>	<b>3,665,418</b>

Churchill County School District

Amended Budget Fiscal Year 2019-20

Capital Projects Fund - Budgeted Total Resources

Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>100 REGULAR PROGRAMS</b>			
1000 Instruction			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies	60,000	(4,894)	55,106
700 Property			
8/900 Miscellaneous & Other			
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>60,000</b>	<b>(4,894)</b>	<b>55,106</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>000 UNDISTRIBUTED EXPENDITURES</b>			
<b>2500 Central Services</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies	15,000	(2,284)	12,716
700 Property	109,000	7,842	116,842
8/900 Miscellaneous & Other			
<b>2500 Sub-Total</b>	<b>124,000</b>	<b>5,558</b>	<b>129,558</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-12

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>2600 Operating/Maintenance Plant Service</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	313,000	137,147	450,147
600 Supplies	-	2,997	2,997
700 Property	210,000	(50,000)	160,000
8/900 Miscellaneous & Other			
<b>2600 Sub-Total</b>	<b>523,000</b>	<b>90,144</b>	<b>613,144</b>
<b>2700 Student Transportation</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	-	3,843	3,843
600 Supplies	5,000	(1,069)	3,931
700 Property	70,000	22,157	92,157
8/900 Miscellaneous & Other			
<b>2700 Sub-Total</b>	<b>75,000</b>	<b>24,931</b>	<b>99,931</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>722,000</b>	<b>120,633</b>	<b>842,633</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-13

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>4600 Site Improvement</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies			
700 Property	116,000	(116,000)	-
8/900 Miscellaneous & Other			
<b>4600 Sub-Total</b>	<b>116,000</b>	<b>(116,000)</b>	<b>-</b>
<b>4700 Building Improvement</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies			
700 Property	491,000	348,011	839,011
8/900 Miscellaneous & Other			
<b>4700 Sub-Total</b>	<b>491,000</b>	<b>348,011</b>	<b>839,011</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-14

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>5000 Debt</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	350	-	350
831 Principal	195,900	-	195,900
832 Interest	17,528	-	17,528
8/900 Miscellaneous & Other			
<b>5000 Sub-Total</b>	<b>213,778</b>	<b>-</b>	<b>213,778</b>
<b>4000-5000 TOTAL FACILITIES ACQ, CONSTR &amp; DEBT</b>	<b>820,778</b>	<b>232,011</b>	<b>1,052,789</b>
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer			
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,542,778</b>	<b>352,644</b>	<b>1,895,422</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>1,602,778</b>	<b>347,750</b>	<b>1,950,528</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)	2,044,740	(329,850)	1,714,890
<b>TOTAL ENDING FUND BALANCE</b>	<b>2,044,740</b>	<b>(329,850)</b>	<b>1,714,890</b>
<b>TOTAL APPLICATIONS</b>	<b>3,647,518</b>	<b>17,900</b>	<b>3,665,418</b>

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

Amended Budget Fiscal Year 2019-20  
Schedule BB-14A

REVENUE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>1000</b>	<b>LOCAL SOURCES</b>			
1100	Tax Revenue			
1110	Property Taxes			
1111	Net Proceeds of Mines			
1120	School Support Taxes			
1150	Residential Construction Tax			
1190	Other Taxes			
1300	Tuition			
1400	Transportation Fees			
1500	Earnings on Investments	6,720	-	6,720
1600	Food Service Revenue			
1900	Other Revenues			
1905	Solar Reimbursement			
1910	Rentals	2,500	-	2,500
1920	Donations			
1921	Local Grants & Programs			
1950/60	Services Provided other Governments			
1990	Miscellaneous			
1992	Environmental Fines	55,000	-	55,000
1999	Grant Indirect Cost Recovery			
<b>TOTAL LOCAL SOURCES</b>		<b>64,220</b>	<b>-</b>	<b>64,220</b>

Churchill County School District  
Building and Sites Fund - Budgeted Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1)	(2)	(3)
		BUDGET YEAR ENDING 06/30/2020		
		09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>5000</b>	<b>OTHER FINANCING SOURCES</b>			
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			
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>8000</b>	<b>OPENING FUND BALANCE</b>			
Reserved Opening Balance (NPM)				
Opening Balance (Other)		294,284	-	294,284
<b>TOTAL OPENING FUND BALANCE</b>		<b>294,284</b>	<b>-</b>	<b>294,284</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>		<b>358,504</b>	<b>-</b>	<b>358,504</b>

Churchill County School District  
Building and Sites Fund - Budgeted Total Resources

Amended Budget Fiscal Year 2019-20  
Schedule BB-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>100 REGULAR PROGRAMS</b>			
1000 Instruction			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services			
600 Supplies	35,000	(8,620)	26,380
700 Property			
8/900 Miscellaneous & Other			
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>35,000</b>	<b>(8,620)</b>	<b>26,380</b>

Churchill County School District  
Building and Sites - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-11

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>2600 Operating/Maintenance Plant Service</b>			
100 Salaries			
200 Benefits			
3/4/500 Purchased Services	55,000	4,000	59,000
600 Supplies	16,750	(1,750)	15,000
700 Property	-	6,370	6,370
8/900 Miscellaneous & Other			
<b>2600 Sub-Total</b>	<b>71,750</b>	<b>8,620</b>	<b>80,370</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>71,750</b>	<b>8,620</b>	<b>80,370</b>

Churchill County School District  
Building and Sites - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-13

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>4000 TOTAL FACILITIES ACQ &amp; CONSTRUCTION</b>	-	-	-
<b>6200 Other Fund Transfers</b>			
910 Interfund Transfer			
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>71,750</b>	<b>8,620</b>	<b>80,370</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>106,750</b>	<b>-</b>	<b>106,750</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>8000 ENDING FUND BALANCE</b>			
Reserved NPM Per NRS 387.1235			-
Ending Balance (Other)	251,754	-	251,754
<b>TOTAL ENDING FUND BALANCE</b>	<b>251,754</b>	<b>-</b>	<b>251,754</b>
<b>TOTAL APPLICATIONS</b>	<b>358,504</b>	<b>-</b>	<b>358,504</b>

Churchill County School District  
Building and Sites - Expenditures by Program, Function, and Object

Amended Budget Fiscal Year 2019-20  
Schedule BB-14A



AVAILABLE RESOURCES	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>5000 COMBINED BONDS</b>			
1110 Property Taxes	4,206,966	-	4,206,966
1190 Other Resources:			
1111 Net Proceeds of Mines	173,335	-	173,335
4300 Restricted - Direct (Interest Subsidy)	91,370	-	91,370
1500 Earnings on Investments	115,360	-	115,360
<b>Subtotal</b>	4,587,031	-	4,587,031
Opening Fund Balance	7,486,608	(4,349,874)	3,136,734
<b>Subtotal - Combined Bonds</b>	12,073,639	(4,349,874)	7,723,765
<b>MEDIUM-TERM FINANCING</b>			
1110 Property Taxes			
1190 Other Resources:			
Opening Fund Balance			
<b>Subtotal - Loans</b>	-	-	-
<b>TOTAL AVAILABLE FINANCING</b>	12,073,639	(4,349,874)	7,723,765
<b>5000 FUND EXPENDITURES</b>			
<b>COMBINED BONDS</b>			
831 Principal	6,263,000	(4,180,000)	2,083,000
832 Interest	1,279,215	(242,095)	1,037,120
3/4/500 Purchased Services	5,000	-	5,000
910 Transfer Out (Pay As You Go)	1,550,000	-	1,550,000
Reserves (Include Unappropriated Balance)			
<b>Subtotal - Combined Bonds</b>	9,097,215	(4,422,095)	4,675,120
<b>MEDIUM-TERM FINANCING</b>			
831 Principal			
832 Interest			
Reserves (Include Unappropriated Balance)			
<b>Subtotal - MTF</b>	-	-	-
<b>ENDING FUND BALANCE</b>	2,976,424	72,221	3,048,645

Churchill County School District  
Debt Service Fund Statement of Revenue Expenses and Net Income

Amended Budget Fiscal Year 2019-20  
Schedule CC

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 OUT- STANDING BALANCE 06/30/2019	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2020		(11) (9)+(10) ANNUAL PAYMENT TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<b>CAPITAL PROJECTS FUND:</b>										
2013 Medium Term Refunding	5	10	\$ 1,103,200	05/28/13	04/01/23	1.04-2.64%	\$ 808,100	\$ 17,528	\$ 195,900	\$ 213,428
<b>Sub-Total CAPITAL PROJECTS</b>			\$ 1,103,200				\$ 808,100	\$ 17,528	\$ 195,900	\$ 213,428
<b>DEBT SERVICE FUND:</b>										
2010 Improvement (BAB)	1	20	\$ 7,000,000	07/01/10	05/01/30	3.05-6.05%	\$ 765,000	\$ 37,114	\$ 375,000	\$ 412,114
2010 Improvement & Refunding	1	10	\$ 3,535,000	07/01/10	05/01/20	3.125-4.0%	\$ 255,000	\$ 9,244	\$ 255,000	\$ 264,244
2011 Improvement	1	20	\$ 7,000,000	08/04/11	05/01/31	2.5-4.1%	\$ 5,270,000	\$ 184,870	\$ 345,000	\$ 529,870
2013 Improvement	1	20	\$ 9,520,000	04/11/13	04/01/33	2.0-4.0%	\$ 8,520,000	\$ 250,163	\$ 250,000	\$ 500,163
2014 Improvement	1	20	\$ 9,315,000	07/30/14	04/01/34	3.0-4.0%	\$ 8,335,000	\$ 310,775	\$ 345,000	\$ 655,775
2019 Refunding	1	11	\$ 9,002,000	05/15/19	04/01/30	3.1%	\$ 9,002,000	\$ 244,954	\$ 513,000	\$ 757,954
<b>Partially Refunded 05/15/2019; Refunding Proceeds in Escrow for Payoff on 05/01/2020</b>										
2010 Improvement (BAB)	Details are Above						\$ 4,180,000	\$ 242,095	\$ 4,180,000	\$ 4,422,095
	Escrow Payment						\$ -	\$ (242,095)	\$ (4,180,000)	\$ (4,422,095)
<b>Sub-Total DEBT SERVICE FUND</b>			\$ 45,372,000				\$ 36,327,000	\$ 1,037,120	\$ 2,083,000	\$ 3,120,120
<b>TOTAL ALL DEBT</b>			\$ 46,475,200				\$ 37,135,100	\$ 1,054,648	\$ 2,278,900	\$ 3,333,548

**Notes:**

The 2010 BAB bonds will receive a 35% interest subsidy as long as they are outstanding; the interest amount listed on this schedule is the total interest due before receiving the subsidy.

**\* - Type**

- 1 - General Obligation Bonds
- 2 - GO Revenue Supported Bonds
- 3 - GO 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)

PROPRIETARY FUND	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>Operating Revenue</b>			
Local Sources			
1950 Interfund Charges	457,888	-	457,888
<b>( A ) Total Operating Revenue</b>	<b>457,888</b>	<b>-</b>	<b>457,888</b>
<b>Operating Expense (Object Codes)</b>			
100 Salaries			
200 Benefits			
300-500 Purchased Services	498,200	7,000	505,200
600 Supplies			
790 Depreciation - Amortization			
800-900 Other	27,000	(7,000)	20,000
<b>( B ) Total Operating Expenses</b>	<b>525,200</b>	<b>-</b>	<b>525,200</b>
<b>Operating Income (Loss)</b>	<b>(67,312)</b>	<b>-</b>	<b>(67,312)</b>
<b>Nonoperating Revenue</b>			
1510 Interest earned	18,840	-	18,840
Subsidies			
3000 Revenue from State Sources			
4000 Federal Sources			
<b>( C ) Total Nonoperating Revenue</b>	<b>18,840</b>	<b>-</b>	<b>18,840</b>
<b>Nonoperating Expense</b>			
832 Interest Expense			
Other Expense			
<b>( D ) Total Nonoperating Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Transfers</b>			
5200 From Other Funds			
910 To Other Funds			
<b>( E ) Net Operating Transfers</b>			
<b>( F ) Net Income</b>	<b>(48,472)</b>	<b>-</b>	<b>(48,472)</b>
<b>Retained Earnings</b>			
Beginning July 1	657,552	(1)	657,551
Ending June 30	<b>609,080</b>	<b>(1)</b>	<b>609,079</b>

Churchill County School District  
Workers Comp Fund Statement of Revenue Expenses and Net Income

Amended Budget Fiscal Year 2019-20  
Schedule J-1

PROPRIETARY FUND	(1)	(2)	(3)
	BUDGET YEAR ENDING 06/30/2020		
	09/25/2019 AUGMENTED	REVISIONS	12/11/2019 AMENDED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Interfund Charges	457,888	-	457,888
Services and Fees	(525,200)	-	(525,200)
<b>Net cash provided by (or used for) operating activities</b>	<b>(67,312)</b>	<b>-</b>	<b>(67,312)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
<b>Net cash provided by (or used for) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Interest Income	18,840	-	18,840
<b>Net cash provided by (or used for) capital &amp; related financing activities</b>	<b>18,840</b>	<b>-</b>	<b>18,840</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Net cash provided by (or used for) investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(48,472)</b>	<b>-</b>	<b>(48,472)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>657,552</b>	<b>(1)</b>	<b>657,551</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>609,080</b>	<b>(1)</b>	<b>609,079</b>

Churchill County School District  
Workers Comp Fund Statement of Cash Flows

Amended Budget Fiscal Year 2019-20  
Schedule J-2

-

(1) FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
<b>GENERAL FUND</b>						
				Special Education	17	1,925,000
				Food Service	17	100,000
<b>SUBTOTAL</b>			-			2,025,000
<b>SPECIAL REVENUE FUNDS</b>						
Special Education	General	40	1,925,000	Capital Projects	76	1,550,000
Food Service	General	54	100,000			
Capital Projects	Debt Servcie	58	1,550,000			
<b>SUBTOTAL</b>			3,575,000			1,550,000
<b>TOTAL TRANSFERS</b>			3,575,000			3,575,000