

Attachment A financial reconciliation

FY 2026–27 General Fund • Preliminary forecast as of October 8, 2026

Amounts rounded to whole dollars. Parentheses indicate deficits or reductions.

Measure	Adopted	Projected	Change
Beginning total fund balance	(\$849,088)	(\$2,643,398)	(\$1,794,310)
Regular revenues	\$58,716,607	\$58,655,360	(\$61,247)
One-time PCFP adjustment	\$0	\$731,000	\$731,000
Expenditures and transfers out	\$57,697,712	\$58,753,178	\$1,055,466
Operating result before one-time PCFP	\$1,018,895	(\$97,818)	(\$1,116,713)
Current-year result including one-time PCFP	\$1,018,895	\$633,182	(\$385,713)
Ending total fund balance before reservation	\$169,807	(\$2,010,217)	(\$2,180,024)

Projected expenditure changes

Item	Increase or reduction
Salary adjustments	\$958,649
Business Services personnel budget restoration	\$167,407
Transfers out	\$100,000
Property and casualty insurance	\$128,585
Total projected increases	\$1,354,641
Transportation bus driver vacancies	(\$50,000)
Transportation account 2650–732	(\$64,175)
Transportation fuel	(\$100,000)
Maintenance fire protection	(\$50,000)
HR salaries allocated to Workers' Compensation Fund	(\$35,000)
Total estimated offsets	(\$299,175)
Net expenditure increase	\$1,055,466

Calculation: $\$57,697,712 + \$1,354,641 - \$299,175 = \$58,753,178$. Offsets are included in the working forecast but their approval and implementation status has not been established by the source worksheet.

Attachment A reconciliation notes

Source: DCSD Shortfall Summary.xlsx, Summary and Sheet2, supplied October 8, 2026. This attachment is a planning reconciliation, not a filed budget schedule or audit conclusion.

Beginning balance

The projected beginning deficit is \$2,643,398.33. Its audited or final status is not established by the worksheet. Reconcile it to FY 2025–26 closing records before final adoption.

Reserved fund balance

The adopted calculation deducts \$121,797 from ending total fund balance of \$169,807 to report \$48,010. The projected formula references a blank reservation cell. Accordingly, this attachment reports projected total fund balance before any separate reservation adjustment. If the same reservation remains applicable, the comparable available balance would be approximately negative \$2,132,014. Confirm classification and treatment before publication.

Rounding

Summary uses \$128,585 for insurance; Sheet2 uses \$128,584.92. This attachment follows Summary, which produces projected expenditures of \$58,753,178.20 and a combined recurring deterioration of \$1,116,713.20.

Discretionary estimate

The worksheet has a \$1,750 calculation outside the expenditure adjustment range. It is excluded here pending clarification of its purpose and support.

Personnel and cost allocation

Confirm whether the \$958,649 salary adjustment includes benefits and whether it overlaps the \$167,407 Business Services restoration. Validate the \$35,000 HR allocation against allowable work and receiving-fund resources.

PCFP funding

The \$731,000 is an assumption included in the supplied forecast. Confirm the amount, eligibility, restrictions and recognition timing with the State before treating it as budget resources.

Illustrative downside if all offsets are unavailable

If none of the \$299,175 offsets is realized and all other assumptions remain unchanged, projected expenditures rise to \$59,052,353 and the current-year result including one-time PCFP falls to a surplus of approximately \$334,007. The ending total deficit would be approximately \$2,309,392. This illustration shows the need to validate savings rather than assume implementation.

Attachment B proposed corrective actions

These are proposed assignments and target dates for management approval. No action is represented as completed or approved by the source worksheet.

Action	Proposed lead	Target
Reconcile beginning deficit, reserve and source totals	CFO and accounting staff	October 12
Confirm salary and benefit forecast and Business Services overlap	CFO and HR	October 16
Verify PCFP amount and restrictions and request Taxation guidance	CFO	October 16
Validate transportation offsets and service effects	Transportation and CFO	October 23
Validate fire protection offset against safety and contract needs	Facilities and CFO	October 23
Document eligible HR cost allocation and fund capacity	HR and CFO	October 23
Identify additional recurring reductions and approval needs	Cabinet and department leaders	November 6
Prepare monthly cash and appropriation compliance schedules	CFO and accounting staff	November 6
Present validated forecast and recovery actions	Superintendent and CFO	Earliest properly noticed Board meeting
Prepare required enrollment-related amendment	CFO	December Board meeting
Report forecast changes and realized savings	CFO	Monthly

Savings documentation and monitoring

For each offset or additional reduction, retain the amount, supporting calculation, affected fund and account, owner, approval status, implementation date, service effect, and actual savings realized. Separate reductions in districtwide costs from reallocations between funds. Do not count the same reduction twice.

The \$1,055,466 difference from adopted expenditures is the additional reduction needed to meet that original total if the existing offsets are realized and no additional authority is obtained. The \$97,818 recurring operating deficit is a separate annual-balance measure. The accumulated deficit requires a multiyear recovery plan. Track these measures separately.

Before new commitments, review remaining appropriation authority, existing encumbrances, necessary operating costs and cash availability. The supplied summary alone does not establish the timing or existence of an actual statutory overexpenditure.

Attachment C budget amendment and augmentation review

The following review applies Form 4413 to the preliminary forecast. It is not a resolution, publication notice, or request to approve an augmentation.

Resource comparison	Amount
Adopted beginning balance plus regular revenues	\$57,867,519
Projected beginning balance plus regular revenues and one-time PCFP	\$56,742,962
Net change in total resources	(\$1,124,557)

Based on these figures, ordinary General Fund augmentation capacity has not been demonstrated. Confirm the appropriate treatment with Taxation. Expenditure increases do not themselves provide a resource basis; the assumed one-time payment must be evaluated alongside the other resource changes.

Applicable requirements

- Available resources: NAC 354.410 identifies larger opening balances, revenues above budget, previously unbudgeted revenue sources and certain capital-project fund ending balances; total revised resources are compared with original resources.
- Budget limits: NRS 354.598(5) prohibits appropriating more than a fund's budget resources. A forecast showing a deficit does not establish a lawful basis to adopt increased appropriations.
- Transfers: NRS 354.598005(5) provides procedures for transfers within functions, between functions or programs, and between funds or from contingency, without increasing the total fiscal-year appropriation and subject to other statutory provisions.
- School-district amendment: NRS 354.598005(9) requires adoption on or before January 1 following the preceding quarter's average daily enrollment report. The 2016 packet's pupil-count reference is outdated.
- Augmentation procedure: If qualifying resources are established, identify each affected fund, resource and appropriation in the resolution and schedules. For a fund receiving ad valorem taxes, publish the newspaper notice and wait at least three days before the vote. The notice must identify the hearing time and place, appropriations and resource nature.
- Adoption and effectiveness: Obtain a majority vote of all Board members and deliver the executed resolution to Taxation. Augmentation becomes effective upon delivery. Submit revised revenue schedules for each affected fund and supporting expenditure schedules consistent with the resolution and notice. Complete augmentation before June 30, 2027.

References: Nevada Department of Taxation, Form 4413LGF, Budget Augmentation Guidelines and References, updated December 12, 2016, pp. 4–6 and 16–17; current NRS 354.598 and 354.598005, <https://www.leg.state.nv.us/NRS/NRS-354.html>; current NAC 354.410–354.450, <https://www.leg.state.nv.us/nac/NAC-354.html>. Current statutory and regulatory text checked October 8, 2026.