

Capital Assets

Governmental Funds

Schedules of sources, functions and activities of capital assets used in the operation of governmental funds.

**WASHOE COUNTY SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
JUNE 30, 2011
(WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 2010)**

	2011	2010
Governmental funds capital assets:		
Land	\$ 38,017,804	\$ 38,017,804
Buildings	751,109,468	730,216,496
Improvements other than buildings	21,412,780	20,366,025
Machinery and equipment	57,459,830	52,484,332
Construction in progress	23,913,664	16,376,260
Total governmental funds capital assets	\$ 891,913,546	\$ 857,460,917
Investments in governmental funds capital assets by source:		
General fund	\$ 158,280,266	\$ 151,124,708
Special revenue funds	7,174,059	6,733,058
Capital projects funds	725,222,038	698,369,888
Donations	1,237,183	1,233,263
Total governmental funds capital assets	\$ 891,913,546	\$ 857,460,917

This schedule presents only the capital asset balances related to the governmental funds. Accordingly the capital assets reported in the internal service funds and the enterprise fund are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets. The capital assets of the enterprise fund are reported separately under business-type activities.

**WASHOE COUNTY SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2011**

<u>FUNCTION AND ACTIVITY</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>MACHINERY AND EQUIPMENT</u>	<u>CONSTRUCTION IN PROGRESS</u>	<u>TOTAL</u>
General government:						
Instruction	\$ 131,639	\$ 253,565	\$ 117,353	\$ 7,387,546	\$ -	\$ 7,890,103
Student support	-	-	-	1,052,983	-	1,052,983
Instructional staff support	-	-	-	721,825	-	721,825
General administration	-	-	-	280,563	-	280,563
School administration	-	-	-	43,779	-	43,779
170 Central services	-	50,000	-	3,477,773	2,610,646	6,138,419
Operations and maintenance	-	9,924,637	-	2,322,783	110,191	12,357,611
Student transportation	-	-	-	26,382,913	-	26,382,913
Other support	-	-	-	42,407	-	42,407
Community services operations	-	-	-	12,779	-	12,779
Facilities	<u>37,886,165</u>	<u>740,881,266</u>	<u>21,295,427</u>	<u>15,734,479</u>	<u>21,192,827</u>	<u>836,990,164</u>
Total governmental funds capital assets	<u>\$ 38,017,804</u>	<u>\$ 751,109,468</u>	<u>\$ 21,412,780</u>	<u>\$ 57,459,830</u>	<u>\$ 23,913,664</u>	<u>\$ 891,913,546</u>

This schedule presents only the capital asset balances related to the governmental funds. Accordingly the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets on internal service funds are included as governmental activities in the statement of net assets. The capital assets of the enterprise fund are reported separately under business-type activities.

**WASHOE COUNTY SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2011**

FUNCTION AND ACTIVITY	GOVERNMENTAL FUNDS CAPITAL ASSETS JULY 1, 2010	ADDITIONS	DEDUCTIONS	GOVERNMENTAL FUNDS CAPITAL ASSETS JUNE 30, 2011
General Government:				
Instruction	\$ 7,853,456	\$ 130,483	\$ 93,836	\$ 7,890,103
Student support	1,011,518	47,801	6,336	1,052,983
Instructional staff support	718,487	11,717	8,379	721,825
General administration	279,697	7,502	6,636	280,563
171 School administration	43,779	-	-	43,779
Central services	5,226,001	925,229	12,811	6,138,419
Operations and maintenance	12,164,007	193,604	-	12,357,611
Student transportation	23,509,638	2,888,319	15,044	26,382,913
Other support	42,407	-	-	42,407
Community services operations	12,779	-	-	12,779
Facilities	<u>806,599,148</u>	<u>30,483,661</u>	<u>92,645</u>	<u>836,990,164</u>
Total governmental funds capital assets	<u>\$ 857,460,917</u>	<u>\$ 34,688,316</u>	<u>\$ 235,687</u>	<u>\$ 891,913,546</u>

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