

Nonmajor

Governmental Funds

- Combining Balance Sheet
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance

**WASHOE COUNTY SCHOOL DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2011**

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ASSETS			
Cash and investments	\$ 6,167,754	\$ 7,083,526	\$ 13,251,280
Receivables			
Interest	77	780	857
Grants	9,063,964	-	9,063,964
Miscellaneous	73,971	56	74,027
Due from other governments	-	255,377	255,377
Prepays	2,486	-	2,486
Total assets	\$ 15,308,252	\$ 7,339,739	\$ 22,647,991
LIABILITIES			
Accounts payable	\$ 1,769,703	\$ 102,584	\$ 1,872,287
Accrued liabilities	5,404,977	49,930	5,454,907
Construction contracts payable	28,799	11,763	40,562
Due to other funds	3,995,943	-	3,995,943
Due to other governments	56,536	-	56,536
Deferred revenues	2,308,046	-	2,308,046
Total liabilities	13,564,004	164,277	13,728,281
FUND BALANCE			
Restricted	1,744,248	7,175,462	8,919,710
Total liabilities and fund balance	\$ 15,308,252	\$ 7,339,739	\$ 22,647,991

**WASHOE COUNTY SCHOOL DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL</u>
REVENUES			
Local sources	\$ 3,074,157	\$ 6,186,658	\$ 9,260,815
State sources	36,302,502	-	36,302,502
Federal sources	50,775,537	-	50,775,537
	<u>90,152,196</u>	<u>6,186,658</u>	<u>96,338,854</u>
EXPENDITURES			
Current			
Regular programs	14,519,200	-	14,519,200
Special programs	12,288,812	-	12,288,812
Vocational programs	1,327,226	-	1,327,226
Other instructional programs	50,706,960	-	50,706,960
Adult education programs	1,990,893	-	1,990,893
Community services programs	766,830	-	766,830
Undistributed expenditures			
Instruction	346,751	-	346,751
Student support	401,244	-	401,244
Instructional staff support	76,982	-	76,982
General administration	328,880	-	328,880
Central services	17,085	-	17,085
Operation and maintenance	16,381	-	16,381
Capital outlay	776,534	8,086,925	8,863,459
	<u>83,563,778</u>	<u>8,086,925</u>	<u>91,650,703</u>
Excess (deficiency) of revenues over expenditures	<u>6,588,418</u>	<u>(1,900,267)</u>	<u>4,688,151</u>
OTHER FINANCING (USES)			
Transfers out	<u>(6,499,827)</u>	-	<u>(6,499,827)</u>
Net change in fund balance	88,591	(1,900,267)	(1,811,676)
FUND BALANCE, July 1	<u>1,655,657</u>	<u>9,075,729</u>	<u>10,731,386</u>
FUND BALANCE, June 30	<u>\$ 1,744,248</u>	<u>\$ 7,175,462</u>	<u>\$ 8,919,710</u>