

# Special Revenue Funds

---

To account for and report the proceeds of specific revenue sources (other than for private-purpose trust or major capital projects) that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. This includes federal, state and local programs.

The Special Education Fund is used to account for transactions of the District relating to educational services provided to children with special needs.

**WASHOE COUNTY SCHOOL DISTRICT  
SPECIAL EDUCATION - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Distributive school account	\$ 22,866,600	\$ 22,826,832	\$ 22,911,657	\$ 84,825	\$ 22,866,600
<b>EXPENDITURES</b>					
Current					
Special programs					
Instruction					
Salaries	30,272,036	24,317,207	23,593,728	723,479	21,974,619
Benefits	11,909,821	9,850,345	9,705,583	144,762	8,517,901
Purchased services	9,808	47,156	30,968	16,188	30,414
Supplies	6,000	283,000	5,574	277,426	14,609
Total instruction	42,197,665	34,497,708	33,335,853	1,161,855	30,537,543
Student support					
Salaries	3,541,133	7,237,952	7,034,049	203,903	6,756,489
Benefits	1,123,020	2,605,066	2,574,390	30,676	2,426,023
Purchased services	730	-	-	-	-
Supplies	5,225	5,225	4,975	250	-
Other	-	-	250	(250)	-
Total student support	4,670,108	9,848,243	9,613,664	234,579	9,182,512
Instructional staff support					
Salaries	1,285,179	1,300,416	1,252,406	48,010	1,320,555
Benefits	533,360	444,084	442,713	1,371	474,883
Purchased services	120,407	119,370	102,630	16,740	122,548
Supplies	30,483	33,939	36,809	(2,870)	13,616
Other	1,500	1,500	1,249	251	1,365
Total instructional staff support	1,970,929	1,899,309	1,835,807	63,502	1,932,967
General administration					
Salaries	-	251,025	228,786	22,239	107,546
Benefits	-	68,264	68,264	-	36,155
Total general administration	-	319,289	297,050	22,239	143,701
School administration					
Salaries	228,495	265,333	261,722	3,611	228,014
Benefits	75,116	85,649	85,536	113	73,606
Purchased services	180	135	135	-	-
Total school administration	303,791	351,117	347,393	3,724	301,620

(CONTINUED)

**WASHOE COUNTY SCHOOL DISTRICT  
SPECIAL EDUCATION - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Central services					
Salaries	\$ -	\$ 67,725	\$ 41,995	\$ 25,730	\$ -
Benefits	-	23,466	15,922	7,544	7
Purchased services	800	800	1,487	(687)	-
Supplies	10,865	10,865	9,827	1,038	10,330
Total central services	11,665	102,856	69,231	33,625	10,337
Operation and maintenance					
Salaries	39,941	43,618	41,219	2,399	41,630
Benefits	18,832	17,924	18,118	(194)	18,163
Total operation and maintenance	58,773	61,542	59,337	2,205	59,793
Student transportation					
Salaries	3,487,096	3,918,986	3,730,165	188,821	3,656,850
Benefits	1,843,788	1,821,684	1,771,458	50,226	1,693,847
Purchased services	320,101	40,000	27,204	12,796	252,242
Supplies	506,040	1,046,040	1,222,890	(176,850)	584,428
Total student transportation	6,157,025	6,826,710	6,751,717	74,993	6,187,367
Total expenditures	55,369,956	53,906,774	52,310,052	1,596,722	48,355,840
Excess (deficiency) of revenues over expenditures	(32,503,356)	(31,079,942)	(29,398,395)	1,681,547	(25,489,240)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	32,503,356	31,079,942	29,398,395	(1,681,547)	25,489,240
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -



**WASHOE COUNTY SCHOOL DISTRICT  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2011  
(Page 1 of 3)**

	<u>TITLE I</u>	<u>DIRECT FEDERAL GRANTS</u>	<u>FEDERAL SPECIAL EDUCATION</u>	<u>VOCATIONAL EDUCATION</u>	<u>SPECIAL GRANTS</u>
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables					
Interest	-	-	-	-	-
Grants	1,278,116	557,628	1,579,406	162,861	774,136
Miscellaneous	1	-	680	-	-
Prepays	-	-	-	-	1,208
	-	-	-	-	1,208
Total assets	\$ 1,278,117	\$ 557,628	\$ 1,580,086	\$ 162,861	\$ 775,344
<b>LIABILITIES</b>					
Accounts payable	\$ 383,451	\$ 149,549	\$ 349,273	\$ 12,556	\$ 168,566
Accrued liabilities	379,930	112,118	286,725	43,421	147,994
Construction contracts payable	-	-	-	-	-
Due to other funds	514,736	295,961	944,088	99,447	136,220
Due to other governments	-	-	-	-	56,536
Deferred revenues	-	-	-	7,437	266,028
	-	-	-	7,437	266,028
Total liabilities	1,278,117	557,628	1,580,086	162,861	775,344
<b>FUND BALANCE</b>					
Restricted	-	-	-	-	-
Total liabilities and fund balance	\$ 1,278,117	\$ 557,628	\$ 1,580,086	\$ 162,861	\$ 775,344

<u>FAMILY RESOURCE CENTERS</u>	<u>ADULT EDUCATION</u>	<u>CLASS SIZE REDUCTION</u>	<u>DRUG FREE SCHOOLS</u>	<u>EARLY CHILDHOOD</u>	<u>SPECIAL STATE APPROPRIATIONS</u>	<u>TWENTY-FIRST CENTURY</u>
\$ -	\$ 767,226	\$ 1,647,531	\$ -	\$ 53,628	\$ 177,700	\$ -
-	-	-	-	-	-	-
205,817	-	-	22,897	41,612	-	421,475
-	-	-	-	90	4,280	2,063
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 205,817</u>	<u>\$ 767,226</u>	<u>\$ 1,647,531</u>	<u>\$ 22,897</u>	<u>\$ 95,330</u>	<u>\$ 181,980</u>	<u>\$ 423,538</u>
\$ 17,595	\$ 177,711	\$ -	\$ 137	\$ 29,130	\$ -	\$ 73,854
28,077	110,978	1,647,531	2,617	66,200	3,500	55,039
-	-	-	-	-	-	-
44,617	-	-	20,143	-	-	7,130
-	-	-	-	-	-	-
<u>115,528</u>	<u>478,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>178,480</u>	<u>287,515</u>
<u>205,817</u>	<u>767,226</u>	<u>1,647,531</u>	<u>22,897</u>	<u>95,330</u>	<u>181,980</u>	<u>423,538</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 205,817</u>	<u>\$ 767,226</u>	<u>\$ 1,647,531</u>	<u>\$ 22,897</u>	<u>\$ 95,330</u>	<u>\$ 181,980</u>	<u>\$ 423,538</u>

(CONTINUED)

**WASHOE COUNTY SCHOOL DISTRICT**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2011**  
 (Page 2 of 3)

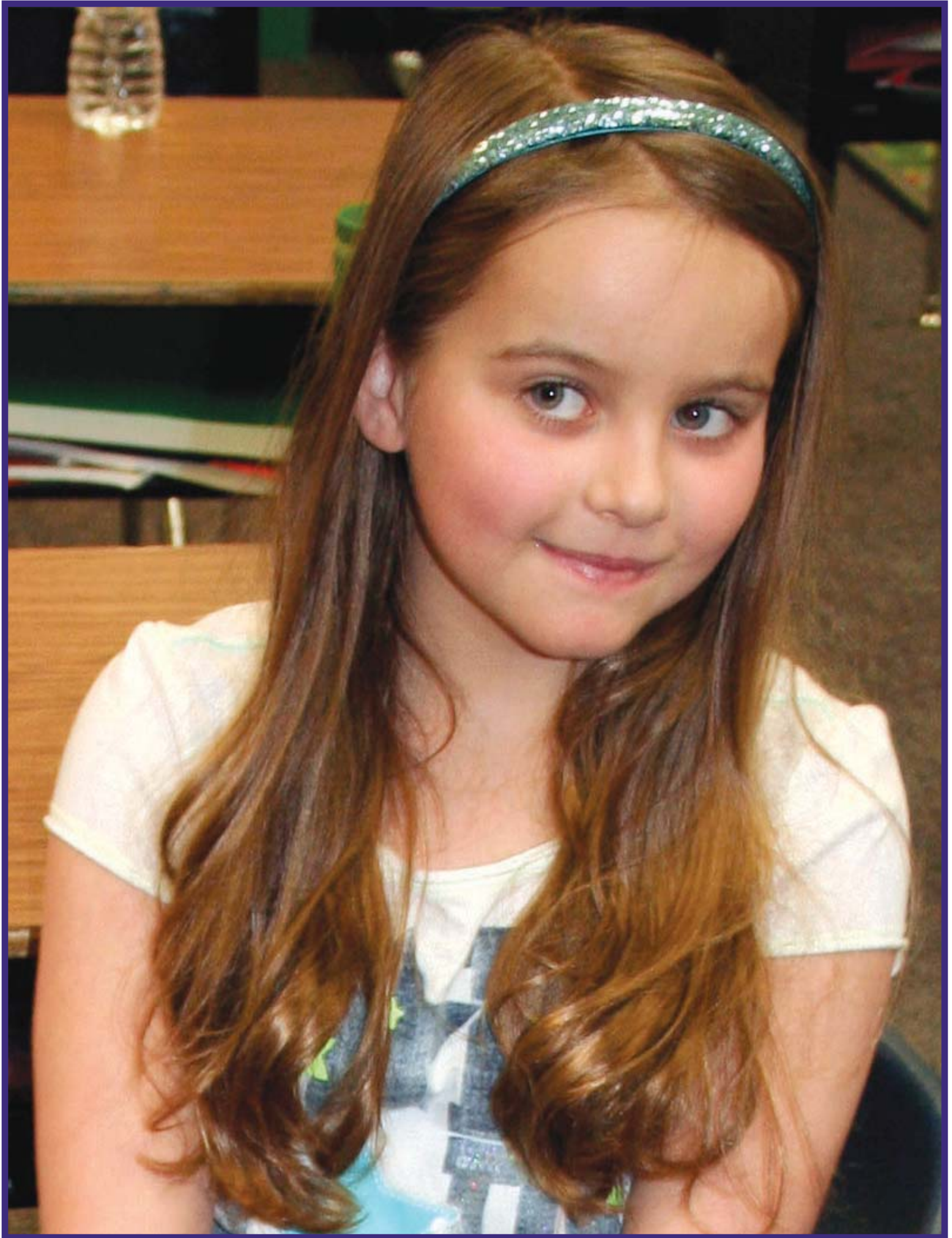
	<b>TITLE II PART A TEACHER TRAINING</b>	<b>TITLE III ENGLISH LANGUAGE ACQUISITION</b>	<b>REGIONAL PROFESSIONAL DEVELOPMENT PROGRAM</b>	<b>EDUCATION ALLIANCE</b>	<b>PRIVATE FOUNDATIONS</b>
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ 867,054	\$ 109,616	\$ 117,940
Receivables					
Interest	-	-	-	-	-
Grants	416,174	211,928	-	49,960	35,756
Miscellaneous	99	-	-	-	-
Prepays	-	-	-	-	-
	<u>416,273</u>	<u>211,928</u>	<u>867,054</u>	<u>159,576</u>	<u>153,696</u>
Total assets	<u>\$ 416,273</u>	<u>\$ 211,928</u>	<u>\$ 867,054</u>	<u>\$ 159,576</u>	<u>\$ 153,696</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 106,103	\$ 40,961	\$ 3,795	\$ 10,305	\$ 20,612
Accrued liabilities	182,364	36,823	192,078	5,249	10,225
Construction contracts payable	-	-	-	-	-
Due to other funds	127,806	134,144	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenues	-	-	671,181	144,022	122,859
	<u>416,273</u>	<u>211,928</u>	<u>867,054</u>	<u>159,576</u>	<u>153,696</u>
Total liabilities	<u>416,273</u>	<u>211,928</u>	<u>867,054</u>	<u>159,576</u>	<u>153,696</u>
<b>FUND BALANCE</b>					
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 416,273</u>	<u>\$ 211,928</u>	<u>\$ 867,054</u>	<u>\$ 159,576</u>	<u>\$ 153,696</u>

<u>FULL DAY KINDERGARTEN</u>	<u>ARRA TITLE I</u>	<u>ARRA SPECIAL EDUCATION</u>	<u>ARRA OTHER</u>	<u>FEDERAL EDU-JOBS</u>	<u>CATEGORICAL GRANTS</u>
\$ 583,587	\$ -	\$ -	\$ 27,750	\$ -	\$ 36,995
-	-	-	-	-	-
-	827,949	285,197	373,745	1,819,307	-
-	-	28	-	-	65,511
-	1,278	-	-	-	-
<u>\$ 583,587</u>	<u>\$ 829,227</u>	<u>\$ 285,225</u>	<u>\$ 401,495</u>	<u>\$ 1,819,307</u>	<u>\$ 102,506</u>
\$ -	\$ 13,201	\$ 19,625	\$ 107,641	\$ 79,809	\$ -
583,587	290,760	61,052	47,551	1,015,165	66,047
-	-	-	28,799	-	-
-	525,266	204,548	217,504	724,333	-
-	-	-	-	-	-
-	-	-	-	-	36,459
<u>583,587</u>	<u>829,227</u>	<u>285,225</u>	<u>401,495</u>	<u>1,819,307</u>	<u>102,506</u>
-	-	-	-	-	-
<u>\$ 583,587</u>	<u>\$ 829,227</u>	<u>\$ 285,225</u>	<u>\$ 401,495</u>	<u>\$ 1,819,307</u>	<u>\$ 102,506</u>

(CONTINUED)

**WASHOE COUNTY SCHOOL DISTRICT  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2011  
(Page 3 of 3)**

	<b>GIFTS AND DONATIONS</b>	<b>WELLNESS</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and investments	\$ 1,092,730	\$ 685,997	\$ 6,167,754
Receivables			
Interest	-	77	77
Grants	-	-	9,063,964
Miscellaneous	1,219	-	73,971
Prepays	-	-	2,486
Total assets	\$ 1,093,949	\$ 686,074	\$ 15,308,252
<b>LIABILITIES</b>			
Accounts payable	\$ 4,897	\$ 932	\$ 1,769,703
Accrued liabilities	16,321	13,625	5,404,977
Construction contracts payable	-	-	28,799
Due to other funds	-	-	3,995,943
Due to other governments	-	-	56,536
Deferred revenues	-	-	2,308,046
Total liabilities	21,218	14,557	13,564,004
<b>FUND BALANCE</b>			
Restricted	1,072,731	671,517	1,744,248
Total liabilities and fund balance	\$ 1,093,949	\$ 686,074	\$ 15,308,252



**WASHOE COUNTY SCHOOL DISTRICT  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2011  
(Page 1 of 3)**

	<u>TITLE I</u>	<u>DIRECT FEDERAL GRANTS</u>	<u>FEDERAL SPECIAL EDUCATION</u>	<u>VOCATIONAL EDUCATION</u>	<u>SPECIAL GRANTS</u>
<b>REVENUES</b>					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ 14,796
State sources	-	-	-	607,142	365,737
Federal sources	12,540,040	1,877,732	9,635,692	757,938	3,057,086
Total revenues	<u>12,540,040</u>	<u>1,877,732</u>	<u>9,635,692</u>	<u>1,365,080</u>	<u>3,437,619</u>
<b>EXPENDITURES</b>					
Current					
Regular programs	-	-	-	-	-
Special programs	-	-	9,635,692	-	-
Vocational programs	-	-	-	1,327,226	-
Other instructional programs	12,540,040	1,877,732	-	-	3,437,619
Adult education programs	-	-	-	-	-
Community services programs	-	-	-	-	-
Undistributed expenditures					
Instruction	-	-	-	-	-
Student support	-	-	-	-	-
Instructional staff support	-	-	-	-	-
General administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation and maintenance	-	-	-	-	-
Capital outlay	-	-	-	37,854	-
Total expenditures	<u>12,540,040</u>	<u>1,877,732</u>	<u>9,635,692</u>	<u>1,365,080</u>	<u>3,437,619</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-
<b>OTHER FINANCING (USES)</b>					
Transfers out	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>FAMILY RESOURCE CENTERS</u>	<u>ADULT EDUCATION</u>	<u>CLASS SIZE REDUCTION</u>	<u>DRUG FREE SCHOOLS</u>	<u>EARLY CHILDHOOD</u>	<u>SPECIAL STATE APPROPRIATIONS</u>	<u>READING IMPROVEMENT</u>
\$ 47,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462,910	1,990,893	19,946,876	-	781,226	5,608,294	-
251,445	-	-	59,674	206,804	-	11,888
<u>761,808</u>	<u>1,990,893</u>	<u>19,946,876</u>	<u>59,674</u>	<u>988,030</u>	<u>5,608,294</u>	<u>11,888</u>
-	-	13,447,049	-	-	-	-
-	-	-	-	206,804	-	-
-	-	-	-	-	-	-
-	-	-	59,674	781,226	5,608,294	11,888
-	1,990,893	-	-	-	-	-
761,808	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>761,808</u>	<u>1,990,893</u>	<u>13,447,049</u>	<u>59,674</u>	<u>988,030</u>	<u>5,608,294</u>	<u>11,888</u>
-	-	6,499,827	-	-	-	-
-	-	(6,499,827)	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(CONTINUED)

**WASHOE COUNTY SCHOOL DISTRICT  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2011  
(Page 2 of 3)**

	<u>TWENTY-FIRST CENTURY</u>	<u>TITLE II PART A TEACHER TRAINING</u>	<u>TITLE III ENGLISH LANGUAGE ACQUISITION</u>	<u>REGIONAL PROFESSIONAL DEVELOPMENT PROGRAM</u>	<u>EDUCATION ALLIANCE</u>
<b>REVENUES</b>					
Local sources	\$ 346,751	\$ -	\$ -	\$ -	\$ 301,689
State sources	-	-	-	1,932,864	-
Federal sources	2,544,524	2,231,684	1,156,897	-	389,360
	<u>2,891,275</u>	<u>2,231,684</u>	<u>1,156,897</u>	<u>1,932,864</u>	<u>691,049</u>
Total revenues					
<b>EXPENDITURES</b>					
Current					
Regular programs	-	-	-	-	-
Special programs	-	-	-	-	-
Vocational programs	-	-	-	-	-
Other instructional programs	2,544,524	2,231,684	1,156,897	1,932,864	457,026
Adult education programs	-	-	-	-	-
Community services programs	-	-	-	-	-
Undistributed expenditures					
Instruction	346,751	-	-	-	-
Student support	-	-	-	-	234,023
Instructional staff support	-	-	-	-	-
General administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation and maintenance	-	-	-	-	-
Capital outlay	-	-	-	-	-
	<u>2,891,275</u>	<u>2,231,684</u>	<u>1,156,897</u>	<u>1,932,864</u>	<u>691,049</u>
Total expenditures					
Excess (deficiency) of revenues over expenditures	-	-	-	-	-
<b>OTHER FINANCING (USES)</b>					
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance					
<b>FUND BALANCE, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>PRIVATE FOUNDATIONS</u>	<u>FULL DAY KINDERGARTEN</u>	<u>ARRA TITLE I</u>	<u>ARRA SPECIAL EDUCATION</u>	<u>ARRA OTHER</u>	<u>FEDERAL EDU-JOBS</u>
\$ 570,390	\$ -	\$ -	\$ -	\$ -	\$ -
-	4,606,560	-	-	-	-
-	-	5,125,044	2,425,551	1,560,574	6,943,604
<u>570,390</u>	<u>4,606,560</u>	<u>5,125,044</u>	<u>2,425,551</u>	<u>1,560,574</u>	<u>6,943,604</u>
-	-	-	-	-	-
-	-	-	2,425,551	-	-
-	-	-	-	-	-
570,390	4,606,560	5,125,044	-	821,894	6,943,604
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	738,680	-
<u>570,390</u>	<u>4,606,560</u>	<u>5,125,044</u>	<u>2,425,551</u>	<u>1,560,574</u>	<u>6,943,604</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

(CONTINUED)

**WASHOE COUNTY SCHOOL DISTRICT  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2011  
(Page 3 of 3)**

	<u>CATEGORICAL GRANTS</u>	<u>GIFTS AND DONATIONS</u>	<u>WELLNESS</u>	<u>TOTAL</u>
<b>REVENUES</b>				
Local sources	\$ 979,281	\$ 424,806	\$ 388,991	\$ 3,074,157
State sources	-	-	-	36,302,502
Federal sources	-	-	-	50,775,537
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	979,281	424,806	388,991	90,152,196
<b>EXPENDITURES</b>				
Current				
Regular programs	964,444	107,707	-	14,519,200
Special programs	-	20,765	-	12,288,812
Vocational programs	-	-	-	1,327,226
Other instructional programs	-	-	-	50,706,960
Adult education programs	-	-	-	1,990,893
Community services programs	-	5,022	-	766,830
Undistributed expenditures				
Instruction	-	-	-	346,751
Student support	-	167,221	-	401,244
Instructional staff support	2,829	74,153	-	76,982
General administration	-	-	328,880	328,880
Central services	-	17,085	-	17,085
Operation and maintenance	12,008	4,373	-	16,381
Capital outlay	-	-	-	776,534
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	979,281	396,326	328,880	83,563,778
Excess (deficiency) of revenues over expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	-	28,480	60,111	6,588,418
<b>OTHER FINANCING (USES)</b>				
Transfers out	-	-	-	(6,499,827)
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	-	28,480	60,111	88,591
<b>FUND BALANCE, July 1</b>	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,044,251	611,406	1,655,657
<b>FUND BALANCE, June 30</b>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ 1,072,731	\$ 671,517	\$ 1,744,248

**WASHOE COUNTY SCHOOL DISTRICT  
TITLE I - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 14,200,745	\$ 15,379,322	\$ 12,540,040	\$ (2,839,282)	\$ 9,661,429
<b>EXPENDITURES</b>					
Current					
Other Instructional programs					
Instruction					
Salaries	4,295,673	2,577,259	2,265,734	311,525	2,578,903
Benefits	1,785,902	967,419	727,767	239,652	1,019,113
Purchased services	1,632,362	2,519,482	2,109,014	410,468	1,476,494
Supplies	1,190,633	1,223,239	1,190,028	33,211	1,123,017
Other	83,903	47,211	29,438	17,773	68,665
Total instruction	8,988,473	7,334,610	6,321,981	1,012,629	6,266,192
Student support					
Salaries	913,042	498,591	332,897	165,694	815,179
Benefits	312,226	190,501	111,734	78,767	260,366
Purchased services	451,831	290,398	268,014	22,384	403,382
Supplies	75,780	34,949	23,922	11,027	63,000
Other	2,111	-	-	-	1,262
Total student support	1,754,990	1,014,439	736,567	277,872	1,543,189
Instructional staff support					
Salaries	1,407,268	1,798,508	1,237,419	561,089	563,700
Benefits	317,961	555,277	326,174	229,103	50,204
Purchased services	501,844	791,792	483,904	307,888	377,208
Supplies	64,254	265,673	225,836	39,837	35,735
Other	2,010	7,550	4,123	3,427	-
Total instructional staff support	2,293,337	3,418,800	2,277,456	1,141,344	1,026,847
General administration					
Salaries	136,961	903,737	851,185	52,552	59,808
Benefits	45,169	458,700	364,655	94,045	18,130
Purchased services	201	71,915	47,385	24,530	-
Supplies	-	27,290	16,249	11,041	-
Other	-	42,631	39,601	3,030	-
Total general administration	182,331	1,504,273	1,319,075	185,198	77,938
School administration					
Salaries	-	456,220	438,066	18,154	-
Benefits	-	174,800	152,312	22,488	-
Total school administration	-	631,020	590,378	40,642	-

**(CONTINUED)**

**WASHOE COUNTY SCHOOL DISTRICT  
TITLE I - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Central services					
Salaries	\$ 92,964	\$ 366,617	\$ 344,420	\$ 22,197	\$ 97,523
Benefits	-	103,778	81,244	22,534	1,487
Purchased services	-	135,812	102,899	32,913	60
Supplies	-	31,527	26,165	5,362	-
Other	444,656	510,410	417,857	92,553	284,243
Total central services	537,620	1,148,144	972,585	175,559	383,313
Student transportation					
Purchased services	443,994	328,036	321,998	6,038	363,950
Total expenditures	14,200,745	15,379,322	12,540,040	2,839,282	9,661,429
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
TITLE V - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 3,433,190	\$ -	\$ -	\$ -	\$ 19,429
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	1,603,782	-	-	-	-
Benefits	479,687	-	-	-	-
Purchased services	86,250	-	-	-	-
Supplies	116,141	-	-	-	-
Other	34,500	-	-	-	-
Total instruction	2,320,360	-	-	-	-
Student support					
Salaries	302,162	-	-	-	-
Benefits	90,376	-	-	-	-
Purchased services	16,250	-	-	-	-
Supplies	21,881	-	-	-	-
Other	6,500	-	-	-	-
Total student support	437,169	-	-	-	-
Instructional staff support					
Salaries	418,379	-	-	-	-
Benefits	125,135	-	-	-	-
Purchased services	22,500	-	-	-	7,300
Supplies	30,297	-	-	-	11,248
Other	9,000	-	-	-	-
Total instructional staff support	605,311	-	-	-	18,548
General administration					
Salaries	52,500	-	-	-	-
Benefits	17,850	-	-	-	-
General administration	70,350	-	-	-	-
Central services					
Salaries	-	-	-	-	191
Other	-	-	-	-	690
Total central services	-	-	-	-	881
Total expenditures	3,433,190	-	-	-	19,429
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
DIRECT FEDERAL GRANTS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011**

	2011 BUDGET		2011	
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET
<b>REVENUES</b>				
Federal sources	\$ 1,000,000	\$ 5,778,346	\$ 1,877,732	\$ (3,900,614)
<b>EXPENDITURES</b>				
Current				
Other instructional programs				
Instruction				
Salaries	-	77,920	1,470	76,450
Benefits	-	15,731	21	15,710
Supplies	-	200,933	1,995	198,938
Property	-	6,380	-	6,380
Other	-	2,000	-	2,000
Total instruction	-	302,964	3,486	299,478
Student support				
Salaries	-	201,420	29,981	171,439
Benefits	-	77,262	13,522	63,740
Purchased services	-	418,225	11,933	406,292
Supplies	-	154,091	59,964	94,127
Property	-	15,137	14,707	430
Total student support	-	866,135	130,107	736,028
Instructional staff support				
Salaries	671,910	1,858,677	676,427	1,182,250
Benefits	259,983	726,130	244,593	481,537
Purchased services	24,100	83,649	19,682	63,967
Supplies	8,607	79,682	55,731	23,951
Total instructional staff support	964,600	2,748,138	996,433	1,751,705
Central services				
Salaries	-	342,500	110,769	231,731
Benefits	-	141,742	38,797	102,945
Purchased services	-	250,565	82,185	168,380
Supplies	-	315,160	65,864	249,296
Other	35,400	168,295	52,212	116,083
Total central services	35,400	1,218,262	349,827	868,435
Operation and maintenance				
Purchased services	-	332,000	201,520	130,480
Supplies	-	51,205	36,799	14,406
Property	-	84,939	77,716	7,223
Total operation and maintenance	-	468,144	316,035	152,109

**(CONTINUED)**

**WASHOE COUNTY SCHOOL DISTRICT  
DIRECT FEDERAL GRANTS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011**

	2011 BUDGET		2011	
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET
Community service operations				
Salaries	\$ -	\$ 110,000	\$ 62,799	\$ 47,201
Benefits	-	64,703	19,045	45,658
Total community service operations	-	174,703	81,844	92,859
Total expenditures	1,000,000	5,778,346	1,877,732	3,900,614
Net change in fund balance	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
FEDERAL SPECIAL EDUCATION - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 9,736,433	\$ 10,802,913	\$ 9,635,692	\$ (1,167,221)	\$ 9,642,211
<b>EXPENDITURES</b>					
Current					
Special programs					
Instruction					
Salaries	4,537,860	4,823,500	4,452,762	370,738	4,458,019
Benefits	1,878,912	1,814,762	1,726,659	88,103	1,745,879
Purchased services	9,200	26,279	3,149	23,130	4,375
Supplies	118,233	324,937	205,165	119,772	153,626
Property	-	20,000	-	20,000	-
Other	37,400	83,600	28,285	55,315	35,102
Total instruction	6,581,605	7,093,078	6,416,020	677,058	6,397,001
Student support					
Salaries	864,784	947,016	886,076	60,940	864,381
Benefits	325,644	366,752	351,403	15,349	320,845
Purchased services	286,460	320,465	265,241	55,224	356,378
Supplies	59,378	167,109	75,969	91,140	44,224
Property	10,000	26,300	-	26,300	-
Other	629,650	676,585	656,129	20,456	629,290
Total student support	2,175,916	2,504,227	2,234,818	269,409	2,215,118
Instructional staff support					
Salaries	285,913	288,719	245,692	43,027	263,885
Benefits	89,505	94,592	86,976	7,616	89,281
Purchased services	58,957	156,625	91,810	64,815	144,792
Supplies	13,170	85,083	31,576	53,507	7,008
Property	-	10,000	-	10,000	-
Other	500	1,000	600	400	200
Total instructional staff support	448,045	636,019	456,654	179,365	505,166
Central services					
Salaries	179,550	184,876	183,169	1,707	181,501
Benefits	33,051	33,300	32,113	1,187	32,076
Other	318,266	351,413	312,918	38,495	311,349
Total central services	530,867	569,589	528,200	41,389	524,926
Total expenditures	9,736,433	10,802,913	9,635,692	1,167,221	9,642,211
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
VOCATIONAL EDUCATION - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
State sources	\$ 638,487	\$ 614,579	\$ 607,142	\$ (7,437)	\$ 714,576
Federal sources	650,023	768,627	757,938	(10,689)	634,915
Total revenues	1,288,510	1,383,206	1,365,080	(18,126)	1,349,491
<b>EXPENDITURES</b>					
Current					
Vocational programs					
Instruction					
Salaries	3,864	-	-	-	4,110
Benefits	86	-	-	-	70
Purchased services	38,106	19,078	39,903	(20,825)	60,623
Supplies	641,314	731,817	706,320	25,497	670,640
Property	88,827	93,077	92,992	85	85,240
Other	12,726	21,287	21,287	-	13,338
Total instruction	784,923	865,259	860,502	4,757	834,021
Instructional staff support					
Salaries	166,519	200,022	195,447	4,575	175,481
Benefits	50,662	54,463	51,192	3,271	50,029
Purchased services	167,314	134,732	132,129	2,603	184,072
Supplies	470	970	770	200	497
Other	649	195	195	-	690
Total instructional staff support	385,614	390,382	379,733	10,649	410,769
Central services					
Other	39,362	44,240	42,862	1,378	41,454
Student transportation					
Purchased services	67,331	45,471	44,129	1,342	48,144
Total vocational programs	1,277,230	1,345,352	1,327,226	18,126	1,334,388
Capital outlay					
Site improvement					
Purchased services	-	37,854	37,854	-	15,103
Building improvement					
Purchased services	11,280	-	-	-	-
Total capital outlay	11,280	37,854	37,854	-	15,103
Total expenditures	1,288,510	1,383,206	1,365,080	18,126	1,349,491
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
SPECIAL GRANTS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Local sources	\$ 6,617	\$ 14,796	\$ 14,796	\$ -	\$ 9,300
State sources	377,559	374,254	365,737	(8,517)	472,427
Federal sources	4,506,290	4,050,921	3,057,086	(993,835)	3,634,930
Total revenues	4,890,466	4,439,971	3,437,619	(1,002,352)	4,116,657
<b>EXPENDITURES</b>					
Current					
Other instructional programs:					
Instruction					
Salaries	172,248	78,878	77,381	1,497	111,047
Benefits	35,213	5,337	5,313	24	27,742
Purchased services	516,368	432,893	423,503	9,390	454,901
Supplies	47,022	44,534	28,103	16,431	40,301
Other	1,045	649	649	-	675
Total instruction	771,896	562,291	534,949	27,342	634,666
Student support					
Salaries	907,343	801,661	664,286	137,375	768,880
Benefits	333,570	258,673	213,291	45,382	264,849
Purchased services	352,835	338,493	280,117	58,376	291,478
Supplies	191,356	277,270	146,830	130,440	169,376
Property	5,225	-	-	-	-
Other	20,764	20,734	18,925	1,809	16,323
Total student support	1,811,093	1,696,831	1,323,449	373,382	1,510,906
Instructional staff support					
Salaries	665,962	809,225	540,635	268,590	620,793
Benefits	166,553	178,916	117,070	61,846	147,253
Purchased services	395,956	324,528	215,370	109,158	301,209
Supplies	306,306	364,120	329,678	34,442	431,795
Property	110,770	11,717	11,717	-	46,946
Other	3,423	819	819	-	1,147
Total instructional staff support	1,648,970	1,689,325	1,215,289	474,036	1,549,143
Central services					
Salaries	25,207	26,718	26,718	-	24,121
Purchased services	261,382	62,145	62,145	-	189,000
Other	123,234	110,027	87,816	22,211	102,934
Total central services	409,823	198,890	176,679	22,211	316,055
Operation and maintenance					
Salaries	89,605	94,215	56,027	38,188	52,882
Benefits	42,298	38,871	31,733	7,138	30,617
Purchased services	15,199	14,941	7,962	6,979	5,300
Supplies	93,288	86,834	40,656	46,178	9,845
Total operation and maintenance	240,390	234,861	136,378	98,483	98,644
Student transportation					
Purchased services	8,294	57,773	50,875	6,898	7,243
Total expenditures	4,890,466	4,439,971	3,437,619	1,002,352	4,116,657
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
FAMILY RESOURCE CENTERS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Local sources	\$ 79,065	\$ 162,981	\$ 47,453	\$ (115,528)	\$ 61,554
State sources	452,673	497,701	462,910	(34,791)	498,967
Federal sources	350,626	303,925	251,445	(52,480)	323,480
Total revenues	882,364	964,607	761,808	(202,799)	884,001
<b>EXPENDITURES</b>					
Current					
Community services programs					
Central services					
Salaries	6,812	7,325	7,325	-	7,239
Other	27,933	28,277	25,031	3,246	28,930
Total central services	34,745	35,602	32,356	3,246	36,169
Community service operations					
Salaries	466,556	480,537	447,086	33,451	518,375
Benefits	207,646	216,463	171,649	44,814	209,089
Purchased services	102,735	81,959	58,840	23,119	80,986
Supplies	70,240	126,104	35,538	90,566	38,937
Other	442	23,942	16,339	7,603	445
Total community service operations	847,619	929,005	729,452	199,553	847,832
Total expenditures	882,364	964,607	761,808	202,799	884,001
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
ADULT EDUCATION - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
State sources	\$ 2,060,729	\$ 2,448,615	\$ 1,990,893	\$ (457,722)	\$ 1,651,604
<b>EXPENDITURES</b>					
Current					
Adult education programs					
Instruction					
Salaries	949,769	682,569	649,979	32,590	668,414
Benefits	172,100	160,285	112,818	47,467	115,249
Purchased services	99,900	99,900	12,846	87,054	40,412
Supplies	264,300	486,186	439,830	46,356	66,278
Property	-	-	6,399	(6,399)	-
Other	-	200,000	-	200,000	-
Total instruction	1,486,069	1,628,940	1,221,872	407,068	890,353
Student support					
Salaries	66,000	152,000	142,337	9,663	144,090
Benefits	36,400	56,400	48,805	7,595	48,498
Total student support	102,400	208,400	191,142	17,258	192,588
School administration					
Salaries	255,975	325,975	314,220	11,755	264,432
Benefits	93,500	113,500	112,513	987	92,479
Other	87,735	87,735	70,252	17,483	58,622
Total school administration	437,210	527,210	496,985	30,225	415,533
Operation and maintenance					
Salaries	24,550	59,750	56,854	2,896	57,534
Benefits	10,500	24,315	24,040	275	24,738
Purchased services	-	-	-	-	70,858
Total operation and maintenance	35,050	84,065	80,894	3,171	153,130
Total expenditures	2,060,729	2,448,615	1,990,893	457,722	1,651,604
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	310,329	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ 310,329	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
CLASS SIZE REDUCTION - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
State sources	\$ 19,778,057	\$ 19,946,876	\$ 19,946,876	\$ -	\$ 19,669,323
<b>EXPENDITURES</b>					
Current					
Regular programs					
Instruction					
Salaries	10,030,749	9,690,563	9,679,662	10,901	14,193,753
Benefits	3,935,485	3,756,486	3,767,387	(10,901)	5,475,570
Total expenditures	13,966,234	13,447,049	13,447,049	-	19,669,323
Excess (Deficiency) of revenues over expenditures	5,811,823	6,499,827	6,499,827	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(5,811,823)	(6,499,827)	(6,499,827)	-	-
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
DRUG FREE SCHOOLS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ -	\$ 66,259	\$ 59,674	\$ (6,585)	\$ 131,807
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Student support					
Salaries	-	18,700	18,406	294	71,332
Benefits	-	10,182	7,719	2,463	26,600
Purchased services	-	22,713	19,470	3,243	17,284
Supplies	-	13,365	12,909	456	14,007
Total student support	-	64,960	58,504	6,456	129,223
Central services					
Other	-	1,299	1,170	129	2,584
Total expenditures	-	66,259	59,674	6,585	131,807
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
EARLY CHILDHOOD - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
State sources	\$ 727,322	\$ 781,226	\$ 781,226	\$ -	\$ 781,226
Federal sources	234,812	379,488	206,804	(172,684)	242,104
Total revenues	962,134	1,160,714	988,030	(172,684)	1,023,330
<b>EXPENDITURES</b>					
Current					
Special programs					
Instruction					
Salaries	162,705	171,200	136,945	34,255	160,502
Benefits	40,436	44,684	32,459	12,225	38,692
Purchased services	3,000	25,000	5,664	19,336	2,733
Supplies	4,050	107,572	6,926	100,646	15,238
Total instruction	210,191	348,456	181,994	166,462	217,165
Student support					
Salaries	-	10,306	10,223	83	10,375
Benefits	-	3,713	3,687	26	3,729
Total student support	-	14,019	13,910	109	14,104
Central services					
Salaries	2,242	3,579	3,579	-	2,242
Other	8,334	13,434	7,321	6,113	8,593
Total central services	10,576	17,013	10,900	6,113	10,835
Total special programs	220,767	379,488	206,804	172,684	242,104
Other instructional programs					
Instruction					
Salaries	381,524	427,446	427,446	-	426,786
Benefits	175,798	173,187	173,187	-	173,826
Purchased services	2,107	545	545	-	1,513
Supplies	2,234	1,203	1,203	-	2,433
Other	51,205	-	-	-	55,000
Total instruction	612,868	602,381	602,381	-	659,558
Student support					
Salaries	10,305	-	-	-	-
Benefits	3,740	-	-	-	-
Total student support	14,045	-	-	-	-
Instructional staff support					
Purchased services	378	1,710	1,710	-	135

(CONTINUED)

**WASHOE COUNTY SCHOOL DISTRICT**  
**EARLY CHILDHOOD - SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Central services					
Salaries	\$ 6,988	\$ 7,505	\$ 7,505	\$ -	\$ 7,505
Purchased services	85,484	91,819	91,819	-	91,819
Other	21,604	77,811	77,811	-	22,209
Total central services	114,076	177,135	177,135	-	121,533
Total other instructional programs	741,367	781,226	781,226	-	781,226
Total expenditures	962,134	1,160,714	988,030	172,684	1,023,330
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
SPECIAL STATE APPROPRIATIONS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
State sources	\$ 4,212,100	\$ 5,786,774	\$ 5,608,294	\$ (178,480)	\$ 5,263,879
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	2,695,744	3,656,649	3,480,354	176,295	3,352,018
Benefits	1,516,356	2,130,125	2,127,940	2,185	1,911,861
Total expenditures	4,212,100	5,786,774	5,608,294	178,480	5,263,879
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
READING IMPROVEMENT - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 48,231	\$ 11,888	\$ 11,888	\$ -	\$ 605,972
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	20,000	1,288	1,288	-	219,318
Benefits	2,500	102	102	-	47,004
Purchased services	800	-	-	-	32,562
Supplies	10,477	-	-	-	113,453
Other	200	-	-	-	99,000
Total instruction	33,977	1,390	1,390	-	511,337
Student support					
Salaries	-	-	-	-	4,165
Benefits	-	-	-	-	328
Purchased services	-	500	500	-	28,861
Supplies	-	-	-	-	5,977
Total student support	-	500	500	-	39,331
Instructional staff support					
Salaries	500	-	-	-	3,120
Benefits	42	-	-	-	45
Purchased services	12,000	9,596	9,596	-	5,705
Supplies	-	-	-	-	29,290
Total instructional staff support	12,542	9,596	9,596	-	38,160
Central services					
Other	1,712	402	402	-	17,144
Total expenditures	48,231	11,888	11,888	-	605,972
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
 TWENTY-FIRST CENTURY - SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2011  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Local sources	\$ 389,511	\$ 634,265	\$ 346,751	\$ (287,514)	\$ 303,553
Federal sources	2,559,905	2,885,839	2,544,524	(341,315)	2,213,955
Total revenues	2,949,416	3,520,104	2,891,275	(628,829)	2,517,508
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	1,236,764	1,493,793	1,398,698	95,095	1,140,835
Benefits	354,519	389,886	290,417	99,469	203,612
Purchased services	301,969	270,970	239,606	31,364	220,151
Supplies	150,203	164,477	132,349	32,128	180,527
Other	-	-	-	-	2,681
Total instruction	2,043,455	2,319,126	2,061,070	258,056	1,747,806
Instructional staff support					
Salaries	195,104	2,890	1,105	1,785	190,792
Benefits	78,246	597	87	510	60,402
Purchased services	70,634	34,847	26,406	8,441	42,917
Supplies	10,624	11,316	6,598	4,718	23,725
Other	1,940	-	-	-	300
Total instructional staff support	356,548	49,650	34,196	15,454	318,136
Central services					
Salaries	20,902	217,212	197,825	19,387	23,927
Benefits	-	90,521	60,414	30,107	543
Purchased services	-	9,000	7,015	1,985	-
Supplies	22,962	40,475	39,331	1,144	23,794
Other	89,316	101,248	89,145	12,103	76,420
Total central services	133,180	458,456	393,730	64,726	124,684
Student transportation					
Purchased services	2,509	7,200	5,200	2,000	23,329
Other	24,213	-	-	-	-
Total student transportation	26,722	7,200	5,200	2,000	23,329
Food services operations					
Purchased services	-	51,407	50,328	1,079	-
Total other instructional programs	2,559,905	2,885,839	2,544,524	341,315	2,213,955

**(CONTINUED)**

**WASHOE COUNTY SCHOOL DISTRICT  
 TWENTY-FIRST CENTURY - SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2011  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Undistributed expenditures					
Instruction					
Salaries	\$ 232,411	\$ 421,649	\$ 275,260	\$ 146,389	\$ 207,741
Benefits	35,131	71,159	53,730	17,429	37,309
Purchased services	86,721	54,976	9,959	45,017	48,130
Supplies	35,220	86,154	7,802	78,352	10,373
Property	28	-	-	-	-
Other	-	327	-	327	-
Total undistributed expenditures	389,511	634,265	346,751	287,514	303,553
Total expenditures	2,949,416	3,520,104	2,891,275	628,829	2,517,508
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT**  
**TITLE II, PART A, TEACHER TRAINING - SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 2,024,299	\$ 2,724,635	\$ 2,231,684	\$ (492,951)	\$ 1,911,661
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instructional staff support					
Salaries	898,203	1,137,645	1,040,221	97,424	992,461
Benefits	307,106	404,275	358,109	46,166	303,292
Purchased services	409,248	630,747	365,728	265,019	372,443
Supplies	79,942	145,624	102,810	42,814	73,617
Other	3,150	5,500	3,599	1,901	3,625
Total instructional staff support	1,697,649	2,323,791	1,870,467	453,324	1,745,438
General administration					
Salaries	105,000	114,243	114,216	27	-
Benefits	35,700	37,311	35,818	1,493	-
Purchased services	-	660	660	-	-
Total general administration	140,700	152,214	150,694	1,520	-
Central services					
Salaries	71,902	105,363	98,130	7,233	69,031
Benefits	19,248	40,813	32,213	8,600	18,802
Purchased services	18,900	5,800	5,800	-	8,026
Supplies	4,050	200	-	200	4,251
Other	71,850	96,454	74,380	22,074	66,113
Total central services	185,950	248,630	210,523	38,107	166,223
Total expenditures	2,024,299	2,724,635	2,231,684	492,951	1,911,661
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
TITLE III, ENGLISH LANGUAGE ACQUISITION - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 1,054,138	\$ 1,384,691	\$ 1,156,897	\$ (227,794)	\$ 1,019,232
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	556,011	685,535	628,337	57,198	612,899
Benefits	369,655	396,485	327,776	68,709	271,666
Purchased services	43,353	63,000	53,101	9,899	45,790
Supplies	19,306	143,031	97,250	45,781	19,972
Total instruction	988,325	1,288,051	1,106,464	181,587	950,327
Instructional staff support					
Purchased services	45,144	65,490	24,342	41,148	49,508
Central services					
Other	20,669	27,150	22,096	5,054	19,397
Student transportation					
Purchased services	-	4,000	3,995	5	-
Total expenditures	1,054,138	1,384,691	1,156,897	227,794	1,019,232
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
REGIONAL PROFESSIONAL DEVELOPMENT PROGRAM - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
State sources	\$ 2,084,099	\$ 2,604,045	\$ 1,932,864	\$ (671,181)	\$ 1,873,073
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instructional staff support					
Salaries	1,190,367	1,127,192	1,004,655	122,537	1,055,202
Benefits	378,797	395,691	348,650	47,041	363,079
Purchased services	124,289	639,325	298,622	340,703	98,450
Supplies	83,871	319,924	196,862	123,062	54,337
Other	220,637	8,235	284	7,951	221,932
Total instructional staff support	1,997,961	2,490,367	1,849,073	641,294	1,793,000
Central services					
Salaries	19,980	21,493	21,493	-	21,460
Other	66,158	92,185	62,298	29,887	58,613
Total central services	86,138	113,678	83,791	29,887	80,073
Total expenditures	2,084,099	2,604,045	1,932,864	671,181	1,873,073
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
EDUCATION ALLIANCE - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Local sources	\$ 514,235	\$ 450,612	\$ 301,689	\$ (148,923)	\$ 505,991
Federal sources	652,246	647,820	389,360	(258,460)	533,866
Total revenues	<u>1,166,481</u>	<u>1,098,432</u>	<u>691,049</u>	<u>(407,383)</u>	<u>1,039,857</u>
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	98,838	45,823	43,479	2,344	134,646
Benefits	-	1,228	827	401	2,549
Purchased services	<u>2,349</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>101,187</u>	<u>47,051</u>	<u>44,306</u>	<u>2,745</u>	<u>137,195</u>
Instructional staff support					
Purchased services	6,501	10,566	2,000	8,566	6,750
Supplies	<u>3,323</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,211</u>
Total instructional staff support	<u>9,824</u>	<u>10,566</u>	<u>2,000</u>	<u>8,566</u>	<u>8,961</u>
General administration					
Salaries	324,784	290,050	180,010	110,040	250,090
Benefits	115,170	122,148	64,604	57,544	95,309
Purchased services	189,032	215,089	135,208	79,881	180,204
Supplies	14,650	28,231	15,023	13,208	13,708
Other	<u>155</u>	<u>3,539</u>	<u>3,507</u>	<u>32</u>	<u>3,875</u>
Total general administration	<u>643,791</u>	<u>659,057</u>	<u>398,352</u>	<u>260,705</u>	<u>543,186</u>
Central services					
Other	<u>21,478</u>	<u>23,168</u>	<u>12,368</u>	<u>10,800</u>	<u>17,848</u>
Student transportation					
Purchased services	<u>5,490</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,800</u>
Total other instructional programs	<u>781,770</u>	<u>739,842</u>	<u>457,026</u>	<u>282,816</u>	<u>722,990</u>
Undistributed expenditures					
Student support					
Salaries	9,087	2,762	-	2,762	2,550
Benefits	217	-	-	-	201
Purchased services	230,090	286,312	91,204	195,108	46,418
Supplies	55,276	3,516	78,910	(75,394)	103,349
Other	<u>90,041</u>	<u>66,000</u>	<u>63,909</u>	<u>2,091</u>	<u>164,349</u>
Total student support	<u>384,711</u>	<u>358,590</u>	<u>234,023</u>	<u>124,567</u>	<u>316,867</u>
Total expenditures	<u>1,166,481</u>	<u>1,098,432</u>	<u>691,049</u>	<u>407,383</u>	<u>1,039,857</u>
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WASHOE COUNTY SCHOOL DISTRICT  
PRIVATE FOUNDATIONS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Local sources	\$ 689,260	\$ 695,034	\$ 570,390	\$ (124,644)	\$ 679,134
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	209,676	184,961	139,997	44,964	150,292
Benefits	4,581	1,316	23,954	(22,638)	18,710
Purchased services	5,008	6,208	7,761	(1,553)	3,829
Supplies	92,323	99,538	74,777	24,761	99,028
Property	1,388	-	-	-	-
Other	-	4,525	1,025	3,500	3,000
Total instruction	312,976	296,548	247,514	49,034	274,859
Student support					
Salaries	2,662	7,616	2,415	5,201	1,891
Benefits	310	218	31	187	306
Purchased services	31,489	17,827	16,347	1,480	22,415
Supplies	137,967	89,975	80,194	9,781	133,860
Property	15,087	-	-	-	5,198
Other	170	176	176	-	317
Total student support	187,685	115,812	99,163	16,649	163,987
Instructional staff support					
Salaries	826	41,380	41,380	-	960
Benefits	100	10,440	10,440	-	7
Purchased services	838	14,730	14,730	-	80
Supplies	174,640	197,369	140,508	56,861	211,672
Total instructional staff support	176,404	263,919	207,058	56,861	212,719
Central services					
Purchased services	-	12,049	12,049	-	17,951
Operation and maintenance					
Supplies	1,002	-	-	-	1,083
Student transportation					
Purchased services	11,193	6,706	4,606	2,100	8,535
Total expenditures	689,260	695,034	570,390	124,644	679,134
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
 FULL DAY KINDERGARTEN - SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2011  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
State sources	\$ 4,741,800	\$ 4,606,560	\$ 4,606,560	\$ -	\$ 4,741,800
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	3,353,308	3,240,650	3,236,425	4,225	3,192,868
Benefits	1,388,492	1,365,910	1,370,135	(4,225)	1,548,932
Total expenditures	4,741,800	4,606,560	4,606,560	-	4,741,800
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
 AMERICAN REINVESTMENT AND RECOVERY ACT (ARRA) - TITLE I - SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2011  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 3,435,205	\$ 5,736,565	\$ 5,125,044	\$ (611,521)	\$ 3,932,757
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	2,316,020	1,213,219	1,080,461	132,758	2,513,107
Benefits	515,721	406,100	340,807	65,293	827,039
Purchased services	285,000	7,190	7,190	-	7,268
Supplies	149,100	810,561	717,419	93,142	16,294
Other	17,000	6,222	6,222	-	79,074
Total instruction	3,282,841	2,443,292	2,152,099	291,193	3,442,782
Student support					
Salaries	3,000	62,990	55,370	7,620	13,440
Benefits	252	21,753	19,344	2,409	637
Purchased services	-	2,203	2,203	-	1,000
Supplies	-	4,885	4,885	-	-
Total student support	3,252	91,831	81,802	10,029	15,077
Instructional staff support					
Salaries	13,000	1,762,035	1,636,198	125,837	48,448
Benefits	1,100	658,328	595,391	62,937	3,052
Purchased services	13,000	145,016	82,077	62,939	91,501
Supplies	2,000	33,394	32,070	1,324	11,414
Other	-	5,219	5,219	-	-
Total instructional staff support	29,100	2,603,992	2,350,955	253,037	154,415
General administration					
Salaries	43,971	155,704	150,286	5,418	72,084
Benefits	12,000	53,465	44,499	8,966	15,849
Purchased services	-	13,174	13,174	-	24,146
Supplies	2,000	23,631	23,631	-	11,985
Other	-	15,800	15,800	-	-
Total general administration	57,971	261,774	247,390	14,384	124,064
School administration					
Salaries	-	53,240	48,718	4,522	-
Benefits	-	21,311	17,937	3,374	-
Total school administration	-	74,551	66,655	7,896	-
Central services					
Salaries	-	33,378	33,378	-	58,837
Other	61,541	201,492	180,310	21,182	136,782
Total central services	61,541	234,870	213,688	21,182	195,619

**(CONTINUED)**

**WASHOE COUNTY SCHOOL DISTRICT**  
**AMERICAN REINVESTMENT AND RECOVERY ACT (ARRA) - TITLE I - SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<u>2011 BUDGET</u>		<u>2011</u>		<u>2010</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>	<u>ACTUAL</u>
Student transportation					
Purchased services	\$ 500	\$ 26,255	\$ 12,455	\$ 13,800	\$ 800
Total expenditures	<u>3,435,205</u>	<u>5,736,565</u>	<u>5,125,044</u>	<u>611,521</u>	<u>3,932,757</u>
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WASHOE COUNTY SCHOOL DISTRICT**  
**AMERICAN REINVESTMENT AND RECOVERY ACT (ARRA) - SPECIAL EDUCATION - SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 2,334,419	\$ 2,567,011	\$ 2,425,551	\$ (141,460)	\$ 7,897,143
<b>EXPENDITURES</b>					
Current					
Special programs					
Instruction					
Salaries	1,207,873	1,016,578	946,473	70,105	4,552,494
Benefits	318,150	290,497	270,552	19,945	1,830,072
Purchased services	-	985	985	-	17,875
Supplies	181,360	243,943	241,284	2,659	319,076
Property	24,036	-	-	-	15,964
Total instruction	1,731,419	1,552,003	1,459,294	92,709	6,735,481
Student support					
Salaries	150,264	150,213	150,072	141	138,046
Benefits	55,529	54,534	54,518	16	47,379
Purchased services	75,494	107,517	90,187	17,330	-
Supplies	-	43,544	43,539	5	12,053
Property	-	22,674	22,674	-	-
Other	-	168,778	168,778	-	450,494
Total student support	281,287	547,260	529,768	17,492	647,972
Instructional staff support					
Salaries	28,125	101,765	100,550	1,215	30,115
Benefits	1,648	30,490	29,466	1,024	563
Purchased services	167,900	204,650	179,685	24,965	97,772
Supplies	34,040	51,654	50,997	657	17,840
Other	5,000	5,000	5,000	-	5,000
Total instructional staff support	236,713	393,559	365,698	27,861	151,290
Central services					
Salaries	-	-	-	-	100,252
Other	85,000	74,189	70,791	3,398	262,148
Total central services	85,000	74,189	70,791	3,398	362,400
Total expenditures	2,334,419	2,567,011	2,425,551	141,460	7,897,143
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
 AMERICAN REINVESTMENT AND RECOVERY ACT (ARRA) - OTHER - SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2011  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Federal sources	\$ 2,231,069	\$ 1,591,871	\$ 1,560,574	\$ (31,297)	\$ 2,425,852
<b>EXPENDITURES</b>					
Current					
Other instructional programs					
Instruction					
Salaries	163,950	206,304	206,304	-	227,949
Benefits	50,496	91,607	91,607	-	73,284
Purchased services	-	-	-	-	38,561
Supplies	167,383	44,068	19,071	24,997	305,855
Other	750	-	-	-	441
Total instruction	382,579	341,979	316,982	24,997	646,090
Student support					
Salaries	33,614	75,627	75,627	-	33,382
Benefits	13,669	27,008	27,008	-	8,219
Purchased services	34,790	5,785	5,785	-	63,599
Supplies	1,561	31,985	31,985	-	13,632
Other	365	1,436	1,436	-	2,635
Total student support	83,999	141,841	141,841	-	121,467
Instructional staff support					
Salaries	122,622	156,879	150,579	6,300	67,997
Benefits	26,999	23,581	23,581	-	22,361
Purchased services	108,377	128,005	128,005	-	56,425
Supplies	51,100	16,953	16,953	-	23,826
Total instructional staff support	309,098	325,418	319,118	6,300	170,609
Central services					
Salaries	-	870	870	-	1,283
Supplies	-	-	-	-	426,247
Other	21,717	43,018	43,018	-	-
Total central services	21,717	43,888	43,888	-	427,530
Operation and maintenance					
Purchased services	249,000	-	-	-	-
Supplies	43,200	-	-	-	6,395
Property	82,800	-	-	-	25,461
Total operation and maintenance	375,000	-	-	-	31,856
Student transportation					
Purchased services	-	65	65	-	169
Nutrition services operations					
Property	-	-	-	-	325,635
Total other instructional programs	1,172,393	853,191	821,894	31,297	1,723,356

**(CONTINUED)**

**WASHOE COUNTY SCHOOL DISTRICT  
 AMERICAN REINVESTMENT AND RECOVERY ACT (ARRA) - OTHER - SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2011  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Capital outlay					
Architecture and engineering					
Purchased services	\$ 260,176	\$ 15,500	\$ 15,500	\$ -	\$ 54,250
Site improvement					
Purchased services	-	-	-	-	646,337
Supplies	-	-	-	-	1,592
Other	-	-	-	-	317
Total site improvement	-	-	-	-	648,246
Building improvement					
Purchased services	798,500	723,180	723,180	-	-
Total capital outlay	1,058,676	738,680	738,680	-	702,496
Total expenditures	2,231,069	1,591,871	1,560,574	31,297	2,425,852
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
FEDERAL EDU-JOBS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011**

	2011 BUDGET		2011	
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET
<b>REVENUES</b>				
Federal sources	\$ -	\$ 12,353,317	\$ 6,943,604	\$ (5,409,713)
<b>EXPENDITURES</b>				
Current				
Other instructional programs				
Instruction				
Salaries	-	8,475,000	4,574,656	3,900,344
Benefits	-	3,303,336	1,886,121	1,417,215
Other	-	299,981	277,305	22,676
Total instruction	-	12,078,317	6,738,082	5,340,235
Student support				
Salaries	-	50,000	34,180	15,820
Benefits	-	20,000	15,271	4,729
Total student support	-	70,000	49,451	20,549
Instructional staff support				
Salaries	-	50,000	38,382	11,618
Benefits	-	20,000	15,749	4,251
Total instructional staff support	-	70,000	54,131	15,869
General administration				
Salaries	-	100,000	67,633	32,367
Other	-	35,000	34,307	693
Total general administration	-	135,000	101,940	33,060
Total expenditures	-	12,353,317	6,943,604	5,409,713
Net change in fund balance	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
CATEGORICAL GRANTS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Local sources	\$ -	\$ 1,233,500	\$ 979,281	\$ (254,219)	\$ 725,802
<b>EXPENDITURES</b>					
Current					
Regular programs					
Instruction					
Salaries	-	1,173,500	740,676	432,824	567,445
Benefits	-	-	222,189	(222,189)	140,271
Supplies	-	-	1,579	(1,579)	-
Total regular programs	-	1,173,500	964,444	209,056	707,716
Undistributed expenditures					
Instructional staff support					
Salaries	-	10,000	2,324	7,676	2,660
Benefits	-	-	505	(505)	618
Total instructional staff support	-	10,000	2,829	7,171	3,278
Operation and maintenance					
Salaries	-	50,000	7,541	42,459	9,560
Benefits	-	-	4,467	(4,467)	5,248
Total operation and maintenance	-	50,000	12,008	37,992	14,808
Total undistributed expenditures	-	60,000	14,837	45,163	18,086
Total expenditures	-	1,233,500	979,281	254,219	725,802
Net change in fund balance	-	-	-	-	-
<b>FUND BALANCE, July 1</b>	-	-	-	-	-
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**WASHOE COUNTY SCHOOL DISTRICT  
GIFTS AND DONATIONS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Local sources	\$ -	\$ 967,951	\$ 424,806	\$ (543,145)	\$ 674,113
<b>EXPENDITURES</b>					
Current					
Regular programs					
Instruction					
Salaries	-	203,938	31,196	172,742	69,228
Benefits	-	5,064	5,064	-	4,386
Purchased services	-	88,714	34,008	54,706	31,304
Supplies	-	33,581	33,580	1	20,959
Other	-	3,859	3,859	-	30,104
Total instruction	-	335,156	107,707	227,449	155,981
Student support					
Purchased services	-	375	-	375	-
Supplies	-	375	-	375	-
Total student support	-	750	-	750	-
Total regular programs	-	335,906	107,707	228,199	155,981
Special programs					
Instruction					
Salaries	-	7,675	5,109	2,566	6,697
Benefits	-	195	195	-	315
Purchased services	-	18,113	2,890	15,223	10,435
Supplies	-	12,572	12,571	1	6,169
Property	-	-	-	-	8,941
Other	-	-	-	-	3,160
Total instruction	-	38,555	20,765	17,790	35,717
Instructional staff support					
Supplies	-	218	-	218	-
Total special programs	-	38,773	20,765	18,008	35,717
Community services programs					
Community service operations					
Salaries	-	22,831	-	22,831	(5,710)
Benefits	-	-	-	-	1,242
Purchased services	-	289	289	-	2,381
Supplies	-	4,583	4,583	-	862
Other	-	150	150	-	110
Total community services programs	-	27,853	5,022	22,831	(1,115)

(CONTINUED)

**WASHOE COUNTY SCHOOL DISTRICT  
GIFTS AND DONATIONS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
Undistributed expenditures					
Student support					
Salaries	\$ -	\$ 149,370	\$ 9,243	\$ 140,127	\$ 6,193
Benefits	-	2,878	2,878	-	151
Purchased services	-	115,138	55,612	59,526	87,315
Supplies	-	63,444	56,916	6,528	50,348
Property	-	10,420	10,420	-	-
Other	-	32,152	32,152	-	31,138
Total student support	-	373,402	167,221	206,181	175,145
Instructional staff support					
Salaries	-	71,713	71,713	-	42,005
Benefits	-	1,664	1,664	-	856
Purchased services	-	343	285	58	-
Supplies	-	62,316	491	61,825	5,500
Total instructional staff support	-	136,036	74,153	61,883	48,361
Central services					
Salaries	-	18,789	83	18,706	(766)
Benefits	-	8	8	-	32
Purchased services	-	12,548	12,548	-	11,172
Supplies	-	5,840	4,256	1,584	10,118
Other	-	190	190	-	525
Total central services	-	37,375	17,085	20,290	21,081
Operation and maintenance					
Purchased services	-	8,003	1,912	6,091	-
Supplies	-	10,603	2,461	8,142	5,642
Total operation and maintenance	-	18,606	4,373	14,233	5,642
Total undistributed expenditures	-	565,419	262,832	302,587	250,229
Total expenditures	-	967,951	396,326	571,625	440,812
Net change in fund balance	-	-	28,480	28,480	233,301
<b>FUND BALANCE, July 1</b>	-	-	1,044,251	1,044,251	810,950
<b>FUND BALANCE, June 30</b>	\$ -	\$ -	\$ 1,072,731	\$ 1,072,731	\$ 1,044,251

**WASHOE COUNTY SCHOOL DISTRICT  
WELLNESS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011 BUDGET		2011		2010
	ORIGINAL	FINAL	ACTUAL	VARIANCE TO FINAL BUDGET	ACTUAL
<b>REVENUES</b>					
Local sources	\$ 342,000	\$ 342,000	\$ 388,991	\$ 46,991	\$ 389,397
<b>EXPENDITURES</b>					
Undistributed expenditures					
General administration					
Salaries	105,000	125,000	102,992	22,008	104,076
Benefits	37,000	37,000	37,792	(792)	39,253
Purchased services	110,000	210,000	132,517	77,483	136,226
Supplies	45,000	45,000	54,600	(9,600)	31,364
Property	500	500	-	500	-
Other	1,000	1,000	979	21	292
Total expenditures	298,500	418,500	328,880	89,620	311,211
Net change in fund balance	43,500	(76,500)	60,111	136,611	78,186
<b>FUND BALANCE, July 1</b>	580,490	611,406	611,406	-	533,220
<b>FUND BALANCE, June 30</b>	\$ 623,990	\$ 534,906	\$ 671,517	\$ 136,611	\$ 611,406