

WASHOE COUNTY SCHOOL DISTRICT
Reno, Nevada

REGULAR MEETING
December 14, 2010

TITLE: AUGMENTATION AND APPROVAL OF TRANSFERS FOR THE FISCAL YEAR 2010-11 BUDGET

FROM: Gary S. Kraemer – Chief Financial Officer

PRESENTER(S) & PRESENTATION TIME: Gary S. Kraemer, Chief Financial Officer, 20 minutes

DATE REPORT WRITTEN: December 10, 2010

SUMMARY: The schedules indicating changes from the amended final budget along with a narrative explaining the changes will be presented. The budget changes related to the official enrollment count are required by Nevada Revised Statutes. Other changes are necessary to reflect actual versus estimated opening fund balances and budget transfers. The Board will be asked to adopt a resolution to augment the 2010-11 budget and to approve budget transfers.

ADDITIONAL BACKGROUND INFORMATION: NRS 354.598005 requires school districts to amend their budget by January 1 of each fiscal year to reflect the official enrollment count. The submission of this augmented budget allows us to comply with this requirement.

This statute also permits local governments to augment the budget if anticipated resources actually available during a budget period exceed those estimated and the governing body approves the augmentation by a majority vote. This augmentation of the budget also reflects additional resources and their application in accordance with this statute.

Last, the statute allows for transfers of budget appropriations. The person designated to administer the budget is allowed to make transfers within a fund prior to notifying the governing body if the transfer does not increase the total appropriations for the fiscal year. This statute also allows the governing body to authorize the transfer of appropriations between funds or from the contingency account upon the recommendation of the person designated to administer the budget.

ATTACHMENTS:

Attachment A: Resolution to amend the fiscal year 2010-11 budget and narrative explaining transfers and changes for the 2010-11 budget.

Attachment B: Schedules comparing fiscal year 2010-11 amended final budget to amended budget.

Attachment C: Schedule indicating budget changes to the General Fund by major resources and applications categories.

Attachment D: Schedule of General Fund Transfers

BOARD POLICY/DISTRICT GOAL: Goal #5 – Developing Efficient and Effective Support Operations.

LEGAL: NRS 354.598005 explained above.

FINANCIAL: Provides additional funding to continue District programs.

ALTERNATIVES: N/A

SUPERINTENDENT’S RECOMMENDATION: That the Board of Trustees adopt the resolution to augment the Fiscal Year 20010-11 budget and approve transfers as proposed.

**RESOLUTION TO AMEND THE 2010-11 BUDGET
OF THE WASHOE COUNTY SCHOOL DISTRICT**

WHEREAS, the General Fund is being amended by \$27,529,603 by decreased revenue and increased opening fund balance and there is a need to apply this net increase; and

WHEREAS, the Building & Sites Fund is being augmented by \$2,372,788 by utilizing opening fund balance and other resources and there is a need to apply this increase; and

WHEREAS, the Capital Projects Fund is being augmented by \$103,599,009 by utilizing opening fund balance and other resources and there is a need to apply this increase; and


WHEREAS, the Special Education Fund is being decreased by \$(1,613,182) by reduced resources and expenditures and there is a need to apply this net decrease; and

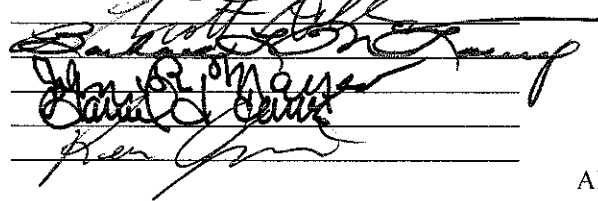
WHEREAS, the Class Size Reduction Fund is being augmented by \$135,858 by increased resources and there is a need to apply this increase;

Now, therefore it is hereby RESOLVED, that the Washoe County School District shall amend its Fiscal Year 2010-11 budget by appropriating the revenues cited above, thereby altering the appropriations by the amounts cited above. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED, that the Board of Trustees Clerk shall forward the necessary documents to the Department of Taxation, State of Nevada.

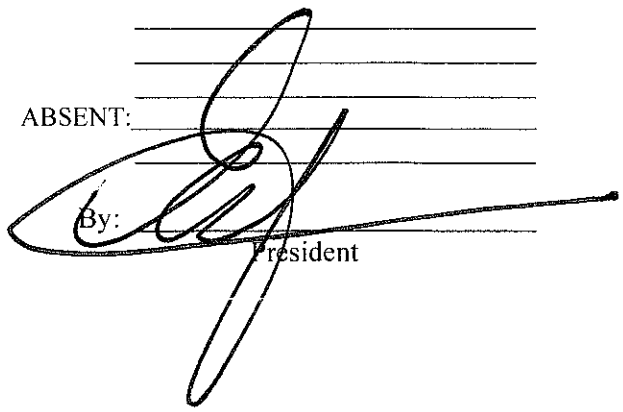
PASSED, ADOPTED AND APPROVED the 14th day of December 2010.

AYES:  NAYES: _____

 _____

ABSENT: _____

Attest: 
Clerk

By: 
President

**EXPLANATION OF THE AMENDMENT OF THE
WASHOE COUNTY SCHOOL DISTRICT BUDGET**

The resolution provides for the amendment of the District’s General Fund, Building & Sites Fund, Capital Projects Fund, Special Revenue Fund, Special Education Fund and Class Size Reduction Fund and.

An explanation of the amendments to the resources and applications of these funds follows. In addition, transfers have been made between expenditure categories in the General Fund as follows:

	<u>From</u>	<u>To</u>	<u>Net</u>
Instruction	(1,072,324)	4,558,320	3,485,996
Special Programs	0	348,429	348,429
Occupational Education	(605,599)	139,300	(466,299)
Other Instructional Programs	(224,216)	457,417	233,201
Co/Extra Curricular	0	0	0
Student Support	(557,669)	10,000	(547,669)
Instructional Staff Support	(1,155,135)	1,749,887	594,752
General Administration	(3,085)	412,846	409,761
School Administration	(965,559)	500	(965,059)
Central Support	(33,418)	213,832	180,414
Operations and Maintenance	(232,068)	15,505	(216,563)
Transportation	(105,000)	239,716	134,716
Transfer To Special Education	(2,116,787)	149	(2,116,638)
Designated for Budget Uncert.	<u>(1,075,041)</u>	<u>0</u>	<u>(1,075,041)</u>
	<u>(8,145,901)</u>	<u>8,145,901</u>	<u>0</u>

Attachment D (page 15) provides further analysis of the transfers. As the attachment indicates, there are routine operating transfers and salary transfers. The routine transfers are generally smaller in nature, and represents transfers between departments for services or reimbursement of expenditures.

The salary transfers simply reflect the revised salary and benefits projection and the amounts necessary to provide for each category with the difference provided by the opening fund balance. The initial projections are prepared well in advance of the actual salaries occurring. Differences due to turnover, reorganization, reclassifying of employees between categories based on the revised chart of accounts and numerous other factors can cause deviation from budget to actual. Even with all those changes, the total revised projection was very close (.26% higher) to final budget amount.

The operating transfers mostly reflect the District’s commitment to student achievement. Unused funds and carryover funds originating in the Instruction Category were transferred to the Instructional Staff Support category to provide for Office of Staff Development training, implementations specialists, MAPS training and the Summer Symposia.

In addition, funds from the Instructional Staff Support category were allocated to schools (Instruction category) to provide for graduation initiatives at the high schools and stretch runs at

the middle and elementary schools. The ISS category also provided funds to the Central Support category for the In Sight survey purchase.

GENERAL FUND RESOURCES (Attachment B, Page 8)

The General Fund is being amended by \$27,529,603 in additional resources. The page referenced above compares the final budget to the amended budget and indicates the revisions by category. Almost the entire portion of this increase, \$26,757,309 is related to the opening fund balance, while the DSA is being decreased by \$(60,553) and Transfer from Other Funds from the CSR Fund is being increased by \$832,847. A brief description of the changes follows.

State Distributive School Account (DSA)

This category represents the State's funding to our District from the distributive school account based on the calculation of the Nevada Plan whereby the District is funded on a weighted per student basis.

The decrease in the DSA of \$(60,553) is related to an enrollment audit slight decrease as well a change relating to charter school funding.

When the Final Budget was filed we projected a decrease in enrollment for the year. Because the State has a hold harmless provision for enrollment decreases we were able to use our prior year enrollment for funding purposes. Actual final enrollment decreased by (129) students or (.2) % from 62,452 for fiscal year 2009-10, to 62,323 for fiscal year 2010-11.

Opening Fund Balance

This category represents the actual opening fund balance for the fiscal year. The opening fund balance for the current fiscal year is the audited ending fund balance from the prior fiscal year.

The entire increase in the reserved and designated opening fund balance is earmarked to pay for commitments that were made in the prior fiscal year that will materialize in the current year or subsequent year.

The increase in the reserved for inventory of \$707 will be utilized for items included in inventory that will be expensed in the current year and for increasing ending inventories.

The reserve for encumbrances of \$1,725,038 will be used to pay for prior year commitments, in the form of purchase orders, which will be received and paid for in the current fiscal year.

The designated for general supply carryover of \$5,007,929 represents the amount of remaining budget that school and departments are allowed to carryover to the next fiscal year for use in the subsequent year.

The designated for budget uncertainties \$25,934,971 increased by \$18,103,635 over the Final FY 2010-11 budget, which was the result of planned expenditure reductions, the hiring freeze, utilities being under budget and a number of other items. Of this amount, \$10,500,000 has been placed in a Contingency for Budget Uncertainties account and may be used to offset any budget reductions that may materialize during the fiscal year and \$1,075,041 has been used primarily to cover salaries and benefits revisions in the latest budget projections. The balance has been added to the ending fund balance Designated for Budget Uncertainties account for use next fiscal year to help address anticipated budget shortfalls relating to State budget deficiencies and the loss of other resources, including the end of Stimulus (ARRA) funding, etc.

The Designated for Special Education Transfer of \$2,955,258 and the Designated for Special Education MOE (Maintenance of Effort) of \$5,000,000 have been used to help provide for the restoration of Special Education salaries (previously paid by AARA grant funding, which has now ended) in FY 2010-11.

GENERAL FUND APPLICATIONS (Attachment B, Page 9)

This schedule compares the General Fund applications for the final budget to the amended budget and indicates the change by category (function). The total change to applications is the same as the change to resources, \$27,529,603.

Changes to each category consist of increases and decreases related to the opening fund balance, DSA revenue and the transfers described above. The impact of each of these changes is detailed on Attachment C, Page 13.

Attachment C provides a two-page summary of the changes to the resources and applications from the final budget to the amended budget. The first page shows the augmented revenues. The second page of the exhibit indicates the changes as they relate to each expenditure category and begins with the District's Final Budget (column E) and then progresses through each of the revenue adjustments and transfers to arrive at the amended budget.

Column G provides the decrease to DSA of \$(60,553) and the increase to Transfers From Other Funds of \$832,847 and how those funds are applied.

Columns I identifies the allocation of the changes related to various opening fund balance items and how those reserves and designation are applied.

Column K show the increase to the Designated for Budget Uncertainties. These funds will be split between the Contingency for Budget Uncertainties (line78) and the Designated for Budget Uncertainties (line 85). The Contingency for Budget Uncertainties amount of \$10,500,000, combined with the recurring Contingency of \$1,093,277, results in total contingencies of \$11,593,277, which cannot exceed \$11,729,419 (\$390,804,382 total appropriations for expenditures X 3%) 3% of total appropriations, excluding transfers out, per NRS 354.608.

Column M shows the salary and benefit changes based on our revised projection. A net increase of \$1,075,041 related to the revision offsets the Contingency for Budget Uncertainties account on line 85.

Columns Q and S show the amount for the transfers discussed above.

BUILDING & SITES FUND (Attachment B, Page 10)

This page compares the Building & Sites Fund resources and applications for the final budget and the augmented budget. The increases are attributable to other local revenues, sale of assets and opening fund balance. The additions will provide expenditure authority for potential land purchases, architect/engineering and building improvements. In the past the Building and Sites had a reserved ending fund balance for funds set aside for an administration building. These funds (approximately \$3 million) are being used to help fund energy programs which will result in large rebates that will be deposited back into the General Fund when received later in the fiscal year.

CAPITAL PROJECT FUND (Attachment B, Page 11)

This schedule compares the Capital Projects Fund resources and applications for the final budget and the augmented budget. The increases are mainly attributable to issuance of bonds, energy rebates and the opening fund balance and will be utilized to continue pre-determined projects. Qualified School Construction Bonds of \$5,415,000 were issued.

SPECIAL EDUCATION FUND (Attachment B, Page 12)

This top part of this page compares the Special Education Fund resources and applications for the final budget and the augmented budget. The resources and applications are being decreased by \$1,613,182. State resources were reduced by \$39,768 because the State reduced the District's special education units by one. The rest of the change relates to the revised salary and benefits projections.

CLASS SIZE REDUCTION FUND (Attachment B, Page 12)

The lower part of this page compares the Class Size Reduction Fund's resources and applications for the final budget and the augmented budget. The resources and applications are being increased by \$135,858 as the State revenue was increased by the State and additional transfers out were allowed by the State. The transfer out is to the General Fund and relates to the change in the class sizes for Grades 1, 2 and 3, as made by the Legislature.

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FINAL BUDGET vs DECEMBER AUGMENTED BUDGET**

	<u>FY11 FINAL</u>	<u>FY11 DECEMBER AUGMENTED</u>	<u>Change</u>
RESOURCES			
Local Sources:			
Ad Valorem Tax	\$ 101,539,673	\$ 101,539,673	\$ -
L.S.S.T.	115,602,580	115,602,580	0
Franchise Taxes	300,000	300,000	0
Government Services Tax	11,200,000	11,200,000	0
Rev In Lieu of Taxes	230,000	230,000	0
Regular Tuition	250,000	250,000	0
Summer School	800,000	800,000	0
Other Tuition	145,000	145,000	0
Transportation	325,000	325,000	0
Earnings on Investments	650,000	650,000	0
Student Activities Revenue	110,000	110,000	0
Other Local Revenue	583,000	583,000	0
Indirect Cost Revenue	2,000,000	2,000,000	0
Grants Administration Revenue	400,000	400,000	0
Salary Reimbursements	1,545,000	1,545,000	0
	<u>\$ 235,680,253</u>	<u>\$ 235,680,253</u>	<u>\$ -</u>
State Sources:			
DSA Apportionments	\$ 156,965,070	\$ 156,904,517	\$ (60,553)
Special Appropriations	0	0	0
	<u>\$ 156,965,070</u>	<u>\$ 156,904,517</u>	<u>\$ (60,553)</u>
Federal Sources:			
Forest Reserve	\$ 6,000	\$ 6,000	\$ -
E-Rate Refund	320,000	320,000	0
P.L. 81-874	190,000	190,000	0
	<u>\$ 516,000</u>	<u>\$ 516,000</u>	<u>\$ -</u>
Other Sources:			
Sale of Fixed Assets	\$ 50,000	\$ 50,000	\$ -
Transfer From Other Funds	8,011,823	8,844,670	832,847
Lease Proceeds	0	0	0
	<u>\$ 8,061,823</u>	<u>\$ 8,894,670</u>	<u>\$ 832,847</u>
Opening Fund Balance:			
Reserved For Inventories	\$ 1,096,435	\$ 1,097,142	\$ 707
Reserved For Encumbrances	0	1,725,038	1,725,038
Designated for Compensation	0	1,920,000	1,920,000
Designated for Special Education Transfer	2,955,258	2,955,258	0
Designated for Maintenance of Effort	5,000,000	5,000,000	0
Designated for Property Taxes	6,000,000	6,000,000	0
Designated for Budget Uncertainties	7,831,336	25,934,971	18,103,635
Designated for General Supply Carrover	0	5,007,929	5,007,929
Unreserved	14,892,543	14,892,543	0
	<u>\$ 37,775,572</u>	<u>\$ 64,532,881</u>	<u>\$ 26,757,309</u>
TOTAL RESOURCES	<u>\$ 438,998,718</u>	<u>\$ 466,528,321</u>	<u>\$ 27,529,603</u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FINAL BUDGET vs DECEMBER AUGMENTED BUDGET**

	<u>FY11 FINAL</u>	<u>FY11 DECEMBER AUGMENTED</u>	<u>Change</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 191,978,423	\$ 199,641,529	\$ 7,663,106
Special Instruction	1,419,916	1,925,546	505,630
Vocational Education	7,485,352	7,031,384	(453,968)
Other Instructional	13,632,830	13,689,937	57,107
Co/Extra - Curricular	4,297,943	4,528,360	230,417
Student Support Services	25,846,601	25,370,795	(475,806)
Instruction Support Services	13,121,553	15,388,257	2,266,704
General Administration	5,644,890	6,187,100	542,210
School Administration	31,812,940	30,891,887	(921,053)
Central Services	19,459,642	19,867,367	407,725
Operation and Maintenance	48,693,295	50,257,033	1,563,738
Student Transportation	15,337,281	16,025,187	687,906
	<u>\$ 378,730,666</u>	<u>\$ 390,804,382</u>	<u>\$ 12,073,716</u>
Other Financing Uses:			
Debt Service Fund Transfer	\$ 3,591,016	\$ 3,591,016	0
Insurance Trust Fund Transfer	1,873,940	1,873,940	0
Special Education Transfer	32,503,356	30,929,942	(1,573,414)
Nutrition Services Fund Transfer	0	0	0
Capital Projects Fund Transfer	59,000	59,000	0
Contingency	1,093,277	1,093,277	0
Contingency For Budget Uncertainties	0	10,500,000	10,500,000
	<u>\$ 39,120,589</u>	<u>\$ 48,047,175</u>	<u>\$ 8,926,586</u>
Ending Fund Balance:			
Reserved	\$ 1,096,435	\$ 1,097,142	707
Designated for Maintenance of Effort	0	0	0
Designated For Property Tax	6,000,000	6,000,000	0
Designated for Budget Uncertainties	2,658,485	9,187,079	6,528,594
Designated For Special Education Transfe	0	0	0
Unreserved	11,392,543	11,392,543	0
	<u>\$ 21,147,463</u>	<u>\$ 27,676,764</u>	<u>\$ 6,529,301</u>
TOTAL APPLICATIONS	<u>\$ 438,998,718</u>	<u>\$ 466,528,321</u>	<u>\$ 27,529,603</u>
	0	0	

**WASHOE COUNTY SCHOOL DISTRICT
BUILDING & SITES FUND BUDGET COMPARISON
FINAL BUDGET vs DECEMBER AUGMENTED BUDGET**

	<u>FY11 FINAL</u>	<u>FY11 DECEMBER AUGMENTED</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Earnings on Investments	\$ 10,000	\$ -	\$ (10,000)
Other Local Revenue-Rent	30,000	280,000	250,000
	<u>\$ 40,000</u>	<u>\$ 280,000</u>	<u>\$ 240,000</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Transfers In	\$ -	\$ -	\$ -
Sale of Assets	-	461,494	461,494
	<u>\$ -</u>	<u>\$ 461,494</u>	<u>\$ 461,494</u>
Total Revenue	<u>\$ 40,000</u>	<u>\$ 741,494</u>	<u>\$ 701,494</u>
Opening Fund Balance:			
Reserved	<u>\$ 3,265,355</u>	<u>\$ 4,936,649</u>	<u>\$ 1,671,294</u>
TOTAL ALL RESOURCES	<u><u>\$ 3,305,355</u></u>	<u><u>\$ 5,678,143</u></u>	<u><u>\$ 2,372,788</u></u>
APPLICATIONS			
Expenditures:			
Business Support	\$ -	\$ -	\$ -
Central Support	-	-	-
Land Acquisitions	-	-	-
Site Improvments	-	-	-
Architecture/Engineering Svcs	-	100,000	100,000
Educational Specs Devel	-	-	-
Building Acquisition & Const	-	-	-
Building Improvements	30,000	5,578,143	5,548,143
	<u>\$ 30,000</u>	<u>\$ 5,678,143</u>	<u>\$ 5,648,143</u>
Other Financing Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Reserved	<u>\$ 3,275,355</u>	<u>\$ -</u>	<u>\$ (3,275,355)</u>
TOTAL APPLICATIONS	<u><u>\$ 3,305,355</u></u>	<u><u>\$ 5,678,143</u></u>	<u><u>\$ 2,372,788</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGET COMPARISON
FINAL BUDGET vs DECEMBER AUGMENTED BUDGET**

	<u>FY11 FINAL</u>	<u>FY11 DECEMBER AUGMENTED</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Gov't Svcs Tax	\$ 3,000,000	\$ 3,000,000	\$ -
Earnings on Investments	6,000	31,000	25,000
Other Local Revenue	-	1,000,000	1,000,000
	<u>\$ 3,006,000</u>	<u>\$ 4,031,000</u>	<u>\$ 1,025,000</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Transfers In	\$ 59,000	\$ 59,000	\$ -
Sale of Bonds	-	5,415,000	5,415,000
	<u>\$ 59,000</u>	<u>\$ 5,474,000</u>	<u>\$ 5,415,000</u>
Total Revenue	<u>\$ 3,065,000</u>	<u>\$ 9,505,000</u>	<u>\$ 6,440,000</u>
Opening Fund Balance:			
Reserved	\$ -	\$ 19,408,273	\$ 19,408,273
Unreserved	7,125,952	84,876,688	77,750,736
	<u>\$ 7,125,952</u>	<u>\$ 104,284,961</u>	<u>\$ 97,159,009</u>
TOTAL ALL RESOURCES	<u><u>\$ 10,190,952</u></u>	<u><u>\$ 113,789,961</u></u>	<u><u>\$ 103,599,009</u></u>
APPLICATIONS			
Expenditures:			
Central Services	\$ 150,000	\$ 5,589,105	\$ 5,439,105
Land Acquisitions	-	20,000	20,000
Site Improvments	200,000	7,334,584	7,134,584
Architecture/Engineering Svcs	1,667,655	6,759,315	5,091,660
Building Acquisition & Const	-	265,879	265,879
Building Improvements	4,538,345	90,186,126	85,647,781
	<u>\$ 6,556,000</u>	<u>\$ 110,155,009</u>	<u>\$ 103,599,009</u>
Other Financing Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	3,634,952	3,634,952	-
	<u>\$ 3,634,952</u>	<u>\$ 3,634,952</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u><u>\$ 10,190,952</u></u>	<u><u>\$ 113,789,961</u></u>	<u><u>\$ 103,599,009</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FINAL BUDGET vs DECEMBER AUGMENTED BUDGET**

	<u>FY11 FINAL</u>	<u>FY11 DECEMBER AUGMENTED</u>	<u>Change</u>
RESOURCES			
State Sources:	\$ 22,866,600	\$ 22,826,832	(\$39,768)
Transfers In	\$ 32,503,356	\$ 30,929,942	\$ (1,573,414)
TOTAL RESOURCES	<u><u>\$ 55,369,956</u></u>	<u><u>\$ 53,756,774</u></u>	<u><u>\$ (1,613,182)</u></u>

APPLICATIONS

Expenditures:

Instruction	\$ 42,202,890	\$ 34,720,708	\$ (7,482,182)
Student Support Services	4,664,883	9,626,243	4,961,360
Instruction Support Services	1,970,929	2,071,309	100,380
General Administration	0	319,289	319,289
School Administration	303,791	151,117	(152,674)
Central Services	11,665	82,856	71,191
Operation and Maintenance	58,773	58,542	(231)
Student Transportation	6,157,025	6,726,710	569,685
TOTAL APPLICATIONS	<u><u>\$ 55,369,956</u></u>	<u><u>\$ 53,756,774</u></u>	<u><u>\$ (1,613,182)</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
CLASS SIZE REDUCTION FUND BUDGET COMPARISON
FINAL BUDGET vs DECEMBER AUGMENTED BUDGET**

	<u>FY11 FINAL</u>	<u>FY11 DECEMBER AUGMENTED</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 19,778,057	\$ 19,913,915	\$ 135,858
Other	0		0
Total Revenue	<u><u>\$ 19,778,057</u></u>	<u><u>\$ 19,913,915</u></u>	<u><u>\$ 135,858</u></u>
Transfers In	\$ 0	\$ 0	\$ 0
TOTAL ALL RESOURCES	<u><u>\$ 19,778,057</u></u>	<u><u>\$ 19,913,915</u></u>	<u><u>\$ 135,858</u></u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 13,966,234	\$ 13,269,245	\$ (696,989)
Transfer to Other Funds	5,811,823	6,644,670	832,847
TOTAL APPLICATIONS	<u><u>\$ 19,778,057</u></u>	<u><u>\$ 19,913,915</u></u>	<u><u>\$ 135,858</u></u>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	WASHOE COUNTY SCHOOL DISTRICT																		
2	GENERAL FUND DECEMBER AUGMENTED BUDGET																		
3	FISCAL YEAR 2010-11																		
4																			
5				F/Y 11	Revenue	Opening	Opening	Sal & Benes	Regular	Total	F/Y 11 December								
6				Final Budget	Changes	Fund Balance	Fund Balance	Revisions	Transfers	Changes	Augmented Bgt								
7	RESOURCES																		
8	Local Sources:																		
9	Ad Valorem Tax			\$ 101,539,673	\$ -	\$ -	\$ -			\$ -	\$ 101,539,673								
10	L.S.S.T.			115,602,580	0	0	0			0	115,602,580								
11	Franchise Taxes			300,000	0	0	0			0	300,000								
12	Government Services Tax			11,200,000	0	0	0			0	11,200,000								
13	Rev In Lieu of Taxes			230,000	0	0	0			0	230,000								
14	Regular Tuition			250,000	0	0	0			0	250,000								
15	Summer School			800,000	0	0	0			0	800,000								
16	Other Tuition			145,000	0	0	0			0	145,000								
17	Transportation			325,000	0	0	0			0	325,000								
18	Earnings on Investments			650,000	0	0	0			0	650,000								
19	Student Activities Revenue			110,000	0	0	0			0	110,000								
20	Other Local Revenue			583,000	0	0	0			0	583,000								
21	Indirect Cost Revenue			2,000,000	0	0	0			0	2,000,000								
22	Grants Administration Revenue			400,000	0	0	0			0	400,000								
23	Salary Reimbursements			1,545,000	0	0	0			0	1,545,000								
24				\$ 235,680,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,680,253								
25	State Sources:																		
26	DSA Apportionments			\$ 156,965,070	\$ (60,553)					\$ (60,553)	\$ 156,904,517								
27	Special Appropriations			0	0					0	0								
28				\$ 156,965,070	\$ (60,553)	\$ -	\$ -	\$ -	\$ -	\$ (60,553)	\$ 156,904,517								
29	Federal Sources:																		
30	Forest Reserve			\$ 6,000	\$ -	\$ -	\$ -			\$ -	\$ 6,000								
31	E-Rate Refund			320,000	0	0	0			0	320,000								
32	Impact Aid			190,000	0	0	0			0	190,000								
33				\$ 516,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516,000								
34	Other Sources:																		
35	Sale of Fixed Assets			\$ 50,000	\$ -					\$ -	\$ 50,000								
36	Transfer From Other Funds			8,011,823	832,847					832,847	8,844,670								
37	Lease Proceeds			0	0					0	0								
38				\$ 8,061,823	\$ 832,847	\$ -	\$ -	\$ -	\$ -	\$ 832,847	\$ 8,894,670								
39	Opening Fund Balance:																		
40	Reserved For Inventories			\$ 1,096,435		\$ 707				\$ 707	\$ 1,097,142								
41	Reserved For Encumbrances			0		1,725,038				1,725,038	1,725,038								
42	Designated for Compensation			0		1,920,000				1,920,000	1,920,000								
43	Designated for Special Education Transfe			2,955,258						0	2,955,258								
44	Designated for Maintenance of Effort			5,000,000						0	5,000,000								
45	Designated for Property Taxes			6,000,000						0	6,000,000								
46	Designated for Budget Uncertainties			7,831,336				18,103,635		18,103,635	25,934,971								
47	Designated for General Supply Carrover			0		5,007,929				5,007,929	5,007,929								
48	Unreserved			14,892,543						0	14,892,543								
49				\$ 37,775,572	\$ -	\$ 8,653,674	\$ 18,103,635	\$ -	\$ -	\$ 26,757,309	\$ 64,532,881								
51	TOTAL RESOURCES			\$ 438,998,718	\$ 772,294	\$ 8,653,674	\$ 18,103,635	\$ -	\$ -	\$ 27,529,603	\$ 466,528,321								
52																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	WASHOE COUNTY SCHOOL DISTRICT																		
2	GENERAL FUND DECEMBER AUGMENTED BUDGET																		
3	FISCAL YEAR 2010-11																		
4																			
5				F/Y 11	Revenue	Opening	Opening	Sal & Benes	Regular	Total	F/Y 11 December								
6				Final Budget	Changes	Fund Balance	Fund Balance	Revisions	Transfers	Changes	Augmented Bgt								
53																			
54																			
55	APPLICATIONS																		
56	Expenditures:																		
57				\$ 191,978,423	\$ 732,526	\$ 3,444,584		\$ 3,902,995	\$ (416,999)	\$ 7,663,106	\$ 199,641,529								
58				1,419,916		157,201		228,429	120,000	505,630	1,925,546								
59				7,485,352		12,331		(604,481)	138,182	(453,968)	7,031,384								
60				13,632,830		4,323		(72,216)	125,000	57,107	13,689,937								
61				4,297,943		50,000		180,417		230,417	4,528,360								
62				25,846,601		71,863		(557,669)	10,000	(475,806)	25,370,795								
63				13,121,553		1,671,952		647,556	(52,804)	2,266,704	15,388,257								
64				5,644,890		132,449		331,190	78,571	542,210	6,187,100								
65				31,812,940		44,006		(963,223)	(1,836)	(921,053)	30,891,887								
66				19,459,642		227,311		23,890	156,524	407,725	19,867,367								
67				48,693,295		1,780,301		(130,944)	(85,619)	1,563,738	50,257,033								
68				15,337,281		553,190		205,586	(70,870)	687,906	16,025,187								
69				\$ 378,730,666	\$ 732,526	\$ 8,149,511	\$ -	\$ 3,191,530	\$ 149	\$ 12,073,716	\$ 390,804,382								
70																			
71																			
72				\$ 3,591,016						\$ -	\$ 3,591,016								
73				1,873,940						0	1,873,940								
74				32,503,356	39,768	503,456		(2,116,489)	(149)	(1,573,414)	30,929,942								
75				0						0	0								
76				59,000						0	59,000								
77				1,093,277						0	1,093,277								
78				0			10,500,000			10,500,000	10,500,000								
79				\$ 39,120,589	\$ 39,768	\$ 503,456	\$ 10,500,000	\$ (2,116,489)	\$ (149)	\$ 8,926,586	\$ 48,047,175								
80																			
81																			
82				\$ 1,096,435		\$ 707				\$ 707	\$ 1,097,142								
83				0						0	0								
84				6,000,000						0	6,000,000								
85				2,658,485			7,603,635	(1,075,041)		6,528,594	9,187,079								
86				0						0	0								
87				11,392,543						0	11,392,543								
88				\$ 21,147,463	\$ -	\$ 707	\$ 7,603,635	\$ (1,075,041)	\$ -	\$ 6,529,301	\$ 27,676,764								
89																			
90				\$ 438,998,718	\$ 772,294	\$ 8,653,674	\$ 18,103,635	\$ -	\$ -	\$ 27,529,603	\$ 466,528,321								
91																			
92																			
93				0	0	0	0	0	0	0	0								

WASHOE COUNTY SCHOOL DISTRICT			
SUMMARY OF GENERAL FUND TRANSFERS FOR THE			
FISCAL YEAR 2010-11 DECEMBER AUGMENTED BUDGET			
	Operating	Salary	
	Transfers	Transfers	Total
<u>Transfers From</u>			
Regular Instruction	(1,072,324)		(1,072,324)
Special Instruction	0		0
Vocational Education	(1,118)	(604,481)	(605,599)
Other Instructional	(152,000)	(72,216)	(224,216)
Co/Extra - Curricular	0		0
Student Support	0	(557,669)	(557,669)
Instructional Staff Support	(1,155,135)		(1,155,135)
General Administration	(3,085)		(3,085)
School Administration	(2,336)	(963,223)	(965,559)
Central Support	(33,418)		(33,418)
Operation and Maintenance	(101,124)	(130,944)	(232,068)
Student Transportation	(105,000)		(105,000)
Transfer To Special Education Fund	(298)	(2,116,489)	(2,116,787)
Designated for Budget Uncertainties	0	(1,075,041)	(1,075,041)
Total From	(2,625,838)	(5,520,063)	(8,145,901)
<u>Transfers To</u>			
Regular Instruction	655,325	3,902,995	4,558,320
Special Instruction	120,000	228,429	348,429
Vocational Education	139,300		139,300
Other Instructional	277,000	180,417	457,417
Co/Extra - Curricular	0		0
Student Support	10,000		10,000
Instructional Staff Support	1,102,331	647,556	1,749,887
General Administration	81,656	331,190	412,846
School Administration	500		500
Central Support	189,942	23,890	213,832
Operation and Maintenance	15,505		15,505
Student Transportation	34,130	205,586	239,716
Transfer To Special Education Fund	149		149
Designated for Budget Uncertainties			0
Total To	2,625,838	5,520,063	8,145,901
<u>Net Transfers</u>			
Regular Instruction	(416,999)	3,902,995	3,485,996
Special Instruction	120,000	228,429	348,429
Vocational Education	138,182	(604,481)	(466,299)
Other Instructional	125,000	108,201	233,201
Co/Extra - Curricular	0	0	0
Student Support	10,000	(557,669)	(547,669)
Instructional Staff Support	(52,804)	647,556	594,752
General Administration	78,571	331,190	409,761
School Administration	(1,836)	(963,223)	(965,059)
Central Support	156,524	23,890	180,414
Operation and Maintenance	(85,619)	(130,944)	(216,563)
Student Transportation	(70,870)	205,586	134,716
Transfer To Special Education Fund	(149)	(2,116,489)	(2,116,638)
Designated for Budget Uncertainties	0	(1,075,041)	(1,075,041)
Total Net	0	0	0