

# **Special Revenue Funds, Internally Reported**

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To account for the proceeds of specific revenue sources that are not legally restricted to expenditure for particular purposes but are separated from the General Fund for internal accounting purposes and reported as part of the General Fund for external reporting purposes.

**WASHOE COUNTY SCHOOL DISTRICT  
INTERNALLY REPORTED (BUDGETARY BASIS) FUNDS REPORTED  
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES  
COMBINING BALANCE SHEET  
JUNE 30, 2011**

	<u>MEDICAID</u>	<u>COMMUNITY EDUCATION</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and investments	\$ 1,428,499	\$ 194,465	\$ 1,622,964
Prepays	<u>19,382</u>	<u>-</u>	<u>19,382</u>
Total assets	<u>\$ 1,447,881</u>	<u>\$ 194,465</u>	<u>\$ 1,642,346</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 20,611	\$ 84	\$ 20,695
Accrued liabilities	<u>19,555</u>	<u>8,412</u>	<u>27,967</u>
Total liabilities	<u>40,166</u>	<u>8,496</u>	<u>48,662</u>
<b>FUND BALANCE</b>			
Unassigned	<u>1,407,715</u>	<u>185,969</u>	<u>1,593,684</u>
Total liabilities and fund balance	<u>\$ 1,447,881</u>	<u>\$ 194,465</u>	<u>\$ 1,642,346</u>

**WASHOE COUNTY SCHOOL DISTRICT  
INTERNALLY REPORTED (BUDGETARY BASIS) FUNDS REPORTED  
AS PART OF THE GENERAL FUND FOR EXTERNAL REPORTING PURPOSES  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>MEDICAID</u>	<u>COMMUNITY EDUCATION</u>	<u>PRE-FUNDED RETIREE HEALTH BENEFITS</u>	<u>TOTAL</u>
<b>REVENUES</b>				
Local sources	\$ -	\$ 433,266	\$ 4,222	\$ 437,488
Federal sources	<u>1,709,681</u>	<u>-</u>	<u>-</u>	<u>1,709,681</u>
Total revenues	<u>1,709,681</u>	<u>433,266</u>	<u>4,222</u>	<u>2,147,169</u>
<b>EXPENDITURES</b>				
Current				
Regular programs	30,000	-	-	30,000
Special programs	633,347	-	-	633,347
Undistributed expenditures				
Community service operations	<u>-</u>	<u>394,001</u>	<u>-</u>	<u>394,001</u>
Total expenditures	<u>663,347</u>	<u>394,001</u>	<u>-</u>	<u>1,057,348</u>
Excess (deficiency) of revenues over expenditures	<u>1,046,334</u>	<u>39,265</u>	<u>4,222</u>	<u>1,089,821</u>
<b>OTHER FINANCING (USES)</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>(2,235,247)</u>	<u>(2,235,247)</u>
Net change in fund balance	1,046,334	39,265	(2,231,025)	(1,145,426)
<b>FUND BALANCE, July 1</b>	<u>361,381</u>	<u>146,704</u>	<u>2,231,025</u>	<u>2,739,110</u>
<b>FUND BALANCE, June 30</b>	<u>\$ 1,407,715</u>	<u>\$ 185,969</u>	<u>\$ -</u>	<u>\$ 1,593,684</u>

**WASHOE COUNTY SCHOOL DISTRICT  
MEDICAID  
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	\$ 150,000	\$ 2,071,063	\$ 1,709,681	\$ (361,382)	\$ 85,450
<b>EXPENDITURES</b>					
Current					
Regular programs					
Instruction					
Salaries	-	30,000	28,600	1,400	-
Benefits	-	2,000	1,400	600	-
Total regular programs	-	32,000	30,000	2,000	-
Special programs					
Instruction					
Supplies	-	-	-	-	31,213
Student support					
Salaries	-	1,233,063	3,500	1,229,563	-
Purchased services	285,750	300,000	288,451	11,549	267,978
Supplies	-	-	-	-	1,426
Total student support	285,750	1,533,063	291,951	1,241,112	269,404
Instructional staff support					
Purchased services	-	100,000	52,528	47,472	-
Supplies	45,000	10,000	4,914	5,086	30,825
Other	-	1,000	396	604	-
Total instructional staff support	45,000	111,000	57,838	53,162	30,825
School administration					
Salaries	-	100,000	76,029	23,971	79,673
Benefits	-	50,000	26,609	23,391	27,172
Total school administration	-	150,000	102,638	47,362	106,845
Central services					
Salaries	57,968	100,000	56,789	43,211	56,608
Benefits	16,587	25,000	15,963	9,037	15,845
Purchased services	33,750	120,000	108,168	11,832	15,777
Total central services	108,305	245,000	180,920	64,080	88,230
Total special programs	439,055	2,039,063	633,347	1,405,716	526,517
Total expenditures	439,055	2,071,063	663,347	1,407,716	526,517
Net change in fund balance	(289,055)	-	1,046,334	1,046,334	(441,067)
<b>FUND BALANCE, July 1</b>	346,486	-	361,381	361,381	802,448
<b>FUND BALANCE, June 30</b>	\$ 57,431	\$ -	\$ 1,407,715	\$ 1,407,715	\$ 361,381

**WASHOE COUNTY SCHOOL DISTRICT  
COMMUNITY EDUCATION  
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	\$ 271,424	\$ 345,204	\$ 433,266	\$ 88,062	\$ 335,279
<b>EXPENDITURES</b>					
Current					
Community services programs					
School administration					
Salaries	-	-	-	-	1,384
Benefits	-	-	-	-	378
Total community services programs	-	-	-	-	1,762
Undistributed expenditures					
Community service operations					
Salaries	261,203	269,417	279,568	(10,151)	239,443
Benefits	71,151	46,460	50,996	(4,536)	55,176
Purchased services	120,000	107,869	58,619	49,250	112,919
Supplies	10,000	6,545	4,728	1,817	5,630
Other	1,500	90	90	-	1,280
Total undistributed expenditures	463,854	430,381	394,001	36,380	414,448
Total expenditures	463,854	430,381	394,001	36,380	416,210
Net change in fund balance	(192,430)	(85,177)	39,265	124,442	(80,931)
<b>FUND BALANCE, July 1</b>	195,626	146,704	146,704	-	227,635
<b>FUND BALANCE, June 30</b>	\$ 3,196	\$ 61,527	\$ 185,969	\$ 124,442	\$ 146,704

**WASHOE COUNTY SCHOOL DISTRICT**  
**PRE-FUNDED RETIREE HEALTH BENEFITS**  
**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>
<b>REVENUES</b>					
Local sources	\$ -	\$ 4,975	\$ 4,222	\$ (753)	\$ 15,691
<b>OTHER FINANCING (USES)</b>					
Transfers out	(2,200,000)	(2,236,000)	(2,235,247)	753	(6,500,000)
Net change in fund balance	(2,200,000)	(2,231,025)	(2,231,025)	-	(6,484,309)
<b>FUND BALANCE, July 1</b>	<u>2,200,000</u>	<u>2,231,025</u>	<u>2,231,025</u>	<u>-</u>	<u>8,715,334</u>
<b>FUND BALANCE, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,231,025</u>

