

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 24-007
A RESOLUTION TO AMEND THE 2023-2024 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT GENERAL FUND**

WHEREAS, total resources of the Washoe County School District General Fund has sufficient available resources consisting of unappropriated opening fund balance of \$3,000,000 more than budgeted; and

WHEREAS, the Washoe County School District General Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District General Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School General Fund be adjusted as follows:

Adjust Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$3,000,000
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Adjust Expenditures/Transfers Out

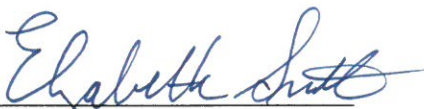
Regular Programs	1000 Instruction	(\$6,538,473)
Vocational Programs	1000 Instruction	\$505,373
Vocational Programs	2200 Support Services – Instruction	\$173,356
Other Programs	1000 Instruction	(\$116,118)
Co/Extra-Curricular Programs	1000 Instruction	\$72,852
Co/Extra-Curricular Programs	2100 Support Services - Students	\$27,628
Co-Curricular Programs	2700 Student Transportation	\$62,000
Athletics	1000 Instruction	\$519,429
Athletics	2200 Support Services – Instruction	\$222,366
Athletics	2700 Student Transportation	\$125,174
Undistributed	2100 Support Services - Students	\$5,201,481
Undistributed	2200 Support Services – Instruction	\$579,090

Undistributed	2300 Support Services – General Administration	(\$402,403)
Undistributed	2400 Support Services – School Administration	(\$653,600)
Undistributed	2500 Central Services	(\$193,875)
Undistributed	2600 Operation and Maintenance of Plant	(\$2,753,800)
Undistributed	2700 Student Transportation	(\$764,050)
Undistributed	68900 – Contingency	(\$4,271,268)
Transfer Out	69104 – Transfer to State Special Education Fund	\$10,404,837
Transfer Out	69101 – Transfer to Property & Casualty Fund	\$800,000

Section 2. This Resolution shall be effective on passage and approval.

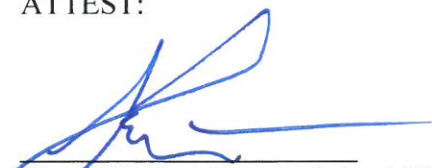
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 25th day of June, 2024.



 President, Washoe County School District
 Board of Trustees

ATTEST:



 Clerk, Washoe County School District
 Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 24-008
A RESOLUTION TO ADJUST THE 2023-2024 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT SPECIAL EDUCATION FUND**

WHEREAS, total resources of the Washoe County School District Special Education Fund has sufficient available resources resulting in an increase to the transfer from the General Fund by \$10,404,937, and a reduction in State revenues by \$775,741; and

WHEREAS, the Washoe County School District Special Education Fund has the ability to reduce appropriation authority for expenditures due to projected expenditures less than budgeted; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Special Education Fund be adjusted as follows:

Increase Revenues/Sources

Transfer In	52000 From General Fund	\$10,404,937
State Revenues	32700 State Special Education	(\$775,741)

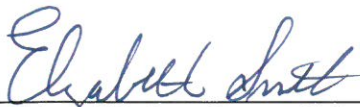
Increase Expenditures

Undistributed	1000 Instruction	\$8,531,231
Undistributed	2100 Student Support Services	\$1,525,959
Undistributed	2200 Instruction Support Services	(\$241,434)
Undistributed	2300 General Administration	(\$274,225)
Undistributed	2400 School Administration	(\$7,703)
Undistributed	2500 Central Services	(\$110,144)
Undistributed	2600 Operation and Maintenance	\$2,241
Undistributed	2700 Student Transportation	\$203,271

Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 25th day of June, 2024.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 24-009
A RESOLUTION TO AUGMENT THE 2023-2024 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT STUDENT ACTIVITY FUND**

WHEREAS, total resources of the Washoe County School District Student Activity Fund has sufficient available resources consisting an opening balance which is larger than anticipated in the amount of \$3,000,000; and

WHEREAS, the Washoe County School District Student Activity Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District Student Activity Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Student Activity Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$3,000,000
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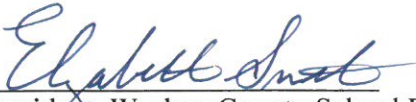
Adjust Expenditures

Co/Extra-Curricular Programs	1000 Instruction	\$3,000,000
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Adopted this 25th day of June, 2024.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 24-010
A RESOLUTION TO AUGMENT THE 2023-2024 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT NUTRITION SERVICES FUND**

WHEREAS, total resources of the Washoe County School District Nutrition Services Fund has sufficient available resources consisting of unappropriated opening net position of \$2,200,000; and

WHEREAS, the Washoe County School District Nutrition Services Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District Nutrition Services Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Nutrition Services Fund be adjusted as follows:

Adjust Revenues/Opening Net Position

Unappropriated Opening Net Position	01000 Depository Cash Account	\$2,200,000
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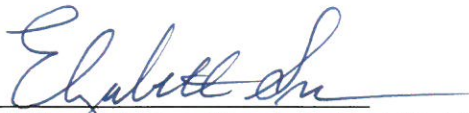
Adjust Expenditures/Ending Net Position

Undistributed	3100 Food Services Operations	\$2,200,000
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Section 2. This Resolution shall be effective on passage and approval.

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Adopted this 25th day of June, 2024.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 24-011
A RESOLUTION TO AUGMENT THE 2023-2024 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT PROPERTY & CASUALTY FUND**

WHEREAS, total resources of the Washoe County School District Property & Casualty Fund has sufficient available resources consisting of unbudgeted transfers in from the General Fund of \$800,000; and

WHEREAS, the Washoe County School District Property & Casualty Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District Property & Casualty Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Property & Casualty Fund be adjusted as follows:

Increase Revenues/Sources

Transfer In	52000 From General Fund	\$800,000
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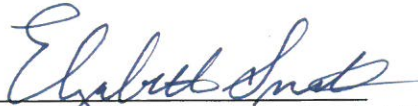
Increase Expenditures

Undistributed	68201 - Settlements	\$800,000
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Section 2. This Resolution shall be effective on passage and approval.

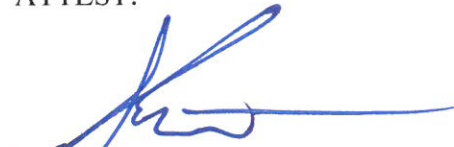
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Adopted this 25th day of June, 2024.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 24-012
A RESOLUTION TO AUGMENT THE 2023-2024 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT WORKERS COMPENSATION FUND**

WHEREAS, total resources of the Washoe County School District Workers' Compensation Fund has sufficient available resources consisting of workers' compensation revenues in excess of those budgeted in the amount of \$593,557, interest earnings in excess of those budgeted in the amount of \$214,667, and unappropriated ending net position of \$337,776; and

WHEREAS, the Washoe County School District Workers' Compensation Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District Workers' Compensation Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Workers' Compensation Fund be adjusted as follows:

Adjust Revenues/Sources

Local Revenue	15100 Earnings on Investments	\$214,667
Transfer In	19900 Miscellaneous Revenue	\$593,557

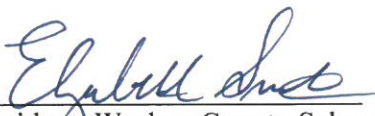
Increase Expenses/Applications

Expenditure	65230 – Excess Workers' Comp Insurance	\$1,050,633
Expenditure	65266 – IBNR – Workers' Comp	\$95,367
Unappropriated Ending Net Position	01000 Depository Cash Account	(\$337,776)

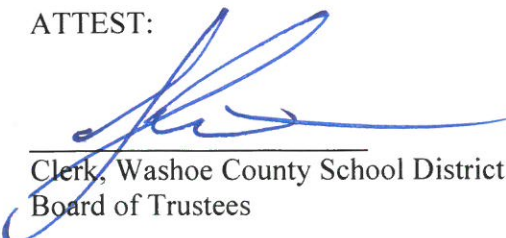
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 25th day of June, 2024.


 Elizabeth Smith
 President, Washoe County School District
 Board of Trustees

ATTEST:


 Clerk, Washoe County School District
 Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 24-013
A RESOLUTION TO AUGMENT THE 2023-24 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2024A EXTENDED BOND ROLLOVER FUND**

WHEREAS, total resources of the Washoe County School District 2024A Extended Bond Rollover Fund has sufficient available resources from previously unbudgeted sources consisting of \$130,000,000 in sale of bonds and \$9,942,426 of premium on bonds sold ; and

WHEREAS, the Washoe County School District 2024A Extended Bond Rollover Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2024A Extended Bond Rollover Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2024A Extended Bond Rollover Fund be adjusted as follows:

Increase Revenues/Sources

Other Revenue Sources	51000 Sale of Bonds	\$130,000,000
Other Revenue Sources	51200 Premium on Bonds Sold	\$9,942,426

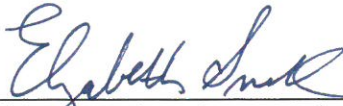
Adjust Expenditures

Undistributed	2500 Central Services	\$720,447
Undistributed	4500 Building Acquisition & Construction	\$124,084,593
Undistributed	4600 Site Improvements	\$10,000,000
Unappropriated Ending Fund Balance	01000 Depository Cash Account	\$5,137,386

Section 2. This Resolution shall be effective on passage and approval.

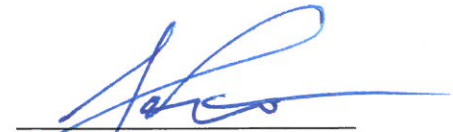
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Adopted this 25th day of June, 2024.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 24 DECEMBER vs FY 24 JUNE AMENDED BUDGET**

	<u>Dec Amended FY24</u>	<u>June Amended FY24</u>	<u>Change</u>
RESOURCES			
Local Sources:			
Tuition	245,000	245,000	-
Transportation	700,000	700,000	-
Earnings on Investments	1,500,000	1,500,000	-
Student Activities Revenue	210,000	210,000	-
Other Local Revenue	1,040,000	1,040,000	-
Indirect Cost Revenue	3,078,291	3,078,291	-
Salary Reimbursements	1,350,000	1,350,000	-
	<u>\$ 8,123,291</u>	<u>\$ 8,123,291</u>	<u>\$ -</u>
State Sources:			
Pupil Centered Funding Plan			
Adjusted Base Per Pupil Funding	\$ 545,551,998	\$ 545,551,998	\$ -
Auxiliary - Transportation	23,700,907	23,700,907	-
Local Special Education	44,859,802	44,859,802	-
	<u>\$ 614,112,707</u>	<u>\$ 614,112,707</u>	<u>\$ -</u>
Federal Sources:			
Forest Reserve	\$ 25,000	\$ 25,000	\$ -
E-Rate Refund	335,000	335,000	-
	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ -</u>
Other Sources:			
Sale of Fixed Assets	\$ 50,000	\$ 50,000	\$ -
	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Nonspendable Inventory	\$ 1,319,464	\$ 1,319,464	\$ -
Assigned for:			
Future Costs Related to Finalized Negotiations	\$ 80,914	\$ 80,914	\$ -
Encumbrance Carryover	245,649	245,649	-
General Supply Carryover	240,589	240,589	-
Unassigned	54,788,884	57,788,884	3,000,000
	<u>\$ 56,675,500</u>	<u>\$ 59,675,500</u>	<u>\$ 3,000,000</u>
TOTAL RESOURCES	<u>\$ 679,321,498</u>	<u>\$ 682,321,498</u>	<u>\$ 3,000,000</u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 24 DECEMBER vs FY 24 JUNE AMENDED BUDGET**

	<u>Dec Amended FY24</u>	<u>June Amended FY24</u>	<u>Change</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 293,481,975	\$ 286,943,502	\$ (6,538,473)
Vocational Programs			
Instruction	6,407,204	6,912,577	505,373
Instruction Support Services	301,694	475,050	173,356
Other Instructional Programs			
Instruction	266,118	150,000	(116,118)
Co/Extra-Curricular Programs			
Instruction	597,259	670,111	72,852
Student Support Services	259,930	287,558	27,628
Student Transportation	96,000	158,000	62,000
Athletics			
Instruction	1,871,492	2,390,921	519,429
Instruction Support Services	554,686	777,052	222,366
Student Transportation	1,220,738	1,345,912	125,174
Student Support Services	44,328,960	49,530,441	5,201,481
Instruction Support Services	15,413,425	15,992,515	579,090
General Administration	8,656,292	8,253,889	(402,403)
School Administration	46,454,838	45,801,238	(653,600)
Central Services	37,378,177	37,184,302	(193,875)
Operation and Maintenance	70,066,320	67,312,520	(2,753,800)
Student Transportation	23,355,776	22,591,726	(764,050)
	<u>\$ 550,710,883</u>	<u>\$ 546,777,314</u>	<u>\$ (3,933,569)</u>
Other Financing Uses:			
Transfers to:			
Special Education Fund	\$ 61,656,874	\$ 72,061,711	\$ 10,404,837
Medicaid Fund	1,722,192	1,722,192	-
Gifted & Talented Weighted Funding	4,771,019	4,771,019	-
Property & Casualty Fund	-	800,000	800,000
Contingency	4,271,268	-	(4,271,268)
	<u>\$ 72,421,353</u>	<u>\$ 79,354,922</u>	<u>\$ 6,933,569</u>
Ending Fund Balance:			
Nonspendable Inventory	\$ 1,319,464	\$ 1,319,464	\$ -
Assigned for:			
Future Costs Related to Finalized Negotiations	80,914	80,914	-
Unassigned	54,788,884	54,788,884	-
	<u>\$ 56,189,262</u>	<u>\$ 56,189,262</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u>\$ 679,321,498</u>	<u>\$ 682,321,498</u>	<u>\$ 3,000,000</u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY 24 DECEMBER vs FY 24 JUNE AMENDED BUDGET**

	<u>Dec Amended FY24</u>	<u>June Amended FY24</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 37,562,646	\$ 36,786,905	\$ (775,741)
Transfers In	61,656,774	72,061,711	10,404,937
TOTAL ALL RESOURCES	<u>\$ 99,219,420</u>	<u>\$ 108,848,616</u>	<u>\$ 9,629,196</u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 62,194,750	\$ 70,725,981	\$ 8,531,231
Student Support Services	16,522,038	18,047,997	1,525,959
Instruction Support Services	5,749,232	5,507,798	(241,434)
General Administration	1,256,408	982,183	(274,225)
School Administration	662,815	655,112	(7,703)
Central Services	574,617	464,473	(110,144)
Operation and Maintenance	98,590	100,831	2,241
Student Transportation	12,160,970	12,364,241	203,271
TOTAL APPLICATIONS	<u>\$ 99,219,420</u>	<u>\$ 108,848,616</u>	<u>\$ 9,629,196</u>

**WASHOE COUNTY SCHOOL DISTRICT
STUDENT ACTIVITIES FUND BUDGET COMPARISON
FY 24 AMENDED FINAL vs FY 24 JUNE AMENDED BUDGET**

	<u>Amended Final FY24</u>	<u>June Amended FY24</u>	<u>Change</u>
RESOURCES			
Local Sources:			
Student Activities Revenue	\$ 13,627,211	\$ 13,627,211	\$ -
	<u>\$ 13,627,211</u>	<u>\$ 13,627,211</u>	<u>\$ -</u>
Opening Fund Balance:			
Unassigned	\$ -	\$ 3,000,000	\$ 3,000,000
	<u>\$ -</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>
TOTAL ALL RESOURCES	<u>\$ 13,627,211</u>	<u>\$ 16,627,211</u>	<u>\$ 3,000,000</u>
APPLICATIONS			
Expenditures by Function:			
Co/Extra-Curricular Programs	\$ 13,627,211	\$ 16,627,211	\$ 3,000,000
	<u>\$ 13,627,211</u>	<u>\$ 16,627,211</u>	<u>\$ 3,000,000</u>
Ending Fund Balance:			
Unassigned	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u>\$ 13,627,211</u>	<u>\$ 16,627,211</u>	<u>\$ 3,000,000</u>

**WASHOE COUNTY SCHOOL DISTRICT
NUTRITION SERVICES FUND BUDGET COMPARISON
FY 24 AMENDED FINAL vs FY 24 JUNE AMENDED BUDGET**

	<u>Amended Final FY24</u>	<u>June Amended FY24</u>	<u>Change</u>
Operating Revenue			
Food Services Revenue	\$ 2,252,991	\$ 2,252,991	\$ -
Total Operating Revenue	<u>\$ 2,252,991</u>	<u>\$ 2,252,991</u>	<u>\$ -</u>
Operating Expenses			
Salaries	\$ 9,855,953	\$ 10,495,953	\$ 640,000
Benefits	4,307,646	4,507,646	200,000
Purchased Services	2,116,119	2,116,119	-
Supplies	16,083,252	16,083,252	-
Property	1,726,900	3,086,900	1,360,000
Other	742,318	742,318	-
Total Operating Expense	<u>\$ 34,832,188</u>	<u>\$ 37,032,188</u>	<u>\$ 2,200,000</u>
Operating Income (Loss)	\$ (32,579,197)	\$ (34,779,197)	\$ (2,200,000)
Nonoperating Revenues			
State Revenues	\$ -	\$ -	\$ -
Federal Revenues	30,769,546	30,769,546	-
	<u>\$ 30,769,546</u>	<u>\$ 30,769,546</u>	<u>\$ -</u>
Net Income Before Operating Transfers	\$ (1,809,651)	\$ (4,009,651)	\$ (2,200,000)
Operating Transfers			
IN	\$ -	\$ -	\$ -
Net Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Income (Loss)	\$ (1,809,651)	\$ (4,009,651)	\$ (2,200,000)
Opening Net Position	<u>\$ 6,675,755</u>	<u>\$ 8,875,755</u>	<u>\$ 2,200,000</u>
Ending Net Position	<u>\$ 4,866,104</u>	<u>\$ 4,866,104</u>	<u>\$ -</u>

**WASHOE COUNTY SCHOOL DISTRICT
PROPERTY & CASUALTY FUND BUDGET COMPARISON
FY 24 AMENDED FINAL vs FY 24 JUNE AMENDED BUDGET**

	<u>Amended Final FY24</u>	<u>June Amended FY24</u>	<u>Change</u>
Operating Revenue			
Charges for Services	\$ 8,053,306	\$ 8,053,306	\$ -
Total Operating Revenue	<u>\$ 8,053,306</u>	<u>\$ 8,053,306</u>	<u>\$ -</u>
Operating Expenses			
Salaries	\$ 96,134	\$ 96,134	\$ -
Benefits	42,067	42,067	-
Purchased Services	7,461,639	7,461,639	-
Supplies	17,871	17,871	-
Other	500,000	1,300,000	800,000
Total Operating Expense	<u>\$ 8,117,711</u>	<u>\$ 8,917,711</u>	<u>\$ 800,000</u>
Operating Income (Loss)	\$ (64,405)	\$ (864,405)	\$ (800,000)
Nonoperating Revenues			
Interest Earned	\$ 83,612	\$ 83,612	\$ -
	<u>\$ 83,612</u>	<u>\$ 83,612</u>	<u>\$ -</u>
Net Income Before Operating Transfers	\$ 19,207	\$ (780,793)	\$ (800,000)
Operating Transfers			
IN	\$ -	\$ 800,000	\$ 800,000
Net Operating Transfers	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Net Income (Loss)	\$ 19,207	\$ 19,207	\$ -
Opening Net Position	<u>\$ 3,400,149</u>	<u>\$ 3,400,149</u>	<u>\$ -</u>
Ending Net Position	<u><u>\$ 3,419,356</u></u>	<u><u>\$ 3,419,356</u></u>	<u><u>\$ -</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
WORKERS COMPENSATION FUND BUDGET COMPARISON
FY 24 AMENDED FINAL vs FY 24 JUNE AMENDED BUDGET**

	<u>Amended Final FY24</u>	<u>June Amended FY24</u>	<u>Change</u>
Operating Revenue			
Charges for Services	\$ 2,762,332	\$ 3,355,889	\$ 593,557
Total Operating Revenue	<u>\$ 2,762,332</u>	<u>\$ 3,355,889</u>	<u>\$ 593,557</u>
Operating Expenses			
Salaries	\$ 206,214	\$ 206,214	\$ -
Benefits	89,936	89,936	-
Purchased Services	2,328,934	3,474,934	1,146,000
Supplies	746	746	-
Other	-	-	-
Total Operating Expense	<u>\$ 2,625,830</u>	<u>\$ 3,771,830</u>	<u>\$ 1,146,000</u>
Operating Income (Loss)	\$ 136,502	\$ (415,941)	\$ (552,443)
Nonoperating Revenues			
Interest Earned	\$ 164,811	\$ 379,478	\$ 214,667
	<u>\$ 164,811</u>	<u>\$ 379,478</u>	<u>\$ 214,667</u>
Net Income Before Operating Transfers	\$ 301,313	\$ (36,463)	\$ (337,776)
Operating Transfers			
IN	\$ -	\$ -	\$ -
Net Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Income (Loss)	\$ 301,313	\$ (36,463)	\$ (337,776)
Opening Net Position	<u>\$ 2,578,049</u>	<u>\$ 2,578,049</u>	<u>\$ -</u>
Ending Net Position	<u>\$ 2,879,362</u>	<u>\$ 2,541,586</u>	<u>\$ (337,776)</u>

**WASHOE COUNTY SCHOOL DISTRICT
2024A EXTENDED BOND ROLLOVER FUND BUDGET COMPARISON
FY 24 AMENDED FINAL vs FY24 JUNE AMENDED**

	<u>Amended Final FY24</u>	<u>June Amended FY24</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Sale of Bonds	\$ -	\$ 130,000,000	\$ 130,000,000
Premium on Bonds Sold	-	9,942,426	9,942,426
Transfers In	-	-	-
	<u>\$ -</u>	<u>\$ 139,942,426</u>	<u>\$ 139,942,426</u>
Total Revenue	<u>\$ -</u>	<u>\$ 139,942,426</u>	<u>\$ 139,942,426</u>
Opening Fund Balance:			
Unassigned	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ALL RESOURCES	<u><u>\$ -</u></u>	<u><u>\$ 139,942,426</u></u>	<u><u>\$ 139,942,426</u></u>
APPLICATIONS			
Expenditures:			
Central Services	\$ -	\$ 720,447	\$ 720,447
Operations & Maintenance	-	-	-
Transportation	-	-	-
Land Acquisitions	-	-	-
Architecture/Engineering Services	-	-	-
Building Acquisition & Construction	-	124,084,593	124,084,593
Site Improvements	-	10,000,000	10,000,000
Building Improvements	-	-	-
	<u>\$ -</u>	<u>\$ 134,805,040</u>	<u>\$ 134,805,040</u>
Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Ending Fund Balance:			
Unassigned	\$ -	\$ 5,137,386	\$ 5,137,386
	<u>\$ -</u>	<u>\$ 5,137,386</u>	<u>\$ 5,137,386</u>
TOTAL APPLICATIONS	<u><u>\$ -</u></u>	<u><u>\$ 139,942,426</u></u>	<u><u>\$ 139,942,426</u></u>

WASHOE COUNTY SCHOOL DISTRICT
Fund 17 - WC-1 Sales Tax Revenue Fund
Budget Transfer Summary Report
For the period ending 6/30/24

Function	Adjusted Budget	Prior Net Transfers	Current Period Transfers		Revised Appropriations
			Increase	Decrease	
2000 Support Services					
2500 Central Services	\$ -	\$ -	\$ -	\$ -	\$ -
2600 Operations & Maintenance	-	-	-	-	-
2700 Student Transportation	-	-	-	-	-
Total Support Services	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Facilities Acquisition & Construction Services					
4100 Land Acquisition	\$ 905,535	\$ -	\$ -	\$ -	\$ 905,535
4300 Architecture/Engineering Services	15,962,580	-	-	(4,000,000)	11,962,580
4500 Building Acquisition & Construction	86,505,004	-	-	(8,000,000)	78,505,004
4600 Site Improvements	1,485,072	-	4,500,000	-	5,985,072
4700 Building Improvements	14,855	-	7,500,000	-	7,514,855
Total Facilities Acquisition & Construction Services	\$ 104,873,046	\$ -	\$ 12,000,000	\$ (12,000,000)	\$ 104,873,046
6200 Fund Transfers	\$ 33,677,300	\$ -	\$ -	\$ -	\$ 33,677,300
Total Fund Applications	\$ 138,550,346	\$ -	\$ 12,000,000	\$ (12,000,000)	\$ 138,550,346

*Cross-functional transfers in this fund are to re-align budgeted expenditures across functions based on the final outcome of project costs.

WASHOE COUNTY SCHOOL DISTRICT
Fund 07 - Gifted & Talented Weighted Funding Fund
BUDGET TRANSFER SUMMARY REPORT
For the period ending 06/30/2024

Function	December Amended Budget	Prior Net Transfers	Prior Revised Budget	Current Period Transfers		Current Revised Budget
				Increase	Decrease	
450-1000 Instruction Support Services	\$ 5,333,737	\$ -	\$ 5,333,737	\$ -	\$ (15,000)	\$ 5,318,737
450-2100 Student Support Services	172,723	-	172,723	-	-	172,723
450-2200 Instruction Support Services	619,128	-	619,128	15,000	-	634,128
Total Applications	\$ 6,125,588	\$ -	\$ 6,125,588	\$ 15,000	\$ (15,000)	\$ 6,125,588

WASHOE COUNTY SCHOOL DISTRICT
Fund 74 - Medicaid Fund
BUDGET TRANSFER SUMMARY REPORT
For the period ending 06/30/2024

Function	Amended Final Budget	Prior Net Transfers	Prior Revised Budget	Current Period Transfers		Current Revised Budget
				Increase	Decrease	
450-2100 Student Support Services	\$ 3,522,442	\$ -	\$ 3,522,442	\$ 378,571	\$ -	\$ 3,901,013
450-2200 Instruction Support Services	501,000	-	501,000	-	(378,571)	122,429
Total Applications	\$ 4,023,442	\$ -	\$ 4,023,442	\$ 378,571	\$ (378,571)	\$ 4,023,442