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Governor  
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Chair, Nevada Tax Commission  
CHRISTOPHER G. NIELSEN  
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Washoe County School District \_\_\_\_\_ herewith submits the (TENTATIVE) --- (AMENDED FINAL) budget for the  
fiscal year ending June 30, 2014

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 136,929,789

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,  
the tax rate will be increased by an amount not to exceed 1 If the final computation requires, the tax rate will be  
lowered.

This budget contains 7 governmental fund types with estimated expenditures of \$ 686,304,854,  
2 proprietary funds with estimated expenses of \$ 89,168,014 and 1 fiduciary fund with estimated expenses  
of \$ 15,877,000.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local  
Government Budget and Finance Act).

## CERTIFICATION

I Pedro Martinez  
(Printed Name)  
Superintendent  
(Title)

certify that all applicable funds and financial  
operations of this Local Government are  
listed herein

Signed

Dated:

June 25, 2013

APPROVED BY THE GOVERNING BOARD

Barbara Clark  
Howard Rosenthal  
James D. Brown  
James D. Brown  
James D. Brown  
James D. Brown  
James D. Brown  
James D. Brown  
James D. Brown  
James D. Brown

## SCHEDULED PUBLIC HEARING:

Date and Time May 15, 2013, 4:00 pm

Publication Date 05/03/13

Place: Board Room, Administration Building  
425 East Ninth Street, Reno, Nevada

1/2/2007

FISCAL YEAR 2013-14  
12/7/2010

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## **EXPLANATION OF FUNDS AND FUND BALANCES**

**GENERAL FUND** - Accounts for all financial resources except those required to be accounted for in another fund. The fund receives property taxes and the fund balance is necessary to sustain operations and to hedge against economic uncertainties.

**BUILDING AND SITES FUND** - Accounts for all resources used for the acquisition of designated fixed assets by a governmental unit except those financed by proprietary or trust funds.

**CAPITAL PROJECTS FUND** - Accounts for all resources used for the construction of designated fixed assets by a governmental unit except those financed by proprietary or trust funds.

**SPECIAL REVENUE FUND** - Accounts for specific revenue sources, other than special assessments, expendable trusts, or sources for major capital projects, which are restricted by law to expenditure for specified purposes.

**SPECIAL EDUCATION FUND**- A Special Revenue Fund that accounts for transactions of the District relating to educational services provided to children with special needs.

**CLASS SIZE REDUCTION FUND** - A Special Revenue Fund that accounts for resources used to achieve lower class-size ratio in kindergarten, first, second and third grades.

**DEBT SERVICE FUND** - Accounts for the accumulation of resources for and the payment of principal or interest on any general long-term debt. The fund receives property taxes and the fund balance is maintained for meeting the subsequent year's debt service requirements.

**INTERNAL SERVICE FUND** - Accounts for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs. This fund accounts for the group health & life insurance program, the property and casualty insurance program and the worker's compensation insurance program of the Washoe County School District.

**ENTERPRISE FUND** - Accounts for the operations of business type activities. This fund accounts for the Nutrition Services program of the Washoe County School District.

**OPEB TRUST FUND** – Accounts for fiduciary type activities. This fund accounts for other postemployment employee benefits related to retiree health and life insurance of the Washoe County School District.

	ACTUAL YEAR ENDED 6/30/12	ACTUAL YEAR ENDED 6/30/13	ESTIMATED YEAR ENDED 6/30/14
1. Prekindergarten (NRS 388.490)	<u>779</u> x .6= <u>467.4</u>	<u>787</u> x .6= <u>472.2</u>	<u>713</u> x .6= <u>427.8</u>
2. Kindergarten	<u>4,519</u> x .6= <u>2,711.4</u>	<u>4,543</u> x .6= <u>2,725.8</u>	<u>4,520</u> x .6= <u>2,712.0</u>
3. Elementary	<u>28,670.0</u>	<u>28,861.0</u>	<u>29,037.0</u>
4. Secondary	<u>28,179.0</u>	<u>28,021.0</u>	<u>27,928.0</u>
5. Ungraded	<u>73.0</u>	<u>258.0</u>	<u>294.0</u>
6. Hold Harmless	<u>00.0</u>	<u>00.0</u>	<u>00.0</u>
7. Subtotal	<u>60,100.8</u>	<u>60,338.0</u>	<u>60,398.8</u>
8. <u>Deduct</u> students transported into Nevada from out-of-state	<u>(58.2)</u>	<u>(58.2)</u>	<u>(58.2)</u>
9. <u>Add</u> students transported to another state	<u>28.2</u>	<u>28.2</u>	<u>28.2</u>
10. Total WEIGHTED enrollment	<u>60,070.8</u>	<u>60,308.0</u>	<u>60,368.8</u>
11. Basic support per pupil amount for your district, Year Ending June 30, 2014		<u>\$5,504.00</u>	
12. Total basic support for enrollees (Line 9 times Line 10)			<u>\$332,269,875</u>
13. Estimated number of special education program units	<u>573</u> times amount per unit	<u>\$41,608</u>	= <u>\$23,841,384</u>
13.1 Elementary Counselors			<u>\$50,000</u>
14. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)			<u>\$356,161,259</u>
LESS LOCAL FUNDS AVAILABLE:			
15. 2.25 cent Local School Support Tax (LSST)			<u>\$129,164,108</u>
16. 25 cent Ad Valorem			<u>\$30,068,664</u>
16.1 Charter School Revenue			<u>\$4,437,811</u>
Portion paid by Debt Service Transfer			
17. STATE SHARE (Line 13-Line 14-Line 15)			<u>\$192,490,676</u>
18. Estimated REGULAR Adult High School Diploma Program Revenue Indicate fund to be used: ( ) General or (X) Special Revenue			<u>\$1,300,000</u>
19. Estimated PRISON Adult High School Diploma Program Revenue Indicate fund to be used: ( ) General or ( ) Special Revenue			
20. Other anticipated DSA revenue (describe): Indicate fund to be used: ( ) General ( ) Special Revenue			
21. Total projected DSA revenue for Year Ending June 30, 2014 (Line 16+17+18+19)			<u>\$193,790,676</u>

# SUMMARY OF PROPERTY TAX BASE

## (A) Assessed Valuation (excluding

Net Proceeds of Mines) \$ 12,313,372,516

(B1) Net Proceeds of Mines \$ 4,580,034

(C) TOTAL ASSESSED VALUE \$ 12,317,952,550

## (B2) Tax from Net Proceeds Unavailable for Appropriation

for Fiscal Year

2012/13 (CY 12) \$ 34,350

Estimated (CY 13) \$ 34,350

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) PROPERTY TAX REQUIRED	(5) TAX RATE	(6) TOTAL FUND RESOURCES
GENERAL FUND					
1000 Local		146,596,732	90,205,991	.7500	236,802,723
3000 State		169,085,044			169,085,044
4000 Federal		736,000			736,000
5000 Other Sources		6,612,249			6,612,249
Opening Balance	30,201,892				30,201,892
<b>General Subtotal</b>	<b>30,201,892</b>	<b>323,030,025</b>	<b>90,205,991</b>	<b>.7500</b>	<b>443,437,908</b>
<b>DEBT SERVICE</b>	<b>18,393,536</b>	<b>5,559,153</b>	<b>46,723,798</b>	<b>.3885</b>	<b>70,676,487</b>
<b>SUBTOTAL</b>	<b>48,595,428</b>	<b>328,589,178</b>	<b>136,929,789</b>	<b>1.1385</b>	<b>514,114,395</b>
<b>OTHER FUNDS:</b>					
Building & Sites	0	490,000			490,000
Capital Projects	113,171,194	3,061,000			116,232,194
Special Revenue	2,811,177	63,091,986			65,903,163
Special Education	0	56,513,898			56,513,898
Class Size Reduction	0	20,189,207			20,189,207
Internal Service	42,801,717	57,692,474			100,494,191
Enterprise	3,985,395	21,899,100			25,884,495
OPEB Trust Fund	30,206,657	15,877,000			46,083,657
<b>SUBTOTAL OTHER FUNDS</b>	<b>192,976,140</b>	<b>238,814,665</b>	<b>0</b>	<b>0</b>	<b>431,790,805</b>
<b>TOTAL ALL FUNDS</b>	<b>241,571,568</b>	<b>567,403,843</b>	<b>136,929,789</b>	<b>1.1385</b>	<b>945,905,200</b>
Less: Interfund Transfers		(44,572,775)			(44,572,775)
<b>NET ALL FUNDS</b>	<b>241,571,568</b>	<b>522,831,068</b>	<b>136,929,789</b>	<b>1.1385</b>	<b>901,332,425</b>

(1)	(2)	(3)	(4)	(5)	(6)
PROGRAM OR FUNCTION	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER	ENDING FUND BALANCE	TOTAL FUND REQUIRE- MENTS
General Fund					
100 Regular	131,468,607	53,729,366	10,776,606		195,974,579
200 Special	2,862,173	1,174,335	172,324		4,208,832
300 Vocational	4,680,960	1,887,752	186,588		6,755,300
400 Other PK - 12	9,679,907	4,051,361	408,154		14,139,422
600 Adult Education					0
700 Vocational Support					0
900 Co-Curricular Activities	2,608,681	376,003	659,520		3,644,204
2000 Support Services	93,705,690	35,922,588	32,916,139		162,544,417
4000 Facility Acquisition and Construction					0
5100 Debt Service					0
5200 Fund Transfers			38,010,526		38,010,526
5300 Conversion Factor Reduction					0
6000 Contingency			1,093,277		1,093,277
Unresolved Budget Shortfall	0				0
Ending Balance				17,067,351	17,067,351
<b>General Subtotal</b>	<b>245,006,018</b>	<b>97,141,405</b>	<b>84,223,134</b>	<b>17,067,351</b>	<b>443,437,908</b>
<b>DEBT SERVICE</b>			<b>51,340,690</b>	<b>19,335,797</b>	<b>70,676,487</b>
<b>SUBTOTAL APPROP. FUNDS</b>	<b>245,006,018</b>	<b>97,141,405</b>	<b>135,563,824</b>	<b>36,403,148</b>	<b>514,114,395</b>
<b>OTHER FUNDS: (List)</b>					
Building & Sites	25,000	10,000	455,000	0	490,000
Capital Projects	3,709,000	1,386,600	108,018,594	3,118,000	116,232,194
Special Revenue	33,153,825	14,135,378	16,663,157	1,950,803	65,903,163
Special Education	39,021,542	16,138,889	1,353,467	0	56,513,898
Class Size Reduction	9,584,128	4,042,830	6,562,249	0	20,189,207
<b>Proprietary</b>					
Internal Service			67,655,361	32,838,830	100,494,191
Enterprise			21,512,653	4,371,842	25,884,495
OPEB Trust Fund		15,877,000		30,206,657	46,083,657
<b>SUBTOTAL OTHER FUNDS</b>	<b>85,493,495</b>	<b>51,590,697</b>	<b>222,220,481</b>	<b>72,486,132</b>	<b>431,790,805</b>
<b>TOTAL ALL FUNDS</b>	<b>330,499,513</b>	<b>148,732,102</b>	<b>357,784,305</b>	<b>108,889,280</b>	<b>945,905,200</b>
Less: Interfund Transfers			(44,572,775)		(44,572,775)
<b>NET ALL FUNDS</b>	<b>330,499,513</b>	<b>148,732,102</b>	<b>313,211,530</b>	<b>108,889,280</b>	<b>901,332,425</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes	94,218,811	89,845,409	88,946,955	90,205,991
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes	139,461,236	135,962,219	129,164,108	129,164,108
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes	311,566	300,000	300,000	300,000
1192 Governmental Services Tax	11,144,014	10,744,624	10,744,624	10,744,624
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax	213,980	230,000	230,000	230,000
1300 Tuition	1,019,344	695,000	845,000	845,000
1400 Transportation Fees	481,818	325,000	400,000	400,000
1500 Earnings on Investments	464,387	650,000	400,000	400,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue			110,000	110,000
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	339,135	175,000		
1920 Donations		4,263,000		
1950/60 Services Provided other Governments				
1990 Miscellaneous	4,268,942		4,403,000	4,403,000
<b>TOTAL LOCAL SOURCES</b>	<b>251,923,234</b>	<b>243,190,252</b>	<b>235,543,687</b>	<b>236,802,723</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund	141,063,550	148,535,369	156,129,956	168,649,292
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	444,427	435,752	435,752	435,752
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	<b>141,507,977</b>	<b>148,971,121</b>	<b>156,565,708</b>	<b>169,085,044</b>
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate	941,759	520,000	520,000	520,000
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue	30,214	6,000	26,000	26,000
4800 Revenue in Lieu of Taxes	186,584	190,000	190,000	190,000
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>1,158,557</b>	<b>716,000</b>	<b>736,000</b>	<b>736,000</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	6,402,194	6,562,249	6,562,249	6,562,249
5300 Gain/Loss on Disposal of Assets	36,801	50,000	50,000	50,000
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds	2,320,000			
5600 Other Long-Term Debt Proceeds	(155,330)			
<b>TOTAL OTHER SOURCES</b>	<b>8,603,665</b>	<b>6,612,249</b>	<b>6,612,249</b>	<b>6,612,249</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance	1,433,719	1,433,719	1,074,808	1,074,808
Unreserved Opening Balance	68,629,773	56,330,202	29,127,084	29,127,084
<b>TOTAL OPENING BALANCE</b>	<b>70,063,491</b>	<b>57,763,921</b>	<b>30,201,892</b>	<b>30,201,892</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>473,256,924</b>	<b>457,253,543</b>	<b>429,659,536</b>	<b>443,437,908</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	130,242,851	132,906,461	134,485,579	131,468,607
200 Benefits	49,436,381	51,798,608	55,179,366	53,729,366
300/400/500 Purchased Service	1,112,758	2,396,051	1,829,505	1,829,505
600 Supplies	7,698,613	10,487,003	10,249,157	8,688,422
700 Property	16,663	70,500	70,500	220,500
800 Other	22,184	18,579	38,179	38,179
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2900 Other Direct Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>188,529,450</b>	<b>197,677,202</b>	<b>201,852,286</b>	<b>195,974,579</b>
<b>270 GIFTED &amp; TALENTED</b>				
<b>1000 Instruction</b>				
100 Salaries	2,236,903	2,560,525	2,598,336	2,598,336
200 Benefits	899,516	1,029,696	1,091,545	1,091,545
300/400/500 Purchased Service	5,976	33,830		23,830
600 Supplies	297,340	117,840		117,840
700 Property	0			
800 Other	960			
<b>2200 Instructional Staff Support</b>				
100 Salaries	247,689	241,348	245,234	263,837
200 Benefits	90,994	77,690	82,790	82,790
300/400/500 Purchased Service	13,115	(3,250)	34,830	11,000
600 Supplies	25,691	47,604	137,494	19,654
700 Property	0			
800 Other	1,329			
<b>2900 Other Direct Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>270 TOTAL GIFTED &amp; TALENTED</b>	<b>3,819,512</b>	<b>4,105,283</b>	<b>4,190,229</b>	<b>4,208,832</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>300 VOCATIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	4,374,646	4,341,229	4,406,229	4,406,229
200 Benefits	1,766,176	1,732,076	1,834,888	1,834,888
300/400/500 Purchased Service	47,791	58,089	59,000	59,000
600 Supplies	120,992	143,549	120,904	120,904
700 Property	5,080	1,000	1,000	1,000
800 Other	1,368	700	700	700
<b>2200 Instructional Staff Support</b>				
100 Salaries	149,415	148,313	150,528	274,731
200 Benefits	49,993	49,246	52,864	52,864
300/400/500 Purchased Service	1,445	3,325	2,700	2,700
600 Supplies	69	2,284	2,284	2,284
700 Property				
800 Other				
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>300 TOTAL VOCATIONAL PROGRAMS</b>	<b>6,516,975</b>	<b>6,479,811</b>	<b>6,631,097</b>	<b>6,755,300</b>
<b>420 ENGLISH FOR SPEAKERS OF OTHER LANGUAGE</b>				
<b>1000 Instruction</b>				
100 Salaries	8,591,690	8,520,098	8,648,233	8,595,733
200 Benefits	3,521,253	3,544,499	3,744,966	3,744,966
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2100 Student Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries	570,958	675,079	686,219	686,219
200 Benefits	194,579	249,705	264,101	264,101
300/400/500 Purchased Service	140,126	226,337	226,337	278,837
600 Supplies	127,131	143,562	98,561	98,561
700 Property				
800 Other				
<b>420 TOTAL ENGLISH FOR SPEAKERS OF OTHER LANGUAGE</b>	<b>13,145,737</b>	<b>13,359,280</b>	<b>13,668,417</b>	<b>13,668,417</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>440 SUMMER SCHOOL</b>				
<b>1000 Instruction</b>				
100 Salaries	394,222	388,249	397,955	397,955
200 Benefits	8,010	41,284	42,294	42,294
300/400/500 Purchased Service	972	13,500	13,500	13,500
600 Supplies	10,068	17,256	17,256	17,256
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>440 TOTAL SUMMER SCHOOL</b>	413,272	460,289	471,005	471,005
<b>910 COCURRICULAR PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	864,714	920,973	942,068	942,068
200 Benefits	23,538	44,575	45,681	45,681
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2100 Student Support</b>				
100 Salaries	131,894	136,126	138,356	138,356
200 Benefits	40,661	41,984	44,795	44,795
300/400/500 Purchased Service		1,500	1,500	1,500
600 Supplies		569	569	569
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>910 TOTAL COCURRICULAR PROGRAMS</b>	1,060,807	1,145,727	1,172,969	1,172,969

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>920 ATHLETICS</b>				
<b>1000 Instruction</b>				
100 Salaries	1,120,446	1,136,776	1,166,820	1,166,820
200 Benefits	67,458	55,557	56,954	56,954
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits	(57)			
300/400/500 Purchased Service	369,581	418,625	418,000	418,000
600 Supplies	2,299	4,433	4,433	4,433
700 Property		23,545	23,544	23,544
800 Other	65,906			
<b>2700 Student Transportation</b>				
100 Salaries	336,323	352,621	361,437	361,437
200 Benefits	215,793	226,174	228,573	228,573
300/400/500 Purchased Service	109,974	211,474	211,474	211,474
600 Supplies	73			
700 Property				
800 Other				
<b>920 TOTAL ATHLETICS</b>	<b>2,287,795</b>	<b>2,429,205</b>	<b>2,471,235</b>	<b>2,471,235</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>999 UNDISTRIBUTED EXPENDITURES</b>				
<b>2100 Student Support</b>				
100 Salaries	18,050,525	18,411,119	18,691,803	18,713,401
200 Benefits	7,051,422	7,326,724	7,748,952	7,648,952
300/400/500 Purchased Service	183,197	237,498	189,546	178,046
600 Supplies	55,374	157,651	137,627	127,529
700 Property	0	695	725	725
800 Other	9,358			
<b>2100 SUBTOTAL</b>	<b>25,349,876</b>	<b>26,133,687</b>	<b>26,768,653</b>	<b>26,668,653</b>
<b>2200 Instructional Staff Support</b>				
100 Salaries	7,332,067	8,843,424	8,222,429	9,341,311
200 Benefits	2,759,632	3,132,412	3,294,289	3,294,519
300/400/500 Purchased Service	1,625,905	2,591,977	1,304,866	1,092,608
600 Supplies	539,949	1,521,444	1,503,696	2,229,200
700 Property	10,660	17,999	17,999	17,999
800 Other	9,911	8,610	6,300	6,300
<b>2200 SUBTOTAL</b>	<b>12,278,124</b>	<b>16,115,866</b>	<b>14,349,579</b>	<b>15,981,937</b>
<b>2300 General Administration</b>				
100 Salaries	3,172,716	3,338,332	3,391,027	3,713,992
200 Benefits	1,766,319	2,124,075	2,192,637	1,613,880
300/400/500 Purchased Service	400,503	372,568	310,482	457,887
600 Supplies	105,600	407,280	378,791	352,691
700 Property	2,845	6,000	6,000	6,000
800 Other	10,006,589	1,728,283	17,250	17,250
<b>2300 SUBTOTAL</b>	<b>15,454,572</b>	<b>7,976,538</b>	<b>6,296,187</b>	<b>6,161,700</b>
<b>2400 School Administration</b>				
100 Salaries	22,829,522	23,297,996	23,669,193	23,814,450
200 Benefits	7,505,579	7,392,783	7,881,008	7,651,008
300/400/500 Purchased Service	43,778	(101,173)	365,908	365,908
600 Supplies	63,852	518,921	218,416	218,416
700 Property	0	3,000	3,000	3,000
800 Other	5,650	13,765	11,125	11,125
<b>2400 SUBTOTAL</b>	<b>30,448,382</b>	<b>31,125,292</b>	<b>32,148,650</b>	<b>32,063,907</b>
<b>2500 Business Support</b>				
100 Salaries	9,555,921	9,914,879	10,077,063	10,159,921
200 Benefits	3,430,342	3,477,850	3,672,206	3,672,206
300/400/500 Purchased Service	6,612,870	5,529,877	6,852,474	6,656,536
600 Supplies	296,548	2,132,422	597,581	443,581
700 Property	61,574	16,849	22,040	22,040
800 Other	64,817	10,615	20,270	20,270
<b>2500 SUBTOTAL</b>	<b>20,022,072</b>	<b>21,082,492</b>	<b>21,241,634</b>	<b>20,974,554</b>
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries	19,682,835	19,568,862	19,958,799	20,065,799
200 Benefits	8,256,342	8,290,768	8,586,655	8,436,655
300/400/500 Purchased Service	5,262,398	7,891,432	6,217,136	6,317,136
600 Supplies	10,741,695	9,039,474	10,128,391	9,932,500
700 Property	244,430	2,043.00	2,043	2,043
800 Other	47,995	121,508	121,508	121,508
<b>2600 SUBTOTAL</b>	<b>44,235,696</b>	<b>44,914,087</b>	<b>45,014,532</b>	<b>44,875,641</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>999 UNDISTRIBUTED EXPENDITURES (continued)</b>				
<b>2700 Student Transportation</b>				
100 Salaries	7,520,037	7,653,289	7,798,905	7,896,816
200 Benefits	3,306,948	3,538,948	3,655,368	3,605,368
300/400/500 Purchased Service	666,604	441,680	412,981	412,981
600 Supplies	2,438,970	3,486,581	3,280,860	3,280,860
700 Property	3,005,899	708,174	621,750	621,750
800 Other	12,514	4,253	250	250
<b>2700 SUBTOTAL</b>	<b>16,950,972</b>	<b>15,832,925</b>	<b>15,770,114</b>	<b>15,818,025</b>
<b>2800 Central Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2800 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>164,739,695</b>	<b>163,180,887</b>	<b>161,589,349</b>	<b>162,544,417</b>
<b>5100 Debt Service</b>				
Principal				
Interest				
<b>5100 TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5200 Other Fund Transfers</b>				
920 Interfund Transfers	34,979,760	37,120,690	38,475,084	38,010,526
Unresolved Budget Shortfall			(32,157,304)	0
<b>5300 Conversion Factor Reduction</b>				
<b>999 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>199,719,455</b>	<b>200,301,577</b>	<b>167,907,129</b>	<b>200,554,943</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>415,493,003</b>	<b>425,958,374</b>	<b>398,364,367</b>	<b>425,277,280</b>
<b>6000 Contingency</b>		<b>1,093,277</b>	<b>1,093,277</b>	<b>1,093,277</b>
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance(Inv. & Enc.)	1,433,719	1,074,808	1,074,808	1,074,808
Unreserved Ending Balance	56,330,203	29,127,084	29,127,084	15,992,543
<b>TOTAL ENDING FUND BALANCE</b>	<b>57,763,921</b>	<b>30,201,892</b>	<b>30,201,892</b>	<b>17,067,351</b>
Capital Lease Obligation				
<b>TOTAL APPLICATIONS</b>	<b>473,256,924</b>	<b>457,253,543</b>	<b>429,659,536</b>	<b>443,437,908</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	2,894			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	2,039,155	30,000	30,000	30,000
<b>TOTAL LOCAL SOURCES</b>	<b>2,042,049</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets	461,494	400,000	460,000	460,000
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	461,494	400,000	460,000	460,000
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance				
Unreserved Opening Balance	2,352,572	2,078,582		
<b>TOTAL OPENING BALANCE</b>	2,352,572	2,078,582	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	4,856,115	2,508,582	490,000	490,000



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL	YEAR 2013-14
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>999 UNDISTRIBUTED EXPENDITURES</b>				
<b>4000 FACILITIES ACQUISITION &amp; CONSTRUCTION</b>				
<b>4100 Land Acquisition</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4100 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4300 Architecture/Engineering</b>				
100 Salaries			5,000	5,000
200 Benefits			2,000	2,000
300/400/500 Purchased Service	69,426	100,000	43,000	43,000
600 Supplies				
700 Property				
800 Other	2,434			
<b>4300 SUBTOTAL</b>	<b>71,860</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>
<b>4500 Building Acquisition &amp; Construction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4500 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4600 Site Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,970,371	350,000	100,000	100,000
600 Supplies				
700 Property				
800 Other	147			
<b>4600 SUBTOTAL</b>	<b>1,970,518</b>	<b>350,000</b>	<b>100,000</b>	<b>100,000</b>
<b>4700 Building Improvements</b>				
100 Salaries	41,310	75,000	20,000	20,000
200 Benefits	12,393	25,000	8,000	8,000
300/400/500 Purchased Service	600,794	1,725,000	200,000	200,000
600 Supplies	77,066	165,000	50,000	50,000
700 Property	3,592	68,582	50,000	50,000
800 Other			12,000	12,000
<b>4700 SUBTOTAL</b>	<b>735,155</b>	<b>2,058,582</b>	<b>340,000</b>	<b>340,000</b>
<b>4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	<b>2,777,533</b>	<b>2,508,582</b>	<b>490,000</b>	<b>490,000</b>
<b>5200 Other Fund Transfers</b>				
920 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>999 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>2,777,533</b>	<b>2,508,582</b>	<b>490,000</b>	<b>490,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>2,777,533</b>	<b>2,508,582</b>	<b>490,000</b>	<b>490,000</b>
<b>6000 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	2,078,582			
<b>TOTAL ENDING FUND BALANCE</b>	<b>2,078,582</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>4,856,115</b>	<b>2,508,582</b>	<b>490,000</b>	<b>490,000</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	2,885,831	3,000,000	3,000,000	3,000,000
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	1,110,978	12,000	2,000	2,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	5,628,193			
<b>TOTAL LOCAL SOURCES</b>	<b>9,625,002</b>	<b>3,012,000</b>	<b>3,002,000</b>	<b>3,002,000</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds		59,000	59,000	59,000
5300 Gain/Loss on Disposal of Assets	(190,249)			
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds	84,178,585	47,027,194		
<b>TOTAL OTHER SOURCES</b>	<b>83,988,336</b>	<b>47,086,194</b>	<b>59,000</b>	<b>59,000</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance	31,092,417	31,377,567		
Unreserved Opening Balance	44,510,689	98,249,626	113,171,194	113,171,194
<b>TOTAL OPENING BALANCE</b>	<b>75,603,106</b>	<b>129,627,193</b>	<b>113,171,194</b>	<b>113,171,194</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>169,216,444</b>	<b>179,725,387</b>	<b>116,232,194</b>	<b>116,232,194</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>999 UNDISTRIBUTED EXPENDITURES</b>				
<b>2400 School Administration</b>				
100 Salaries				
200 Benefits				
Purchased Services				
Supplies				
Property				
Other				
<b>2400 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2500 Business Support</b>				
Salaries	1,511,869	1,246,000	925,000	925,000
Benefits	536,560	510,000	370,000	370,000
Purchased Services	553,186	925,000	1,150,000	1,150,000
Supplies	205,927	110,000		
Property	246,505	25,000		
Other	941,853	1,000,000		
<b>2500 Subtotal</b>	<b>3,995,900</b>	<b>3,816,000</b>	<b>2,445,000</b>	<b>2,445,000</b>
<b>2800 Central Support</b>				
Salaries				
Benefits				
Purchased Services			20,000	20,000
Supplies				
Property				
Other				
<b>2800 Subtotal</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>3,995,900</b>	<b>3,816,000</b>	<b>2,465,000</b>	<b>2,465,000</b>
<b>4100 Land Acquisition</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	100	50,000		
600 Supplies				
700 Property				
800 Other				
<b>4100 SUBTOTAL</b>	<b>100</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>4200 Site Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4200 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4300 Architecture/Engineering</b>				
100 Salaries	821,818	862,000	1,079,000	1,079,000
200 Benefits	287,106	265,000	357,600	357,600
300/400/500 Purchased Service	3,594,886	5,497,000	6,257,000	6,257,000
600 Supplies	2,136	0	0	0
700 Property		10,000	0	0
800 Other	207,951	55,000	0	0
<b>4300 SUBTOTAL</b>	<b>4,913,898</b>	<b>6,689,000</b>	<b>7,693,600</b>	<b>7,693,600</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>999 UNDISTRIBUTED EXPENDITURES (continued)</b>				
<b>4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4400 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4500 Building Acquisition &amp; Construction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	<b>575</b>			
700 Property				
800 Other				
<b>4500 SUBTOTAL</b>	<b>575</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4600 Building Improvement</b>				
100 Salaries		1,000	205,000	205,000
200 Benefits		400	82,000	82,000
300/400/500 Purchased Service	9,159,277	2,212,000	10,023,000	10,023,000
600 Supplies		0		
700 Property		0		
800 Other		1,500	16,000	16,000
<b>4600 SUBTOTAL</b>	<b>9,159,277</b>	<b>2,214,900</b>	<b>10,326,000</b>	<b>10,326,000</b>
<b>4700 Building Improvements</b>				
100 Salaries	529,947	1,048,600	1,500,000	1,500,000
200 Benefits	169,889	525,000	577,000	577,000
300/400/500 Purchased Service	19,335,634	42,517,815	78,324,000	78,324,000
600 Supplies	1,243,236	5,932,335	6,260,000	6,260,000
700 Property	105,110	3,360,644	5,495,000	5,495,000
800 Other	135,685	399,899	473,594	473,594
<b>4700 Subtotal</b>	<b>21,519,501</b>	<b>53,784,293</b>	<b>92,629,594</b>	<b>92,629,594</b>
<b>4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	<b>35,593,350</b>	<b>62,738,193</b>	<b>110,649,194</b>	<b>110,649,194</b>
<b>5200 Other Fund Transfers</b>				
920 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>999 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>39,589,250</b>	<b>66,554,193</b>	<b>113,114,194</b>	<b>113,114,194</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>39,589,250</b>	<b>66,554,193</b>	<b>113,114,194</b>	<b>113,114,194</b>
<b>6000 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	129,627,194	113,171,194		
<b>TOTAL ENDING FUND BALANCE</b>	<b>129,627,194</b>	<b>113,171,194</b>	<b>3,118,000</b>	<b>3,118,000</b>
<b>TOTAL APPLICATIONS</b>	<b>169,216,444</b>	<b>179,725,387</b>	<b>116,232,194</b>	<b>116,232,194</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition	292,642	300,585	358,337	358,337
1400 Transportation Fees				
1500 Earnings on Investments	888	1,000	1,000	1,000
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	3,367,479	5,216,909	5,151,441	5,151,441
<b>TOTAL LOCAL SOURCES</b>	<b>3,661,009</b>	<b>5,518,494</b>	<b>5,510,778</b>	<b>5,510,778</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	9,266,635	6,391,621	7,076,266	7,076,266
3210 Special Transportation				
3220 Adult High School Diploma	1,685,583	1,845,607	1,300,000	1,300,000
3230 Class Size Reduction				
3240 Full Day Kindergarten	4,370,016	4,370,016	4,461,684	4,461,684
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	<b>15,322,234</b>	<b>12,607,244</b>	<b>12,837,950</b>	<b>12,837,950</b>
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct	5,950,146	13,666,216	9,625,000	9,625,000
4500 Restricted - State Agency	42,298,046	42,274,940	33,866,958	33,866,958
4700 Federal Other Flow Through	1,698,732	1,577,819	1,251,300	1,251,300
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>49,946,924</b>	<b>57,518,975</b>	<b>44,743,258</b>	<b>44,743,258</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance	3,337,932	3,604,168	2,811,177	2,811,177
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	3,337,932	3,604,168	2,811,177	2,811,177
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	72,268,099	79,248,881	65,903,163	65,903,163

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	302,590			
200 Benefits	65,602			
300/400/500 Purchased Service	48,189	2,000	1,880	1,880
600 Supplies	53,562	263,030	246,943	246,943
700 Property				
800 Other	3,964			
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>473,907</b>	<b>265,030</b>	<b>248,823</b>	<b>248,823</b>
<b>200 SPECIAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	5,514,541	5,877,940	5,649,998	5,649,998
200 Benefits	2,033,312	2,148,398	2,132,487	2,132,487
300/400/500 Purchased Service	1,953	13,160	12,750	12,750
600 Supplies	192,101	217,289	259,558	259,558
700 Property		8,103	10,000	10,000
800 Other	61,192	61,294	63,000	63,000
<b>2100 Student Support</b>				
100 Salaries	901,132	906,097	955,428	955,428
200 Benefits	375,902	414,458	396,738	396,738
300/400/500 Purchased Service	599,635	743,217	755,130	755,130
600 Supplies	57,167	52,987	56,900	56,900
700 Property		5,555	10,000	10,000
800 Other	659,957	710,907	710,907	710,907
<b>2200 Instructional Staff Support</b>				
100 Salaries	145,349	201,881	37,500	37,500
200 Benefits	53,012	67,915	6,977	6,977
300/400/500 Purchased Service	262,455	182,633	159,650	159,650
600 Supplies	21,462	22,778	23,604	23,604
700 Property				
800 Other	6,746	11,525	10,900	10,900
<b>2400 School Administration</b>				
100 Salaries	141,689	11,885	12,500	12,500
200 Benefits	46,732	4,141	4,350	4,350
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2500 Business Support</b>				
100 Salaries	240,022	237,345	233,054	233,054
200 Benefits	44,381	44,928	44,278	44,278
300/400/500 Purchased Service	93,130	17,601	20,000	20,000
600 Supplies				
700 Property			0	0
800 Other	348,094	314,914	340,161	340,161
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,351			
600 Supplies				
700 Property				
800 Other				
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>11,801,315</b>	<b>12,276,951</b>	<b>11,905,870</b>	<b>11,905,870</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>300 VOCATIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries			350,000	350,000
200 Benefits			140,000	140,000
300/400/500 Purchased Service	39,119	400	348	348
600 Supplies	857,978	648,882	605,288	605,288
700 Property	104,289	124,950	108,831	108,831
800 Other	21,989			
<b>2100 Student Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries	105,081	119,562	104,138	104,138
200 Benefits	13,414	25,815	22,484	22,484
300/400/500 Purchased Service	128,095	119,641	204,207	204,207
600 Supplies		1,507	31,312	31,312
700 Property				
800 Other				
<b>2500 Business Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	39,918	34,077	54,736	54,736
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	28,197	78,183	68,097	68,097
600 Supplies				
700 Property				
800 Other				
<b>4700 Building Improvements</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>300 TOTAL VOCATIONAL PROGRAMS</b>	<b>1,338,080</b>	<b>1,153,017</b>	<b>1,689,441</b>	<b>1,689,441</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	16,422,423	12,899,688	11,153,752	11,153,752
200 Benefits	6,824,480	6,226,816	6,117,172	6,117,172
300/400/500 Purchased Service	2,859,066	378,625	330,717	330,717
600 Supplies	2,792,872	2,710,147	1,609,628	1,609,628
700 Property	194,661	10,800	0	0
800 Other	237,897	76,365	74,002	74,002
<b>2100 Student Support Services</b>				
100 Salaries	1,432,725	1,799,694	1,544,645	1,544,645
200 Benefits	434,908	712,287	601,771	601,771
300/400/500 Purchased Service	852,508	1,061,693	864,578	864,578
600 Supplies	359,636	821,215	698,081	698,081
700 Property		33,579	33,914	33,914
800 Other	37,937	58,995	46,744	46,744
<b>2200 Instructional Support Services</b>				
100 Salaries	7,291,858	11,028,409	7,404,144	7,404,144
200 Benefits	2,287,082	3,675,650	2,536,248	2,536,248
300/400/500 Purchased Service	1,660,936	3,495,669	2,600,222	2,600,222
600 Supplies	903,034	1,438,730	1,161,872	1,161,872
700 Property		64,000	53,760	53,760
800 Other	22,130	108,014	103,090	103,090
<b>2300 General Administration</b>				
100 Salaries	1,036,735	1,145,512	1,017,226	1,017,226
200 Benefits	409,963	648,981	572,546	572,546
300/400/500 Purchased Service	231,804	229,223	229,976	229,976
600 Supplies	33,794	232,116	250,190	250,190
700 Property		122,640	136,130	136,130
800 Other	53,023	79,069	74,331	74,331
<b>2400 School Administration</b>				
100 Salaries	194,087	547,439	598,532	598,532
200 Benefits	65,043	221,738	243,354	243,354
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2500 Business Support</b>				
100 Salaries	1,047,140	2,535,986	1,721,483	1,721,483
200 Benefits	301,635	814,838	712,118	712,118
300/400/500 Purchased Service	411,865	1,810,730	983,144	983,144
600 Supplies	132,815	256,002	238,988	238,988
700 Property			0	0
800 Other	1,095,651	1,468,299	1,217,593	1,217,593
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries	57,259	56,860	68,842	68,842
200 Benefits	32,462	35,891	37,856	37,856
300/400/500 Purchased Service	242,512	104,436	101,236	101,236
600 Supplies	251,550	78,413	70,192	70,192
700 Property				
800 Other		85	4,500	4,500

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>2700 Student Transportation</b>				
100 Salaries	22,746	8,872	8,339	8,339
200 Benefits	8,830	1,799	1,691	1,691
300/400/500 Purchased Service	504,696	734,065	545,951	545,951
600 Supplies	261,995			
700 Property				
800 Other				
<b>3100 Food Service Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	49,522	58,500	41,325	41,325
600 Supplies				
700 Property				
800 Other				
<b>3300 Community Service Operations</b>				
100 Salaries	76,510	84,284	79,226	79,226
200 Benefits	28,060	43,200	40,608	40,608
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4300 Architectural &amp; Engineering Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	51,163,850	57,919,354	45,929,717	45,929,717
<b>600 ADULT EDUCATION PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	658,489	559,716	531,220	531,220
200 Benefits	114,522	134,785	74,190	74,190
300/400/500 Purchased Service	133,537	29,900	10,568	10,568
600 Supplies	89,820	227,606	85,061	85,061
700 Property		275,000		
800 Other			70,235	70,235
<b>2100 Student Support</b>				
100 Salaries	142,468	127,000	142,470	142,470
200 Benefits	50,230	39,800	38,460	38,460
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2400 School Administration</b>				
100 Salaries	306,949	215,500	215,820	215,820
200 Benefits	97,249	92,000	96,460	96,460
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	57,630	87,735		
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries	23,858	34,250	16,900	16,900
200 Benefits	10,831	22,315	8,579	8,579
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>600 TOTAL ADULT EDUCATION PROGRAMS</b>	1,685,583	1,845,607	1,289,963	1,289,963

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>800 COMMUNITY SERVICE PROGRAMS</b>				
<b>2500 Business Support</b>				
100 Salaries	6,424	6,498	6,108	6,108
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	21,846	22,519	21,167	21,167
<b>3300 Community Service Operations</b>				
100 Salaries	384,164	800,611	797,800	797,800
200 Benefits	142,047	213,133	208,061	208,061
300/400/500 Purchased Service	70,790	71,788	68,880	68,880
600 Supplies	45,050	110,864	111,949	111,949
700 Property				
800 Other	16,122	19,208	18,555	18,555
<b>800 COMMUNITY SERVICE PROGRAMS</b>	<b>686,443</b>	<b>1,244,621</b>	<b>1,232,520</b>	<b>1,232,520</b>
<b>999 UNDISTRIBUTED EXPENDITURES</b>				
<b>1000 Instruction</b>				
100 Salaries	321,590	345,786	353,502	353,502
200 Benefits	74,285	88,227	57,576	57,576
300/400/500 Purchased Service	144,052	39,149	27,012	27,012
600 Supplies	100,959	103,619	71,497	71,497
700 Property				
800 Other	67,010	227	156	156
<b>1000 SUBTOTAL</b>	<b>707,896</b>	<b>577,008</b>	<b>509,743</b>	<b>509,743</b>
<b>2100 Student Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		161	151	151
600 Supplies		559,027	566,912	566,912
700 Property				
800 Other		31,613	29,716	29,716
<b>2100 SUBTOTAL</b>	<b>0</b>	<b>590,801</b>	<b>596,779</b>	<b>596,779</b>
<b>2200 Instructional Staff Support</b>				
100 Salaries	67,927	45,700	41,198	41,198
200 Benefits	1,855	2,462	1,874	1,874
300/400/500 Purchased Service				
600 Supplies	12,026	24,893	23,399	23,399
700 Property				
<b>2200 SUBTOTAL</b>	<b>81,808</b>	<b>73,055</b>	<b>66,471</b>	<b>66,471</b>
<b>2300 General Administration</b>				
100 Salaries	374,021	105,000	105,000	105,000
200 Benefits	76,392	37,000	37,000	37,000
300/400/500 Purchased Service	179,206	260,000	260,000	260,000
600 Supplies	51,482	45,000	45,000	45,000
700 Property		500	500	500
800 Other	286	1,500	1,470	1,470
<b>2300 SUBTOTAL</b>	<b>681,387</b>	<b>449,000</b>	<b>448,970</b>	<b>448,970</b>
<b>2400 School Administration</b>				
100 Salaries				
200 Benefits				
<b>2400 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>999 UNDISTRIBUTED EXPENDITURES (continued)</b>				
<b>2500 Business Support</b>				
100 Salaries	8,027			
200 Benefits	4,366			
300/400/500 Purchased Service	10,870	11,352	10,670	10,670
600 Supplies	4,398			
700 Property				
800 Other	513			
<b>2500 SUBTOTAL</b>	<b>28,174</b>	<b>11,352</b>	<b>10,670</b>	<b>10,670</b>
<b>2600 Plant Maintenance and Operations</b>				
100 Salaries	7,802	10,000	5,000	5,000
200 Benefits	4,690	5,000	2,500	2,500
300/400/500 Purchased Service	179			
600 Supplies	2,572	16,908	15,893	15,893
700 Property				
800 Other	245			
<b>2600 SUBTOTAL</b>	<b>15,488</b>	<b>31,908</b>	<b>23,393</b>	<b>23,393</b>
<b>4200 Land Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4200 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4600 Site Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4600 SUBTOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>1,514,753</b>	<b>1,733,124</b>	<b>1,656,026</b>	<b>1,656,026</b>
<b>5200 Other Fund Transfers</b>				
920 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>999 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,514,753</b>	<b>1,733,124</b>	<b>1,656,026</b>	<b>1,656,026</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>68,663,931</b>	<b>76,437,704</b>	<b>63,952,360</b>	<b>63,952,360</b>
<b>6000 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance	3,604,168	2,811,177	1,950,803	1,950,803
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,604,168</b>	<b>2,811,177</b>	<b>1,950,803</b>	<b>1,950,803</b>
<b>TOTAL APPLICATIONS</b>	<b>72,268,099</b>	<b>79,248,881</b>	<b>65,903,163</b>	<b>65,903,163</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	0	0	0	0
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund	22,826,832	22,787,064	22,787,064	23,841,384
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	22,826,832	22,787,064	22,787,064	23,841,384
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	30,468,969	32,381,610	33,726,834	32,672,514
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	<b>30,468,969</b>	<b>32,381,610</b>	<b>33,726,834</b>	<b>32,672,514</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>53,295,801</b>	<b>55,168,674</b>	<b>56,513,898</b>	<b>56,513,898</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>200 SPECIAL PROGRAMS</b>				
1000 Instruction				
100 Salaries	23,907,918	25,436,419	25,724,673	25,374,673
200 Benefits	9,911,113	10,176,738	10,756,001	10,756,001
300/400/500 Purchased Service	30,000	2,305	2,305	2,305
600 Supplies	6,609	4,341	3,879	3,879
700 Property				
800 Other				
<b>2100 Student Support</b>				
100 Salaries	7,337,372	7,549,937	7,668,885	7,668,885
200 Benefits	2,663,891	2,652,729	2,792,258	2,792,258
300/400/500 Purchased Service	5,210	15,000	15,000	15,000
600 Supplies		5,225	5,225	5,225
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries	1,280,055	1,333,484	1,352,015	1,352,015
200 Benefits	447,462	466,370	493,062	493,062
300/400/500 Purchased Service	95,507	107,370	107,370	107,370
600 Supplies	30,340	30,483	30,483	30,483
700 Property				
800 Other	1,200	1,500	1,500	1,500
<b>2300 General Administration</b>				
100 Salaries	218,985	220,398	224,139	224,139
200 Benefits	73,919	74,307	79,586	79,586
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2400 School Administration</b>				
100 Salaries	300,567	501,865	536,148	536,148
200 Benefits	90,156	156,494	170,207	170,207
300/400/500 Purchased Service		500		
<b>2500 Bussiness Support</b>				
100 Salaries	71,632	75,831	76,957	76,957
200 Benefits	27,288	28,165	29,983	29,983
300/400/500 Purchased Service	1,218	7,425	800	800
600 Supplies	10,114	15,865	10,865	10,865
700 Property				
800 Other				
<b>2600 Plant Maintenance and Operations</b>				
100 Salaries	41,141	41,449	42,484	42,484
200 Benefits	17,910	18,734	19,204	19,204
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2700 Student Transportation</b>				
100 Salaries	3,662,841	3,674,989	3,746,241	3,746,241
200 Benefits	1,801,462	1,744,711	1,798,588	1,798,588
300/400/500 Purchased Service	30,283	27,000	27,000	227,000
600 Supplies	1,231,607	799,040	799,040	949,040
700 Property				
800 Other				
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>53,295,801</b>	<b>55,168,674</b>	<b>56,513,898</b>	<b>56,513,898</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>5200 Other Fund Transfers</b>				
920 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>999 TOTAL UNDISTRIBUTED EXPENDITURES</b>	0	0	0	0
<b>TOTAL ALL EXPENDITURES</b>	53,295,801	55,168,674	56,513,898	56,513,898
<b>6000 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	0	0	0	0
<b>TOTAL APPLICATIONS</b>	53,295,801	55,168,674	56,513,898	56,513,898

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	0	0	0	0
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction	18,628,122	19,093,824	20,189,207	20,189,207
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	18,628,122	19,093,824	20,189,207	20,189,207
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	18,628,122	19,093,824	20,189,207	20,189,207

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
PROGRAM FUNCTION OBJECT	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
1000 Instruction				
100 Salaries	8,695,224	8,973,148	9,584,128	9,584,128
200 Benefits	3,530,704	3,558,427	4,042,830	4,042,830
300/400/500 Purchased Service	0			
600 Supplies	0			
700 Property	0			
800 Other	0			
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>12,225,928</b>	<b>12,531,575</b>	<b>13,626,958</b>	<b>13,626,958</b>
<b>5200 Other Fund Transfers</b>				
920 Interfund Transfers	6,402,194	6,562,249	6,562,249	6,562,249
<b>5300 Conversion Factor Reduction</b>				
<b>999 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>6,402,194</b>	<b>6,562,249</b>	<b>6,562,249</b>	<b>6,562,249</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>18,628,122</b>	<b>19,093,824</b>	<b>20,189,207</b>	<b>20,189,207</b>
<b>6000 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>18,628,122</b>	<b>19,093,824</b>	<b>20,189,207</b>	<b>20,189,207</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
AVAILABLE RESOURCES	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>COMBINED BONDS</b>				
<b>1110 Property Taxes</b>	49,472,378	46,571,329	46,723,798	46,723,798
<b>1190 Other Resources:</b>				
Net Incr (Decr) in Fair Value of Investments				
Proceeds from Refunding Bonds	84,170,000			
Premium on Bonds sold	11,400,916			
Proceeds from Bond Sales				
Gain or Loss on Investments	379,080			
Debt Premium				
<b>1500 Earnings on Investments</b>	2,532,465	200,000	200,000	200,000
Interest Subsidy		1,612,371	1,612,371	1,612,371
Transfers IN from other funds				
<b>Subtotal</b>	147,954,839	48,383,700	48,536,169	48,536,169
Opening Fund Balance	49,451,658	13,494,467	13,104,369	13,104,369
<b>Subtotal-Combined Bonds</b>	197,406,497	61,878,167	61,640,538	61,640,538
<b>MEDIUM-TERM FINANCING</b>				
<b>1110 Property Taxes</b>				
<b>1190 Other Resources:</b>				
Proceeds of Refunding Bonds				
Premium on Bonds sold				
<b>1500 Earnings on Investments</b>		20,000	20,000	20,000
Transfers IN from Other Funds	3,191,660	3,127,852	3,137,020	3,726,782
Opening Fund Balance	4,850,359	4,850,359	5,289,167	5,289,167
Subtotal - Loans	8,042,019	7,998,211	8,446,187	9,035,949
<b>TOTAL AVAILABLE FINANCING</b>	205,448,516	69,876,378	70,086,725	70,676,487
<b>FUND EXPENDITURES</b>				
<b>COMBINED BONDS</b>				
<b>9004 Principal</b>	57,034,810	23,825,000	24,260,000	24,260,000
<b>9003 Interest</b>	23,965,066	24,524,798	23,672,716	23,672,716
Bond Defeasance				
Bond Defeasance Other Costs				
<b>9006 Coupon Redemption</b>				
<b>9007 Other Costs</b>	5,468,723	100,000	100,000	100,000
Bond Issuance Costs	697,410			
Payments for Refunding Bonds	94,799,273			
Incline Property Tax Refunds & Interest	5,138,408	324,000		
Transfers TO Other Funds				
Reserves (Include unappropriated balance)	13,494,467	13,104,369	13,607,822	13,607,822
<b>Subtotal - Combined Bonds</b>	200,598,157	61,878,167	61,640,538	61,640,538
<b>MEDIUM-TERM FINANCING</b>				
<b>8004 Principal</b>		2,353,943	2,438,978	3,000,770
<b>8003 Interest</b>		355,101	279,234	307,204
Reserves (Include unappropriated balance)	4,850,359	5,289,167	5,727,975	5,727,975
<b>Subtotal - MTF</b>	4,850,359	7,998,211	8,446,187	9,035,949
<b>TOTAL FUND APPLICATIONS</b>	205,448,516	69,876,378	70,086,725	70,676,487

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>OPERATING REVENUE</b>				
Local Sources				
1900 Premiums Collected	56,103,992	53,828,220	55,766,554	55,766,554
<b>(A) Total Operating Revenue</b>	56,103,992	53,828,220	55,766,554	55,766,554
<b>OPERATING EXPENSE</b>				
100 Salaries	487,388	522,600	438,833	438,833
200 Benefits	183,087	188,568	150,835	150,835
300/400/500 Purchased Services	54,976,543	58,427,517	65,639,388	65,639,388
600 Supplies	84,447	88,432	34,360	34,360
700 Property	7,806	0	0	0
800 Other	1,019,530	1,382,400	1,391,945	1,391,945
<b>(B) Total Operating Expense</b>	56,758,802	60,609,517	67,655,361	67,655,361
<b>Operating Income or (Loss)</b>	(654,810)	(6,781,297)	(11,888,807)	(11,888,807)
<b>NONOPERATING REVENUES</b>				
1500 Interest Earned	67,661	50,632	73,690	73,690
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D			300,000	300,000
<b>(C) Total NONOPERATING Revenues</b>	67,661	50,632	373,690	373,690
<b>NONOPERATING EXPENSES</b>				
832 Interest Expense				
Other Expense				
<b>(D) Total NONOPERATING Expenses</b>	0	0	0	0
Net Income before Operating Transfers	(587,149)	(6,730,665)	(11,515,117)	(11,515,117)
<b>Operating Transfers (Schedule T)</b>				
5200 From Other Funds	1,319,131	1,552,230	1,552,230	1,552,230
910 To Other Funds				
<b>(E) Net Operating Transfers</b>	1,319,131	1,552,230	1,552,230	1,552,230
<b>(F) NET INCOME</b>	731,982	(5,178,435)	(9,962,887)	(9,962,887)
<b>Retained Earnings</b>				
Beginning July 1	47,248,170	47,980,152	42,801,717	42,801,717
Ending June 30	47,980,152	42,801,717	32,838,830	32,838,830

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	55,998,960	53,828,220	55,766,554	55,766,554
Cash paid for salaries and benefits	(350,868)	(522,600)	(438,833)	(438,833)
Cash payments for employee benefits	(51,140,533)	(188,568)	(150,835)	(150,835)
Cash payments for claims and services	(6,285,414)	(59,898,349)	(66,422,971)	(66,422,971)
<b>a. Net cash provided/(used) by operating activities</b>	<b>(1,777,855)</b>	<b>(6,781,297)</b>	<b>(11,246,085)</b>	<b>(11,246,085)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating Transfers-In (Out)	1,319,131	1,552,230	1,552,230	1,552,230
<b>b. Net cash provided by noncapital financing activities</b>	<b>1,319,131</b>	<b>1,552,230</b>	<b>1,552,230</b>	<b>1,552,230</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Equipment				
<b>c. Net cash used for capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Earned	67,661	50,632	73,690	73,690
Local Revenue				
State Revenue				
Federal Revenue			300,000	300,000
<b>d. Net cash provided from investing activities</b>	<b>67,661</b>	<b>50,632</b>	<b>373,690</b>	<b>373,690</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(391,063)</b>	<b>(5,178,435)</b>	<b>(9,320,165)</b>	<b>(9,320,165)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>60,929,312</b>	<b>60,538,249</b>	<b>55,359,814</b>	<b>55,359,814</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>60,538,249</b>	<b>55,359,814</b>	<b>46,039,649</b>	<b>46,039,649</b>

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>OPERATING REVENUE</b>				
Local Sources				
1900 Food Service Revenues	4,915,788	5,008,536	4,936,989	4,936,989
<b>(A) Total Operating Revenue</b>	4,915,788	5,008,536	4,936,989	4,936,989
<b>OPERATING EXPENSE</b>				
100 Salaries	6,565,740	6,474,730	6,757,474	6,757,474
200 Benefits	2,305,551	2,361,023	2,224,642	2,224,642
300/400/500 Purchased Services	1,151,837	1,340,400	1,948,222	1,948,222
600 Supplies	10,404,280	9,986,338	10,036,372	10,036,372
700 Property	108,529	124,568	125,000	125,000
800 Other	454,746	462,557	420,943	420,943
<b>(B) Total Operating Expense</b>	20,990,682	20,749,616	21,512,653	21,512,653
<b>Operating Income or (Loss)</b>	(16,074,894)	(15,741,080)	(16,575,664)	(16,575,664)
<b>NONOPERATING REVENUES</b>				
1500 Interest Earned				
Subsidies				
3000 Revenue from State Sources	77,691	75,000	75,000	75,000
4000 Revenue from Federal Sources	15,673,661	16,036,464	16,887,111	16,887,111
Loss on Disposal of Asset				
Capital Contributions				
<b>(C) Total NONOPERATING Revenues</b>	15,751,352	16,111,464	16,962,111	16,962,111
<b>NONOPERATING EXPENSES</b>				
832 Interest Expense				
Other Expense				
<b>(D) Total NONOPERATING Expenses</b>	0	0	0	0
Net Income before Operating Transfers	(323,542)	370,384	386,447	386,447
<b>Operating Transfers (Schedule T)</b>				
5200 From Other Funds				
910 To Other Funds				
<b>(E) Net Operating Transfers</b>	0	0	0	0
<b>(F) NET INCOME</b>	(323,542)	370,384	386,447	386,447
<b>Retained Earnings</b>				
Beginning July 1	3,938,553	3,615,011	3,985,395	3,985,395
Ending June 30	3,615,011	3,985,395	4,371,842	4,371,842



PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	3,192,917	5,008,536	4,936,989	4,936,989
Cash paid for food & Supplies	(8,871,291)	(9,986,338)	(10,036,372)	(10,036,372)
Cash paid for salaries and benefits	(8,743,069)	(8,835,753)	(8,982,116)	(8,982,116)
Cash payment for purchased services	(1,151,837)	(1,340,400)	(1,948,222)	(1,948,222)
Cash payments for other	(454,746)	(587,125)	(545,943)	(545,943)
<b>a. Net cash provided/(used) by operating activities</b>	<b>(16,028,026)</b>	<b>(15,741,080)</b>	<b>(16,575,664)</b>	<b>(16,575,664)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal reimbursements	14,360,422	16,036,464	16,887,111	16,887,111
State matching funds	77,691	75,000	75,000	75,000
Operating Transfers-In (Out)	0	0	0	0
<b>b. Net cash provided by noncapital financing activities</b>	<b>14,438,113</b>	<b>16,111,464</b>	<b>16,962,111</b>	<b>16,962,111</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Equipment	(315,926)			
<b>c. Net cash used for capital and related financing activities</b>	<b>(315,926)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Earned				
Misc				
<b>d. Net cash provided from investing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(1,905,839)</b>	<b>370,384</b>	<b>386,447</b>	<b>386,447</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>2,350,692</b>	<b>444,853</b>	<b>815,237</b>	<b>815,237</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>444,853</b>	<b>815,237</b>	<b>1,201,684</b>	<b>1,201,684</b>

OPEB TRUST FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2013-14	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2012	ENDING 6/30/13	APPROVED	APPROVED
<b>ADDITIONS</b>				
Contributions by Employer	11,671,265	14,544,000	14,544,000	14,544,000
Earnings (loss) on Investments	861,687	1,333,000	1,333,000	1,333,000
Adjustment to fair market value	(35,880)			
Transfers IN				
<b>Total Additions</b>	12,497,072	15,877,000	15,877,000	15,877,000
<b>DEDUCTIONS</b>				
200 Benefits	4,648,187	15,877,000	15,877,000	15,877,000
<b>Total Deductions</b>	4,648,187	15,877,000	15,877,000	15,877,000
<b>NET INCREASE/DECREASE</b>	7,848,885	0	0	0
<b>Assets</b>				
Beginning July 1	30,206,657	30,206,657	30,206,657	30,206,657
Ending June 30	38,055,542	30,206,657	30,206,657	30,206,657

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
SPECIAL ASSESSMENT BONDS

- \* - Type  
1 - General Obligation Bonds  
2 - G. O. Revenue Supported Bonds  
3 - G. O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-Term Financing  
6 - Medium-Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)  
12 - Consolidated on CAFR Note Disclosure  
\*\*\* - Principal placed into a sinking fund and are part of fund balance

(1)  NAME OF BOND OR LOAN List and Subtotal By Fund	(2)  *	(3)  TERM	(4)  ORIGINAL AMOUNT OF ISSUE	(5)  ISSUE DATE	(6)  FINAL PAYMENT DATE	(7)  INTEREST RATE	(8)  BEGINNING OUTSTANDING BALANCE 7/1/2012	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/13		(11) (9)+(10)  TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
Debt Service Fund - WCDS (REFUNDING)	1	18	68,940,000	01/05/06	06/01/17	3.9500%	9,375,000	515,625	2,555,000	3,070,625
Debt Service Fund - WCDS (REFUNDING)	1	13	73,865,000	05/15/01	06/01/14	4.4630%	9,420,000	494,550	9,420,000	9,914,550
Debt Service Fund - WCDS (REFUNDING)	1	10	22,970,000	09/01/04	06/01/15	3.6090%	8,360,000	418,000	4,085,000	4,503,000
Debt Service Fund - WCDS (REFUNDING)	1	8	13,700,000	04/01/10	04/01/17	4.0100%	9,200,000	408,550	0	408,550
Debt Service Fund - WCDS (REFUNDING)	1	20	43,450,000	07/06/11	06/01/31	5.0000%	43,450,000	2,056,450	0	2,056,450
Debt Service Fund - WCSD (ROLLOVER)	1	15	36,930,000	11/12/09	06/01/24	3.1409%	36,930,000	2,054,826	250,000	2,304,826
Debt Service Fund - WCSD (ROLLOVER)	1	20	45,000,000	02/18/09	06/01/29	4.3220%	39,050,000	1,618,550	1,500,000	3,118,550
Debt Service Fund - WCSD (ROLLOVER)	1	20	55,000,000	03/20/08	06/01/28	4.4720%	44,600,000	2,027,906	1,220,000	3,247,906
Debt Service Fund - WCSD (ROLLOVER)	1	20	65,000,000	05/01/07	06/01/27	4.3760%	49,505,000	2,161,613	500,000	2,661,613
Debt Service Fund - WCSD (ROLLOVER)	1	20	30,000,000	04/05/06	06/01/26	4.3670%	27,250,000	1,213,460	800,000	2,013,460
Debt Service Fund - WCSD (ROLLOVER)	1	20	66,000,000	03/24/05	06/01/21	4.2540%	21,770,000	1,088,500	3,325,000	4,413,500
Debt Service Fund - WCSD (ROLLOVER)	1	17	27,770,000	03/01/03	06/01/14	4.4425%	205,000	8,200	205,000	213,200
Debt Service Fund - WCSD (ROLLOVER)	1	15	10,515,000	04/01/10	04/01/25	3.1040%	10,515,000	574,046	0	574,046
Debt Service Fund - WCSD (QSCB)+	1	17	3,550,000	04/01/10	05/01/27	3.7970%	3,550,000	196,478	0	196,478
Debt Service Fund - WCSD (QSCB)	1	17	5,415,000	10/06/10	06/01/27	2.8110%	5,415,000	257,425	0	257,425
Debt Service Fund - WCSD (ROLLOVER)	1	13	41,515,000	10/06/10	06/01/23	3.5380%	41,515,000	1,770,450	0	1,770,450
Debt Service Fund - WCSD (ROLLOVER)	1	20	45,000,000	11/14/11	06/01/31	4.0000%	45,000,000	2,127,775	0	2,127,775
Debt Service Fund - WCSD (ROLLOVER)	1	13	71,855,000	03/20/12	06/01/26	3.8890%	71,855,000	3,153,550	0	3,153,550
Debt Service Fund - WCSD (ROLLOVER)	1	21	45,000,000	10/23/12	04/01/33	3.1392%	44,200,000	1,526,763	400,000	1,926,763
<b>Total Bond Issue Debt Service Fund</b>			<b>771,475,000</b>				<b>521,165,000</b>	<b>23,672,716</b>	<b>24,260,000</b>	<b>47,932,716</b>
WCSD Bus Lease	6	4	870,000	01/15/10	07/15/14	3.9830%	230,531	6,909	230,531	237,440
WCSD Bus Lease	6	4	2,192,000	03/08/11	03/05/15	3.8340%	1,118,242	20,004	553,447	573,451
WCSD Bus Lease	6 12	4	2,250,000	03/20/12	11/01/15	2.5000%	1,710,000	40,200	555,000	595,200
WCSD Bus Lease	6	4	2,291,515		01/16/16	1.3000%	2,291,515	27,970	561,792	589,762
<b>Total Debt Service Buses (ST)</b>			<b>7,603,515</b>				<b>5,350,288</b>	<b>95,083</b>	<b>1,900,770</b>	<b>1,995,853</b>
Series 2012 B	6 12	6	3,935,000	03/20/12	11/01/17	2.6667%	3,365,000	78,950	1,100,000	1,178,950
<b>Total Lease Debt Service Fund (ST)</b>			<b>3,935,000</b>				<b>3,365,000</b>	<b>78,950</b>	<b>1,100,000</b>	<b>1,178,950</b>
WCSD QZAB #1	5 ***	14	3,100,000	04/13/01	04/13/15	1.7700%	1,358,600	54,870	146,400	201,270
WCSD QZAB #2	5 ***	12	2,386,900	05/22/02	04/30/14	0.4600%	738,365	41,055	149,867	190,922
WCSD QZAB #3	5 ***	12	1,782,098	03/31/04	03/31/16	2.0900%	679,229	37,246	122,541	159,787
<b>Total Debt Service Other (QZAB's) (ST)</b>			<b>7,268,998</b>				<b>2,776,194</b>	<b>133,171</b>	<b>418,808</b>	<b>551,979</b>
<b>Total Short-Term (ST)</b>			<b>16,515,998</b>				<b>11,491,482</b>	<b>307,204</b>	<b>3,419,578</b>	<b>3,726,782</b>
										0
<b>TOTAL ALL DEBT SERVICE</b>			<b>787,990,998</b>				<b>532,656,482</b>	<b>23,979,920</b>	<b>27,679,578</b>	<b>51,659,498</b>

SCHEDULE C-1 INDEBTEDNESS

REPORT FOR ALL FUNDS

	TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
	(1) Tuition	(2) Transportation	(3) Tuition	(4) Transportation
CODE(S)	1312,1322,1332	1412,1423	1313,1323,1333	1413,1423

REVENUES				\$250,000	
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EXPENDITURES

	OBJECT CODE	561	511	562	512
100 - Regular Programs				174,798	
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

(1) FUND TYPE	TRANSFERS FROM				TRANSFERS TO		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT		(5) TO FUND	(6) PAGE	(7) AMOUNT
<b>GENERAL FUND</b>							
	General Fund	11	\$1,552,230		Insurance Trust	35	\$1,552,230
	General Fund	11	\$32,672,514		Special Education	28	\$32,672,514
	General Fund	11	\$3,726,782		Debt Service	34	\$3,726,782
	General Fund	11	\$59,000		Capital Projects	16	\$59,000
<b>SUBTOTAL</b>			\$38,010,526				\$38,010,526
<b>Other Funds</b>							
	Class Size Reduction	33	\$6,562,249		General Fund	5	\$6,562,249
<b>SUBTOTAL</b>			\$6,562,249				\$6,562,249
<b>TOTAL TRANSFERS</b>			\$44,572,775				\$44,572,775

## LOBBYING EXPENSE ESTIMATE

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Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 76th Session; February 7, 2013 to June 6, 2013*

1. Activity:	<u>In House Lobbyist Activities</u>
2. Funding Source:	<u>General Operating Budget</u>
3. Transportation	\$ <u>                    </u>
4. Lodging and meals	\$ <u>                    </u>
5. Salaries and Wages	\$ <u>                    </u>
6. Compensation to lobbyists	\$ <u>                    </u>
7. Entertainment	\$ <u>                    </u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u>                    </u>
<b>Total</b>	\$ <u>                    -                    </u>

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11/24/2009

Schedule of Existing Contracts						
Budget Year 2013-14						
	<b>Local Government:</b>	Washoe County School District				
	<b>Contact:</b>	Mike Schroeder				
	<b>E-Mail Address:</b>	<a href="mailto:mschroeder@washoeschools.net">mschroeder@washoeschools.net</a>				
	<b>Daytime Telephone:</b>	348-0228			<b>Total Number of Existing Contracts: <u>98</u></b>	
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	DESCRIPTION
1	BROOKS, ELIZABETH	10/1/2012	5/10/2013	4,000	4,000	Art instruction
2	RILEY, KAREN S	8/1/2012	9/30/2013	1,500	1,500	Assistive Technology training
3	AZIZ, FATIMA	7/1/2012	6/30/2013	66,000	66,000	Autism consultant
4	ARIZA, SHAWN MICHAEL	10/13/2012	10/13/2012	300	300	Band adjudication
5	BARRERA, RAMIRO	10/13/2012	10/13/2012	300	300	Band adjudication
6	CASTEEL, CHRISTINE MARIE	10/20/2012	10/20/2012	300	300	Band adjudication
7	HENDRICKS, STEVEN R	10/13/2012	10/13/2012	300	300	Band adjudication
8	NORFLEET, LEWIS	10/20/2012	10/20/2012	300	300	Band adjudication
9	PIZANI, SCOTT JAMES	10/13/2012	10/13/2012	300	300	Band adjudication
10	SMITH, DANIEL A	10/20/2012	10/20/2012	300	300	Band adjudication
11	TOLBERT, THOMAS	10/13/2012	10/13/2012	300	300	Band adjudication
12	WAHL, DANIEL ADAM	10/20/2012	10/20/2012	300	300	Band adjudication
13	PALCHIKOFF, GAIL	9/1/2012	6/30/2013	1,500	1,500	Bilingual marriage and family counseling services for FRC clients
14	BORJA ROGEL, JANETH C	7/1/2012	6/30/2013	1,100	1,100	Childcare services
15	HERNANDEZ, ANGELA	9/10/2012	5/23/2013	2,575	2,575	Childcare services
16	MIRA GRACIAS, SANDRA MELIN	8/1/2012	6/30/2013	2,300	2,300	Childcare services
17	MONTSEERRAT GARCIA ARANDA	8/1/2012	6/30/2013	3,375	3,375	Childcare services
18	ZAJC, CIERRA	9/20/2012	6/30/2013	1,000	1,000	Childcare services
19	CARABIO, KAREN H	8/1/2012	6/30/2013	3,000	3,000	Community Education classes
20	CHRISTENSEN, ROBERTA	7/1/2012	6/30/2013	1,200	1,200	Community Education classes
21	TORKELSON, PAUL ANDRE	11/14/2012	11/15/2012	1,600	1,600	Conduct HS honor choir
22	ENGSTROM, LARRY	12/6/2012	12/7/2012	1,000	1,000	Conduct HS honor jazz concert
23	GINWALA, CYRUS	11/13/2012	11/14/2012	1,600	1,600	Conduct HS honor orchestra
24	PAGEL, RANDY	11/14/2012	11/15/2012	1,000	1,000	Conduct MS honor choir
25	GARAVENTA, JAMES R	12/6/2012	12/7/2012	300	300	Conduct MS honor jazz concert
26	BLACKWELL, SHERI A	7/1/2012	6/30/2013	14,000	14,000	CPR instruction
27	WIKE, DENISE	5/23/2012		200	200	CPR training
28	HOULIHAN, KERRY	10/1/2012	4/30/2013	6,000	6,000	Data support for Pre K, Early Childhood and FRC

29	DAEMEN, AGNES	10/4/2012	6/6/2013	20,000	20,000	Develop ELL common finals for MS and HS, ELL consultation
30	JOHNSON, EDWARD A	5/1/2012	8/3/2012	3,000	3,000	Develop Summary Symposium Curriculum
31	LAMBERG, TERUNI	5/1/2012	8/3/2012	1,500	1,500	Develop Summary Symposium Curriculum
32	NEACE, SANDRA	10/29/2012	1/18/2013	520	520	Drama instruction
33	FERRELL, TIMOTHY K	7/1/2012	6/30/2013	35,000	35,000	Engineering services for track design
34	MOORE, DAVID	9/24/2012	6/6/2013	12,500	12,500	ESL classes for Title I parents
35	QUINN, ROBERT J	5/1/2012	6/30/2013	8,000	8,000	Evaluation of "Developing to the CORE" workshop
36	SWOBE, CARYN	10/22/2012	11/9/2012	1,200	1,200	Facilitate Board workshop
37	GARCIA, SALVADOR	10/8/2012	6/30/2013	20,000	20,000	Facilitate Familias Unidas for ELL dept. Serves immigrant families.
38	CASPER, SCOTT E	9/22/2012	10/22/2012	1,200	1,200	Facilitate TAHF workshops
39	RODRIGUEZ, JESSICA	9/28/2012	6/30/2013	825	825	Fitness instruction for Team Up programs
40	SHERWOOD, TRACY L	8/21/2012	6/30/2013	800	800	Instructing parents on Infinite Campus
41	DAVIS, MARIA C	7/1/2012	6/30/2013	3,300	3,300	Interpretation and childcare services
42	AGUIRRE, GUADALUPE	7/1/2012	6/30/2013	3,000	3,000	Interpretation services
43	BERTANI-ROACH, ROSSANA	7/1/2012	6/30/2013	800	800	Interpretation services
44	CARDILLO, NATALIA EMILSE	7/1/2012	6/30/2013	2,500	2,500	Interpretation services
45	CEBERIO ARTECHE, ARAITZ	7/1/2012	6/30/2013	2,000	2,000	Interpretation services
46	COLEMAN, MARTHA	7/1/2012	6/30/2013	2,320	2,320	Interpretation services
47	DIAZ, CHRISTINE M	7/1/2012	6/30/2013	1,500	1,500	Interpretation services
48	DILLES, JEANNETTE CAILLAUX	7/1/2012	6/30/2013	2,000	2,000	Interpretation services
49	DOUGLASS, CONNIE	7/1/2012	6/30/2013	9,000	9,000	Interpretation services
50	ESTEP, YOVANNA L	7/1/2012	6/30/2013	700	700	Interpretation services
51	FITZPATRICK, SUZANNE	7/1/2012	6/30/2013	5,500	5,500	Interpretation services
52	MARTINEZ, ELIZABETH	7/1/2012	6/30/2013	2,600	2,600	Interpretation services
53	NINO DE GUZMAN, MICHELLE	7/1/2012	6/30/2013	2,900	2,900	Interpretation services
54	RIOS, VICTORIA	7/1/2012	6/30/2013	2,000	2,000	Interpretation services
55	ROJAS ZIECH, BELLA	7/1/2012	6/30/2013	9,800	9,800	Interpretation services
56	SAGASTUME, GERARDO	8/1/2012	6/30/2013	400	400	Interpretation services
57	SANCHEZ, KATIE LUCIA	8/30/2012	6/30/2013	1,000	1,000	Interpretation services
58	SCHAEERER, MARIA	7/1/2012	6/30/2013	4,500	4,500	Interpretation services
59	STANG, DRINA B	7/1/2012	6/30/2013	2,000	2,000	Interpretation services
60	ARECHIGA, ANYA J	7/1/2012	6/30/2013	2,000	2,000	Interpretation services and Study Circles
61	ELGES, PAMELA	7/1/2012	6/30/2013	12,000	12,000	Kindergarten training for literacy
62	VILLAREAL, TODD	7/1/2012	6/30/2013			Mac tech services
63	ANDERSON, GRANT Total	7/1/2012	6/30/2013	40,000	40,000	Medicaid processing for IEP
64	GUMFORY, SAUNDRA	9/14/2012	6/30/2013	1,000	1,000	Occupational therapy evaluation for SSS
65	SACHTLER, KIM NONA LEONAR	7/1/2012	6/30/2013	79,000	79,000	Occupational therapy services for SSS
66	SARGENT, LESLIE	7/1/2012	6/30/2013	79,000	79,000	Occupational therapy services for SSS
67	BROWN, SUSANNA S	7/1/2012	6/30/2013	44,000	44,000	Occupational therapy SSS
68	BURNS, STACEY	8/27/2012	6/30/2013	11,000	10,000	Paiute language instruction
69	JAMES, REYNELDA	8/27/2012	6/30/2013	1,500	1,500	Paiute language instruction
70	THOMAS, CHRISTINA M	8/27/2012	6/30/2013	11,000	11,000	Paiute language instruction



71	VAN METER, JAMES E	9/27/2012	2/6/2013	960	960	Parent University instruction
72	KELLY, NANCY L	7/1/2012	6/30/2013	10,800	10,800	Personnel coaching on Striving Readers curriculum
73	LUCCHESI, RONG	10/2/2012	6/30/2012	2,400	2,400	Piano accompanist
74	MELMS, GLORIA M	10/29/2012	5/25/2013	650	650	Piano accompanist
75	MAGUIRE, SUSAN C	11/15/2012	4/25/2013	13,440	13,440	Professional development for principals and administrators
76	FRANK, CINDY ANN	6/11/2012	6/22/2012	7,900	7,900	Professional development for SSS re: Educational Interpreting
77	CANTU, MARIA V	9/24/2012	9/25/2012	2,100	2,100	Professional development for Title I PIF program
78	BURNHAM, MELISSA M	8/31/2012	9/21/2012	10,000	10,000	Professional development literacy
79	OPITZ, JOHN CHRISTIAN	11/6/2012		3,000	3,000	Professional development on social emotional learning
80	TOWNSEND, DIANNA	9/10/2012	9/21/2012	8,000	8,000	Professional development re: literacy in MS and HS core curriculum
81	SANDERS, BARBARA LEAH	11/30/2012	6/30/2013	3,700	3,700	Professional development to ECE staff on Reggio curriculum
82	SAWYER, LYNN	8/7/2012	8/17/2012	6,000	6,000	Professional development to TIF staff
83	WALSH, MARGARET	11/1/2012	9/30/2013	13,000	13,000	Program assistant for NV Dept of Public Safety teenage seat belt safety grant
84	BYERMAN, MIKALEE A	9/1/2012	6/30/2013	5,390	5,390	Project management Parent Magazine
85	THIEMANN, NINA	7/6/2012	8/20/2013	2,940	2,940	Read and Succeed trainings and support
86	ELLIOTT, JUDITH	10/15/2012	3/15/2013	2,800	2,800	Rotary career coaching
87	HOOKS, JONICQUA	10/30/2012	5/15/2013	1,000	1,000	Social work intern from UNR placed at Washoe Innovations
88	LEONARD, SUZANNE	10/30/2012	5/15/2013	1,000	1,000	Social work intern from UNR placed at Washoe Innovations
89	MARTINEZ, SONIA	10/31/2012	5/15/2013	1,000	1,000	Social work intern from UNR placed at Washoe Innovations
90	MCGARY, RITA	8/27/2012	6/7/2013	5,500	5,500	Social work services for ELL program
91	VIDES, VERONICA	8/27/2012	6/7/2013	20,000	20,000	Social work services for ELL program
92	MENICUCCI, ANDREA LYNN	7/1/2012	6/30/2013	99,000	99,000	Speech and language services
93	SKELTON, SEENA M	9/1/2012	12/31/2012	10,000	10,000	Technical assistance to District administrators related to equitable practices in the District and implementation of culturally responsive multi-tiered supports
94	HOWE, ELIZABETH M	7/1/2011	6/30/2012	8,000	8,000	Therapy services for Orthopedic Clinic
95	MCMILLAN, NANCY CAROL	9/30/2011	6/30/2012	24,000	24,000	Title I consultant for AYP at Hug
96	MC GEE, KAREN A	7/1/2012	6/30/2013	1,800	-	Training for Read and Succeed program
97	TORRES, ARLENE	10/2/2012	6/30/2012	800	800	Training parents on the Parent Portal
98	MURRAY JR, MARTIN LEE	7/2/2012	6/30/2013	11,310	11,310	Ventilation design services
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	<b>Total Proposed Expenditures</b>			<b>835,305.00</b>	<b>832,505.00</b>	

# Schedule of Privatization Contracts

Budget Year 2013-14

	<b>Local Government:</b>	Washoe County School District								
	<b>Contact:</b>	Mike Schroeder								
	<b>E-Mail Address:</b>	<a href="mailto:mschroeder@washoeschools.net">mschroeder@washoeschools.net</a>								
	<b>Daytime Telephone:</b>	348-0228				<b>Total Number of Existing Contracts: 1</b>				
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Position or Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract
1	Aramark	7/1/2010	6/30/2015	5 yrs	\$ 475,275	\$ 484,780		\$6.00	\$28.45	Provide consulting and management services to operate the District's non-profit Food Service Program.
	<b>Total</b>				<b>475,275.00</b>	<b>484,780.00</b>		<b>6.00</b>		

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND														
NRS 354.596 EXPENDITURE REPORT														
FOR THE AMENDED FINAL BUDGET, FISCAL YEAR JUNE 30, 2014														
FUNCTION/PROGRAM	REGULAR	SPECIAL	VOCATIONAL	OTHER INST	CO/EXTRA	STUDENT	INSTRUCTIONAL	GENERAL	SCHOOL	CENTRAL	OPERATIONS	STUDENT		
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	PROGRAMS	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT	TOTALS	
61110	TEACHERS	91,624,269	2,508,022	4,406,229	4,941,174	0	172,162	2,441,116	0	0	69,191	0	106,162,164	
61111	TCHRS YR RD.	28,248,739	201,719	0	3,279,393	0	149,174	807,021	0	0	68,932	0	32,754,978	
61112	ROTC	2,068,514	0	0	0	0	0	139,047	0	0	0	0	2,207,560	
61120	ASSISTANTS	1,240,194	0	0	630,938	0	0	2,488,136	18,774	0	0	0	4,378,043	
61121	AIDES	532,001	4,284	0	36,639	0	1,683,595	0	0	0	0	0	2,256,519	
61140	CERT. ADMIN.	0	112,747	232,058	102,478	102,516	464,673	1,120,458	1,455,694	15,178,596	587,174	0	19,361,469	
61150	BOARD OF TRUSTEES	0	0	0	0	0	0	61,489	0	0	0	0	61,489	
61151	PSYCHOLOGISTS	0	0	0	0	0	3,251,260	0	0	0	0	0	3,251,260	
61152	PRO TECH	0	0	0	0	0	149,506	503,944	1,288,932	0	847,932	470,035	7,104,884	
61160	LIBRARIANS	0	0	0	0	0	0	1,249,596	0	0	0	0	1,249,596	
61161	COUNSELORS	0	0	0	0	0	8,453,593	0	0	0	0	0	8,453,593	
61162	NURSES	0	0	0	0	0	1,352,875	0	0	0	0	0	1,352,875	
61164	YR COUNSELORS	0	0	0	0	0	1,741,561	0	0	0	0	0	1,741,561	
61165	YR NURSES	0	0	0	0	0	443,401	0	0	0	0	0	443,401	
61170	CLASSIFIED	0	35,401	40,475	294,370	154,186	762,998	482,461	764,279	8,307,627	5,225,250	820,223	19,750,205	
61171	BUS DRIVERS	0	0	0	0	361,437	0	0	0	0	0	4,395,791	4,757,228	
61173	WAREHOUSE/MAINT	0	0	0	0	0	0	81,035	0	158,351	15,522,157	0	15,761,543	
61174	SCHOOL POLICE	0	0	0	0	0	0	0	0	0	2,290,597	0	2,290,597	
61210	HR/LY/DAILY	186,983	0	0	380,889	0	1,476	10,077	0	1,148	0	0	580,573	
61230	SUBSTITUTES	4,630,009	0	0	0	0	0	0	0	0	0	0	4,630,009	
61270	SUBS - CLASSIFIED	1,247	0	0	0	0	7,504	36,890	0	31,081	423,378	0	500,100	
61280	ESIP	1,288,916	0	0	0	0	0	0	0	0	0	0	1,288,916	
61290	STDNT ACT WKRS	0	0	0	0	12,157	0	0	0	0	0	0	12,157	
61370	OVERTIME	0	0	0	0	0	199	0	0	2,056	5,684	38,832	148,818	
61371	CALL BACK OT	0	0	0	0	0	0	0	0	534	8,346	489	9,369	
61372	ADDTNL TIME	2,059	0	4,212	0	22,607	2,794	0	9,205	4,508	5,191	3,981	54,558	
61373	COMP PAY	1,990	0	0	0	0	126	0	0	9,654	24,630	9,951	46,351	
61511	SICKLEAVE CERT	1,388,784	0	0	0	0	0	0	0	0	0	0	1,388,784	
61546	LONGEVITY	917	2,199	2,124	0	37,628	25,634	19,038	235,892	28,975	16,011	5,281	373,698	
61547	VAC PAY-CRTFD	0	0	0	0	2,321	0	14,691	0	43,587	2,219	0	62,818	
61548	MOVING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	
61576	LONGEVITY - CLSFD	12,400	0	4,570	0	18,011	25,979	4,138	59,300	39,460	51,740	28,342	243,939	
61577	VAC PAY-CLSFD	3,434	0	3,118	0	299	6,849	5,921	21,240	40,965	14,544	12,888	109,258	
61690	STIPENDS XDTY	197,133	0	0	1,978,386	(1,440)	1,184	0	0	0	0	0	2,175,263	
<b>TOTAL SALARIES</b>		<b>131,468,607</b>	<b>2,862,173</b>	<b>4,680,960</b>	<b>9,679,906</b>	<b>2,608,681</b>	<b>18,713,401</b>	<b>9,341,311</b>	<b>3,713,992</b>	<b>23,814,450</b>	<b>10,159,921</b>	<b>20,065,799</b>	<b>7,896,815</b>	<b>245,006,017</b>
62100	HEALTH INSURANCE	12,954,745	295,833	488,425	1,140,658	137,502	2,033,759	1,009,701	278,416	1,163,302	1,037,445	2,763,911	1,427,237	24,730,933
62101	LIFE INSURANCE	461,671	5,392	8,582	19,144	677	57,508	24,652	17,287	114,227	50,641	33,659	835,049	
62102	LT DISABILITY	128	168	201	148	193	7,758	2,105	4,084	26,893	7,933	1,390	51,655	
62200	OASDI	308,137	2,192	4,374	20,032	63,325	4,241	9,383	860	5,120	3,665	29,030	456,230	
62300	RETIREMENT	32,705,828	722,740	1,148,512	2,316,274	115,655	4,522,300	1,761,994	745,566	5,218,391	2,075,521	3,715,007	1,160,612	56,208,399
62301	1/5 PERS CREDIT	50,000	0	0	0	0	0	0	0	0	0	0	50,000	
62400	MEDICARE	1,852,954	39,011	58,856	150,330	44,887	264,576	117,757	47,133	318,516	137,708	276,269	3,410,958	
62600	UNEMPLOYMENT	0	0	0	0	0	0	424,087	0	0	0	0	424,087	
62700	WRKRS COMP.	502,428	10,891	17,454	37,275	9,991	71,581	31,720	12,076	90,653	38,599	674,086	1,861,197	
62880	OPEB	2,936,293	57,257	92,522	212,354	2,250	399,157	195,894	50,205	420,129	195,453	547,723	291,354	5,400,591
62881	PEBP	1,957,183	40,852	68,827	155,147	1,523	288,073	141,312	34,167	293,778	134,271	378,598	218,576	3,712,307
<b>TOTAL BENEFITS</b>		<b>53,729,366</b>	<b>1,174,335</b>	<b>1,887,752</b>	<b>4,051,361</b>	<b>376,004</b>	<b>7,648,952</b>	<b>3,294,519</b>	<b>1,613,880</b>	<b>7,651,008</b>	<b>3,672,206</b>	<b>8,436,655</b>	<b>3,605,368</b>	<b>97,141,405</b>
		<b>185,197,972</b>	<b>4,036,508</b>	<b>6,568,712</b>	<b>13,731,267</b>	<b>2,984,685</b>	<b>26,362,353</b>	<b>12,635,830</b>	<b>5,327,872</b>	<b>31,465,459</b>	<b>13,832,127</b>	<b>28,502,454</b>	<b>11,502,183</b>	<b>342,147,422</b>
62xxx	SAL & BENEFITS	599,237	0	2,000	36,189	0	8,309	141,357	0	17,550	1,300	0	805,942	
63100	ADMIN. SERVICES	0	0	0	0	0	0	0	0	53,000	0	0	53,000	
63200	EDUCATIONAL SERVICES	9,590	0	10,000	0	4,000	46,814	2,900	1,500	28,400	0	200	103,404	
63201	EDUCATIONAL SRVCS >\$25K	0	0	0	0	87,000	607,000	0	0	0	0	0	694,000	
63300	CONF/SEMINAR/TRNG	16,629	0	12,000	1,000	2,829	27,000	57,000	159,600	50,495	3,000	500	330,053	
63330	PROF DEVL	0	300	0	0	0	0	0	0	11,650	0	0	11,950	
63400	OTHER PROF SERVICES	0	0	0	0	9,500	12,484	291,759	0	51,499	0	100,000	465,242	
63500	TECHNICAL SERVICES	0	0	0	0	0	52,500	5,000	0	0	1,280	300	59,080	
63501	TECH SRVCS >\$25K	0	0	210,248	0	0	0	0	0	0	0	0	210,248	
63520	OTHER TECHNICAL SERVICE	51,500	0	0	0	350	53,726	77	0	2,845,947	7,808	0	2,959,408	
64110	SEWER	0	0	0	0	0	0	0	0	0	370,000	0	370,000	
64111	WATER	0	0	0	0	0	0	0	0	0	1,280,000	0	1,280,000	
64210	GARBAGE PICK UP	0	0	0	0	0	0	0	0	0	1,270,000	0	1,270,000	
64220	LINEN SERVICE	0	0	0	0	0	0	0	0	1,600	26,000	1,000	28,600	
64230	SNOW PLOWING	0	0	0	0	0	0	0	0	0	17,251	0	17,251	
64310	BLDG. REPAIR/MAINT.	4,650	0	500	0	0	20,600	0	4,500	55,100	799,162	35,750	920,262	
64311	EQUIP REPAIRS	1,500	0	0	0	5,000	0	0	0	20,848	202,787	0	230,135	
64312	VEHICLE REPAIR/MAINT.	0	0	0	0	0	0	0	0	0	0	16,000	16,000	

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND														
NRS 354.596 EXPENDITURE REPORT														
FOR THE AMENDED FINAL BUDGET, FISCAL YEAR JUNE 30, 2014														
FUNCTION/PROGRAM	REGULAR	SPECIAL	VOCATIONAL	OTHER INST	CO/EXTRA	STUDENT	INSTRUCTIONAL	GENERAL	SCHOOL	CENTRAL	OPERATIONS	STUDENT		
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT	TOTALS	
64313	OTHER PROPERTY SVC	1,500	0	0	0	96,500	753	590,342	40,943	0	226,082	803,752	2,500	1,762,372
64320	TECH-RELATED R&M	0	0	0	0	0	0	894	0	16,142	0	204,431	0	221,467
64410	RENTAL/LEASE-BLDGS	0	0	50,000	0	0	0	139,943	5,914	0	58,570	0	0	254,427
64420	RENTAL/LEASE-EQ.	150,576	0	0	0	0	0	0	0	469,759	8,500	0	0	628,835
64422	EXCESS COPIER CHRG	35,000	0	0	0	0	0	0	217	50,000	0	0	0	85,217
64502	SITE IMPROVEMENTS	12,500	0	0	0	0	0	0	300	0	0	0	0	12,800
64901	JOINT USE AGRMNT	0	0	0	0	0	0	0	0	0	256,092	0	0	256,092
64909	CHARGEBACKS	0	0	0	0	0	0	0	0	(240,000)	(92,000)	0	0	(332,000)
65000	OTHER PUR. SVS.	2,616	0	0	0	306,500	0	20,156	2,000	15,968	43,750	0	0	390,990
65100	IN-LIEU TRNSP. PYMTS.	0	0	0	0	0	0	0	0	0	0	50,500	0	50,500
65101	FIELD TRIPS	0	0	0	0	0	0	4,500	0	0	0	0	0	4,500
65102	ACTIVITY TRIPS	0	0	0	0	30,000	0	0	0	0	0	0	0	30,000
65103	ATHLETIC TRAVEL	0	0	0	0	181,474	0	0	0	0	0	0	0	181,474
65200	PROPERTY LIAB INS	0	0	0	0	0	0	0	0	2,399,362	0	0	0	2,399,362
65310	POSTAGE	3,115	3,080	200	0	0	0	19	100	1,250	391,290	0	0	399,054
65330	TELEPHONE	3,146	0	0	0	200	184	580	0	11,635	4,040	340,000	0	359,785
65340	CELLULAR PHONES	580	0	0	1,000	0	900	800	14,700	600	1,757	52,000	500	72,837
65350	TELE-DATA TRANS.	500	0	0	0	0	600	0	750	500	3,443	900,000	0	905,793
65400	ADVERTISING	1,000	0	0	0	0	300	1,400	250	0	22,987	2,000	0	27,937
65500	PRINTING	352,768	6,500	4,000	10,500	7,300	6,350	95,048	6,100	34,506	81,213	5,998	500	610,783
65600	TUITION	500,798	0	0	0	0	0	0	0	0	0	0	0	500,798
65800	TRAVEL	47,500	7,750	2,200	1,400	5,000	3,074	21,469	27,500	31,250	19,269	3,437	750	170,599
65801	MILEAGE	6,400	17,500	1,500	11,000	3,000	48,897	(744,331)	2,000	102,500	15,815	16,319	50	(519,350)
65802	CONF/SEMINAR/TRNG	28,400	0	1,000	0	0	0	1,201	0	0	1,000	0	0	31,601
TOTAL PURCHASED SERVICES		1,829,505	34,830	61,700	292,337	630,974	178,046	1,092,608	457,887	365,908	6,656,536	6,317,136	412,981	18,330,448
66100	GEN. SUPPLIES	2,689,728	116,840	105,601	91,762	3,702	114,912	1,950,943	336,410	162,105	508,699	2,682,340	956,133	9,719,175
66101	TELECOMM EQ. UNDER \$100	0	0	0	0	0	0	0	0	0	0	0	50	50
66109	CHARGEBACKS	2,000	0	0	0	0	0	0	0	0	(360,000)	(1,162,320)	0	(1,520,320)
66111	WHSE. SUPPLIES	502,727	1,000	2,800	6,406	500	1,125	4,043	2,466	38,861	103,150	2,415	250	665,743
66120	NON-TECH EQ. OF VALUE	240,652	0	500	0	0	507	7,000	0	2,000	11,071	0	0	261,730
66121	VEHICLES OF VALUE	141,020	0	0	0	0	0	0	0	0	0	0	0	141,020
66122	FURNITURE OF VALUE	0	0	0	0	0	0	2,000	2,700	500	1,000	0	0	6,200
66210	NATURAL GAS	0	0	0	0	0	0	0	0	0	0	1,900,000	0	1,900,000
66220	ELECTRICITY	0	0	0	0	0	0	0	0	0	0	6,022,931	0	6,022,931
66230	BOTTLED GAS	0	0	0	0	0	0	0	0	0	0	160,000	0	160,000
66240	HEATING OIL	0	0	0	0	0	0	0	0	0	0	320,000	0	320,000
66260	GASOLINE	0	0	0	0	0	0	0	0	0	0	0	2,317,192	2,317,192
66290	LUBRICANTS	0	0	0	0	0	0	0	0	0	0	0	2,235	2,235
66400	PROF. BOOKS	53,889	16,654	500	1,000	800	3,258	3,100	2,000	1,300	1,730	600	0	84,831
66401	MAGS/PERIODICALS	14,602	0	200	8,000	0	850	31,698	1,450	0	5,250	439	0	62,489
66402	LIBRARY BOOKS	3,000	0	0	0	0	0	192,929	0	0	0	0	0	195,929
66410	TEXTBOOKS	3,309,693	3,000	1,172	0	0	3,050	2,084	0	0	0	0	0	3,318,999
66500	AV MATERIALS	5,300	0	0	0	0	0	4,537	0	0	0	350	4,000	14,187
66501	INSTRUCTIONAL KITS	14,300	0	0	0	0	0	500	0	0	0	0	0	14,800
66503	INFO. TECH SUPPLY	106,625	0	8,700	2,850	0	2,074	11,113	1,500	9,650	88,472	5,745	500	237,229
66510	INSTRUCTIONAL SOFTWARE	420,262	0	3,515	0	0	0	3,203	0	0	0	0	0	426,980
66511	CMPTR SOFTWARE ADMIN	9,336	0	200	300	0	0	0	0	500	24,018	0	0	34,354
66520	COMP HDWR OF VALUE	1,146,014	0	5,500	0	0	1,753	16,050	6,165	3,500	60,191	0	500	1,239,673
66521	OTHER TECH EQUIP OF VALU	29,274	0	0	0	0	0	0	0	0	0	0	0	29,274
TOTAL SUPPLIES		8,688,422	137,494	123,188	115,818	5,002	127,529	2,229,200	352,691	218,416	443,581	9,932,500	3,280,860	25,654,701
67310	NEW EQUIPMENT	220,000	0	1,000	0	0	0	160	6,000	3,000	3,000	543	0	233,703
67320	NEW VEHICLES	0	0	0	0	0	0	0	0	0	0	621,500	0	621,500
67330	MINOR FURNITURE	0	0	0	0	0	0	1,000	0	0	3,864	0	0	4,864
67340	CMPTR HRDWARE-NON CAP	0	0	0	0	0	0	15,939	0	0	15,176	0	0	31,115
67390	MINOR EQUIPMENT	500	0	0	0	0	0	900	0	0	0	1,500	250	3,150
TOTAL PROPERTY		220,500	0	1,000	0	0	0	17,999	6,000	3,000	22,040	2,043	621,750	894,332
68100	DUES & FEES	38,179	0	700	0	23,544	725	6,300	17,250	11,125	20,270	121,508	250	239,851
TOTAL OTHER		38,179	0	700	0	23,544	725	6,300	17,250	11,125	20,270	121,508	250	239,851
TOTAL OPERATING		10,776,606	172,324	186,588	408,155	659,520	306,300	3,346,107	833,828	598,449	7,142,427	16,373,187	4,315,841	45,119,332
TOTAL EXPENDITURES		195,974,578	4,208,832	6,755,300	14,139,422	3,644,205	26,668,653	15,981,937	6,161,700	32,063,908	20,974,554	44,875,641	15,818,024	387,266,754
TRANSFERS TO DEBT SERVICE FUND														3,726,782
TRANSFERS TO INSURANCE TRUST FUNDS (Retiree Subsidy)														1,552,230
TRANSFERS TO SPECIAL ED. FUND														32,672,514
TRANSFER TO CAPITAL PROJECTS FUND														59,000
CONTINGENCY														1,093,277
UNRESOLVED BUDGET DEFICIT														(0)
NONSPENDABLE INVENTORY														1,074,808
Outstanding & Unresolved Lawsuits														7,500,000
Balancing the Subsequent Year's Budget														0
Subsequent Year's Expenditures														8,492,543
TOTAL GENERAL FUND														443,437,908