

Major Governmental Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

General Fund

To account for resources and costs of operations associated with the District which are not required to be accounted for in other funds.

Special Education Fund

To account for transactions of the District relating to educational services provided to children with special needs.

Debt Service Fund

To account for the collection of revenues and the cost of operations associated with debt service for general obligation debt.

Bond Fund

To account for the costs of capital construction and improvements paid for with bond proceeds.

Federal Projects Fund

To account for transactions of the District relating to federal grant programs.



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2020 AND 2019

Schedule A-1

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ 199,110,661	\$ 117,517,586
Accounts receivable	321,956,211	259,573,022
Interest receivable	1,561,078	1,357,577
Due from other funds	44,234,868	48,946,505
Inventories	3,168,976	3,260,032
Prepays	257,479	81,650
TOTAL ASSETS	<u>\$ 570,289,273</u>	<u>\$ 430,736,372</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 74,451,852	\$ 64,633,632
Accrued salaries and benefits	189,039,779	179,398,116
Unearned revenue	627,756	675,143
Construction contracts and retentions payable	60,529	-
Other current liabilities	1,851,369	1,044,455
Total liabilities	<u>266,031,285</u>	<u>245,751,346</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - delinquent property taxes	8,474,840	7,196,849
Unavailable revenue - other	4,642,989	6,859,914
Total deferred inflows of resources	<u>13,117,829</u>	<u>14,056,763</u>
FUND BALANCE		
Nonspendable:		
Inventories	3,168,976	3,260,032
Prepays	257,479	81,650
Restricted for:		
Donations	248,070	309,075
School technology	-	532,487
School bus appropriations	10,646,736	178,035
School carryover (service level agreements)	12,844,913	7,073,023
School carryover (supplies)	60,706,718	26,440,058
School carryover (net vacancy)	68,379,526	34,396,028
School based project carryover	7,074,957	7,533,930
Assigned to:		
Categorical indirect costs	2,000,000	1,251,015
Instructional supply appropriations	825,645	220,409
Potential litigation	8,500,000	8,500,000
Potential shortfall	66,175,163	39,925,831
NV Energy Incentive	1,500,000	-
Unassigned	48,811,976	41,226,690
Total fund balance	<u>291,140,159</u>	<u>170,928,263</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 570,289,273</u>	<u>\$ 430,736,372</u>

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-2

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Local sources:				
Local school support tax	\$ 1,100,530,000	\$ 976,385,987	\$ (124,144,013)	\$ 1,049,317,462
Property taxes	521,243,000	531,696,431	10,453,431	496,000,107
Governmental services tax	76,390,000	67,537,310	(8,852,690)	72,532,530
Two percent franchise tax	4,360,000	758,397	(3,601,603)	5,003,397
E-rate reimbursements	3,207,000	2,779,346	(427,654)	4,894,367
Local government taxes	1,370,000	551,349	(818,651)	2,358,470
Tuition and summer school fees	3,030,000	1,855,779	(1,174,221)	3,066,251
Adult education	150,000	160,000	10,000	160,000
Athletic proceeds	1,140,000	1,011,664	(128,336)	1,082,773
Rental of facilities	1,640,000	1,267,366	(372,634)	1,693,021
Donations and grants	920,000	1,778,621	858,621	642,990
Other local sources	9,401,000	7,357,518	(2,043,482)	10,875,543
Investment income	3,660,000	11,683,441	8,023,441	7,078,730
Total local sources	1,727,041,000	1,604,823,209	(122,217,791)	1,654,705,641
State sources:				
State distributive fund	577,631,000	697,067,316	119,436,316	569,051,001
State special appropriations	-	4,202	4,202	37,126
Total state sources	577,631,000	697,071,518	119,440,518	569,088,127
Federal sources:				
Federal impact aid	129,000	51,714	(77,286)	212,621
Forest reserve	57,000	70,610	13,610	77,210
Administrative claiming	1,050,000	1,445,339	395,339	1,172,795
Total federal sources	1,236,000	1,567,663	331,663	1,462,626
Other sources:				
Sales of district property	709,000	460,943	(248,057)	884,844
TOTAL REVENUES	2,306,617,000	2,303,923,333	(2,693,667)	2,226,141,238
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	739,988,208	694,642,062	45,346,146	664,987,398
Benefits	306,572,617	284,675,724	21,896,893	265,055,049
Purchased services	10,004,183	5,275,440	4,728,743	5,385,645
Supplies	81,260,528	40,184,440	41,076,088	30,024,550
Property	1,016,146	906,613	109,533	699,568
Other	4,622,488	2,131,466	2,491,022	1,881,327
Total instruction	1,143,464,170	1,027,815,745	115,648,425	968,033,537
Support services:				
Student transportation:				
Purchased services	908,312	846,598	61,714	1,060,559
Other support services:				
Salaries	23,190,569	22,865,701	324,868	22,868,546
Benefits	10,268,226	10,169,997	98,229	9,673,535
Purchased services	535,726	532,389	3,337	517,072

(Continued)



CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-2

	2020			2019
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Supplies	\$ 1,305,026	\$ 819,648	\$ 485,378	\$ 816,705
Property	-	-	-	14,241
Other	66,388	45,379	21,009	105,671
Total other support services	35,365,935	34,433,114	932,821	33,995,770
Total support services	36,274,247	35,279,712	994,535	35,056,329
TOTAL REGULAR PROGRAMS	1,179,738,417	1,063,095,457	116,642,960	1,003,089,866
SPECIAL PROGRAMS				
Instruction:				
Salaries	3,411,743	2,986,220	425,523	3,341,402
Benefits	1,626,827	1,347,767	279,060	1,369,278
Purchased services	21,500	1,252	20,248	98,180
Supplies	117,085	114,763	2,322	76,897
Other	1,000	558	442	-
Total instruction	5,178,155	4,450,560	727,595	4,885,757
Support services:				
Student transportation:				
Salaries	3,000	2,518	482	-
Benefits	1,500	1,123	377	-
Total student transportation	4,500	3,641	859	-
Other support services:				
Salaries	534,793	495,704	39,089	640,363
Benefits	220,305	198,599	21,706	229,909
Purchased services	137,608	67,487	70,121	67,948
Supplies	486,339	145,047	341,292	155,743
Total other support services	1,379,045	906,837	472,208	1,093,963
Total support services	1,383,545	910,478	473,067	1,093,963
TOTAL SPECIAL PROGRAMS	6,561,700	5,361,038	1,200,662	5,979,720
GIFTED AND TALENTED PROGRAMS				
Instruction:				
Salaries	6,557,931	6,271,594	286,337	5,700,740
Benefits	2,745,907	2,602,887	143,020	2,338,414
Purchased services	5,000	1,351	3,649	2,792
Supplies	30,000	28,529	1,471	36,995
Other	5,000	4,126	874	5,548
Total instruction	9,343,838	8,908,487	435,351	8,084,489
Support services:				
Other support services:				
Supplies	800	718	82	-
TOTAL GIFTED AND TALENTED PROGRAMS	9,344,638	8,909,205	435,433	8,084,489

(Continued)

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-2

	2020			2019
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	\$ 2,347,542	\$ 2,310,532	\$ 37,010	\$ 2,095,005
Benefits	697,248	685,911	11,337	596,059
Purchased services	289,565	270,691	18,874	180,366
Supplies	5,641,737	539,719	5,102,018	600,724
Property	143,307	131,608	11,699	27,233
Other	380,597	262,670	117,927	232,817
Total instruction	9,499,996	4,201,131	5,298,865	3,732,204
Support services:				
Student transportation:				
Purchased services	109,070	13,107	95,963	5,280
Supplies	5,000	1,443	3,557	-
Total student transportation	114,070	14,550	99,520	5,280
Other support services:				
Salaries	716,222	713,835	2,387	758,822
Benefits	275,797	267,242	8,555	266,311
Purchased services	177,817	116,463	61,354	297,471
Supplies	415,775	167,629	248,146	194,049
Other	257,302	165,373	91,929	214,892
Total other support services	1,842,913	1,430,542	412,371	1,731,545
Total support services	1,956,983	1,445,092	511,891	1,736,825
TOTAL VOCATIONAL PROGRAMS	11,456,979	5,646,223	5,810,756	5,469,029
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Instruction:				
Salaries	2,781,104	1,333,188	1,447,916	1,521,975
Benefits	1,108,652	1,039,961	68,691	944,768
Purchased services	3,463,097	3,016,547	446,550	4,050,149
Supplies	3,401,605	1,174,658	2,226,947	1,404,375
Property	30,000	27,348	2,652	62,764
Other	698,270	687,819	10,451	211,936
Total instruction	11,482,728	7,279,521	4,203,207	8,195,967
Support services:				
Student transportation:				
Purchased services	1,800,580	541,801	1,258,779	905,862
Supplies	20,000	17,782	2,218	-
Total student transportation	1,820,580	559,583	1,260,997	905,862
Other support services:				
Salaries	6,600,770	6,290,263	310,507	3,367,305
Benefits	1,448,267	1,321,707	126,560	941,187
Purchased services	163,066	92,410	70,656	190,157

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-2

	2020			2019
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Supplies	\$ 183,750	\$ 36,742	\$ 147,008	\$ 187,611
Property	-	-	-	10,008
Other	80,200	79,992	208	85,529
Total other support services	8,476,053	7,821,114	654,939	4,781,797
Total support services	10,296,633	8,380,697	1,915,936	5,687,659
Total school co-curricular activities	21,779,361	15,660,218	6,119,143	13,883,626
Summer school:				
Instruction:				
Salaries	1,411,941	721,924	690,017	536,144
Benefits	237,010	106,692	130,318	14,839
Supplies	100,890	5,122	95,768	7,288
Other	13,000	7,211	5,789	11,228
Total instruction	1,762,841	840,949	921,892	569,499
Support services:				
Other support services:				
Salaries	293,343	99,150	194,193	123,055
Benefits	6,895	2,408	4,487	2,777
Total support services	300,238	101,558	198,680	125,832
Total summer school	2,063,079	942,507	1,120,572	695,331
English language learners:				
Instruction:				
Salaries	398,619	383,291	15,328	370,685
Benefits	168,786	164,288	4,498	150,706
Purchased services	117,500	111,411	6,089	27,183
Supplies	244,932	99,691	145,241	122,984
Property	15,000	12,944	2,056	-
Other	17,568	4,710	12,858	11,829
Total instruction	962,405	776,335	186,070	683,387
Support services:				
Student transportation:				
Purchased services	-	-	-	39,950
Other support services:				
Salaries	3,210,157	3,022,379	187,778	3,642,300
Benefits	1,286,449	1,229,296	57,153	1,342,559
Purchased services	1,754,420	1,552,835	201,585	1,658,784
Supplies	7,998	7,171	827	21,158
Other	1,699	780	919	830
Total other support services	6,260,723	5,812,461	448,262	6,665,631
Total support services	6,260,723	5,812,461	448,262	6,705,581

(Continued)

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-2

	2020			2019
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
Total english language learners	\$ 7,223,128	\$ 6,588,796	\$ 634,332	\$ 7,388,968
Alternative education:				
Instruction:				
Salaries	9,570,493	9,140,357	430,136	8,291,000
Benefits	3,610,098	3,440,671	169,427	2,964,311
Purchased services	218,500	180,150	38,350	45,404
Supplies	1,705,558	520,804	1,184,754	697,558
Other	71,866	64,644	7,222	66,042
Total instruction	15,176,515	13,346,626	1,829,889	12,064,315
Support services:				
Student transportation:				
Purchased services	1,000	630	370	1,035
Other support services:				
Salaries	5,659,877	5,450,209	209,668	5,122,331
Benefits	2,540,718	2,382,076	158,642	2,117,843
Purchased services	6,869	3,902	2,967	6,627
Supplies	-	-	-	679
Total other support services	8,207,464	7,836,187	371,277	7,247,480
Total support services	8,208,464	7,836,817	371,647	7,248,515
Total alternative education	23,384,979	21,183,443	2,201,536	19,312,830
TOTAL OTHER INSTRUCTIONAL PROGRAMS	54,450,547	44,374,964	10,075,583	41,280,755
ADULT EDUCATION PROGRAMS				
Instruction:				
Purchased services	-	-	-	53,558
Supplies	75,000	17,844	57,156	17,750
Total instruction	75,000	17,844	57,156	71,308
Support services:				
Other support services:				
Salaries	123,685	24,321	99,364	23,207
Benefits	40,201	9,333	30,868	8,471
Purchased services	160,000	57,672	102,328	2,759
Total support services	323,886	91,326	232,560	34,437
TOTAL ADULT EDUCATION PROGRAMS	398,886	109,170	289,716	105,745
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	58,802,560	58,483,246	319,314	56,165,707
Benefits	25,872,068	25,789,450	82,618	24,154,923
Purchased services	2,119,076	1,341,237	777,839	13,570
Supplies	904,764	613,663	291,101	774,089

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-2

	2020			2019
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Other	\$ 17,600	\$ 11,602	\$ 5,998	\$ 11,445
Total student support	87,716,068	86,239,198	1,476,870	81,119,734
Instructional staff support:				
Salaries	25,886,830	25,423,883	462,947	25,387,656
Benefits	10,847,488	10,708,461	139,027	9,945,562
Purchased services	7,847,187	7,338,913	508,274	4,763,247
Supplies	7,602,948	4,878,086	2,724,862	5,874,848
Property	15,000	14,785	215	277,265
Other	207,438	119,093	88,345	167,424
Total instructional staff support	52,406,891	48,483,221	3,923,670	46,416,002
General administration:				
Salaries	9,657,919	8,659,683	998,236	8,856,272
Benefits	3,860,358	3,271,846	588,512	3,108,699
Purchased services	21,410,229	18,799,337	2,610,892	17,028,295
Supplies	381,291	355,239	26,052	358,362
Property	-	-	-	11,997
Other	214,973	169,483	45,490	159,705
Total general administration	35,524,770	31,255,588	4,269,182	29,523,330
School administration:				
Salaries	151,922,319	146,600,380	5,321,939	142,916,853
Benefits	66,130,256	63,647,156	2,483,100	58,618,208
Purchased services	1,090,014	504,126	585,888	560,441
Supplies	1,033,047	1,022,555	10,492	571,384
Property	15,000	12,944	2,056	-
Other	20,000	17,333	2,667	3,011
Total school administration	220,210,636	211,804,494	8,406,142	202,669,897
Central services:				
Salaries	30,081,932	28,889,479	1,192,453	29,446,380
Benefits	14,258,832	13,575,812	683,020	12,768,562
Purchased services	11,251,131	9,269,069	1,982,062	10,093,337
Supplies	4,287,737	2,700,739	1,586,998	1,733,616
Property	131,541	117,072	14,469	156,841
Other	127,525	79,544	47,981	96,975
Total central services	60,138,698	54,631,715	5,506,983	54,295,711
Operation and maintenance of plant services:				
Salaries	117,066,582	114,137,406	2,929,176	114,485,503
Benefits	58,203,279	54,740,442	3,462,837	51,160,246
Purchased services	40,009,971	38,485,215	1,524,756	36,046,592
Supplies	31,991,079	20,698,161	11,292,918	64,229,951
Property	998,750	995,127	3,623	1,233,112
Other	201,550	149,473	52,077	160,742
Total operation and maintenance of plant services	248,471,211	229,205,824	19,265,387	267,316,146

(Continued)

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-2

	2020			2019
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
Student transportation:				
Salaries	\$ 31,098,048	\$ 27,460,905	\$ 3,637,143	\$ 27,239,132
Benefits	17,653,352	14,590,326	3,063,026	14,144,120
Purchased services	1,713,875	1,088,159	625,716	2,507,428
Supplies	5,263,296	4,888,054	375,242	6,440,568
Property	36,787,459	26,108,262	10,679,197	41,192,028
Other	26,300	11,090	15,210	15,871
Total student transportation	92,542,330	74,146,796	18,395,534	91,539,147
Other support:				
Supplies	43,926	4,279	39,647	128
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Purchased services	160,000	150,777	9,223	-
Other	5,000	3,150	1,850	-
Total site improvements	165,000	153,927	11,073	-
Building improvements:				
Purchased services	510,000	502,806	7,194	-
Other	50,000	47,803	2,197	-
Total building improvements	560,000	550,609	9,391	-
Other facilities acquisition and construction:				
Salaries	50,000	46,550	3,450	-
Benefits	20,000	17,931	2,069	-
Total other facilities acquisition and construction	70,000	64,481	5,519	-
Total facilities acquisition and construction services	795,000	769,017	25,983	-
TOTAL UNDISTRIBUTED EXPENDITURES	797,849,530	736,540,132	61,309,398	772,880,095
TOTAL EXPENDITURES	2,059,800,697	1,864,036,189	195,764,508	1,836,889,699
EXCESS OF REVENUES OVER EXPENDITURES	246,816,303	439,887,144	193,070,841	389,251,539
OTHER FINANCING SOURCES (USES)				
Transfers out	(359,636,566)	(356,633,614)	3,002,952	(322,458,800)
General obligation bonds issued	35,000,000	35,000,000	-	35,750,000
Premiums on general obligation bonds	1,958,000	1,958,366	366	1,556,125
TOTAL OTHER FINANCING SOURCES (USES)	(322,678,566)	(319,675,248)	3,003,318	(285,152,675)
NET CHANGE IN FUND BALANCE	(75,862,263)	120,211,896	196,074,159	104,098,864
FUND BALANCE, JULY 1	170,928,263	170,928,263	-	66,829,399
FUND BALANCE, JUNE 30	\$ 95,066,000	\$ 291,140,159	\$ 196,074,159	\$ 170,928,263

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ 52,091,045	\$ 46,762,114
Accounts receivable	22,502	16,634
	<u>52,113,547</u>	<u>46,778,748</u>
TOTAL ASSETS	\$ 52,113,547	\$ 46,778,748
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 893,831	\$ 310,956
Accrued salaries and benefits	51,219,716	46,467,792
	<u>52,113,547</u>	<u>46,778,748</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 52,113,547	\$ 46,778,748

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - SPECIAL EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-4

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 136,680,000	\$ 136,675,474	\$ (4,526)	\$ 129,669,636
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	257,428,002	256,129,953	1,298,049	236,374,104
Benefits	116,092,650	115,620,289	472,361	106,824,466
Purchased services	5,014,131	4,557,013	457,118	3,024,676
Supplies	3,311,089	2,405,029	906,060	2,556,176
Property	-	-	-	13,112
Other	416,800	242,523	174,277	252,611
Total instruction	382,262,672	378,954,807	3,307,865	349,045,145
Support services:				
Student transportation:				
Purchased services	2,510,300	2,499,223	11,077	1,593,423
Other support services:				
Salaries	23,280,622	23,125,901	154,721	21,043,288
Benefits	9,960,839	9,891,172	69,667	8,575,579
Purchased services	5,849,301	5,767,422	81,879	3,419,850
Supplies	505,490	487,871	17,619	449,464
Property	12,000	11,997	3	18,380
Other	20,260	16,625	3,635	11,322
Total other support services	39,628,512	39,300,988	327,524	33,517,883
Total support services	42,138,812	41,800,211	338,601	35,111,306
TOTAL SPECIAL PROGRAMS	424,401,484	420,755,018	3,646,466	384,156,451
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	236,582	137,028	99,554	155,620
Benefits	125,286	78,029	47,257	84,379
Total student support	361,868	215,057	146,811	239,999
Operation and maintenance of plant services:				
Salaries	84,155	79,086	5,069	29,301
Benefits	15,650	13,711	1,939	12,967
Total operation and maintenance of plant services	99,805	92,797	7,008	42,268
Student transportation:				
Salaries	42,958,401	42,078,026	880,375	41,560,259
Benefits	20,289,027	19,961,020	328,007	18,555,232

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - SPECIAL EDUCATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-4

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
Purchased services	\$ 128,014	\$ 117,850	\$ 10,164	\$ 101,856
Supplies	5,754,967	4,057,529	1,697,438	5,240,603
Other	1,000	626	374	2,962
Total student transportation	69,131,409	66,215,051	2,916,358	65,460,912
Interdistrict payments:				
Other	2,322,000	2,008,302	313,698	1,869,822
TOTAL UNDISTRIBUTED EXPENDITURES	71,915,082	68,531,207	3,383,875	67,613,001
TOTAL EXPENDITURES	496,316,566	489,286,225	7,030,341	451,769,452
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(359,636,566)	(352,610,751)	7,025,815	(322,099,816)
OTHER FINANCING SOURCES				
Transfers in	359,636,566	352,610,751	(7,025,815)	322,099,816
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2020 AND 2019

Schedule A-5

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ 239,735,868	\$ 127,516,008
Accounts receivable	7,709,811	6,841,553
Interest receivable	196,071	514,131
TOTAL ASSETS	<u>\$ 247,641,750</u>	<u>\$ 134,871,692</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - delinquent property taxes	\$ 6,395,394	\$ 5,470,918
FUND BALANCE		
Restricted for:		
Debt service reserve requirement per NRS 350.020	101,686,667	95,177,012
Debt service	<u>139,559,689</u>	<u>34,223,762</u>
Total fund balance	<u>241,246,356</u>	<u>129,400,774</u>
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 247,641,750</u>	<u>\$ 134,871,692</u>



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-6

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Local sources:				
Property taxes	\$ 393,700,000	\$ 403,646,049	\$ 9,946,049	\$ 376,235,377
Other local sources	125,000	57,113	(67,887)	181,942
Investment income	3,000,000	8,426,207	5,426,207	6,621,152
TOTAL REVENUES	396,825,000	412,129,369	15,304,369	383,038,471
EXPENDITURES				
Current:				
Debt service:				
Principal	261,430,000	261,430,000	-	292,390,000
Interest	135,290,148	135,209,555	80,593	131,084,684
Purchased services	300,000	131,404	168,596	121,527
Bond issuance costs	300,000	37,972	262,028	-
TOTAL EXPENDITURES	397,320,148	396,808,931	511,217	423,596,211
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(495,148)	15,320,438	15,815,586	(40,557,740)
OTHER FINANCING SOURCES				
Transfers in	92,953,840	88,609,690	(4,344,150)	94,415,915
Premiums on general obligation bonds	696,300	685,454	(10,846)	-
General obligation refunding bonds issued	7,230,000	7,230,000	-	-
TOTAL OTHER FINANCING SOURCES	100,880,140	96,525,144	(4,354,996)	94,415,915
NET CHANGE IN FUND BALANCE	100,384,992	111,845,582	11,460,590	53,858,175
FUND BALANCE, JULY 1	129,400,774	129,400,774	-	75,542,599
FUND BALANCE, JUNE 30	\$ 229,785,766	\$ 241,246,356	\$ 11,460,590	\$ 129,400,774

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - BOND FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule A-7

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ 759,436,630	\$ 701,653,938
Accounts receivable	4,834,690	24,665,884
Interest receivable	670,841	200,844
Deposits	<u>174,213</u>	<u>232,284</u>
TOTAL ASSETS	<u>\$ 765,116,374</u>	<u>\$ 726,752,950</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 31,551,423	\$ 40,099,386
Accrued salaries and benefits	509,982	475,812
Construction contracts and retentions payable	<u>24,444,822</u>	<u>24,593,462</u>
Total liabilities	<u>56,506,227</u>	<u>65,168,660</u>
FUND BALANCE		
Restricted for:		
Debt service	302,476,415	298,377,718
Capital projects	<u>406,133,732</u>	<u>363,206,572</u>
Total fund balance	<u>708,610,147</u>	<u>661,584,290</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 765,116,374</u>	<u>\$ 726,752,950</u>



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - BOND FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-8

	2020			2019
	Budget	Actual	Variance- Positive (Negative)	Actual
REVENUES				
Local sources:				
Real estate transfer tax	\$ 38,600,000	\$ 34,283,512	\$ (4,316,488)	\$ 35,399,888
Room tax	96,800,000	79,779,216	(17,020,784)	97,738,112
Other local sources	-	10,346	10,346	3,285
Investment income	7,700,000	16,491,854	8,791,854	18,167,845
Total local sources	143,100,000	130,564,928	(12,535,072)	151,309,130
Federal sources:				
Other federal sources	5,650,000	2,855,460	(2,794,540)	5,692,712
TOTAL REVENUES	148,750,000	133,420,388	(15,329,612)	157,001,842
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	357,033	248,961	108,072	407,456
Benefits	100,000	97,077	2,923	166,001
Purchased services	2,941,445	2,649,310	292,135	1,982,532
Supplies	37,235,152	31,578,684	5,656,468	23,134,584
Total instruction	40,633,630	34,574,032	6,059,598	25,690,573
Support services:				
Other support services:				
Supplies	2,080,000	1,102,209	977,791	1,151,070
TOTAL REGULAR PROGRAMS	42,713,630	35,676,241	7,037,389	26,841,643
UNDISTRIBUTED EXPENDITURES				
Central services:				
Purchased services	4,234,872	3,713,024	521,848	4,041,447
Other	-	-	-	2,573
Total central services	4,234,872	3,713,024	521,848	4,044,020
Capital outlay:				
Facilities acquisition and construction services:				
Land acquisition services:				
Property	55,000,000	-	55,000,000	-
Site improvements:				
Salaries	60,387	40,612	19,775	7,458
Benefits	32,500	14,443	18,057	1,330
Purchased services	78,194,443	71,877,172	6,317,271	49,512,454
Supplies	250,729	732	249,997	174,893
Other	7,582,080	3,907,590	3,674,490	2,538,802
Total site improvements	86,120,139	75,840,549	10,279,590	52,234,937

(Continued)

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - BOND FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-8

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
Architecture and engineering:				
Salaries	\$ -	\$ -	\$ -	\$ 765
Benefits	-	-	-	247
Purchased services	487,000	486,615	385	1,159,374
Other	95,000	44,250	50,750	8,400
Total architecture and engineering	582,000	530,865	51,135	1,168,786
Building acquisition and construction:				
Salaries	1,864,224	1,668,711	195,513	1,872,400
Benefits	485,000	475,034	9,966	559,479
Purchased services	234,892,599	234,817,301	75,298	221,976,735
Supplies	7,426,025	4,744,862	2,681,163	3,823,186
Other	1,722,237	792,726	929,511	1,260,302
Total building acquisition and construction	246,390,085	242,498,634	3,891,451	229,492,102
Building improvements:				
Salaries	175,856	123,528	52,328	108,004
Benefits	50,000	38,865	11,135	31,650
Purchased services	88,071,659	64,926,812	23,144,847	73,817,599
Supplies	1,571,194	1,460,204	110,990	294,698
Other	821,183	55,792	765,391	100,761
Total building improvements	90,689,892	66,605,201	24,084,691	74,352,712
Other facilities acquisition and construction:				
Salaries	11,500,000	6,292,531	5,207,469	5,821,832
Benefits	4,550,000	2,655,702	1,894,298	2,263,442
Purchased services	2,367,982	1,559,127	808,855	568,259
Supplies	5,836,900	615,906	5,220,994	645,835
Other	14,500	8,895	5,605	10,400
Total other facilities acquisition and construction	24,269,382	11,132,161	13,137,221	9,309,768
Total facilities acquisition and construction services	503,051,498	396,607,410	106,444,088	366,558,305
TOTAL UNDISTRIBUTED EXPENDITURES	507,286,370	400,320,434	106,965,936	370,602,325
TOTAL EXPENDITURES	550,000,000	435,996,675	114,003,325	397,443,968
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(401,250,000)	(302,576,287)	98,673,713	(240,442,126)
OTHER FINANCING SOURCES (USES)				
Transfers out	(204,953,840)	(121,354,192)	83,599,648	(94,415,915)
General obligation bonds issued	400,000,000	400,000,000	-	400,000,000
Premiums on general obligation bonds	29,763,119	70,956,336	41,193,217	37,304,479
TOTAL OTHER FINANCING SOURCES (USES)	224,809,279	349,602,144	124,792,865	342,888,564
NET CHANGE IN FUND BALANCE	(176,440,721)	47,025,857	223,466,578	102,446,438
FUND BALANCE, JULY 1	661,584,290	661,584,290	-	559,137,852
FUND BALANCE, JUNE 30	\$ 485,143,569	\$ 708,610,147	\$ 223,466,578	\$ 661,584,290

Major Governmental Funds



CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FEDERAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule A-9

	<u>2020</u>	<u>2019</u>
ASSETS		
Accounts receivable	\$ <u>36,567,685</u>	\$ <u>45,362,810</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 3,827,044	\$ 2,644,541
Accrued salaries and benefits	11,645,512	14,152,329
Due to other funds	<u>21,095,129</u>	<u>28,565,940</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>36,567,685</u>	\$ <u>45,362,810</u>

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FEDERAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-10

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Federal sources:				
Federal-direct grants	\$ 3,621,370	\$ 3,304,943	\$ (316,417)	\$ 3,089,128
Federal-pass through	205,370,540	180,488,946	(24,881,594)	195,932,209
TOTAL REVENUES	208,991,910	183,793,889	(25,198,021)	199,021,337
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	45,837,592	45,333,938	503,654	45,806,708
Benefits	17,691,664	17,305,912	385,752	16,444,712
Purchased services	1,891,386	1,831,859	59,527	1,375,217
Supplies	23,454,276	23,158,769	295,507	19,566,012
Property	168,138	82,691	85,447	172,857
Other	560,082	124,607	435,475	147,672
Total instruction	89,603,138	87,837,776	1,765,362	83,513,178
Support services:				
Student transportation:				
Purchased services	1,000	1,000	-	-
Other support services:				
Salaries	770,995	308,892	462,103	454,603
Benefits	196,623	106,232	90,391	102,073
Purchased services	1,027,582	829,865	197,717	346,281
Supplies	185,524	57,723	127,801	227,130
Total other support services	2,180,724	1,302,712	878,012	1,130,087
Total support services	2,181,724	1,303,712	878,012	1,130,087
TOTAL REGULAR PROGRAMS	91,784,862	89,141,488	2,643,374	84,643,265
SPECIAL PROGRAMS				
Instruction:				
Salaries	10,493,273	7,628,427	2,864,846	9,176,414
Benefits	5,730,271	4,566,926	1,163,345	5,693,383
Purchased services	962,827	817,299	145,528	817,630
Supplies	2,279,315	2,169,511	109,804	1,410,814
Property	56,340	29,740	26,600	74,944
Other	-	-	-	158
Total instruction	19,522,026	15,211,903	4,310,123	17,173,343
Support services:				
Student transportation:				
Purchased services	10,362	250	10,112	500
Property	11,432	10,022	1,410	-
Total student transportation	21,794	10,272	11,522	500

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-10

	2020			2019
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Other support services:				
Salaries	\$ 16,512,103	\$ 15,981,949	\$ 530,154	\$ 17,898,011
Benefits	6,757,229	6,501,457	255,772	7,632,050
Purchased services	4,372,437	3,974,875	397,562	4,946,968
Supplies	1,260,071	1,052,558	207,513	999,104
Property	98,378	50,562	47,816	75,005
Other	1,105,816	930,715	175,101	1,298,508
Total other support services	30,106,034	28,492,116	1,613,918	32,849,646
Total support services	30,127,828	28,502,388	1,625,440	32,850,146
TOTAL SPECIAL PROGRAMS	49,649,854	43,714,291	5,935,563	50,023,489
GIFTED AND TALENTED PROGRAMS				
Support services:				
Other support services:				
Salaries	-	-	-	1,914
Benefits	-	-	-	44
TOTAL GIFTED AND TALENTED PROGRAMS	-	-	-	1,958
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	453,462	113,827	339,635	230,018
Benefits	463,365	56,464	406,901	69,150
Purchased services	-	-	-	48,227
Supplies	1,520,023	1,208,023	312,000	1,977,165
Property	121,977	93,307	28,670	323,527
Total instruction	2,558,827	1,471,621	1,087,206	2,648,087
Support services:				
Student transportation:				
Purchased services	1,401,596	633,841	767,755	191,419
Other support services:				
Salaries	1,652,674	1,261,688	390,986	1,078,753
Benefits	616,173	527,380	88,793	411,527
Purchased services	330,078	290,610	39,468	345,783
Supplies	114,310	51,485	62,825	52,978
Total other support services	2,713,235	2,131,163	582,072	1,889,041
Total support services	4,114,831	2,765,004	1,349,827	2,080,460
TOTAL VOCATIONAL PROGRAMS	6,673,658	4,236,625	2,437,033	4,728,547
OTHER INSTRUCTIONAL PROGRAMS				
English language learners:				
Instruction:				
Salaries	1,716,617	1,397,165	319,452	1,580,703
Benefits	233,999	67,105	166,894	69,462

(Continued)

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FEDERAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-10

	2020			2019
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
Purchased services	\$ 9,000	\$ 125	\$ 8,875	\$ 414
Supplies	1,724,205	1,539,297	184,908	1,511,167
Other	13,610	261	13,349	282
Total instruction	3,697,431	3,003,953	693,478	3,162,028
Support services:				
Student transportation:				
Purchased services	9,830	1,260	8,570	3,800
Other support services:				
Salaries	1,817,767	1,707,838	109,929	2,445,012
Benefits	748,257	638,650	109,607	839,296
Purchased services	1,173,599	513,114	660,485	662,796
Supplies	180,743	33,773	146,970	62,760
Property	-	-	-	14,785
Total other support services	3,920,366	2,893,375	1,026,991	4,024,649
Total support services	3,930,196	2,894,635	1,035,561	4,028,449
TOTAL OTHER INSTRUCTIONAL PROGRAMS	7,627,627	5,898,588	1,729,039	7,190,477
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	174,985	121,698	53,287	112,389
Benefits	76,059	52,321	23,738	47,156
Supplies	140,981	49,034	91,947	38,022
Total instruction	392,025	223,053	168,972	197,567
Support services:				
Other support services:				
Salaries	2,442	407	2,035	-
Benefits	58	9	49	-
Total support services	2,500	416	2,084	-
TOTAL ADULT EDUCATION PROGRAMS	394,525	223,469	171,056	197,567
COMMUNITY SERVICES PROGRAMS				
Support services:				
Other support services:				
Salaries	66,971	130	66,841	-
Benefits	30,049	3	30,046	-
Purchased services	13,576	149	13,427	-
Property	20,470	20,470	-	-
Total support services	131,066	20,752	110,314	-
Community service operations:				
Salaries	2,695,888	1,584,294	1,111,594	1,895,554
Benefits	1,727,579	766,378	961,201	845,659

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-10

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
Purchased services	\$ 1,157,245	\$ 258,204	\$ 899,041	\$ 370,173
Supplies	2,390,105	434,182	1,955,923	680,103
Other	189,129	6,414	182,715	9,858
Total community service operations	8,159,946	3,049,472	5,110,474	3,801,347
TOTAL COMMUNITY SERVICES PROGRAMS	8,291,012	3,070,224	5,220,788	3,801,347
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	1,852,491	1,384,169	468,322	390,866
Benefits	1,380,564	621,479	759,085	163,865
Purchased services	1,666,135	1,119,750	546,385	1,064,768
Supplies	105,673	30,354	75,319	38,325
Total student support	5,004,863	3,155,752	1,849,111	1,657,824
Instructional staff support:				
Salaries	14,299,710	13,558,843	740,867	17,816,333
Benefits	5,146,479	5,019,657	126,822	6,208,524
Purchased services	4,157,563	4,019,696	137,867	8,180,183
Supplies	689,665	382,223	307,442	523,564
Other	192,214	81,721	110,493	92,583
Total instructional staff support	24,485,631	23,062,140	1,423,491	32,821,187
School administration:				
Salaries	411,856	9,497	402,359	19,158
Benefits	750,556	148	750,408	864
Total school administration	1,162,412	9,645	1,152,767	20,022
Central services:				
Salaries	2,797,541	2,600,686	196,855	3,085,335
Benefits	1,317,943	1,204,662	113,281	1,370,024
Purchased services	342,172	275,814	66,358	375,072
Supplies	123,411	37,099	86,312	161,105
Other	43,540	60	43,480	45
Total central services	4,624,607	4,118,321	506,286	4,991,581
Operation and maintenance of plant services:				
Salaries	242,974	83,730	159,244	100,805
Benefits	259,892	33,398	226,494	36,637
Purchased services	72,666	14,123	58,543	19,441
Supplies	336,659	498	336,161	50,935
Property	-	-	-	35,420
Total operation and maintenance of plant services	912,191	131,749	780,442	243,238

(Continued)

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FEDERAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule A-10

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
Student transportation:				
Purchased services	\$ 1,145,569	\$ 369,059	\$ 776,510	\$ 502,777
Property	1,084,116	1,084,116	-	-
Total student transportation	2,229,685	1,453,175	776,510	502,777
Other support:				
Other	2,977,870	2,644,339	333,531	3,589,936
Capital outlay:				
Facilities acquisition and construction services:				
Building improvements:				
Purchased services	-	-	-	349,695
Interdistrict payments:				
Salaries	119,020	112,823	6,197	-
Benefits	52,950	48,218	4,732	-
Purchased services	739,652	638,686	100,966	84,690
Supplies	190,672	103,731	86,941	-
Other	2,070,819	2,030,625	40,194	4,173,737
Total interdistrict payments	3,173,113	2,934,083	239,030	4,258,427
TOTAL UNDISTRIBUTED EXPENDITURES	44,570,372	37,509,204	7,061,168	48,434,687
TOTAL EXPENDITURES	208,991,910	183,793,889	25,198,021	199,021,337
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

This page is intentionally left blank

Nonmajor Governmental Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Combining statements of all non-major governmental activity





CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule B-1

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	TOTALS	
			2020	2019
ASSETS				
Pooled cash and investments	\$ 75,664,836	\$ 114,804,193	\$ 190,469,029	\$ 171,697,823
Accounts receivable	47,685,183	2,961,425	50,646,608	44,153,071
TOTAL ASSETS	\$ 123,350,019	\$ 117,765,618	\$ 241,115,637	\$ 215,850,894
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 7,501,394	\$ 5,276,073	\$ 12,777,467	\$ 7,093,751
Intergovernmental accounts payable	5,670,505	-	5,670,505	242
Accrued salaries and benefits	35,029,224	128,727	35,157,951	32,112,308
Unearned revenue	7,764,119	-	7,764,119	5,356,846
Construction contracts and retentions payable	-	1,409,107	1,409,107	2,343,016
Due to other funds	23,139,739	-	23,139,739	20,380,565
Total liabilities	79,104,981	6,813,907	85,918,888	67,286,728
FUND BALANCES				
Restricted for:				
Capital improvements	-	110,951,711	110,951,711	104,944,361
Term endowment	2,175,612	-	2,175,612	1,833,513
Student groups	36,226,461		36,226,461	33,609,189
Committed to:				
PBS programming fees	266,332	-	266,332	290,528
Medicaid programs	5,576,633	-	5,576,633	7,886,575
Total fund balances	44,245,038	110,951,711	155,196,749	148,564,166
TOTAL LIABILITIES AND FUND BALANCES	\$ 123,350,019	\$ 117,765,618	\$ 241,115,637	\$ 215,850,894

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule B-2

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	TOTALS	
			2020	2019
REVENUES				
Local sources	\$ 71,536,379	\$ 34,013,508	\$ 105,549,887	\$ 124,171,236
State sources	335,635,746	-	335,635,746	291,109,163
Federal sources	5,544,182	-	5,544,182	8,716,787
Other sources	-	-	-	674,238
TOTAL REVENUES	412,716,307	34,013,508	446,729,815	424,671,424
EXPENDITURES				
Current:				
Instruction:				
Regular instruction	193,400,147	392,339	193,792,486	178,110,817
Special instruction	436,976	-	436,976	561,487
Gifted and talented instruction	4,955,028	-	4,955,028	4,997,796
Vocational instruction	8,441,298	-	8,441,298	7,613,659
Other instruction	32,762,803	-	32,762,803	35,826,545
Adult instruction	7,654,858	-	7,654,858	7,510,214
Support services:				
Student support	15,330,222	-	15,330,222	16,853,914
Instructional staff support	97,065,750	-	97,065,750	116,159,541
General administration	229,996	-	229,996	337,298
School administration	3,574,246	-	3,574,246	4,140,474
Central services	8,244,590	-	8,244,590	14,242,943
Operation and maintenance of plant services	40,810,979	5,296,128	46,107,107	3,717,516
Student transportation	278,549	-	278,549	1,061,243
Other support services	14	-	14	1,682
Community services	938,079	-	938,079	710,857
Interdistrict payments	1,990,402	-	1,990,402	1,854,885
Capital outlay:				
Facilities acquisition and construction services	-	55,062,193	55,062,193	17,264,882
TOTAL EXPENDITURES	416,113,937	60,750,660	476,864,597	410,965,753
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,397,630)	(26,737,152)	(30,134,782)	13,705,671
OTHER FINANCING SOURCES				
Transfers in	4,022,863	32,744,502	36,767,365	358,984
NET CHANGE IN FUND BALANCES	625,233	6,007,350	6,632,583	14,064,655
FUND BALANCES, JULY 1	43,619,805	104,944,361	148,564,166	102,478,984
PRIOR PERIOD RESTATEMENT	-	-	-	32,020,527
FUND BALANCES, BEGINNING (AS RESTATED)	43,619,805	104,944,361	148,564,166	134,499,511
FUND BALANCES, JUNE 30	\$ 44,245,038	\$ 110,951,711	\$ 155,196,749	\$ 148,564,166

This page is intentionally left blank

Nonmajor Special Revenue Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Vegas PBS Fund

To account for transactions and operations of the Vegas PBS group including private and government gifts, grants, and bequests.

Medicaid Fund

To account for transactions of the District relating to grants and reimbursements from the Medicaid program for services rendered on behalf of eligible students.

Class Size Reduction Fund

To account for activity relating to the state's legislative mandate to align class sizes to a student-teacher ratio of 16:1 for kindergarten, 17:1 for first and second grade, and 20:1 for third grade.

Adult Education Fund

To account for transactions of the District relating to the Adult Education program.

State Grants Fund

To account for transactions of the District relating to state grant programs.

NV Education Plan Fund

To account for activity relating to the state's legislative mandate to implement evidence-based intervention programs and services proven to increase the academic achievement of eligible students.

Student Activity Fund

To account for all funds received from extracurricular school activities, such as entertainment, athletic activities, club dues, concessions, vending, etc., from any and all activities involving personnel, students, or property.



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>Class Size Reduction Fund</u>
ASSETS			
Pooled cash and investments	\$ 3,017,633	\$ 5,920,504	\$ 18,434,109
Accounts receivable	835,960	42,600	29,245
TOTAL ASSETS	<u>\$ 3,853,593</u>	<u>\$ 5,963,104</u>	<u>\$ 18,463,354</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 563,017	\$ 175,618	\$ -
Intergovernmental accounts payable	-	-	-
Accrued salaries and benefits	182,112	210,853	18,463,354
Unearned revenue	666,520	-	-
Due to other funds	-	-	-
Total liabilities	<u>1,411,649</u>	<u>386,471</u>	<u>18,463,354</u>
FUND BALANCES			
Restricted for:			
Term endowment	2,175,612	-	-
Student groups	-	-	-
Committed to:			
PBS programming fees	266,332	-	-
Medicaid programs	-	5,576,633	-
Total fund balances	<u>2,441,944</u>	<u>5,576,633</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,853,593</u>	<u>\$ 5,963,104</u>	<u>\$ 18,463,354</u>

Adult Education Fund	State Grants Fund	NV Education Fund	Student Activity Fund	TOTALS	
				2020	2019
\$ -	\$ -	\$ 12,064,837	\$ 36,227,753	\$ 75,664,836	\$ 65,796,386
-	46,772,047	5,331	-	47,685,183	41,288,091
<u>\$ -</u>	<u>\$ 46,772,047</u>	<u>\$ 12,070,168</u>	<u>\$ 36,227,753</u>	<u>\$ 123,350,019</u>	<u>\$ 107,084,477</u>
\$ -	\$ 5,416,633	\$ 1,344,834	\$ 1,292	\$ 7,501,394	\$ 5,683,387
-	-	5,670,505	-	5,670,505	242
-	11,118,076	5,054,829	-	35,029,224	32,043,632
-	7,097,599	-	-	7,764,119	5,356,846
-	23,139,739	-	-	23,139,739	20,380,565
<u>-</u>	<u>46,772,047</u>	<u>12,070,168</u>	<u>1,292</u>	<u>79,104,981</u>	<u>63,464,672</u>
-	-	-	-	2,175,612	1,833,513
-	-	-	36,226,461	36,226,461	33,609,189
-	-	-	-	266,332	290,528
-	-	-	-	5,576,633	7,886,575
<u>-</u>	<u>-</u>	<u>-</u>	<u>36,226,461</u>	<u>44,245,038</u>	<u>43,619,805</u>
<u>\$ -</u>	<u>\$ 46,772,047</u>	<u>\$ 12,070,168</u>	<u>\$ 36,227,753</u>	<u>\$ 123,350,019</u>	<u>\$ 107,084,477</u>

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>Class Size Reduction Fund</u>
REVENUES			
Local sources	\$ 8,509,038	\$ -	\$ -
State sources	660,513	-	114,264,089
Federal sources	-	5,544,182	-
TOTAL REVENUES	<u>9,169,551</u>	<u>5,544,182</u>	<u>114,264,089</u>
EXPENDITURES			
Current:			
Instruction:			
Regular instruction	-	-	118,286,952
Special instruction	-	202,494	-
Gifted and talented instruction	-	-	-
Vocational instruction	-	-	-
Other instruction	-	-	-
Adult instruction	-	-	-
Total instruction	<u>-</u>	<u>202,494</u>	<u>118,286,952</u>
Support services:			
Student support	-	5,045,489	-
Instructional staff support	8,851,648	2,376,145	-
General administration	-	229,996	-
School administration	-	-	-
Central services	-	-	-
Operation and maintenance of plant services	-	-	-
Student transportation	-	-	-
Other support services	-	-	-
Community services	-	-	-
Interdistrict payments	-	-	-
Capital Outlay:			
Facilities acquisition and construction services	-	-	-
Total support services	<u>8,851,648</u>	<u>7,651,630</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,851,648</u>	<u>7,854,124</u>	<u>118,286,952</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>317,903</u>	<u>(2,309,942)</u>	<u>(4,022,863)</u>
OTHER FINANCING SOURCES			
Transfers in	-	-	4,022,863
NET CHANGE IN FUND BALANCES	317,903	(2,309,942)	-
FUND BALANCES, JULY 1	<u>2,124,041</u>	<u>7,886,575</u>	<u>-</u>
PRIOR PERIOD RESTATEMENT	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING (AS RESTATED)	<u>2,124,041</u>	<u>7,886,575</u>	<u>-</u>
FUND BALANCES, JUNE 30	<u>\$ 2,441,944</u>	<u>\$ 5,576,633</u>	<u>\$ -</u>

Schedule C-2

Adult Education Fund	State Grants Fund	NV Education Fund	Student Activity Fund	TOTALS	
				2020	2019
\$ -	\$ 465,885	\$ -	\$ 62,561,456	\$ 71,536,379	\$ 87,423,706
-	170,490,449	50,220,695	-	335,635,746	291,109,163
-	-	-	-	5,544,182	8,716,787
-	170,956,334	50,220,695	62,561,456	412,716,307	387,249,656
-	27,242,305	47,870,890	-	193,400,147	177,411,669
-	234,482	-	-	436,976	561,487
-	4,955,028	-	-	4,955,028	4,997,796
-	8,441,298	-	-	8,441,298	7,613,659
-	32,561,159	201,644	-	32,762,803	35,826,545
-	7,654,858	-	-	7,654,858	7,510,214
-	81,089,130	48,072,534	-	247,651,110	233,921,370
-	10,126,392	158,341	-	15,330,222	16,853,914
-	25,081,474	812,299	59,944,184	97,065,750	116,159,541
-	-	-	-	229,996	337,298
-	3,515,322	58,924	-	3,574,246	4,140,474
-	8,244,590	-	-	8,244,590	14,221,985
-	40,805,982	4,997	-	40,810,979	503,549
-	278,549	-	-	278,549	854,601
-	14	-	-	14	1,682
-	938,079	-	-	938,079	710,857
-	876,802	1,113,600	-	1,990,402	1,854,885
-	-	-	-	-	180,000
-	89,867,204	2,148,161	59,944,184	168,462,827	155,818,786
-	170,956,334	50,220,695	59,944,184	416,113,937	389,740,156
-	-	-	2,617,272	(3,397,630)	(2,490,500)
-	-	-	-	4,022,863	358,984
-	-	-	2,617,272	625,233	(2,131,516)
-	-	-	33,609,189	43,619,805	13,730,794
-	-	-	-	-	32,020,527
-	-	-	33,609,189	43,619,805	45,751,321
\$ -	\$ -	\$ -	\$ 36,226,461	\$ 44,245,038	\$ 43,619,805



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - VEGAS PBS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule C-3

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ 3,017,633	\$ 2,238,647
Accounts receivable	835,960	366,673
TOTAL ASSETS	<u>\$ 3,853,593</u>	<u>\$ 2,605,320</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 563,017	\$ 331,867
Accrued salaries and benefits	182,112	149,412
Unearned revenue	666,520	-
Total liabilities	<u>1,411,649</u>	<u>481,279</u>
FUND BALANCE		
Restricted for:		
Term endowment	2,175,612	1,833,513
Committed to:		
PBS programming fees	266,332	290,528
Total fund balance	<u>2,441,944</u>	<u>2,124,041</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,853,593</u>	<u>\$ 2,605,320</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - VEGAS PBS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-4

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ 7,544,944	\$ 5,406,359	\$ (2,138,585)	\$ 5,094,800
Operating lease	589,000	1,261,383	672,383	1,224,644
Other local sources	2,111,000	1,770,196	(340,804)	1,546,730
Investment income	50,000	71,100	21,100	78,284
Total local sources	10,294,944	8,509,038	(1,785,906)	7,944,458
State sources:				
State special appropriations	1,000,000	660,513	(339,487)	132,132
TOTAL REVENUES	11,294,944	9,169,551	(2,125,393)	8,076,590
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Instructional staff support:				
Salaries	3,245,444	2,820,649	424,795	2,571,008
Benefits	1,415,872	1,182,601	233,271	1,051,332
Purchased services	2,502,755	1,788,511	714,244	1,829,216
Supplies	1,104,233	658,778	445,455	677,102
Property	519,700	286,182	233,518	-
Other	2,131,100	2,114,927	16,173	2,579,872
TOTAL EXPENDITURES	10,919,104	8,851,648	2,067,456	8,708,530
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	375,840	317,903	(57,937)	(631,940)
FUND BALANCE, JULY 1	2,124,041	2,124,041	-	2,755,981
FUND BALANCE, JUNE 30	\$ 2,499,881	\$ 2,441,944	\$ (57,937)	\$ 2,124,041

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ 5,920,504	\$ 8,573,819
Accounts receivable	42,600	309,000
	<u>5,963,104</u>	<u>8,882,819</u>
TOTAL ASSETS	\$ 5,963,104	\$ 8,882,819
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 175,618	\$ 563,187
Accrued salaries and benefits	210,853	433,057
	<u>386,471</u>	<u>996,244</u>
Total liabilities	386,471	996,244
FUND BALANCE		
Committed to:		
Medicaid programs	<u>5,576,633</u>	<u>7,886,575</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,963,104	\$ 8,882,819

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - MEDICAID FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-6

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Federal sources:				
Third-party billing	\$ 6,800,000	\$ 5,544,182	\$ (1,255,818)	\$ 8,716,787
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	322,340	197,786	124,554	322,155
Benefits	7,570	4,708	2,862	7,464
Total instruction	329,910	202,494	127,416	329,619
Support services:				
Other support services:				
Salaries	4,430,270	4,127,667	302,603	5,351,909
Benefits	1,218,020	1,003,133	214,887	1,328,286
Purchased services	2,546,458	2,179,998	366,460	4,466,940
Supplies	475,045	336,002	139,043	313,433
Property	-	-	-	12,465
Other	7,597	4,830	2,767	2,373
Total support services	8,677,390	7,651,630	1,025,760	11,475,406
TOTAL EXPENDITURES	9,007,300	7,854,124	1,153,176	11,805,025
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(2,207,300)	(2,309,942)	(102,642)	(3,088,238)
FUND BALANCE, JULY 1	7,886,575	7,886,575	-	10,974,813
FUND BALANCE, JUNE 30	\$ 5,679,275	\$ 5,576,633	\$ (102,642)	\$ 7,886,575

	2020	2019
ASSETS		
Pooled cash and investments	\$ 18,434,109	\$ 18,243,947
Accounts receivable	29,245	28,683
TOTAL ASSETS	\$ 18,463,354	\$ 18,272,630
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued salaries and benefits	\$ 18,463,354	\$ 18,272,630

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - CLASS SIZE REDUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-8

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
State sources:				
State special appropriations	\$ 126,000,000	\$ 114,264,089	\$ (11,735,911)	\$ 116,532,626
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	87,578,709	82,132,292	5,446,417	81,622,587
Benefits	38,421,291	36,154,660	2,266,631	34,910,039
TOTAL EXPENDITURES	126,000,000	118,286,952	7,713,048	116,532,626
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	(4,022,863)	(4,022,863)	-
OTHER FINANCING USES				
Transfers in	-	4,022,863	4,022,863	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

	<u>2020</u>	<u>2019</u>
ASSETS		
Accounts receivable	\$ -	\$ 5,215,148
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 82,922
Accrued salaries and benefits	-	1,143,632
Unearned revenue	-	1,008,713
Due to other funds	-	2,979,881
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ 5,215,148</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - ADULT EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-10

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ -	\$ -	\$ -	\$ 12,814,052
EXPENDITURES				
Current:				
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	-	-	-	4,610,209
Benefits	-	-	-	1,438,417
Purchased services	-	-	-	25,684
Supplies	-	-	-	1,199,086
Property	-	-	-	227,520
Other	-	-	-	9,298
Total instruction	-	-	-	7,510,214
Support services:				
Student transportation:				
Purchased services	-	-	-	8,125
Other support services:				
Salaries	-	-	-	3,629,291
Benefits	-	-	-	1,556,683
Purchased services	-	-	-	105,915
Supplies	-	-	-	2,964
Other	-	-	-	860
Total other support services	-	-	-	5,295,713
Total support services	-	-	-	5,303,838
TOTAL EXPENDITURES	-	-	-	12,814,052
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule C-11

	<u>2020</u>	<u>2019</u>
ASSETS		
Accounts receivable	\$ 46,772,047	\$ 35,368,587
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 5,416,633	\$ 4,469,958
Accrued salaries and benefits	11,118,076	9,149,812
Unearned revenue	7,097,599	4,348,133
Due to other funds	23,139,739	17,400,684
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 46,772,047</u>	<u>\$ 35,368,587</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-12

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ -	\$ 465,885	\$ 465,885	\$ 1,963,642
State sources:				
State special appropriations	181,674,250	170,490,449	(11,183,801)	130,755,478
TOTAL REVENUES	181,674,250	170,956,334	(10,717,916)	132,719,120
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	14,182,276	13,663,556	518,720	12,782,030
Benefits	5,086,942	4,165,422	921,520	3,335,484
Purchased services	1,984,221	1,231,064	753,157	1,401,053
Supplies	8,573,414	8,050,976	522,438	15,201,684
Property	149,991	113,576	36,415	126,355
Other	23,964	17,711	6,253	13,836
Total instruction	30,000,808	27,242,305	2,758,503	32,860,442
Support services:				
Other support services:				
Salaries	167,228	48,419	118,809	555,079
Benefits	17,678	2,461	15,217	187,054
Purchased services	1,610,142	1,451,296	158,846	374,479
Supplies	-	-	-	568,678
Total support services	1,795,048	1,502,176	292,872	1,685,290
TOTAL REGULAR PROGRAMS	31,795,856	28,744,481	3,051,375	34,545,732
SPECIAL PROGRAMS				
Instruction:				
Salaries	241,620	234,482	7,138	228,138
Benefits	-	-	-	391
Total instruction	241,620	234,482	7,138	228,529
Support services:				
Student transportation:				
Purchased services	64,000	3,015	60,985	25,844
Other support services:				
Salaries	300,000	264,389	35,611	203,246
Total support services	364,000	267,404	96,596	229,090
TOTAL SPECIAL PROGRAMS	605,620	501,886	103,734	457,619

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-12

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
GIFTED AND TALENTED PROGRAMS:				
Instruction:				
Salaries	\$ 3,753,673	\$ 3,475,614	\$ 278,059	\$ 3,512,541
Benefits	1,646,751	1,476,881	169,870	1,459,470
Supplies	25,554	2,533	23,021	25,785
Total instruction	5,425,978	4,955,028	470,950	4,997,796
Support services:				
Other support services:				
Salaries	349,449	239,525	109,924	274,934
Benefits	114,537	96,656	17,881	90,657
Purchased services	100,300	10,944	89,356	25,350
Supplies	52,210	33,319	18,891	16,919
Other	150	198	(48)	-
Total support services	616,646	380,642	236,004	407,860
TOTAL GIFTED AND TALENTED PROGRAMS	6,042,624	5,335,670	706,954	5,405,656
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	4,318,204	4,055,101	263,103	3,040,920
Benefits	1,722,408	1,493,823	228,585	1,099,796
Purchased services	-	-	-	21,728
Supplies	2,958,392	2,841,058	117,334	3,002,883
Property	25,156	12,416	12,740	394,607
Other	125,880	38,900	86,980	53,725
Total instruction	9,150,040	8,441,298	708,742	7,613,659
Support services:				
Student transportation:				
Purchased services	-	-	-	719,413
Other support services:				
Salaries	213,783	127,432	86,351	111,337
Benefits	81,998	49,554	32,444	37,503
Purchased services	796,776	83,460	713,316	113,239
Supplies	17,000	4,877	12,123	7,238
Total other support services	1,109,557	265,323	844,234	269,317
Total support services	1,109,557	265,323	844,234	988,730
TOTAL VOCATIONAL PROGRAMS	10,259,597	8,706,621	1,552,976	8,602,389
OTHER INSTRUCTIONAL PROGRAMS				
English language learners				
Instruction:				
Salaries	21,843,599	21,202,594	641,005	20,924,631
Benefits	9,009,158	8,736,616	272,542	9,175,027
Purchased services	212,273	187,577	24,696	402,984
Supplies	2,697,040	2,434,192	262,848	5,058,482

(Continued)

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-12

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
Other	\$ 2,360	\$ 180	\$ 2,180	\$ 180
Total instruction	33,764,430	32,561,159	1,203,271	35,561,304
Support services:				
Other support services:				
Salaries	4,110,372	3,924,935	185,437	4,452,452
Benefits	1,300,099	1,127,877	172,222	1,240,739
Purchased services	103,989	8,858	95,131	47,859
Supplies	5,000	587	4,413	558,421
Property	-	-	-	14,785
Total support services	5,519,460	5,062,257	457,203	6,314,256
Total english language learners	39,283,890	37,623,416	1,660,474	41,875,560
Alternative education				
Support services:				
Other support services:				
Salaries	-	-	-	2,281
TOTAL OTHER INSTRUCTIONAL PROGRAMS	39,283,890	37,623,416	1,660,474	41,877,841
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	5,306,000	5,177,934	128,066	-
Benefits	1,751,062	1,652,046	99,016	-
Purchased services	76,100	45,597	30,503	-
Supplies	762,769	655,328	107,441	-
Property	117,000	112,294	4,706	-
Other	13,400	11,659	1,741	-
Total instruction	8,026,331	7,654,858	371,473	-
Support services:				
Other support services:				
Salaries	3,548,000	3,356,325	191,675	7,356
Benefits	1,597,458	1,500,407	97,051	-
Purchased services	153,500	105,772	47,728	-
Supplies	15,500	9,578	5,922	-
Other	9,500	1,830	7,670	-
Total support services	5,323,958	4,973,912	350,046	7,356
TOTAL ADULT EDUCATION PROGRAMS	13,350,289	12,628,770	721,519	7,356
COMMUNITY SERVICES PROGRAMS				
Salaries	201,994	129,913	72,081	92,914
Benefits	104,914	69,125	35,789	47,629
Purchased services	788,739	739,041	49,698	562,804
Supplies	-	-	-	7,510
TOTAL COMMUNITY SERVICES PROGRAMS	1,095,647	938,079	157,568	710,857

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-12

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	\$ 2,689,247	\$ 2,596,128	\$ 93,119	\$ 2,928,574
Benefits	1,318,589	1,192,089	126,500	1,302,795
Purchased services	3,879,608	3,747,016	132,592	3,704,220
Supplies	32,792	28,432	4,360	77,869
Property	66,543	35,170	31,373	-
Total student support	7,986,779	7,598,835	387,944	8,013,458
Instructional staff support:				
Salaries	15,049,395	14,676,526	372,869	14,320,283
Benefits	5,985,825	5,600,687	385,138	5,141,022
Purchased services	1,284,462	1,192,936	91,526	1,548,685
Supplies	762,667	581,279	181,388	607,409
Property	-	-	-	25,888
Other	140,752	28,319	112,433	20,452
Total instructional staff support	23,223,101	22,079,747	1,143,354	21,663,739
School administration:				
Salaries	1,094,329	1,027,388	66,941	1,229,738
Benefits	386,112	365,878	20,234	387,205
Total school administration	1,480,441	1,393,266	87,175	1,616,943
Central services:				
Salaries	514,842	335,001	179,841	524,763
Benefits	175,435	141,907	33,528	201,523
Purchased services	2,198,881	2,106,645	92,236	7,133,891
Supplies	1,391,205	1,253,607	137,598	1,170,900
Property	108,000	47,129	60,871	62,245
Other	-	-	-	82
Total central services	4,388,363	3,884,289	504,074	9,093,404
Operation and maintenance of plant services:				
Salaries	383,507	338,227	45,280	7,264
Benefits	188,485	150,434	38,051	2,617
Purchased services	933,120	875,282	57,838	44,243
Supplies	39,130,317	38,974,277	156,040	-
Property	45,000	30,704	14,296	-
Total operation and maintenance of plant services	40,680,429	40,368,924	311,505	54,124
Student transportation:				
Purchased services	285,470	125,534	159,936	101,219
Property	300,000	150,000	150,000	-
Total student transportation	585,470	275,534	309,936	101,219

(Continued)

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-12

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
Other support:				
Other	\$ 3,332	\$ 14	\$ 3,318	\$ 1,682
Capital outlay:				
Facilities acquisition and construction services:				
Building improvements:				
Purchased services	-	-	-	180,000
Interdistrict payments:				
Other	892,812	876,802	16,010	746,085
TOTAL UNDISTRIBUTED EXPENDITURES	79,240,727	76,477,411	2,763,316	41,470,654
TOTAL EXPENDITURES	181,674,250	170,956,334	10,717,916	133,078,104
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	-	-	(358,984)
OTHER FINANCING SOURCES				
Transfers in	-	-	-	358,984
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - NV EDUCATION PLAN FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule C-13

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ 12,064,837	\$ 3,130,784
Accounts receivable	5,331	-
TOTAL ASSETS	<u>\$ 12,070,168</u>	<u>\$ 3,130,784</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 1,344,834	\$ 235,453
Intergovernmental accounts payable	5,670,505	242
Accrued salaries and benefits	5,054,829	2,895,089
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 12,070,168</u>	<u>\$ 3,130,784</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - NV EDUCATION PLAN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-14

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
State sources:				
State special appropriations	\$ 55,891,200	\$ 50,220,695	\$ (5,670,505)	\$ 30,874,875
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	32,230,780	29,610,243	2,620,537	15,121,199
Benefits	12,103,108	11,383,366	719,742	5,644,189
Purchased services	445,845	397,532	48,313	495,435
Supplies	7,730,749	6,365,172	1,365,577	6,711,383
Other	147,241	114,577	32,664	46,395
Total instruction	52,657,723	47,870,890	4,786,833	28,018,601
Support services:				
Other support services:				
Salaries	302,667	226,060	76,607	401,084
Benefits	93,784	62,154	31,630	83,679
Purchased services	312,890	225,783	87,107	389,340
Supplies	401,549	273,558	127,991	245,483
Other	24,744	24,744	-	129,982
Total support services	1,135,634	812,299	323,335	1,249,568
TOTAL REGULAR PROGRAMS	53,793,357	48,683,189	5,110,168	29,268,169
SPECIAL PROGRAMS				
Instruction:				
Salaries	-	-	-	2,579
Benefits	-	-	-	760
Total instruction	-	-	-	3,339
Support services:				
Other support services:				
Salaries	30,000	24,685	5,315	14,786
Benefits	20,000	14,613	5,387	8,339
Total support services	50,000	39,298	10,702	23,125
TOTAL SPECIAL PROGRAMS	50,000	39,298	10,702	26,464
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Support services:				
Other support services:				
Salaries	50,000	41,823	8,177	-
Benefits	10,000	3,576	6,424	-
Total school co-curricular activities	60,000	45,399	14,601	-

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - NV EDUCATION PLAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-14

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES - Continued				
English language learners:				
Instruction:				
Salaries	\$ 155,044	\$ 133,368	\$ 21,676	\$ 181,640
Benefits	91,189	68,276	22,913	83,601
Total english language learners	246,233	201,644	44,589	265,241
TOTAL OTHER INSTRUCTIONAL PROGRAMS	306,233	247,043	59,190	265,241
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	64,575	46,803	17,772	3,475
Benefits	26,841	26,841	-	687
Total student support	91,416	73,644	17,772	4,162
Instructional staff support:				
Salaries	-	-	-	1,877
Benefits	-	-	-	41
Total instructional staff support	-	-	-	1,918
School administration:				
Salaries	365,502	36,291	329,211	138,529
Benefits	164,092	22,633	141,459	60,519
Total school administration	529,594	58,924	470,670	199,048
Operation and maintenance of plant services:				
Salaries	5,000	3,060	1,940	1,048
Benefits	2,000	1,937	63	25
Total operation and maintenance of plant services	7,000	4,997	2,003	1,073
Interdistrict payments:				
Other	1,113,600	1,113,600	-	1,108,800
TOTAL UNDISTRIBUTED EXPENDITURES	1,741,610	1,251,165	490,445	1,315,001
TOTAL EXPENDITURES	55,891,200	50,220,695	5,670,505	30,874,875
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STUDENT ACTIVITY FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule C-15

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ <u>36,227,753</u>	\$ <u>33,609,189</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ <u>1,292</u>	\$ <u>-</u>
FUND BALANCE		
Restricted for:		
Student groups	<u>36,226,461</u>	<u>33,609,189</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 36,227,753</u>	<u>\$ 33,609,189</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STUDENT ACTIVITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule C-16

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Local sources:				
Student activities	\$ 82,000,000	\$ 62,561,456	\$ (19,438,544)	\$ 77,515,606
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Support services:				
Other support services:				
Purchased services	23,748,250	15,786,595	7,961,655	21,143,142
Supplies	40,334,300	26,526,645	13,807,655	35,354,837
Other	17,917,450	17,630,944	286,506	19,428,965
TOTAL EXPENDITURES	82,000,000	59,944,184	22,055,816	75,926,944
EXCESS OF REVENUES OVER EXPENDITURES	-	2,617,272	2,617,272	1,588,662
FUND BALANCE, JULY 1	33,609,189	33,609,189	-	-
PRIOR PERIOD RESTATEMENT	-	-	-	32,020,527
FUND BALANCE, BEGINNING (AS RESTATED)	33,609,189	33,609,189	-	32,020,527
FUND BALANCE, JUNE 30	\$ 33,609,189	\$ 36,226,461	\$ 2,617,272	\$ 33,609,189

Nonmajor Capital Projects Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Building and Sites Fund

To account for the costs of construction, purchases, modernization, or furnishing of school buildings or sites as specified in NRS 387.177 or successor statutes.

Governmental Services Tax Fund

To account for capital projects paid with governmental services taxes.

Capital Replacement Fund

To account for the costs of capital projects that maintain District facilities and equipment in operating condition.





CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule D-1

	<u>Building and Sites Fund</u>	<u>Governmental Services Tax Fund</u>	<u>Capital Replacement Fund</u>	<u>TOTALS</u>	
				<u>2020</u>	<u>2019</u>
ASSETS					
Pooled cash and investments	\$ 11,242,080	\$ 99,965,767	\$ 3,596,346	\$ 114,804,193	\$ 105,901,437
Accounts receivable	-	2,961,425	-	2,961,425	2,864,980
TOTAL ASSETS	<u>\$ 11,242,080</u>	<u>\$ 102,927,192</u>	<u>\$ 3,596,346</u>	<u>\$ 117,765,618</u>	<u>\$ 108,766,417</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 2,689,052	\$ 2,587,021	\$ 5,276,073	\$ 1,410,364
Accrued salaries and benefits	-	128,727	-	128,727	68,676
Construction contracts and retentions payable	4,000	395,782	1,009,325	1,409,107	2,343,016
Total liabilities	<u>4,000</u>	<u>3,213,561</u>	<u>3,596,346</u>	<u>6,813,907</u>	<u>3,822,056</u>
FUND BALANCES					
Restricted for:					
Capital improvements	<u>11,238,080</u>	<u>99,713,631</u>	<u>-</u>	<u>110,951,711</u>	<u>104,944,361</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 11,242,080</u>	<u>\$ 102,927,192</u>	<u>\$ 3,596,346</u>	<u>\$ 117,765,618</u>	<u>\$ 108,766,417</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule D-2

	Building and Sites Fund	Governmental Services Tax Fund	Capital Replacement Fund	TOTALS	
				2020	2019
REVENUES					
Local sources	\$ 248,402	\$ 33,765,106	\$ -	\$ 34,013,508	\$ 36,747,530
Other sources	-	-	-	-	674,238
TOTAL REVENUES	248,402	33,765,106	-	34,013,508	37,421,768
EXPENDITURES					
Current:					
Instruction:					
Regular instruction	-	392,339	-	392,339	699,148
Support services:					
Central services	-	-	-	-	20,958
Operation and maintenance of plant services	6,100	5,290,028	-	5,296,128	3,213,967
Student transportation	-	-	-	-	206,642
Capital outlay:					
Facilities acquisition and construction services	145,038	22,013,326	32,903,829	55,062,193	17,084,882
TOTAL EXPENDITURES	151,138	27,695,693	32,903,829	60,750,660	21,225,597
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	97,264	6,069,413	(32,903,829)	(26,737,152)	16,196,171
OTHER FINANCING SOURCES					
Transfers in	-	-	32,744,502	32,744,502	-
NET CHANGE IN FUND BALANCES	97,264	6,069,413	(159,327)	6,007,350	16,196,171
FUND BALANCES, JULY 1	11,140,816	93,644,218	159,327	104,944,361	88,748,190
FUND BALANCES, JUNE 30	\$ 11,238,080	\$ 99,713,631	\$ -	\$ 110,951,711	\$ 104,944,361



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule D-3

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ <u>11,242,080</u>	\$ <u>11,152,629</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 3,200
Construction contracts and retentions payable	<u>4,000</u>	<u>8,613</u>
Total liabilities	<u>4,000</u>	<u>11,813</u>
FUND BALANCE		
Restricted for:		
Capital improvements	<u>11,238,080</u>	<u>11,140,816</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 11,242,080</u>	<u>\$ 11,152,629</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule D-4

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Local sources:				
Rental of facilities	\$ 9,600	\$ 8,800	\$ (800)	\$ 9,600
Investment income	165,000	239,602	74,602	322,125
Total local sources	174,600	248,402	73,802	331,725
Other sources:				
Sales of district property	-	-	-	674,238
TOTAL REVENUES	174,600	248,402	73,802	1,005,963
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Operation and maintenance of plant services:				
Purchased services	6,100	6,100	-	2,000
Capital outlay:				
Facilities acquisition and construction services:				
Land acquisition services:				
Purchased services	304,350	112,956	191,394	217,454
Supplies	-	-	-	700
Other	5,000	875	4,125	1,935
Total land acquisition services	309,350	113,831	195,519	220,089
Site improvements:				
Salaries	-	-	-	921
Benefits	-	-	-	330
Purchased services	211,282	1,023	210,259	133,517
Other	15,500	7,252	8,248	858
Total site improvements	226,782	8,275	218,507	135,626
Building acquisition and construction:				
Salaries	3,346	106	3,240	-
Purchased services	28,622	503	28,119	-
Supplies	800	750	50	-
Total building acquisition and construction	32,768	1,359	31,409	-
Building improvements:				
Salaries	-	-	-	246
Benefits	-	-	-	88
Purchased services	25,000	21,573	3,427	88,102
Total building improvements	25,000	21,573	3,427	88,436

(Continued)



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule D-4

	2020			2019
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
Total facilities acquisition and construction services	\$ 593,900	\$ 145,038	\$ 448,862	\$ 444,151
TOTAL EXPENDITURES	600,000	151,138	448,862	446,151
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(425,400)	97,264	522,664	559,812
FUND BALANCE, JULY 1	11,140,816	11,140,816	-	10,581,004
FUND BALANCE, JUNE 30	\$ 10,715,416	\$ 11,238,080	\$ 522,664	\$ 11,140,816

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule D-5

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ 99,965,767	\$ 94,589,481
Accounts receivable	2,961,425	2,864,980
TOTAL ASSETS	<u>\$ 102,927,192</u>	<u>\$ 97,454,461</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 2,689,052	\$ 1,407,164
Accrued salaries and benefits	128,727	68,676
Construction contracts and retentions payable	395,782	2,334,403
Total liabilities	<u>3,213,561</u>	<u>3,810,243</u>
FUND BALANCE		
Restricted for:		
Capital improvements	<u>99,713,631</u>	<u>93,644,218</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 102,927,192</u>	<u>\$ 97,454,461</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule D-6

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
REVENUES				
Local sources:				
Governmental services tax	\$ 35,765,826	\$ 31,629,148	\$ (4,136,678)	\$ 33,959,756
Other local sources	-	177	177	-
Investment income	1,000,000	2,135,781	1,135,781	2,456,049
TOTAL REVENUES	36,765,826	33,765,106	(3,000,720)	36,415,805
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	1,000	366	634	-
Benefits	1,000	131	869	-
Purchased services	35,000	29,700	5,300	84
Supplies	1,022,500	362,142	660,358	699,064
Total instruction	1,059,500	392,339	667,161	699,148
Support services:				
Student transportation:				
Property	-	-	-	206,642
TOTAL REGULAR PROGRAMS	1,059,500	392,339	667,161	905,790
UNDISTRIBUTED EXPENDITURES				
Central services:				
Property	-	-	-	20,958
Operation and maintenance of plant services:				
Salaries	830,836	769,258	61,578	275,843
Benefits	195,000	144,361	50,639	43,346
Purchased services	3,989,881	3,955,148	34,733	2,022,543
Supplies	1,343,553	421,235	922,318	870,039
Other	21,820	26	21,794	196
Total operation and maintenance of plant services	6,381,090	5,290,028	1,091,062	3,211,967
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Salaries	27,290	19,506	7,784	27,630
Benefits	55,000	7,325	47,675	9,376
Purchased services	11,836,329	11,019,206	817,123	11,500,266
Supplies	6,054	1,054	5,000	2,705
Other	18,251	703	17,548	10,183
Total site improvements	11,942,924	11,047,794	895,130	11,550,160

(Continued)

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule D-6

	2020			2019
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
Building acquisition and construction:				
Salaries	\$ -	\$ -	\$ -	\$ 2,439
Benefits	-	-	-	853
Purchased services	-	-	-	19,327
Property	-	-	-	196,241
Other	-	-	-	709
Total building acquisition and construction	-	-	-	219,569
Building improvements:				
Salaries	64,373	27,591	36,782	22,459
Benefits	20,000	5,340	14,660	6,150
Purchased services	18,108,586	9,993,898	8,114,688	3,089,216
Supplies	246,913	208,681	38,232	1,068
Other	109,688	1,807	107,881	2,138
Total building improvements	18,549,560	10,237,317	8,312,243	3,121,031
Other facilities acquisition and construction:				
Salaries	1,250,000	494,257	755,743	1,264,477
Benefits	630,000	205,966	424,034	480,334
Supplies	186,926	27,992	158,934	1,580
Other	-	-	-	3,580
Total other facilities acquisition and construction	2,066,926	728,215	1,338,711	1,749,971
Total facilities acquisition and construction services	32,559,410	22,013,326	10,546,084	16,640,731
TOTAL UNDISTRIBUTED EXPENDITURES	38,940,500	27,303,354	11,637,146	19,873,656
TOTAL EXPENDITURES	40,000,000	27,695,693	12,304,307	20,779,446
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,234,174)	6,069,413	9,303,587	15,636,359
FUND BALANCE, JULY 1	93,644,218	93,644,218	-	78,007,859
FUND BALANCE, JUNE 30	\$ 90,410,044	\$ 99,713,631	\$ 9,303,587	\$ 93,644,218



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2020 AND 2019

Schedule D-7

	<u>2020</u>	<u>2019</u>
ASSETS		
Pooled cash and investments	\$ <u>3,596,346</u>	\$ <u>159,327</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 2,587,021	\$ -
Construction contracts and retentions payable	<u>1,009,325</u>	<u>-</u>
Total liabilities	<u>3,596,346</u>	<u>-</u>
FUND BALANCE		
Restricted for:		
Capital improvements	<u>-</u>	<u>159,327</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,596,346</u>	<u>\$ 159,327</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule D-8

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Capital outlay:				
Facilities acquisition and construction services:				
Building acquisition and construction:				
Salaries	\$ 35,679	\$ 27,413	\$ 8,266	\$ -
Benefits	15,000	9,963	5,037	-
Purchased services	14,932,008	14,868,261	63,747	-
Supplies	5,000	4,765	235	-
Property	10,500	10,500	-	-
Other	207,046	1,352	205,694	-
Total building acquisition and construction	15,205,233	14,922,254	282,979	-
Building improvements:				
Salaries	165,695	150,842	14,853	-
Benefits	30,000	25,702	4,298	-
Purchased services	17,931,166	17,317,851	613,315	-
Supplies	78,667,906	487,180	78,180,726	-
Total building improvements	96,794,767	17,981,575	78,813,192	-
TOTAL EXPENDITURES	112,000,000	32,903,829	79,096,171	-
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(112,000,000)	(32,903,829)	79,096,171	-
OTHER FINANCING SOURCES				
Transfers in	112,000,000	32,744,502	(79,255,498)	-
NET CHANGE IN FUND BALANCE	-	(159,327)	(159,327)	-
FUND BALANCE, JULY 1	159,327	159,327	-	159,327
FUND BALANCE, JUNE 30	\$ 159,327	\$ -	\$ (159,327)	\$ 159,327

This page is intentionally left blank

Major Enterprise Fund



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Food Service Fund

To account for transactions relating to the food services provided to schools and other locations. Financing is provided by user charges and federal subsidies.



CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FOOD SERVICE ENTERPRISE FUND
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

Schedule E-1

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Pooled cash and investments	\$ 96,785,204	\$ 89,429,121
Accounts receivable	7,548,696	11,266,643
Inventories	12,713,031	8,067,055
Total current assets	<u>117,046,931</u>	<u>108,762,819</u>
Noncurrent assets:		
Capital assets - not being depreciated	-	6,489,050
Capital assets - net of accumulated depreciation	18,530,795	10,000,856
Total noncurrent assets	<u>18,530,795</u>	<u>16,489,906</u>
Total assets	<u>135,577,726</u>	<u>125,252,725</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related	6,965,186	7,001,757
Deferred outflows of resources - OPEB related	391,040	78,320
Total deferred outflows of resources	<u>7,356,226</u>	<u>7,080,077</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>142,933,952</u>	<u>132,332,802</u>
LIABILITIES		
Current liabilities:		
Accounts payable	724,853	2,809,381
Accrued salaries and benefits	1,762,687	923,868
Unearned revenues	1,255,543	1,038,879
Construction contracts and retentions payable	478,902	666,797
Compensated absences liability	312,395	317,451
Total current liabilities	<u>4,534,380</u>	<u>5,756,376</u>
Noncurrent liabilities:		
Compensated absences liability	1,296,249	848,033
Total OPEB liability	1,735,055	1,177,259
Net pension liability	43,460,165	43,574,653
Total noncurrent liabilities	<u>46,491,469</u>	<u>45,599,945</u>
Total liabilities	<u>51,025,849</u>	<u>51,356,321</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related	5,126,801	2,894,741
Deferred inflows of resources - OPEB related	53,778	63,661
Total deferred inflows of resources	<u>5,180,579</u>	<u>2,958,402</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>56,206,428</u>	<u>54,314,723</u>
NET POSITION		
Investment in capital assets	18,530,795	16,489,906
Unrestricted	68,196,729	61,528,173
TOTAL NET POSITION	<u>\$ 86,727,524</u>	<u>\$ 78,018,079</u>

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FOOD SERVICE ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule E-2

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
OPERATING REVENUES				
Charges for sales and services:				
Daily food sales	\$ 11,000,000	\$ 6,076,932	\$ (4,923,068)	\$ 9,645,329
Catering sales	-	345,764	345,764	467,200
Other revenue	-	32,835	32,835	45,809
TOTAL OPERATING REVENUES	11,000,000	6,455,531	(4,544,469)	10,158,338
OPERATING EXPENSES				
Salaries	33,634,604	30,693,938	2,940,666	30,414,683
Benefits	15,354,782	14,608,826	745,956	12,744,788
Purchased services	8,667,000	5,528,273	3,138,727	5,045,730
Food and supplies	76,970,000	67,457,364	9,512,636	72,962,897
Depreciation	1,950,000	1,637,893	312,107	1,606,154
Other expenses	3,505,000	2,899,068	605,932	3,527,133
TOTAL OPERATING EXPENSES	140,081,386	122,825,362	17,256,024	126,301,385
OPERATING LOSS	(129,081,386)	(116,369,831)	12,711,555	(116,143,047)
NON-OPERATING REVENUES (EXPENSES)				
Federal subsidies	116,000,000	108,934,749	(7,065,251)	115,347,261
Commodity revenue	13,500,000	15,704,026	2,204,026	11,319,632
State matching funds	475,000	487,108	12,108	467,778
Net gain (loss) on disposal of assets	-	(3,901)	(3,901)	1,784
OPEB expense	-	(235,193)	(235,193)	(159,652)
Pension expense	-	(2,154,144)	(2,154,144)	(820,814)
Investment income	1,500,000	2,050,285	550,285	2,348,839
TOTAL NON-OPERATING REVENUES (EXPENSES)	131,475,000	124,782,930	(6,692,070)	128,504,828
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	2,393,614	8,413,099	6,019,485	12,361,781
Capital contributions	-	296,346	296,346	304,584
CHANGE IN NET POSITION	2,393,614	8,709,445	6,315,831	12,666,365
NET POSITION, JULY 1	78,018,079	78,018,079	-	65,351,714
NET POSITION, JUNE 30	\$ 80,411,693	\$ 86,727,524	\$ 6,315,831	\$ 78,018,079

This page is intentionally left blank

Internal Service Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Insurance and Risk Management Fund

To account for transactions relating to insurance and risk management services provided to other departments of the District on a reimbursement basis.

Graphic Arts Production Fund

To account for transactions relating to printing services provided to other departments of the District on a cost reimbursement basis.





CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUNDS
COMBINING SCHEDULE OF NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule F-1

ASSETS	Insurance and Risk	Graphic Arts	Totals	
	Management Fund	Production Fund	2020	2019
Current assets:				
Pooled cash and investments	\$ 54,152,172	\$ 2,319,824	\$ 56,471,996	\$ 48,103,645
Accounts receivable	-	-	-	226,244
Interest receivable	39,962	-	39,962	100,953
Prepays	4,445,226	2,614	4,447,840	4,363,649
Total current assets	58,637,360	2,322,438	60,959,798	52,794,491
Noncurrent assets:				
Restricted pooled cash and investments:				
Certificate of deposit for self-insurance	9,971,000	-	9,971,000	9,599,000
Capital assets, net of accumulated depreciation	366,643	21,200	387,843	553,820
Total noncurrent assets	10,337,643	21,200	10,358,843	10,152,820
Total assets	68,975,003	2,343,638	71,318,641	62,947,311
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pension related	670,716	222,091	892,807	953,904
Deferred outflows of resources - OPEB related	50,813	9,727	60,540	10,129
Total deferred outflows of resources	721,529	231,818	953,347	964,033
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	69,696,532	2,575,456	72,271,988	63,911,344
LIABILITIES				
Current liabilities:				
Accounts payable	1,422,622	52,317	1,474,939	219,602
Accrued salaries and benefits	144,980	64,427	209,407	178,597
Liability insurance claims payable	6,326,739	-	6,326,739	6,090,284
Workers compensation claims payable	6,541,249	-	6,541,249	5,933,308
Compensated absences liability	218,826	60,555	279,381	290,333
Total current liabilities	14,654,416	177,299	14,831,715	12,712,124
Noncurrent liabilities:				
Compensated absences liability	92,422	18,250	110,672	38,600
Total OPEB liability	172,010	42,167	214,177	154,506
Net pension liability	4,184,918	1,385,772	5,570,690	5,936,416
Long term claims payable	35,790,506	-	35,790,506	36,773,513
Total noncurrent liabilities	40,239,856	1,446,189	41,686,045	42,903,035
Total liabilities	54,894,272	1,623,488	56,517,760	55,615,159
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension related	493,677	163,473	657,150	394,367
Deferred inflows of resources - OPEB related	1,209	338	1,547	2,894
Total deferred inflows of resources	494,886	163,811	658,697	397,261
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	55,389,158	1,787,299	57,176,457	56,012,420
NET POSITION				
Investment in capital assets	366,643	21,200	387,843	553,820
Restricted for certificate of deposit for self-insurance	9,971,000	-	9,971,000	9,599,000
Unrestricted	3,969,731	766,957	4,736,688	(2,253,896)
TOTAL NET POSITION	\$ 14,307,374	\$ 788,157	\$ 15,095,531	\$ 7,898,924

CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule F-2

	Insurance and Risk Management Fund	Graphic Arts Production Fund	Totals	
			2020	2019
OPERATING REVENUES				
Charges for sales and services:				
Graphic production sales	\$ -	\$ 2,147,442	\$ 2,147,442	\$ 1,821,183
Insurance premiums	34,225,241	-	34,225,241	31,133,782
Subrogation claims	436,733	-	436,733	1,124,947
Other revenue	76,475	-	76,475	283,963
TOTAL OPERATING REVENUES	34,738,449	2,147,442	36,885,891	34,363,875
OPERATING EXPENSES				
Salaries	2,146,089	768,115	2,914,204	2,946,764
Benefits	962,122	321,217	1,283,339	1,136,686
Purchased services	7,316,760	287,713	7,604,473	6,679,460
Supplies	230,228	601,636	831,864	836,683
Insurance claims	18,260,127	-	18,260,127	23,068,449
Depreciation	52,742	3,257	55,999	58,624
Other expenses	12,249	-	12,249	13,778
TOTAL OPERATING EXPENSES	28,980,317	1,981,938	30,962,255	34,740,444
OPERATING INCOME (LOSS)	5,758,132	165,504	5,923,636	(376,569)
NON-OPERATING REVENUES (EXPENSES)				
Net loss on disposal of assets	(119,015)	-	(119,015)	(17,711)
OPEB expense	(6,190)	(1,721)	(7,911)	(147,273)
Pension income (expense)	181,157	(139,311)	41,846	(240,330)
Investment income	1,304,787	44,229	1,349,016	1,410,501
TOTAL NON-OPERATING REVENUES (EXPENSES)	1,360,739	(96,803)	1,263,936	1,005,187
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	7,118,871	68,701	7,187,572	628,618
Capital contributions	9,035	-	9,035	48,732
CHANGE IN NET POSITION	7,127,906	68,701	7,196,607	677,350
NET POSITION, JULY 1	7,179,468	719,456	7,898,924	7,221,574
NET POSITION, JUNE 30	\$ 14,307,374	\$ 788,157	\$ 15,095,531	\$ 7,898,924



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule F-3

	Insurance And Risk		Totals	
	Management Fund	Graphic Arts Production Fund	2020	2019
Cash flows from operating activities:				
Cash received from customers	\$ 34,451,485	\$ 2,147,442	\$ 36,598,927	\$ 32,728,721
Cash received from other operating sources	436,733	-	436,733	1,124,947
Cash paid for services and supplies	(6,363,031)	(902,160)	(7,265,191)	(8,731,979)
Cash paid for claims and other payments	(18,410,987)	-	(18,410,987)	(17,172,721)
Cash paid to employees	(3,027,122)	(1,078,491)	(4,105,613)	(4,117,460)
Cash received from other sources	76,475	-	76,475	283,963
Net cash provided by operating activities	<u>7,163,553</u>	<u>166,791</u>	<u>7,330,344</u>	<u>4,115,471</u>
Cash flows from investing activities:				
Investment income	1,365,778	44,229	1,410,007	1,321,732
Sale of restricted investments	9,599,000	-	9,599,000	9,769,000
Purchase of restricted investments	(9,971,000)	-	(9,971,000)	(9,599,000)
Net cash provided by investing activities	<u>993,778</u>	<u>44,229</u>	<u>1,038,007</u>	<u>1,491,732</u>
Net increase in cash and cash equivalents	8,157,331	211,020	8,368,351	5,607,203
Cash and cash equivalents, July 1	45,994,841	2,108,804	48,103,645	42,496,442
Cash and cash equivalents, June 30	54,152,172	2,319,824	56,471,996	48,103,645
Restricted investments	9,971,000	-	9,971,000	9,599,000
Cash, cash equivalents, and restricted investments	<u>\$ 64,123,172</u>	<u>\$ 2,319,824</u>	<u>\$ 66,442,996</u>	<u>\$ 57,702,645</u>
Reconciliation of operating income to net cash provided by/(used in) operating activities:				
Operating income (loss)	\$ 5,758,132	\$ 165,504	\$ 5,923,636	\$ (376,569)
Adjustments to reconcile operating income to net cash provided by/(used in) operating activities:				
Depreciation	52,742	3,257	55,999	58,624
Change in assets and liabilities:				
(Increase)/Decrease in accounts receivable	226,244	-	226,244	(226,244)
(Increase)/Decrease in prepaids	(85,651)	1,460	(84,191)	(1,130,825)
Increase/(Decrease) in accounts payable	1,269,608	(14,271)	1,255,337	(85,011)
Increase in workers compensation claims payable	607,941	-	607,941	1,263,703
Increase/(Decrease) in liability insurance claims payable	236,455	-	236,455	(1,815,602)
Increase/(Decrease) in liability for compensated absences	60,566	554	61,120	(32,546)
Increase/(Decrease) in accrued salaries and benefits	20,523	10,287	30,810	(1,464)
Increase/(Decrease) in long term claims payable	(983,007)	-	(983,007)	6,461,405
Total adjustments	<u>1,405,421</u>	<u>1,287</u>	<u>1,406,708</u>	<u>4,492,040</u>
Net cash provided by operating activities	<u>\$ 7,163,553</u>	<u>\$ 166,791</u>	<u>\$ 7,330,344</u>	<u>\$ 4,115,471</u>
Noncash capital activities:				
Contribution of capital assets ¹	\$ 9,035	\$ -	\$ 9,035	\$ 48,732

¹ Contribution of capital assets represents an increase in capital assets contributed from governmental funds that did not affect cash.

CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND - INSURANCE AND RISK MANAGEMENT FUND
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

Schedule F-4

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Pooled cash and investments	\$ 54,152,172	\$ 45,994,841
Accounts receivable	-	226,244
Interest receivable	39,962	100,953
Prepays	4,445,226	4,359,575
Total current assets	<u>58,637,360</u>	<u>50,681,613</u>
Noncurrent assets:		
Restricted pooled cash and investments:		
Certificate of deposit for self-insurance	9,971,000	9,599,000
Capital assets, net of accumulated depreciation	366,643	529,363
Total noncurrent assets	<u>10,337,643</u>	<u>10,128,363</u>
Total assets	<u>68,975,003</u>	<u>60,809,976</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related	670,716	743,177
Deferred outflows of resources - OPEB related	50,813	7,960
Total deferred outflows of resources	<u>721,529</u>	<u>751,137</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>69,696,532</u>	<u>61,561,113</u>
LIABILITIES		
Current liabilities:		
Accounts payable	1,422,622	153,014
Accrued salaries and benefits	144,980	124,457
Liability insurance claims payable	6,326,739	6,090,284
Workers compensation claims payable	6,541,249	5,933,308
Compensated absences liability	218,826	235,306
Total current liabilities	<u>14,654,416</u>	<u>12,536,369</u>
Noncurrent liabilities:		
Compensated absences liability	92,422	15,376
Total OPEB liability	172,010	121,891
Net pension liability	4,184,918	4,624,967
Long term claims payable	35,790,506	36,773,513
Total noncurrent liabilities	<u>40,239,856</u>	<u>41,535,747</u>
Total liabilities	<u>54,894,272</u>	<u>54,072,116</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related	493,677	307,245
Deferred inflows of resources - OPEB related	1,209	2,284
Total deferred inflows of resources	<u>494,886</u>	<u>309,529</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>55,389,158</u>	<u>54,381,645</u>
NET POSITION		
Investment in capital assets	366,643	529,363
Restricted for certificate of deposit for self-insurance	9,971,000	9,599,000
Unrestricted	3,969,731	(2,948,895)
TOTAL NET POSITION	<u>\$ 14,307,374</u>	<u>\$ 7,179,468</u>

Internal Service Funds



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND - INSURANCE AND RISK MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule F-5

	2020		Variance- Positive (Negative)	2019
	Budget	Actual		Actual
OPERATING REVENUES				
Charges for sales and services:				
Insurance premiums	\$ 34,522,000	\$ 34,225,241	\$ (296,759)	\$ 31,133,782
Subrogation claims	405,000	436,733	31,733	1,124,947
Other revenue	-	76,475	76,475	282,833
TOTAL OPERATING REVENUES	34,927,000	34,738,449	(188,551)	32,541,562
OPERATING EXPENSES				
Salaries	2,209,546	2,146,089	63,457	2,205,641
Benefits	929,794	962,122	(32,328)	829,360
Purchased services	9,140,115	7,316,760	1,823,355	6,441,630
Supplies	423,931	230,228	193,703	324,054
Insurance claims	19,691,000	18,260,127	1,430,873	23,068,449
Depreciation	75,000	52,742	22,258	50,283
Other expenses	38,000	12,249	25,751	13,668
TOTAL OPERATING EXPENSES	32,507,386	28,980,317	3,527,069	32,933,085
OPERATING INCOME (LOSS)	2,419,614	5,758,132	3,338,518	(391,523)
NON-OPERATING REVENUES (EXPENSES)				
Net loss on disposal of assets	-	(119,015)	(119,015)	-
OPEB expense	-	(6,190)	(6,190)	(116,215)
Pension income (expense)	-	181,157	181,157	(247,166)
Investment income	790,000	1,304,787	514,787	1,353,054
TOTAL NON-OPERATING REVENUES (EXPENSES)	790,000	1,360,739	570,739	989,673
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	3,209,614	7,118,871	3,909,257	598,150
Capital contributions	-	9,035	9,035	48,732
CHANGE IN NET POSITION	3,209,614	7,127,906	3,918,292	646,882
NET POSITION, JULY 1	7,179,468	7,179,468	-	6,532,586
NET POSITION, JUNE 30	\$ 10,389,082	\$ 14,307,374	\$ 3,918,292	\$ 7,179,468

CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUNDS - GRAPHIC ARTS PRODUCTION FUND
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2020 AND 2019

Schedule F-6

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets:		
Pooled cash and investments	\$ 2,319,824	\$ 2,108,804
Prepays	2,614	4,074
Total current assets	<u>2,322,438</u>	<u>2,112,878</u>
Noncurrent assets:		
Capital assets, net of accumulated depreciation	<u>21,200</u>	<u>24,457</u>
Total assets	<u>2,343,638</u>	<u>2,137,335</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related	222,091	210,727
Deferred outflows of resources - OPEB related	<u>9,727</u>	<u>2,169</u>
Total deferred outflows of resources	<u>231,818</u>	<u>212,896</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>2,575,456</u>	<u>2,350,231</u>
LIABILITIES		
Current liabilities:		
Accounts payable	52,317	66,588
Accrued salaries and benefits	64,427	54,140
Compensated absences liability	<u>60,555</u>	<u>55,027</u>
Total current liabilities	<u>177,299</u>	<u>175,755</u>
Noncurrent liabilities:		
Compensated absences liability	18,250	23,224
Total OPEB liability	42,167	32,615
Net pension liability	<u>1,385,772</u>	<u>1,311,449</u>
Total noncurrent liabilities	<u>1,446,189</u>	<u>1,367,288</u>
Total liabilities	<u>1,623,488</u>	<u>1,543,043</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related	163,473	87,122
Deferred inflows of resources - OPEB related	<u>338</u>	<u>610</u>
Total deferred inflows of resources	<u>163,811</u>	<u>87,732</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>1,787,299</u>	<u>1,630,775</u>
NET POSITION		
Investment in capital assets	21,200	24,457
Unrestricted	<u>766,957</u>	<u>694,999</u>
TOTAL NET POSITION	<u>\$ 788,157</u>	<u>\$ 719,456</u>



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND - GRAPHIC ARTS PRODUCTION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)

Schedule F-7

	2020			2019
	Budget	Actual	Variance-Positive (Negative)	Actual
OPERATING REVENUES				
Charges for sales and services:				
Graphic production sales	\$ 1,900,000	\$ 2,147,442	\$ 247,442	\$ 1,821,183
Other revenue	-	-	-	1,130
TOTAL OPERATING REVENUES	1,900,000	2,147,442	247,442	1,822,313
OPERATING EXPENSES				
Salaries	912,086	768,115	143,971	741,123
Benefits	440,590	321,217	119,373	307,326
Purchased services	315,500	287,713	27,787	237,830
Supplies	603,500	601,636	1,864	512,629
Depreciation	40,000	3,257	36,743	8,341
Other expenses	-	-	-	110
TOTAL OPERATING EXPENSES	2,311,676	1,981,938	329,738	1,807,359
OPERATING INCOME (LOSS)	(411,676)	165,504	577,180	14,954
NON-OPERATING REVENUES (EXPENSES)				
Loss on disposal of assets	-	-	-	(17,711)
OPEB expense	-	(1,721)	(1,721)	(31,058)
Pension income (expense)	-	(139,311)	(139,311)	6,836
Investment income	40,000	44,229	4,229	57,447
TOTAL NON-OPERATING REVENUES (EXPENSES)	40,000	(96,803)	(136,803)	15,514
CHANGE IN NET POSITION	(371,676)	68,701	440,377	30,468
NET POSITION, JULY 1	719,456	719,456	-	688,988
NET POSITION, JUNE 30	\$ 347,780	\$ 788,157	\$ 440,377	\$ 719,456

Capital Assets used in the Operation of Governmental Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Schedules of sources, functions, and activities of capital assets in the
operation of governmental funds.



This page is intentionally left blank

CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULE BY SOURCE ¹
 AS OF JUNE 30, 2020 AND JUNE 2019

Schedule G-1

	<u>2020</u>	<u>2019</u>
Governmental Funds Capital Assets:		
Land	\$ 265,746,547	\$ 265,746,547
Land improvements	1,493,781,637	1,423,006,109
Buildings and building improvements	6,289,895,898	5,967,471,736
Furniture, fixtures and equipment	278,374,337	254,904,092
Vehicles	312,432,955	301,052,509
Construction in progress	293,289,539	266,218,684
Total governmental funds capital assets	<u>\$ 8,933,520,913</u>	<u>\$ 8,478,399,677</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 342,290,403	\$ 327,751,327
Special Revenue Funds	64,280,745	48,280,407
Capital Projects Funds	8,526,949,765	8,102,367,943
Total governmental funds capital assets	<u>\$ 8,933,520,913</u>	<u>\$ 8,478,399,677</u>

¹ This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds and the enterprise fund are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.

CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION¹
 JUNE 30, 2020

FUNCTION	Land	Land Improvements	Buildings and Building Improvements
Instruction:			
Regular instruction	\$ 2,033,957	\$ 1,334,929,486	\$ 5,608,919,243
Special instruction	-	4,750,967	1,868,653
Gifted and talented instruction	-	-	-
Vocational instruction	-	89,657,532	385,868,203
Other instruction	-	8,025	51,542
Adult instruction	-	9,815	85,574
Total instruction	2,033,957	1,429,355,825	5,996,793,215
Support services:			
Student support	-	1,392,620	14,462,005
Instructional staff support	-	6,022,621	39,344,757
General administration	-	11,347,678	21,992,076
School administration	-	-	986,720
Central services	-	1,829,896	11,455,824
Operation and maintenance of plant services	1,320	3,565,216	70,616,949
Student transportation	-	35,214,002	37,129,917
Other support services	-	562,420	9,366,745
Facilities acquisition and construction services	263,711,270	4,491,359	87,747,690
Total support services	263,712,590	64,425,812	293,102,683
Total governmental funds capital assets	\$ 265,746,547	\$ 1,493,781,637	\$ 6,289,895,898

¹ This schedule presents only the capital assets balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds and the enterprise fund are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.

Schedule G-2

Furniture, Fixtures, and Equipment	Vehicles	Construction in Progress	Total
\$ 188,262,993	\$ 1,201,377	\$ 5,242,682	\$ 7,140,589,738
1,627,944	12,163	-	8,259,727
168,259	-	-	168,259
11,404,636	235,494	-	487,165,865
599,456	55,152	-	714,175
1,307,460	309,998	-	1,712,847
<u>203,370,748</u>	<u>1,814,184</u>	<u>5,242,682</u>	<u>7,638,610,611</u>
799,084	120,281	-	16,773,990
23,978,724	257,028	-	69,603,130
1,236,592	38,458	-	34,614,804
247,994	94,667	-	1,329,381
27,759,320	398,106	-	41,443,146
13,247,788	46,122,854	-	133,554,127
2,339,315	262,748,979	-	337,432,213
550,075	-	-	10,479,240
4,844,697	838,398	288,046,857	649,680,271
<u>75,003,589</u>	<u>310,618,771</u>	<u>288,046,857</u>	<u>1,294,910,302</u>
<u>\$ 278,374,337</u>	<u>\$ 312,432,955</u>	<u>\$ 293,289,539</u>	<u>\$ 8,933,520,913</u>



CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION¹
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Schedule G-3

FUNCTION	Governmental Funds Capital Assets	Additions	Deletions	Governmental Funds Capital Assets
	July 1, 2019			June 30, 2020
Instruction:				
Regular instruction	\$ 6,735,630,402	\$ 419,313,823	\$ (14,354,487)	\$ 7,140,589,738
Special instruction	8,246,862	29,740	(16,875)	8,259,727
Gifted and talented instruction	168,259	-	-	168,259
Vocational instruction	487,002,727	237,330	(74,192)	487,165,865
Other instruction	688,914	40,291	(15,030)	714,175
Adult instruction	1,606,951	112,294	(6,398)	1,712,847
Total instruction	<u>7,233,344,115</u>	<u>419,733,478</u>	<u>(14,466,982)</u>	<u>7,638,610,611</u>
Support services:				
Student support	16,704,548	78,172	(8,730)	16,773,990
Instructional staff support	69,965,538	278,221	(640,629)	69,603,130
General administration	34,393,402	231,370	(9,968)	34,614,804
School administration	1,321,554	12,944	(5,117)	1,329,381
Central services	27,230,389	15,382,590	(1,169,833)	41,443,146
Operation and maintenance of plant services	133,414,736	1,567,747	(1,428,356)	133,554,127
Student transportation	324,997,164	27,513,729	(15,078,680)	337,432,213
Other support services	10,479,240	-	-	10,479,240
Facilities acquisition and construction services	626,548,991	24,024,310	(893,030)	649,680,271
Total support services	<u>1,245,055,562</u>	<u>69,089,083</u>	<u>(19,234,343)</u>	<u>1,294,910,302</u>
Total governmental funds capital assets	<u>\$ 8,478,399,677</u>	<u>\$ 488,822,561</u>	<u>\$ (33,701,325)</u>	<u>\$ 8,933,520,913</u>

¹ This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds and the enterprise funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.