



# Capital Assets used in the Operation of Governmental Funds

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

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CLARK COUNTY SCHOOL DISTRICT  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 COMPARATIVE SCHEDULE BY SOURCE <sup>1</sup>  
 AS OF JUNE 30, 2022 AND JUNE 2021

Schedule G-1

	<u>2022</u>	<u>2021</u>
Governmental Funds Capital Assets:		
Land	\$ 265,746,547	\$ 265,746,547
Land improvements	1,713,581,806	1,635,333,470
Buildings and building improvements	6,806,532,915	6,584,123,980
Leased Land	122,716	122,716
Leased Buildings	110,645	11,559
Leased Equipment & Fixtures	185,888	185,888
Subscription Based Information Technology Arrangements	16,085,808	-
Furniture, fixtures and equipment	299,636,549	281,877,253
Vehicles	308,541,266	303,987,592
Construction in progress	260,692,073	231,896,939
Total governmental funds capital assets	<u>\$ 9,671,236,213</u>	<u>\$ 9,303,285,944</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 376,951,015	\$ 347,184,504
Special Revenue Funds	77,241,705	65,924,878
Capital Projects Funds	9,217,043,493	8,890,176,562
Total governmental funds capital assets	<u>\$ 9,671,236,213</u>	<u>\$ 9,303,285,944</u>

<sup>1</sup> 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 FUNCTION<sup>1</sup>  
 JUNE 30, 2022

FUNCTION	Land	Land Improvements	Buildings and Building Improvements	Leased Land
Instruction:				
Regular instruction	\$ 2,033,957	\$ 1,530,907,289	\$ 6,066,059,150	\$ -
Special instruction	-	4,750,967	1,868,653	-
Gifted and talented instruction	-	-	-	-
Vocational instruction	-	112,275,577	442,630,967	-
Other instruction	-	24,447	51,542	-
Adult instruction	-	9,816	91,074	-
<b>Total instruction</b>	<b>2,033,957</b>	<b>1,647,968,096</b>	<b>6,510,701,386</b>	<b>-</b>
Support services:				
Student support	-	1,392,619	14,462,004	-
Instructional staff support	-	6,022,621	39,962,114	71,245
General administration	-	11,347,678	21,992,075	-
School administration	-	-	986,720	-
Central services	-	3,017,795	12,937,635	-
Operation and maintenance of plant services	1,320	3,565,216	72,772,578	51,471
Student transportation	-	35,214,002	38,169,956	-
Other support services	-	562,420	9,366,745	-
Facilities acquisition and construction services	263,711,270	4,491,359	85,181,702	-
<b>Total support services</b>	<b>263,712,590</b>	<b>65,613,710</b>	<b>295,831,529</b>	<b>122,716</b>
<b>Total governmental funds capital assets</b>	<b>\$ 265,746,547</b>	<b>\$ 1,713,581,806</b>	<b>\$ 6,806,532,915</b>	<b>\$ 122,716</b>

<sup>1</sup> 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.

Leased Buildings	Leased Equipment and Fixtures	Subscription-Based Information Technology Arrangements	Furniture, Fixtures, and Equipment	Vehicles	Construction in Progress	Total
\$ -	\$ -	\$ -	\$ 195,823,341	\$ 1,844,146	\$ 8,042,686	\$ 7,804,710,569
-	-	640,224	2,057,493	12,163	-	9,329,500
-	-	-	168,259	-	-	168,259
-	-	-	12,498,316	266,648	-	567,671,508
-	-	-	1,041,607	55,152	-	1,172,748
-	-	-	806,453	384,117	-	1,291,460
-	-	640,224	212,395,469	2,562,226	8,042,686	8,384,344,044
-	-	1,955,340	8,340,327	223,666	-	26,373,956
-	185,888	2,232,220	24,230,242	933,171	-	73,637,501
110,645	-	-	1,164,948	15,842	-	34,631,188
-	-	-	284,926	44,070	-	1,315,716
-	-	10,437,915	28,528,700	382,536	-	55,304,581
-	-	-	17,241,766	46,022,250	-	139,654,601
-	-	-	2,446,958	257,525,188	-	333,356,104
-	-	-	550,075	-	-	10,479,240
-	-	820,109	4,453,138	832,317	252,649,387	612,139,282
110,645	185,888	15,445,584	87,241,080	305,979,040	252,649,387	1,286,892,169
\$ 110,645	\$ 185,888	\$ 16,085,808	\$ 299,636,549	\$ 308,541,266	\$ 260,692,073	\$ 9,671,236,213



CLARK COUNTY SCHOOL DISTRICT  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE OF CHANGES BY FUNCTION<sup>1</sup>  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Schedule G-3

FUNCTION	Governmental	Additions	Deletions	Governmental
	Funds Capital Assets July 1, 2021			Funds Capital Assets June 30, 2022
Instruction:				
Regular instruction	\$ 7,499,964,373	\$ 325,765,360	\$ (21,019,164)	\$ 7,804,710,569
Special instruction	8,423,411	911,439	(5,350)	9,329,500
Gifted and talented instruction	168,259	-	-	168,259
Vocational instruction	563,849,933	4,059,269	(237,694)	567,671,508
Other instruction	723,482	449,266	-	1,172,748
Adult instruction	1,712,847	140,808	(562,195)	1,291,460
<b>Total instruction</b>	<b>8,074,842,305</b>	<b>331,326,142</b>	<b>(21,824,403)</b>	<b>8,384,344,044</b>
Support services:				
Student support	16,639,993	9,787,678	(53,715)	26,373,956
Instructional staff support	69,018,917	5,061,136	(442,552)	73,637,501
General administration	34,606,909	167,172	(142,893)	34,631,188
School administration	1,340,501	(12,409)	(12,376)	1,315,716
Central services	44,572,648	11,105,656	(373,723)	55,304,581
Operation and maintenance of plant services	135,111,262	6,111,082	(1,567,743)	139,654,601
Student transportation	328,910,543	4,517,077	(71,516)	333,356,104
Other support services	10,479,240	-	-	10,479,240
Facilities acquisition and construction services	587,763,626	24,553,481	(177,825)	612,139,282
<b>Total support services</b>	<b>1,228,443,639</b>	<b>61,290,873</b>	<b>(2,842,343)</b>	<b>1,286,892,169</b>
<b>Total governmental funds capital assets</b>	<b>\$ 9,303,285,944</b>	<b>\$ 392,617,015</b>	<b>\$ (24,666,746)</b>	<b>\$ 9,671,236,213</b>

<sup>1</sup> 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.