



## Major Governmental Funds

### 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, 2022 AND 2021

Schedule A-1

|   | <u>2022</u>                  | <u>2021</u>                  |
|---|------------------------------|------------------------------|
| <b>ASSETS</b>   |                              |                              |
| Pooled cash and investments   | \$ 336,482,262               | \$ 117,964,702               |
| Accounts receivable   | 230,821,047                  | 371,542,257                  |
| Interest receivable   | 3,026,435                    | 1,481,632                    |
| Due from other funds  | 189,781,288                  | 112,700,277                  |
| Inventories   | 2,837,068                    | 2,585,514                    |
| Prepays   | 35,080,522                   | 35,385,199                   |
| <b>TOTAL ASSETS</b>   | <b><u>\$ 798,028,622</u></b> | <b><u>\$ 641,659,581</u></b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>       |                              |                              |
| <b>LIABILITIES</b>  |                              |                              |
| Accounts payable  | \$ 80,961,855                | \$ 67,396,568                |
| Intergovernmental accounts payable  | 26,979,925                   | -                            |
| Accrued salaries and benefits   | 189,632,439                  | 188,313,330                  |
| Unearned revenue  | 35,731                       | 2,755                        |
| Construction contracts and retentions payable                             | 518,634                      | 375,687                      |
| Other current liabilities   | -                            | 525,492                      |
| <b>Total liabilities</b>  | <b><u>298,128,584</u></b>    | <b><u>256,613,832</u></b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                              |                              |
| Unavailable revenue - other   | <u>6,282,146</u>             | <u>8,001,634</u>             |
| <b>FUND BALANCE</b>   |                              |                              |
| <b>Nonspendable:</b>  |                              |                              |
| Inventories   | 2,837,068                    | 2,585,514                    |
| Prepays   | 35,080,522                   | 35,385,199                   |
| <b>Restricted for:</b>  |                              |                              |
| Donations   | 337,662                      | 503,913                      |
| School technology   | 22,005,241                   | 7,665,997                    |
| School bus appropriations   | 2,385,325                    | 4,444,302                    |
| School carryover (service level agreements)                               | 4,014,882                    | 3,744,907                    |
| School carryover (supplies)   | 117,590,412                  | 93,402,517                   |
| School carryover (net vacancy)  | 85,204,985                   | 84,554,693                   |
| School carryover (supplies) - GATE proceeds                               | 2,515,283                    | 2,108,263                    |
| School based project carryover  | 6,358,330                    | 7,197,631                    |
| <b>Assigned to:</b>   |                              |                              |
| Categorical indirect costs  | 2,609,371                    | 2,609,371                    |
| Instructional supply appropriations                                       | 1,128,025                    | 1,331,581                    |
| Potential litigation  | 8,500,000                    | 8,500,000                    |
| Future initiatives  | 88,875,562                   | 66,493,840                   |
| NV Energy Incentive   | 787,500                      | 1,337,550                    |
| <b>Unassigned</b>   | <b><u>113,387,724</u></b>    | <b><u>55,178,837</u></b>     |
| <b>Total fund balance</b>   | <b><u>493,617,892</u></b>    | <b><u>377,044,115</u></b>    |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b> | <b><u>\$ 798,028,622</u></b> | <b><u>\$ 641,659,581</u></b> |

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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-2

|                                | 2022                 |                      | Variance-<br>Positive<br>(Negative) | 2021                 |
|--------------------------------|----------------------|----------------------|-------------------------------------|----------------------|
|                                | Budget               | Actual               |                                     | Actual               |
| <b>REVENUES</b>                |                      |                      |                                     |                      |
| Local sources:                 |                      |                      |                                     |                      |
| Local school support tax       | \$ -                 | \$ -                 | \$ -                                | \$ 1,032,896,029     |
| Property taxes                 | -                    | -                    | -                                   | 577,784,025          |
| Governmental services tax      | -                    | -                    | -                                   | 79,134,712           |
| Two percent franchise tax      | -                    | -                    | -                                   | 2,715,272            |
| E-rate reimbursements          | 3,670,000            | 2,065,650            | (1,604,350)                         | 3,325,753            |
| Local government taxes         | -                    | -                    | -                                   | 2,375,841            |
| Tuition and summer school fees | 2,020,000            | 1,055,660            | (964,340)                           | 1,131,061            |
| Adult education                | 160,000              | 70,148               | (89,852)                            | -                    |
| Athletic proceeds              | 700,000              | 960,817              | 260,817                             | -                    |
| Rental of facilities           | 1,010,000            | 547,964              | (462,036)                           | 83,854               |
| Donations and grants           | 1,020,000            | 444,988              | (575,012)                           | 665,686              |
| Other local sources            | 18,430,000           | 15,299,602           | (3,130,398)                         | 7,814,792            |
| Investment income/(loss)       | 6,080,000            | (10,328,347)         | (16,408,347)                        | (510,114)            |
| Total local sources            | 33,090,000           | 10,116,482           | (22,973,518)                        | 1,707,416,911        |
| State sources:                 |                      |                      |                                     |                      |
| State distributive fund        |                      |                      |                                     |                      |
| Distributive School            | -                    | -                    | -                                   | 601,781,849          |
| PCFP Adjusted Base             | 2,190,589,000        | 2,182,976,138        | (7,612,862)                         | -                    |
| PCFP Transportation            | 146,299,000          | 146,298,844          | (156)                               | -                    |
| PCFP Special Education         | 350,170,000          | 350,169,543          | (457)                               | -                    |
| Total state sources            | 2,687,058,000        | 2,679,444,525        | (7,613,475)                         | 601,781,849          |
| Federal sources:               |                      |                      |                                     |                      |
| Federal impact aid             | 110,000              | 128,059              | 18,059                              | 76,237               |
| Forest reserve                 | 80,000               | 82,034               | 2,034                               | 84,523               |
| Administrative claiming        | 1,540,000            | 2,017,726            | 477,726                             | 2,004,451            |
| Total federal sources          | 1,730,000            | 2,227,819            | 497,819                             | 2,165,211            |
| Other sources:                 |                      |                      |                                     |                      |
| Sales of district property     | 750,000              | 373,725              | (376,275)                           | 892,302              |
| <b>TOTAL REVENUES</b>          | <b>2,722,628,000</b> | <b>2,692,162,551</b> | <b>(30,465,449)</b>                 | <b>2,312,256,273</b> |
| <b>EXPENDITURES</b>            |                      |                      |                                     |                      |
| Current:                       |                      |                      |                                     |                      |
| <b>REGULAR PROGRAMS</b>        |                      |                      |                                     |                      |
| Instruction:                   |                      |                      |                                     |                      |
| Salaries                       | 854,038,255          | 803,057,136          | 50,981,119                          | 704,381,200          |
| Benefits                       | 360,053,244          | 335,005,554          | 25,047,690                          | 296,284,339          |
| Purchased services             | 12,067,549           | 2,334,522            | 9,733,027                           | 4,493,224            |
| Supplies                       | 165,794,525          | 60,814,588           | 104,979,937                         | 63,014,057           |
| Property                       | 4,766,146            | 4,696,675            | 69,471                              | 1,853,084            |
| Other                          | 2,859,603            | 2,827,457            | 32,146                              | 2,640,363            |
| Total instruction              | 1,399,579,322        | 1,208,735,932        | 190,843,390                         | 1,072,666,267        |

(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, 2022  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-2

|                              | 2022          |               | 2021                         |               |
|------------------------------|---------------|---------------|------------------------------|---------------|
|                              | Budget        | Actual        | Variance-Positive (Negative) | Actual        |
| EXPENDITURES - Continued     |               |               |                              |               |
| Support services:            |               |               |                              |               |
| Student transportation:      |               |               |                              |               |
| Purchased services           | \$ 404,668    | \$ 402,705    | \$ 1,963                     | \$ 1,181      |
| Other support services:      |               |               |                              |               |
| Salaries                     | 22,948,204    | 22,897,578    | 50,626                       | 21,657,649    |
| Benefits                     | 10,535,037    | 10,523,814    | 11,223                       | 9,860,013     |
| Purchased services           | 851,081       | 846,756       | 4,325                        | 509,884       |
| Supplies                     | 1,128,628     | 1,070,656     | 57,972                       | 1,037,432     |
| Property                     | -             | -             | -                            | 9,924         |
| Other                        | 91,388        | 91,276        | 112                          | 54,525        |
| Total other support services | 35,554,338    | 35,430,080    | 124,258                      | 33,129,427    |
| Total support services       | 35,959,006    | 35,832,785    | 126,221                      | 33,130,608    |
| TOTAL REGULAR PROGRAMS       | 1,435,538,328 | 1,244,568,717 | 190,969,611                  | 1,105,796,875 |
| SPECIAL PROGRAMS             |               |               |                              |               |
| Instruction:                 |               |               |                              |               |
| Salaries                     | 3,265,289     | 3,152,703     | 112,586                      | 3,253,180     |
| Benefits                     | 1,654,594     | 1,431,132     | 223,462                      | 1,501,119     |
| Supplies                     | 50,000        | 5,298         | 44,702                       | 13,650        |
| Total instruction            | 4,969,883     | 4,589,133     | 380,750                      | 4,767,949     |
| Support services:            |               |               |                              |               |
| Other support services:      |               |               |                              |               |
| Salaries                     | 993,734       | 672,271       | 321,463                      | 674,966       |
| Benefits                     | 416,899       | 285,111       | 131,788                      | 279,314       |
| Purchased services           | 132,094       | 5,882         | 126,212                      | 80,483        |
| Supplies                     | 158,650       | 157,353       | 1,297                        | 7,831         |
| Property                     | 10,000        | 9,986         | 14                           | -             |
| Other                        | 10,000        | 246           | 9,754                        | 490           |
| Total support services       | 1,721,377     | 1,130,849     | 590,528                      | 1,043,084     |
| TOTAL SPECIAL PROGRAMS       | 6,691,260     | 5,719,982     | 971,278                      | 5,811,033     |
| GIFTED AND TALENTED PROGRAMS |               |               |                              |               |
| Instruction:                 |               |               |                              |               |
| Salaries                     | -             | -             | -                            | 8,918,969     |
| Benefits                     | -             | -             | -                            | 3,770,087     |
| Purchased services           | -             | -             | -                            | 471           |
| Supplies                     | -             | -             | -                            | 238,464       |
| Other                        | -             | -             | -                            | 6,040         |
| Total instruction            | -             | -             | -                            | 12,934,031    |
| Support services:            |               |               |                              |               |
| Other support services:      |               |               |                              |               |
| Salaries                     | -             | -             | -                            | 629           |
| Benefits                     | -             | -             | -                            | 291           |

(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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-2

|                                    | 2022       |           | Variance-<br>Positive<br>(Negative) | 2021       |
|------------------------------------|------------|-----------|-------------------------------------|------------|
|                                    | Budget     | Actual    |                                     | Actual     |
| EXPENDITURES - Continued           |            |           |                                     |            |
| Supplies                           | \$ -       | \$ -      | \$ -                                | \$ 1,601   |
| Total support services             | -          | -         | -                                   | 2,521      |
| TOTAL GIFTED AND TALENTED PROGRAMS | -          | -         | -                                   | 12,936,552 |
| VOCATIONAL PROGRAMS                |            |           |                                     |            |
| Instruction:                       |            |           |                                     |            |
| Salaries                           | 2,516,039  | 1,718,393 | 797,646                             | 1,812,771  |
| Benefits                           | 1,029,043  | 679,333   | 349,710                             | 756,803    |
| Purchased services                 | 1,151,565  | 1,144,867 | 6,698                               | 403,810    |
| Supplies                           | 957,035    | 671,011   | 286,024                             | 1,079,853  |
| Property                           | 143,307    | 118,606   | 24,701                              | 56,723     |
| Other                              | 260,000    | 257,213   | 2,787                               | 313,987    |
| Total instruction                  | 6,056,989  | 4,589,423 | 1,467,566                           | 4,423,947  |
| Support services:                  |            |           |                                     |            |
| Student transportation:            |            |           |                                     |            |
| Purchased services                 | 89,070     | 20,457    | 68,613                              | 168        |
| Supplies                           | 50,000     | 48,008    | 1,992                               | 1,067      |
| Total student transportation       | 139,070    | 68,465    | 70,605                              | 1,235      |
| Other support services:            |            |           |                                     |            |
| Salaries                           | 951,297    | 886,436   | 64,861                              | 659,692    |
| Benefits                           | 343,743    | 287,578   | 56,165                              | 215,668    |
| Purchased services                 | 274,317    | 267,210   | 7,107                               | 154,445    |
| Supplies                           | 335,066    | 329,175   | 5,891                               | 270,011    |
| Property                           | 796,000    | 795,227   | 773                                 | 12,750     |
| Other                              | 419,000    | 418,389   | 611                                 | 161,635    |
| Total other support services       | 3,119,423  | 2,984,015 | 135,408                             | 1,474,201  |
| Total support services             | 3,258,493  | 3,052,480 | 206,013                             | 1,475,436  |
| TOTAL VOCATIONAL PROGRAMS          | 9,315,482  | 7,641,903 | 1,673,579                           | 5,899,383  |
| OTHER INSTRUCTIONAL PROGRAMS       |            |           |                                     |            |
| School co-curricular activities:   |            |           |                                     |            |
| Instruction:                       |            |           |                                     |            |
| Salaries                           | 2,804,693  | 1,276,737 | 1,527,956                           | 1,182,412  |
| Benefits                           | 1,221,814  | 1,011,918 | 209,896                             | 1,034,329  |
| Purchased services                 | 3,772,783  | 3,763,722 | 9,061                               | 1,355,528  |
| Supplies                           | 2,578,130  | 1,804,232 | 773,898                             | 1,031,166  |
| Property                           | 80,000     | 72,352    | 7,648                               | 27,995     |
| Other                              | 299,585    | 296,138   | 3,447                               | 282,094    |
| Total instruction                  | 10,757,005 | 8,225,099 | 2,531,906                           | 4,913,524  |
| Support services:                  |            |           |                                     |            |
| Student transportation:            |            |           |                                     |            |
| Purchased services                 | 458,770    | 457,866   | 904                                 | 148,895    |

(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, 2022  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-2

|                                       | 2022          |               | 2021                         |              |
|---------------------------------------|---------------|---------------|------------------------------|--------------|
|                                       | Budget        | Actual        | Variance-Positive (Negative) | Actual       |
| EXPENDITURES - Continued              |               |               |                              |              |
| Other support services:               |               |               |                              |              |
| Salaries                              | \$ 13,206,317 | \$ 12,475,057 | \$ 731,260                   | \$ 7,286,774 |
| Benefits                              | 2,059,622     | 1,697,690     | 361,932                      | 1,184,914    |
| Purchased services                    | 333,679       | 329,101       | 4,578                        | 28,421       |
| Supplies                              | 215,762       | 206,555       | 9,207                        | 277,968      |
| Other                                 | 195,200       | 188,885       | 6,315                        | 12,198       |
| Total other support services          | 16,010,580    | 14,897,288    | 1,113,292                    | 8,790,275    |
| Total support services                | 16,469,350    | 15,355,154    | 1,114,196                    | 8,939,170    |
| Total school co-curricular activities | 27,226,355    | 23,580,253    | 3,646,102                    | 13,852,694   |
| Summer school:                        |               |               |                              |              |
| Instruction:                          |               |               |                              |              |
| Salaries                              | 881,549       | 404,479       | 477,070                      | 68,336       |
| Benefits                              | 32,471        | 9,587         | 22,884                       | 17,042       |
| Purchased services                    | 10,000        | 223           | 9,777                        | -            |
| Supplies                              | 111,000       | 2,962         | 108,038                      | 541          |
| Other                                 | -             | -             | -                            | 884          |
| Total instruction                     | 1,035,020     | 417,251       | 617,769                      | 86,803       |
| Support services:                     |               |               |                              |              |
| Other support services:               |               |               |                              |              |
| Salaries                              | 123,735       | 16,490        | 107,245                      | -            |
| Benefits                              | 6,435         | 388           | 6,047                        | -            |
| Total support services                | 130,170       | 16,878        | 113,292                      | -            |
| Total summer school                   | 1,165,190     | 434,129       | 731,061                      | 86,803       |
| English language learners:            |               |               |                              |              |
| Instruction:                          |               |               |                              |              |
| Salaries                              | 246,787       | 33,481        | 213,306                      | 537,543      |
| Benefits                              | 119,078       | 3,251         | 115,827                      | 238,813      |
| Purchased services                    | 50,000        | 43,326        | 6,674                        | 102,908      |
| Supplies                              | 50,000        | 42,898        | 7,102                        | 153,449      |
| Other                                 | 10,000        | 2,069         | 7,931                        | 5,004        |
| Total instruction                     | 475,865       | 125,025       | 350,840                      | 1,037,717    |
| Support services:                     |               |               |                              |              |
| Other support services:               |               |               |                              |              |
| Salaries                              | 1,017,062     | 669,871       | 347,191                      | 2,857,555    |
| Benefits                              | 510,791       | 298,543       | 212,248                      | 1,154,015    |
| Purchased services                    | 2,055,555     | 1,987,015     | 68,540                       | 637,783      |
| Supplies                              | 71,385        | 2,008         | 69,377                       | 16,115       |
| Other                                 | -             | -             | -                            | 599          |
| Total support services                | 3,654,793     | 2,957,437     | 697,356                      | 4,666,067    |
| Total english language learners       | 4,130,658     | 3,082,462     | 1,048,196                    | 5,703,784    |

(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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-2

|                                    | 2022          |               | Variance-<br>Positive<br>(Negative) | 2021         |
|------------------------------------|---------------|---------------|-------------------------------------|--------------|
|                                    | Budget        | Actual        |                                     | Actual       |
| EXPENDITURES - Continued           |               |               |                                     |              |
| Alternative education:             |               |               |                                     |              |
| Instruction:                       |               |               |                                     |              |
| Salaries                           | \$ 11,273,333 | \$ 11,271,119 | \$ 2,214                            | \$ 8,935,674 |
| Benefits                           | 4,105,937     | 4,105,879     | 58                                  | 3,402,526    |
| Purchased services                 | 164,500       | 163,189       | 1,311                               | 82,618       |
| Supplies                           | 1,921,527     | 1,256,815     | 664,712                             | 500,562      |
| Property                           | 10,000        | 5,216         | 4,784                               | -            |
| Other                              | 30,000        | 28,677        | 1,323                               | 28,647       |
| Total instruction                  | 17,505,297    | 16,830,895    | 674,402                             | 12,950,027   |
| Support services:                  |               |               |                                     |              |
| Other support services:            |               |               |                                     |              |
| Salaries                           | 6,862,112     | 6,859,048     | 3,064                               | 6,017,285    |
| Benefits                           | 3,027,997     | 3,006,104     | 21,893                              | 2,622,684    |
| Purchased services                 | -             | -             | -                                   | 2,170        |
| Total support services             | 9,890,109     | 9,865,152     | 24,957                              | 8,642,139    |
| Total alternative education        | 27,395,406    | 26,696,047    | 699,359                             | 21,592,166   |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS | 59,917,609    | 53,792,891    | 6,124,718                           | 41,235,447   |
| ADULT EDUCATION PROGRAMS           |               |               |                                     |              |
| Instruction:                       |               |               |                                     |              |
| Supplies                           | -             | -             | -                                   | 36,500       |
| Support services:                  |               |               |                                     |              |
| Other support services:            |               |               |                                     |              |
| Salaries                           | 87,356        | 31,375        | 55,981                              | 24,304       |
| Benefits                           | 38,184        | 9,234         | 28,950                              | 9,511        |
| Purchased services                 | 30,000        | 25,179        | 4,821                               | 10,455       |
| Total support services             | 155,540       | 65,788        | 89,752                              | 44,270       |
| TOTAL ADULT EDUCATION PROGRAMS     | 155,540       | 65,788        | 89,752                              | 80,770       |
| UNDISTRIBUTED EXPENDITURES         |               |               |                                     |              |
| Support services:                  |               |               |                                     |              |
| Student support:                   |               |               |                                     |              |
| Salaries                           | 66,694,004    | 63,978,133    | 2,715,871                           | 60,452,713   |
| Benefits                           | 29,934,364    | 29,544,622    | 389,742                             | 26,753,224   |
| Purchased services                 | 11,457,385    | 11,449,022    | 8,363                               | 3,729,237    |
| Supplies                           | 788,166       | 771,561       | 16,605                              | 769,990      |
| Property                           | 172,000       | 171,645       | 355                                 | 24,862       |
| Other                              | 12,100        | 10,451        | 1,649                               | 3,103        |
| Total student support              | 109,058,019   | 105,925,434   | 3,132,585                           | 91,733,129   |
| Instructional staff support:       |               |               |                                     |              |
| Salaries                           | 37,937,446    | 36,038,881    | 1,898,565                           | 37,159,876   |
| Benefits                           | 16,285,883    | 15,365,291    | 920,592                             | 15,604,004   |
| Purchased services                 | 4,934,561     | 4,026,724     | 907,837                             | 3,895,978    |

(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, 2022  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-2

|  | 2022               |                    | Variance-<br>Positive<br>(Negative) | 2021               |
|--|--------------------|--------------------|-------------------------------------|--------------------|
|  | Budget             | Actual             |                                     | Actual             |
| <b>EXPENDITURES - Continued</b>                          |                    |                    |                                     |                    |
| Supplies   | \$ 5,405,938       | \$ 5,399,011       | \$ 6,927                            | \$ 7,118,163       |
| Property   | 1,739,000          | 1,738,241          | 759                                 | 14,407             |
| Other  | 375,290            | 374,419            | 871                                 | 128,895            |
| <b>Total instructional staff support</b>                 | <b>66,678,118</b>  | <b>62,942,567</b>  | <b>3,735,551</b>                    | <b>63,921,323</b>  |
| <b>General administration:</b>                           |                    |                    |                                     |                    |
| Salaries   | 11,343,141         | 10,783,468         | 559,673                             | 8,911,822          |
| Benefits   | 4,608,357          | 4,113,742          | 494,615                             | 3,467,217          |
| Purchased services                                       | 19,898,300         | 19,595,573         | 302,727                             | 19,172,450         |
| Supplies   | 572,442            | 553,551            | 18,891                              | 280,924            |
| Property   | 158,000            | 157,186            | 814                                 | -                  |
| Other  | 166,100            | 157,061            | 9,039                               | 135,124            |
| <b>Total general administration</b>                      | <b>36,746,340</b>  | <b>35,360,581</b>  | <b>1,385,759</b>                    | <b>31,967,537</b>  |
| <b>School administration:</b>                            |                    |                    |                                     |                    |
| Salaries   | 161,104,493        | 153,740,595        | 7,363,898                           | 148,709,482        |
| Benefits   | 72,264,416         | 69,224,475         | 3,039,941                           | 63,914,423         |
| Purchased services                                       | 580,113            | 513,097            | 67,016                              | 800,471            |
| Supplies   | 1,600,000          | 1,591,074          | 8,926                               | 1,284,593          |
| Property   | 70,000             | 60,691             | 9,309                               | 30,512             |
| Other  | 10,000             | 7,233              | 2,767                               | 13,712             |
| <b>Total school administration</b>                       | <b>235,629,022</b> | <b>225,137,165</b> | <b>10,491,857</b>                   | <b>214,753,193</b> |
| <b>Central services:</b>                                 |                    |                    |                                     |                    |
| Salaries   | 30,980,364         | 30,304,184         | 676,180                             | 28,741,029         |
| Benefits   | 16,682,804         | 16,482,046         | 200,758                             | 14,924,917         |
| Purchased services                                       | 14,092,289         | 13,107,781         | 984,508                             | 14,045,354         |
| Supplies   | 3,732,935          | 3,061,507          | 671,428                             | 3,145,864          |
| Property   | 1,160,000          | 1,151,270          | 8,730                               | 461,909            |
| Other  | 2,421,180          | 2,416,818          | 4,362                               | 191,795            |
| <b>Total central services</b>                            | <b>69,069,572</b>  | <b>66,523,606</b>  | <b>2,545,966</b>                    | <b>61,510,868</b>  |
| <b>Operation and maintenance of plant services:</b>      |                    |                    |                                     |                    |
| Salaries   | 127,725,626        | 118,540,701        | 9,184,925                           | 112,844,050        |
| Benefits   | 64,249,718         | 59,779,893         | 4,469,825                           | 56,213,019         |
| Purchased services                                       | 51,845,046         | 51,835,346         | 9,700                               | 8,253,564          |
| Supplies   | 72,483,438         | 72,495,518         | (12,080)                            | 13,358,126         |
| Property   | 16,896,921         | 5,973,658          | 10,923,263                          | 2,550,257          |
| Other  | 122,550            | 86,726             | 35,824                              | 128,311            |
| <b>Total operation and maintenance of plant services</b> | <b>333,323,299</b> | <b>308,711,842</b> | <b>24,611,457</b>                   | <b>193,347,327</b> |
| <b>Student transportation:</b>                           |                    |                    |                                     |                    |
| Salaries   | 32,258,091         | 28,574,590         | 3,683,501                           | 28,045,868         |
| Benefits   | 17,632,368         | 13,932,243         | 3,700,125                           | 14,938,848         |
| Purchased services                                       | 1,802,202          | 1,496,808          | 305,394                             | 1,354,021          |
| Supplies   | 7,578,963          | 7,563,745          | 15,218                              | 4,555,315          |
| Property   | 8,919,302          | 3,288,109          | 5,631,193                           | 25,909,515         |
| Other  | 26,300             | 7,366              | 18,934                              | 7,036              |

(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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-2

|  | 2022           |                | Variance-<br>Positive<br>(Negative) | 2021           |
|--|----------------|----------------|-------------------------------------|----------------|
|  | Budget         | Actual         |                                     | Actual         |
| EXPENDITURES - Continued                               |                |                |                                     |                |
| Total student transportation                           | \$ 68,217,226  | \$ 54,862,861  | \$ 13,354,365                       | \$ 74,810,603  |
| Other support:   |                |                |                                     |                |
| Supplies   | 1,700          | 1,651          | 49                                  | 1,394          |
| Capital outlay:  |                |                |                                     |                |
| Facilities acquisition and construction services:      |                |                |                                     |                |
| Site improvements:                                     |                |                |                                     |                |
| Purchased services                                     | 2,041,000      | 2,040,284      | 716                                 | 856,043        |
| Supplies   | 1,000          | 958            | 42                                  | -              |
| Other  | 23,000         | 22,697         | 303                                 | 14,235         |
| Total site improvements                                | 2,065,000      | 2,063,939      | 1,061                               | 870,278        |
| Building improvements:                                 |                |                |                                     |                |
| Purchased services                                     | 5,091,000      | 5,090,494      | 506                                 | 3,126,134      |
| Supplies   | 139,000        | 138,923        | 77                                  | -              |
| Other  | 268,000        | 267,400        | 600                                 | 58,493         |
| Total building improvements                            | 5,498,000      | 5,496,817      | 1,183                               | 3,184,627      |
| Other facilities acquisition and construction:         |                |                |                                     |                |
| Salaries   | 50,165         | 50,165         | -                                   | 70,014         |
| Benefits   | 20,067         | 20,067         | -                                   | 29,280         |
| Total other facilities acquisition and construction    | 70,232         | 70,232         | -                                   | 99,294         |
| Total facilities acquisition and construction services | 7,633,232      | 7,630,988      | 2,244                               | 4,154,199      |
| TOTAL UNDISTRIBUTED EXPENDITURES                       | 926,356,528    | 867,096,695    | 59,259,833                          | 736,199,573    |
| TOTAL EXPENDITURES                                     | 2,437,974,747  | 2,178,885,976  | 259,088,771                         | 1,907,959,633  |
| EXCESS OF REVENUES OVER EXPENDITURES                   | 284,653,253    | 513,276,575    | 228,623,322                         | 404,296,640    |
| OTHER FINANCING SOURCES (USES)                         |                |                |                                     |                |
| Transfers out  | (449,450,168)  | (436,623,202)  | 12,826,966                          | (349,232,854)  |
| General obligation bonds issued                        | 33,750,000     | 33,750,000     | -                                   | 29,070,000     |
| Premiums on general obligation bonds                   | 4,294,000      | 4,294,437      | 437                                 | 1,770,170      |
| Capital leases   | -              | 99,086         | 99,086                              | -              |
| Subscription-based information technology arrangements | -              | 1,776,881      | 1,776,881                           | -              |
| TOTAL OTHER FINANCING SOURCES (USES)                   | (411,406,168)  | (396,702,798)  | 14,703,370                          | (318,392,684)  |
| NET CHANGE IN FUND BALANCE                             | (126,752,915)  | 116,573,777    | 243,326,692                         | 85,903,956     |
| FUND BALANCE, JULY 1                                   | 377,044,115    | 377,044,115    | -                                   | 291,140,159    |
| FUND BALANCE, JUNE 30                                  | \$ 250,291,200 | \$ 493,617,892 | \$ 243,326,692                      | \$ 377,044,115 |



CLARK COUNTY SCHOOL DISTRICT  
MAJOR FUND - SPECIAL EDUCATION FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2022 AND 2021

Schedule A-3

|                                    | <u>2022</u>          | <u>2021</u>          |
|------------------------------------|----------------------|----------------------|
| ASSETS                             |                      |                      |
| Pooled cash and investments        | \$ 57,817,768        | \$ 50,874,572        |
| Accounts receivable                | 52,661               | 35,143               |
| TOTAL ASSETS                       | <u>\$ 57,870,429</u> | <u>\$ 50,909,715</u> |
| LIABILITIES AND FUND BALANCE       |                      |                      |
| LIABILITIES                        |                      |                      |
| Accounts payable                   | \$ 1,096,216         | \$ 552,300           |
| Accrued salaries and benefits      | 56,774,213           | 50,357,415           |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 57,870,429</u> | <u>\$ 50,909,715</u> |

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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-4

|  | 2022               |                    | Variance-<br>Positive<br>(Negative) | 2021               |
|--|--------------------|--------------------|-------------------------------------|--------------------|
|  | Budget             | Actual             |                                     | Actual             |
| <b>REVENUES</b>                              |                    |                    |                                     |                    |
| State sources:                               |                    |                    |                                     |                    |
| State distributive fund                      | \$ 142,516,900     | \$ 142,496,449     | \$ (20,451)                         | \$ 140,136,477     |
| Other sources:                               |                    |                    |                                     |                    |
| Sales of district property                   | -                  | 34,088             | 34,088                              | -                  |
| <b>TOTAL REVENUES</b>                        | <b>142,516,900</b> | <b>142,530,537</b> | <b>13,637</b>                       | <b>140,136,477</b> |
| <b>EXPENDITURES</b>                          |                    |                    |                                     |                    |
| Current:                                     |                    |                    |                                     |                    |
| <b>SPECIAL PROGRAMS</b>                      |                    |                    |                                     |                    |
| Instruction:                                 |                    |                    |                                     |                    |
| Salaries                                     | 280,949,210        | 279,679,785        | 1,269,425                           | 256,246,494        |
| Benefits                                     | 123,268,533        | 122,687,820        | 580,713                             | 121,391,911        |
| Purchased services                           | 5,724,559          | 5,674,233          | 50,326                              | 6,125,131          |
| Supplies                                     | 2,852,093          | 2,832,077          | 20,016                              | 2,417,937          |
| Property                                     | -                  | -                  | -                                   | 25,315             |
| Other  | 171,500            | 170,372            | 1,128                               | 205,270            |
| Total instruction                            | 412,965,895        | 411,044,287        | 1,921,608                           | 386,412,058        |
| Support services:                            |                    |                    |                                     |                    |
| Salaries                                     | 25,369,773         | 25,358,570         | 11,203                              | 23,126,259         |
| Benefits                                     | 9,724,562          | 9,702,561          | 22,001                              | 9,393,692          |
| Purchased services                           | 9,454,091          | 9,449,673          | 4,418                               | 8,957,857          |
| Supplies                                     | 733,347            | 730,314            | 3,033                               | 839,732            |
| Property                                     | 29,000             | 28,364             | 636                                 | 41,844             |
| Other  | 24,681             | 17,105             | 7,576                               | 31,351             |
| Total support services                       | 45,335,454         | 45,286,587         | 48,867                              | 42,390,735         |
| <b>TOTAL SPECIAL PROGRAMS</b>                | <b>458,301,349</b> | <b>456,330,874</b> | <b>1,970,475</b>                    | <b>428,802,793</b> |
| <b>OTHER INSTRUCTIONAL PROGRAMS</b>          |                    |                    |                                     |                    |
| School co-curricular activities:             |                    |                    |                                     |                    |
| Other support services:                      |                    |                    |                                     |                    |
| Salaries                                     | 40,000             | 36,398             | 3,602                               | 127,662            |
| Benefits                                     | 1,000              | 613                | 387                                 | 2,192              |
| <b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>    | <b>41,000</b>      | <b>37,011</b>      | <b>3,989</b>                        | <b>129,854</b>     |
| <b>UNDISTRIBUTED EXPENDITURES</b>            |                    |                    |                                     |                    |
| Support services:                            |                    |                    |                                     |                    |
| Student support:                             |                    |                    |                                     |                    |
| Salaries                                     | 182,437            | 181,846            | 591                                 | 180,311            |
| Benefits                                     | 106,751            | 106,521            | 230                                 | 96,588             |
| Total student support                        | 289,188            | 288,367            | 821                                 | 276,899            |
| Operation and maintenance of plant services: |                    |                    |                                     |                    |
| Salaries                                     | 223,091            | 222,793            | 298                                 | 27,772             |

(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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-4

|   | 2022          |               | Variance-<br>Positive<br>(Negative) | 2021          |
|---|---------------|---------------|-------------------------------------|---------------|
|   | Budget        | Actual        |                                     | Actual        |
| EXPENDITURES - Continued                          |               |               |                                     |               |
| Benefits  | \$ 42,746     | \$ 42,305     | \$ 441                              | \$ 13,449     |
| Total operation and maintenance of plant services | 265,837       | 265,098       | 739                                 | 41,221        |
| Student transportation:                           |               |               |                                     |               |
| Salaries  | 46,978,703    | 42,406,445    | 4,572,258                           | 37,941,296    |
| Benefits  | 21,607,683    | 19,437,488    | 2,170,195                           | 18,853,567    |
| Purchased services                                | 174,014       | 173,880       | 134                                 | 76,748        |
| Supplies  | 6,009,467     | 6,009,173     | 294                                 | 1,225,368     |
| Other   | -             | -             | -                                   | 3,740         |
| Total student transportation                      | 74,769,867    | 68,026,986    | 6,742,881                           | 58,100,719    |
| Interdistrict payments:                           |               |               |                                     |               |
| Other   | 2,322,000     | 2,086,251     | 235,749                             | 2,017,845     |
| TOTAL UNDISTRIBUTED EXPENDITURES                  | 77,646,892    | 70,666,702    | 6,980,190                           | 60,436,684    |
| TOTAL EXPENDITURES                                | 535,989,241   | 527,034,587   | 8,954,654                           | 489,369,331   |
| DEFICIENCY OF REVENUES UNDER EXPENDITURES         | (393,472,341) | (384,504,050) | 8,968,291                           | (349,232,854) |
| OTHER FINANCING SOURCES                           |               |               |                                     |               |
| Transfers in                                      | 393,472,341   | 384,504,050   | (8,968,291)                         | 349,232,854   |
| 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, 2022 AND 2021

Schedule A-5

|  | <u>2022</u>           | <u>2021</u>           |
|--|-----------------------|-----------------------|
| ASSETS   |                       |                       |
| Pooled cash and investments                          | \$ 496,510,640        | \$ 360,701,341        |
| Accounts receivable                                  | 10,648,103            | 7,150,232             |
| Interest receivable                                  | 181,479               | 160,084               |
| TOTAL ASSETS   | <u>\$ 507,340,222</u> | <u>\$ 368,011,657</u> |
| DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE       |                       |                       |
| DEFERRED INFLOWS OF RESOURCES                        |                       |                       |
| Unavailable revenue - delinquent property taxes      | \$ 6,661,707          | \$ 6,673,658          |
| FUND BALANCE   |                       |                       |
| Restricted for:                                      |                       |                       |
| Debt service reserve requirement per NRS 350.020     | 104,264,554           | 98,744,204            |
| Debt service   | 396,413,961           | 262,593,795           |
| Total fund balance                                   | <u>500,678,515</u>    | <u>361,337,999</u>    |
| TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | <u>\$ 507,340,222</u> | <u>\$ 368,011,657</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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-6

|                                      | 2022           |                | Variance-<br>Positive<br>(Negative) | 2021           |
|--------------------------------------|----------------|----------------|-------------------------------------|----------------|
|                                      | Budget         | Actual         |                                     | Actual         |
| REVENUES                             |                |                |                                     |                |
| Local sources:                       |                |                |                                     |                |
| Property taxes                       | \$ 466,408,833 | \$ 480,589,493 | \$ 14,180,660                       | \$ 439,305,537 |
| Other local sources                  | 125,000        | 45,363         | (79,637)                            | 116,946        |
| Investment income                    | 5,500,000      | (13,098,092)   | (18,598,092)                        | 1,334,531      |
| TOTAL REVENUES                       | 472,033,833    | 467,536,764    | (4,497,069)                         | 440,757,014    |
| EXPENDITURES                         |                |                |                                     |                |
| Debt service:                        |                |                |                                     |                |
| Principal                            | 274,770,000    | 274,770,000    | -                                   | 273,825,000    |
| Interest                             | 143,513,428    | 143,513,428    | -                                   | 140,510,974    |
| Purchased services                   | 300,000        | 73,059         | 226,941                             | 74,337         |
| Bond issuance costs                  | 300,000        | -              | 300,000                             | -              |
| TOTAL EXPENDITURES                   | 418,883,428    | 418,356,487    | 526,941                             | 414,410,311    |
| EXCESS OF REVENUES OVER EXPENDITURES | 53,150,405     | 49,180,277     | (3,970,128)                         | 26,346,703     |
| OTHER FINANCING SOURCES              |                |                |                                     |                |
| Transfers in                         | 90,160,240     | 90,160,239     | (1)                                 | 93,744,940     |
| NET CHANGE IN FUND BALANCE           | 143,310,645    | 139,340,516    | (3,970,129)                         | 120,091,643    |
| FUND BALANCE, JULY 1                 | 361,337,999    | 361,337,999    | -                                   | 241,246,356    |
| FUND BALANCE, JUNE 30                | \$ 504,648,644 | \$ 500,678,515 | \$ (3,970,129)                      | \$ 361,337,999 |

CLARK COUNTY SCHOOL DISTRICT  
MAJOR FUND - BOND FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2022 AND 2021

Schedule A-7

|   | <u>2022</u>           | <u>2021</u>           |
|---|-----------------------|-----------------------|
| <b>ASSETS</b>                                 |                       |                       |
| Pooled cash and investments                   | \$ 709,165,092        | \$ 552,651,591        |
| Accounts receivable                           | 32,379,921            | 20,393,341            |
| Interest receivable                           | 565,396               | 132,351               |
| Deposits                                      | 116,142               | 145,177               |
| <b>TOTAL ASSETS</b>                           | <u>\$ 742,226,551</u> | <u>\$ 573,322,460</u> |
| <b>LIABILITIES AND FUND BALANCE</b>           |                       |                       |
| <b>LIABILITIES</b>                            |                       |                       |
| Accounts payable                              | \$ 30,548,900         | \$ 34,268,305         |
| Accrued salaries and benefits                 | 303,947               | 260,990               |
| Unearned revenue - other                      | 2,000,000             | 2,000,000             |
| Construction contracts and retentions payable | 25,474,485            | 14,359,404            |
| <b>Total liabilities</b>                      | <u>58,327,332</u>     | <u>50,888,699</u>     |
| <b>FUND BALANCE</b>                           |                       |                       |
| Nonspendable:                                 |                       |                       |
| Deposits                                      | 116,142               | 145,177               |
| Restricted for:                               |                       |                       |
| Debt service                                  | 262,608,810           | 253,047,057           |
| Capital projects                              | 421,174,267           | 269,241,527           |
| <b>Total fund balance</b>                     | <u>683,899,219</u>    | <u>522,433,761</u>    |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>     | <u>\$ 742,226,551</u> | <u>\$ 573,322,460</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, 2022  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-8

|   | 2022               |                    | Variance-<br>Positive<br>(Negative) | 2021              |
|---|--------------------|--------------------|-------------------------------------|-------------------|
|   | Budget             | Actual             |                                     | Actual            |
| <b>REVENUES</b>                                   |                    |                    |                                     |                   |
| Local sources:                                    |                    |                    |                                     |                   |
| Real estate transfer tax                          | \$ 39,200,000      | \$ 62,869,252      | \$ 23,669,252                       | \$ 43,522,507     |
| Room tax  | 80,900,000         | 100,937,931        | 20,037,931                          | 38,008,144        |
| Other local sources                               | -                  | -                  | -                                   | 104,235           |
| Investment income/(loss)                          | 11,484,000         | (11,158,423)       | (22,642,423)                        | (258,365)         |
| Total local sources                               | 131,584,000        | 152,648,760        | 21,064,760                          | 81,376,521        |
| Federal sources:                                  |                    |                    |                                     |                   |
| Other federal sources                             | 4,360,890          | 4,688,566          | 327,676                             | 5,516,599         |
| <b>TOTAL REVENUES</b>                             | <b>135,944,890</b> | <b>157,337,326</b> | <b>21,392,436</b>                   | <b>86,893,120</b> |
| <b>EXPENDITURES</b>                               |                    |                    |                                     |                   |
| Current:  |                    |                    |                                     |                   |
| <b>REGULAR PROGRAMS</b>                           |                    |                    |                                     |                   |
| Instruction:                                      |                    |                    |                                     |                   |
| Salaries  | 250,000            | 218,605            | 31,395                              | 184,516           |
| Benefits  | 100,000            | 84,108             | 15,892                              | 67,809            |
| Purchased services                                | 2,700,000          | 2,314,840          | 385,160                             | 2,442,812         |
| Supplies  | 31,948,500         | 17,552,206         | 14,396,294                          | 27,055,120        |
| Other   | 1,500              | 1,332              | 168                                 | 360               |
| Total instruction                                 | 35,000,000         | 20,171,091         | 14,828,909                          | 29,750,617        |
| Support services:                                 |                    |                    |                                     |                   |
| Other support services:                           |                    |                    |                                     |                   |
| Supplies  | 1,500,000          | 1,210,602          | 289,398                             | 1,333,218         |
| <b>TOTAL REGULAR PROGRAMS</b>                     | <b>36,500,000</b>  | <b>21,381,693</b>  | <b>15,118,307</b>                   | <b>31,083,835</b> |
| <b>UNDISTRIBUTED EXPENDITURES</b>                 |                    |                    |                                     |                   |
| Central services:                                 |                    |                    |                                     |                   |
| Purchased services                                | 4,005,000          | 2,998,419          | 1,006,581                           | 3,796,015         |
| Capital outlay:                                   |                    |                    |                                     |                   |
| Facilities acquisition and construction services: |                    |                    |                                     |                   |
| Land acquisition services:                        |                    |                    |                                     |                   |
| Property  | 74,000,000         | -                  | 74,000,000                          | -                 |
| Site improvements:                                |                    |                    |                                     |                   |
| Salaries  | 150,000            | 6,847              | 143,153                             | 145,388           |
| Benefits  | 50,000             | 2,757              | 47,243                              | 48,498            |
| Purchased services                                | 53,385,000         | 53,370,584         | 14,416                              | 39,961,921        |
| Supplies  | -                  | -                  | -                                   | 721               |
| Property  | 90,000             | -                  | 90,000                              | -                 |
| Other   | 2,410,000          | 539,508            | 1,870,492                           | 2,021,165         |
| Total site improvements                           | 56,085,000         | 53,919,696         | 2,165,304                           | 42,177,693        |
| Architecture and engineering:                     |                    |                    |                                     |                   |
| Purchased services                                | 2,750,000          | -                  | 2,750,000                           | 1,948,198         |

(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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-8

|  | 2022           |                | Variance-<br>Positive<br>(Negative) | 2021           |
|--|----------------|----------------|-------------------------------------|----------------|
|  | Budget         | Actual         |                                     | Actual         |
| EXPENDITURES - Continued                               |                |                |                                     |                |
| Other  | \$ 50,000      | \$ -           | \$ 50,000                           | \$ -           |
| Total architecture and engineering                     | 2,800,000      | -              | 2,800,000                           | 1,948,198      |
| Building acquisition and construction:                 |                |                |                                     |                |
| Salaries   | 1,700,000      | 1,491,648      | 208,352                             | 1,542,242      |
| Benefits   | 500,000        | 469,390        | 30,610                              | 469,988        |
| Purchased services                                     | 178,420,000    | 178,419,649    | 351                                 | 188,505,793    |
| Supplies   | 5,000,000      | 2,387,726      | 2,612,274                           | 4,429,179      |
| Property   | 16,280,000     | -              | 16,280,000                          | -              |
| Other  | 460,000        | 454,895        | 5,105                               | 203,610        |
| Total building acquisition and construction            | 202,360,000    | 183,223,308    | 19,136,692                          | 195,150,812    |
| Building improvements:                                 |                |                |                                     |                |
| Salaries   | 250,000        | 137,435        | 112,565                             | 210,958        |
| Benefits   | 75,000         | 49,985         | 25,015                              | 74,244         |
| Purchased services                                     | 140,227,000    | 34,890,993     | 105,336,007                         | 79,335,718     |
| Supplies   | 150,000        | 98,241         | 51,759                              | 105,288        |
| Property   | 2,550,000      | -              | 2,550,000                           | -              |
| Other  | 25,000         | 16,351         | 8,649                               | 17,150         |
| Total building improvements                            | 143,277,000    | 35,193,005     | 108,083,995                         | 79,743,358     |
| Other facilities acquisition and construction:         |                |                |                                     |                |
| Salaries   | 13,100,000     | 6,803,356      | 6,296,644                           | 6,274,118      |
| Benefits   | 5,500,000      | 2,811,937      | 2,688,063                           | 2,692,979      |
| Purchased services                                     | 750,000        | 746,671        | 3,329                               | 503,578        |
| Supplies   | 930,000        | 927,116        | 2,884                               | 592,153        |
| Other  | 445,000        | 435,540        | 9,460                               | 14,788         |
| Total other facilities acquisition and construction    | 20,725,000     | 11,724,620     | 9,000,380                           | 10,077,616     |
| Total facilities acquisition and construction services | 499,247,000    | 284,060,629    | 215,186,371                         | 329,097,677    |
| TOTAL UNDISTRIBUTED EXPENDITURES                       | 503,252,000    | 287,059,048    | 216,192,952                         | 332,893,692    |
| TOTAL EXPENDITURES                                     | 539,752,000    | 308,440,741    | 231,311,259                         | 363,977,527    |
| DEFICIENCY OF REVENUES UNDER EXPENDITURES              | (403,807,110)  | (151,103,415)  | 252,703,695                         | (277,084,407)  |
| OTHER FINANCING SOURCES (USES)                         |                |                |                                     |                |
| Transfers out  | (170,160,240)  | (149,481,367)  | 20,678,873                          | (135,603,441)  |
| General obligation bonds issued                        | 600,000,000    | 400,000,000    | (200,000,000)                       | 200,000,000    |
| Premiums on general obligation bonds                   | 62,050,240     | 62,050,240     | -                                   | 26,511,462     |
| TOTAL OTHER FINANCING SOURCES (USES)                   | 491,890,000    | 312,568,873    | (179,321,127)                       | 90,908,021     |
| NET CHANGE IN FUND BALANCE                             | 88,082,890     | 161,465,458    | 73,382,568                          | (186,176,386)  |
| FUND BALANCE, JULY 1                                   | 522,433,761    | 522,433,761    | -                                   | 708,610,147    |
| FUND BALANCE, JUNE 30                                  | \$ 610,516,651 | \$ 683,899,219 | \$ 73,382,568                       | \$ 522,433,761 |



CLARK COUNTY SCHOOL DISTRICT  
MAJOR FUND - FEDERAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2022 AND 2021

Schedule A-9

|                                    | <u>2022</u>    | <u>2021</u>    |
|------------------------------------|----------------|----------------|
| ASSETS                             |                |                |
| Accounts receivable                | \$ 294,003,047 | \$ 185,975,416 |
| LIABILITIES AND FUND BALANCE       |                |                |
| LIABILITIES                        |                |                |
| Accounts payable                   | \$ 84,449,928  | \$ 34,535,303  |
| Accrued salaries and benefits      | 22,084,863     | 53,422,440     |
| Due to other funds                 | 187,468,256    | 98,017,673     |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 294,003,047 | \$ 185,975,416 |

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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-10

|                               | 2022                 |                    | Variance-<br>Positive<br>(Negative) | 2021               |
|-------------------------------|----------------------|--------------------|-------------------------------------|--------------------|
|                               | Budget               | Actual             |                                     | Actual             |
| <b>REVENUES</b>               |                      |                    |                                     |                    |
| Federal sources:              |                      |                    |                                     |                    |
| Federal-direct grants         | \$ 4,122,338         | \$ 3,467,498       | \$ (654,840)                        | \$ 4,018,710       |
| Federal-pass through          | 1,353,273,215        | 586,117,356        | (767,155,859)                       | 389,263,721        |
| <b>TOTAL REVENUES</b>         | <b>1,357,395,553</b> | <b>589,584,854</b> | <b>(767,810,699)</b>                | <b>393,282,431</b> |
| <b>EXPENDITURES</b>           |                      |                    |                                     |                    |
| Current:                      |                      |                    |                                     |                    |
| <b>REGULAR PROGRAMS</b>       |                      |                    |                                     |                    |
| Instruction:                  |                      |                    |                                     |                    |
| Salaries                      | 97,357,597           | 97,372,291         | (14,694)                            | 49,184,316         |
| Benefits                      | 24,640,178           | 24,645,445         | (5,267)                             | 20,998,963         |
| Purchased services            | 9,829,729            | 7,283,175          | 2,546,554                           | 4,234,229          |
| Supplies                      | 773,169,883          | 121,957,653        | 651,212,230                         | 82,528,200         |
| Property                      | 965,009              | 280,161            | 684,848                             | 23,055             |
| Other                         | 577,600              | 577,208            | 392                                 | 65,757             |
| <b>Total instruction</b>      | <b>906,539,996</b>   | <b>252,115,933</b> | <b>654,424,063</b>                  | <b>157,034,520</b> |
| Other support services:       |                      |                    |                                     |                    |
| Salaries                      | 1,064,469            | 55,736             | 1,008,733                           | 188,008            |
| Benefits                      | 498,606              | 20,331             | 478,275                             | 71,620             |
| Purchased services            | 4,486,401            | 908,753            | 3,577,648                           | 232,015            |
| Supplies                      | 673,552              | 673,286            | 266                                 | 149,169            |
| <b>Total support services</b> | <b>6,723,028</b>     | <b>1,658,106</b>   | <b>5,064,922</b>                    | <b>640,812</b>     |
| <b>TOTAL REGULAR PROGRAMS</b> | <b>913,263,024</b>   | <b>253,774,039</b> | <b>659,488,985</b>                  | <b>157,675,332</b> |
| <b>SPECIAL PROGRAMS</b>       |                      |                    |                                     |                    |
| Instruction:                  |                      |                    |                                     |                    |
| Salaries                      | 16,655,352           | 12,776,814         | 3,878,538                           | 12,515,324         |
| Benefits                      | 7,281,972            | 7,281,752          | 220                                 | 7,001,254          |
| Purchased services            | 3,081,454            | 849,950            | 2,231,504                           | 856,227            |
| Supplies                      | 4,416,138            | 3,060,036          | 1,356,102                           | 3,033,302          |
| Property                      | 271,220              | 271,215            | 5                                   | 138,369            |
| Other                         | 646,000              | 645,801            | 199                                 | -                  |
| <b>Total instruction</b>      | <b>32,352,136</b>    | <b>24,885,568</b>  | <b>7,466,568</b>                    | <b>23,544,476</b>  |
| Support services:             |                      |                    |                                     |                    |
| Student transportation:       |                      |                    |                                     |                    |
| Supplies                      | -                    | -                  | -                                   | 136                |
| Other support services:       |                      |                    |                                     |                    |
| Salaries                      | 21,841,164           | 18,391,466         | 3,449,698                           | 19,176,495         |
| Benefits                      | 9,661,094            | 8,689,291          | 971,803                             | 7,802,009          |
| Purchased services            | 21,200,305           | 7,210,889          | 13,989,416                          | 3,811,296          |
| Supplies                      | 2,859,960            | 1,409,566          | 1,450,394                           | 1,313,941          |
| Property                      | 112,220              | 112,217            | 3                                   | 16,751             |
| Other                         | 1,236,600            | 1,236,335          | 265                                 | 980,114            |

(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, 2022  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-10

|                                  | 2022          |               | Variance-<br>Positive<br>(Negative) | 2021          |
|----------------------------------|---------------|---------------|-------------------------------------|---------------|
|                                  | Budget        | Actual        |                                     | Actual        |
| EXPENDITURES - Continued         |               |               |                                     |               |
| Total other support services     | \$ 56,911,343 | \$ 37,049,764 | \$ 19,861,579                       | \$ 33,100,606 |
| Total support services           | 56,911,343    | 37,049,764    | 19,861,579                          | 33,100,742    |
| TOTAL SPECIAL PROGRAMS           | 89,263,479    | 61,935,332    | 27,328,147                          | 56,645,218    |
| VOCATIONAL PROGRAMS              |               |               |                                     |               |
| Instruction:                     |               |               |                                     |               |
| Salaries                         | -             | -             | -                                   | 73,537        |
| Benefits                         | -             | -             | -                                   | 49,039        |
| Purchased services               | 9,000         | 8,155         | 845                                 | -             |
| Supplies                         | 3,777,333     | 3,777,133     | 200                                 | 1,438,167     |
| Property                         | 456,733       | 456,087       | 646                                 | 178,161       |
| Total instruction                | 4,243,066     | 4,241,375     | 1,691                               | 1,738,904     |
| Support services:                |               |               |                                     |               |
| Student transportation:          |               |               |                                     |               |
| Purchased services               | 2,142,091     | 685,252       | 1,456,839                           | 104,635       |
| Other support services:          |               |               |                                     |               |
| Salaries                         | 1,121,021     | 751,371       | 369,650                             | 1,195,184     |
| Benefits                         | 449,759       | 336,836       | 112,923                             | 458,030       |
| Purchased services               | 786,623       | 283,160       | 503,463                             | 122,078       |
| Supplies                         | 442,296       | 39,826        | 402,470                             | 27,990        |
| Total other support services     | 2,799,699     | 1,411,193     | 1,388,506                           | 1,803,282     |
| Total support services           | 4,941,790     | 2,096,445     | 2,845,345                           | 1,907,917     |
| TOTAL VOCATIONAL PROGRAMS        | 9,184,856     | 6,337,820     | 2,847,036                           | 3,646,821     |
| OTHER INSTRUCTIONAL PROGRAMS     |               |               |                                     |               |
| School co-curricular activities: |               |               |                                     |               |
| Support services:                |               |               |                                     |               |
| Student transportation:          |               |               |                                     |               |
| Purchased services               | 3,507,960     | 1,919,450     | 1,588,510                           | -             |
| Summer school:                   |               |               |                                     |               |
| Instruction:                     |               |               |                                     |               |
| Salaries                         | 42,976,000    | 42,882,860    | 93,140                              | 57,671,819    |
| Benefits                         | 1,022,000     | 1,019,545     | 2,455                               | 1,355,625     |
| Supplies                         | 265,545       | 97,507        | 168,038                             | -             |
| Total instruction                | 44,263,545    | 43,999,912    | 263,633                             | 59,027,444    |
| Support services:                |               |               |                                     |               |
| Student transportation:          |               |               |                                     |               |
| Salaries                         | 3,000         | 2,492         | 508                                 | 1,201,702     |
| Benefits                         | 300           | 292           | 8                                   | 28,566        |
| Purchased services               | 9,000         | 8,229         | 771                                 | -             |
| Total student transportation     | 12,300        | 11,013        | 1,287                               | 1,230,268     |

(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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-10

|                                    | 2022         |              | Variance-<br>Positive<br>(Negative) | 2021         |
|------------------------------------|--------------|--------------|-------------------------------------|--------------|
|                                    | Budget       | Actual       |                                     | Actual       |
| EXPENDITURES - Continued           |              |              |                                     |              |
| Other support services:            |              |              |                                     |              |
| Salaries                           | \$ 1,775,000 | \$ 1,774,715 | \$ 285                              | \$ 8,043,899 |
| Benefits                           | 99,000       | 98,427       | 573                                 | 202,879      |
| Purchased services                 | 94,000       | 93,873       | 127                                 | -            |
| Total other support services       | 1,968,000    | 1,967,015    | 985                                 | 8,246,778    |
| Total support services             | 1,980,300    | 1,978,028    | 2,272                               | 9,477,046    |
| Total summer school                | 46,243,845   | 45,977,940   | 265,905                             | 68,504,490   |
| English language learners:         |              |              |                                     |              |
| Instruction:                       |              |              |                                     |              |
| Salaries                           | 907,558      | 881,100      | 26,458                              | 700,749      |
| Benefits                           | 42,972       | 33,138       | 9,834                               | 35,376       |
| Purchased services                 | 91,677       | 26,465       | 65,212                              | -            |
| Supplies                           | 3,641,511    | 1,088,034    | 2,553,477                           | 1,844,374    |
| Total instruction                  | 4,683,718    | 2,028,737    | 2,654,981                           | 2,580,499    |
| Other support services:            |              |              |                                     |              |
| Salaries                           | 2,265,619    | 1,584,812    | 680,807                             | 1,655,848    |
| Benefits                           | 906,069      | 563,316      | 342,753                             | 588,233      |
| Purchased services                 | 1,037,830    | 1,033,818    | 4,012                               | 15,006       |
| Supplies                           | 97,940       | 41,632       | 56,308                              | 16,766       |
| Total support services             | 4,307,458    | 3,223,578    | 1,083,880                           | 2,275,853    |
| Total english language learners    | 8,991,176    | 5,252,315    | 3,738,861                           | 4,856,352    |
| Alternative education:             |              |              |                                     |              |
| Instruction:                       |              |              |                                     |              |
| Salaries                           | 110,000      | 109,808      | 192                                 | 227,126      |
| Benefits                           | 28,000       | 27,547       | 453                                 | 95,798       |
| Supplies                           | 450,025      | 159,137      | 290,888                             | 190,140      |
| Total instruction                  | 588,025      | 296,492      | 291,533                             | 513,064      |
| Support services:                  |              |              |                                     |              |
| Other support services:            |              |              |                                     |              |
| Salaries                           | 37,000       | 36,778       | 222                                 | 26,542       |
| Benefits                           | 20,000       | 19,481       | 519                                 | 13,968       |
| Purchased services                 | -            | -            | -                                   | 4,133        |
| Total support services             | 57,000       | 56,259       | 741                                 | 44,643       |
| Total alternative education        | 645,025      | 352,751      | 292,274                             | 557,707      |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS | 59,388,006   | 53,502,456   | 5,885,550                           | 73,918,549   |
| ADULT EDUCATION PROGRAMS           |              |              |                                     |              |
| Instruction:                       |              |              |                                     |              |
| Salaries                           | 129,297      | 128,404      | 893                                 | 125,872      |

(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, 2022  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-10

|   | 2022               |                    | Variance-<br>Positive<br>(Negative) | 2021              |
|---|--------------------|--------------------|-------------------------------------|-------------------|
|   | Budget             | Actual             |                                     | Actual            |
| EXPENDITURES - Continued                  |                    |                    |                                     |                   |
| Benefits                                  | \$ 56,879          | \$ 56,478          | \$ 401                              | \$ 55,419         |
| Supplies                                  | -                  | -                  | -                                   | 1,138             |
| <b>TOTAL ADULT EDUCATION PROGRAMS</b>     | <b>186,176</b>     | <b>184,882</b>     | <b>1,294</b>                        | <b>182,429</b>    |
| COMMUNITY SERVICES PROGRAMS               |                    |                    |                                     |                   |
| Support services:                         |                    |                    |                                     |                   |
| Other support services:                   |                    |                    |                                     |                   |
| Salaries                                  | 111,070            | 101,879            | 9,191                               | 32,677            |
| Benefits                                  | 1,450              | 2,418              | (968)                               | 931               |
| Supplies                                  | -                  | -                  | -                                   | 1,666             |
| Property                                  | 10,000             | 10,391             | (391)                               | -                 |
| <b>Total support services</b>             | <b>122,520</b>     | <b>114,688</b>     | <b>7,832</b>                        | <b>35,274</b>     |
| Community service operations:             |                    |                    |                                     |                   |
| Salaries                                  | 1,068,441          | 1,026,756          | 41,685                              | 1,369,532         |
| Benefits                                  | 544,625            | 542,911            | 1,714                               | 675,914           |
| Purchased services                        | 2,327,937          | 2,327,788          | 149                                 | 323,041           |
| Supplies                                  | 2,112,334          | 420,213            | 1,692,121                           | 400,723           |
| Property                                  | 400                | -                  | 400                                 | -                 |
| Other                                     | 15,000             | 14,664             | 336                                 | 1,850             |
| <b>Total community service operations</b> | <b>6,068,737</b>   | <b>4,332,332</b>   | <b>1,736,405</b>                    | <b>2,771,060</b>  |
| <b>TOTAL COMMUNITY SERVICES PROGRAMS</b>  | <b>6,191,257</b>   | <b>4,447,020</b>   | <b>1,744,237</b>                    | <b>2,806,334</b>  |
| UNDISTRIBUTED EXPENDITURES                |                    |                    |                                     |                   |
| Support services:                         |                    |                    |                                     |                   |
| Student support:                          |                    |                    |                                     |                   |
| Salaries                                  | 13,211,228         | 2,237,135          | 10,974,093                          | 1,610,063         |
| Benefits                                  | 5,056,432          | 841,395            | 4,215,037                           | 690,091           |
| Purchased services                        | 24,394,518         | 3,094,908          | 21,299,610                          | 4,828,094         |
| Supplies                                  | 2,684,119          | 1,985,130          | 698,989                             | 17,167            |
| Property                                  | 9,901,270          | 7,566,959          | 2,334,311                           | -                 |
| Other                                     | 27,000             | 26,121             | 879                                 | 321               |
| <b>Total student support</b>              | <b>55,274,567</b>  | <b>15,751,648</b>  | <b>39,522,919</b>                   | <b>7,145,736</b>  |
| Instructional staff support:              |                    |                    |                                     |                   |
| Salaries                                  | 43,813,097         | 43,813,015         | 82                                  | 15,539,534        |
| Benefits                                  | 5,060,433          | 5,060,292          | 141                                 | 5,413,410         |
| Purchased services                        | 24,439,454         | 17,216,801         | 7,222,653                           | 3,298,092         |
| Supplies                                  | 50,845,177         | 50,844,301         | 876                                 | 2,928,748         |
| Property                                  | 7,000              | 6,445              | 555                                 | -                 |
| Other                                     | 3,298              | 677                | 2,621                               | 1,044             |
| <b>Total instructional staff support</b>  | <b>124,168,459</b> | <b>116,941,531</b> | <b>7,226,928</b>                    | <b>27,180,828</b> |
| School administration:                    |                    |                    |                                     |                   |
| Salaries                                  | 620,000            | 280,353            | 339,647                             | 297,734           |
| Benefits                                  | 106,795            | 89,920             | 16,875                              | 93,707            |

(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, 2022  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule A-10

|  | 2022          |             | Variance-<br>Positive<br>(Negative) | 2021        |
|--|---------------|-------------|-------------------------------------|-------------|
|  | Budget        | Actual      |                                     | Actual      |
| EXPENDITURES - Continued                                     |               |             |                                     |             |
| Total school administration                                  | \$ 726,795    | \$ 370,273  | \$ 356,522                          | \$ 391,441  |
| Central services:  |               |             |                                     |             |
| Salaries   | 7,700,810     | 7,700,804   | 6                                   | 2,880,293   |
| Benefits   | 2,258,596     | 2,258,539   | 57                                  | 1,253,134   |
| Purchased services   | 43,357,180    | 43,357,047  | 133                                 | 8,867,338   |
| Supplies   | 16,994,608    | 3,064,107   | 13,930,501                          | 5,067,126   |
| Property   | 364,000       | 14,785      | 349,215                             | -           |
| Other  | 1,266,410     | 1,266,405   | 5                                   | 60          |
| Total central services                                       | 71,941,604    | 57,661,687  | 14,279,917                          | 18,067,951  |
| Operation and maintenance of plant services:                 |               |             |                                     |             |
| Salaries   | 2,552,911     | 2,552,908   | 3                                   | 2,213,811   |
| Benefits   | 122,793       | 122,706     | 87                                  | 59,559      |
| Purchased services   | 1,002,794     | 727,693     | 275,101                             | 32,573,789  |
| Supplies   | 520,705       | 163,723     | 356,982                             | 3,647,453   |
| Property   | -             | -           | -                                   | 330,255     |
| Total operation and maintenance of plant services            | 4,199,203     | 3,567,030   | 632,173                             | 38,824,867  |
| Student transportation:                                      |               |             |                                     |             |
| Purchased services   | 3,135,546     | 335,981     | 2,799,565                           | 47,442      |
| Supplies   | 6,000         | 5,879       | 121                                 | -           |
| Property   | 316,000       | 315,726     | 274                                 | -           |
| Total student transportation                                 | 3,457,546     | 657,586     | 2,799,960                           | 47,442      |
| Other support:   |               |             |                                     |             |
| Other  | 15,070,605    | 9,373,632   | 5,696,973                           | 3,857,009   |
| Interdistrict payments:                                      |               |             |                                     |             |
| Other  | 5,079,976     | 5,079,918   | 58                                  | 2,892,474   |
| TOTAL UNDISTRIBUTED EXPENDITURES                             | 279,918,755   | 209,403,305 | 70,515,450                          | 98,407,748  |
| TOTAL EXPENDITURES   | 1,357,395,553 | 589,584,854 | 767,810,699                         | 393,282,431 |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER (UNDER) EXPENDITURES | -             | -           | -                                   | -           |
| FUND BALANCE, JULY 1   | -             | -           | -                                   | -           |
| FUND BALANCE, JUNE 30  | \$ -          | \$ -        | \$ -                                | \$ -        |

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