



Nonmajor Capital Projects Funds

Building and Sites Fund

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

Governmental Services Tax Fund

To account for capital projects paid with governmental services taxes.

Capital Replacement Fund

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



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2022

(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule D-1

				<u>TOTALS</u>	
	<u>Building and Sites Fund</u>	<u>Governmental Services Tax Fund</u>	<u>Capital Replacement Fund</u>	<u>2022</u>	<u>2021</u>
ASSETS					
Pooled cash and investments	\$ 10,555,868	\$ 93,309,605	\$ 12,030,604	\$ 115,896,077	\$ 108,670,359
Accounts receivable	-	3,163,309	-	3,163,309	3,224,182
TOTAL ASSETS	<u>\$ 10,555,868</u>	<u>\$ 96,472,914</u>	<u>\$ 12,030,604</u>	<u>\$ 119,059,386</u>	<u>\$ 111,894,541</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 2,255,712	\$ 8,799,451	\$ 11,055,163	\$ 11,395,453
Accrued salaries and benefits	-	69,461	-	69,461	53,383
Construction contracts and retentions payable	-	993,520	3,231,153	4,224,673	4,311,083
Total liabilities	<u>-</u>	<u>3,318,693</u>	<u>12,030,604</u>	<u>15,349,297</u>	<u>15,759,919</u>
FUND BALANCES					
Restricted for:					
Capital improvements	<u>10,555,868</u>	<u>93,154,221</u>	<u>-</u>	<u>103,710,089</u>	<u>96,134,622</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,555,868</u>	<u>\$ 96,472,914</u>	<u>\$ 12,030,604</u>	<u>\$ 119,059,386</u>	<u>\$ 111,894,541</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule D-2

	Building and Sites Fund	Governmental Services Tax Fund	Capital Replacement Fund	TOTALS	
				2022	2021
REVENUES					
Local sources/(uses)	\$ (294,090)	\$ 34,587,726	\$ -	\$ 34,293,636	\$ 36,860,727
EXPENDITURES					
Current:					
Instruction:					
Regular instruction	-	171,457	-	171,457	275,230
General administration	-	-	-	-	283,351
Operation and maintenance of plant services	8,000	5,999,020	12,665	6,019,685	2,887,968
Student transportation	-	-	5,385,860	5,385,860	-
Capital outlay:					
Facilities acquisition and construction services	263,033	20,276,659	53,922,603	74,462,295	90,089,768
TOTAL EXPENDITURES	271,033	26,447,136	59,321,128	86,039,297	93,536,317
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(565,123)	8,140,590	(59,321,128)	(51,745,661)	(56,675,590)
OTHER FINANCING SOURCES					
Transfers in	-	-	59,321,128	59,321,128	41,858,501
NET CHANGE IN FUND BALANCES	(565,123)	8,140,590	-	7,575,467	(14,817,089)
FUND BALANCES, JULY 1	11,120,991	85,013,631	-	96,134,622	110,951,711
FUND BALANCES, JUNE 30	\$ 10,555,868	\$ 93,154,221	\$ -	\$ 103,710,089	\$ 96,134,622



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule D-3

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ 10,555,868	\$ 11,138,660
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 4,199
Construction contracts and retentions payable	-	13,470
Total liabilities	-	17,669
FUND BALANCE		
Restricted for:		
Capital improvements	10,555,868	11,120,991
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,555,868	\$ 11,138,660

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule D-4

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
Local sources:				
Rental of facilities	\$ 9,600	\$ -	\$ (9,600)	\$ 8,800
Investment income/(loss)	200,000	(294,090)	(494,090)	(21,111)
TOTAL REVENUES	209,600	(294,090)	(503,690)	(12,311)
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Operation and maintenance of plant services:				
Other	8,000	8,000	-	7,000
Capital outlay:				
Facilities acquisition and construction services:				
Land acquisition services:				
Purchased services	113,000	42,050	70,950	58,650
Site improvements:				
Salaries	2,000	987	1,013	-
Benefits	500	389	111	-
Purchased services	4,876,500	219,607	4,656,893	17,420
Other	-	-	-	20,950
Total site improvements	4,879,000	220,983	4,658,017	38,370
Building acquisition and construction:				
Supplies	-	-	-	758
Total facilities acquisition and construction services	4,992,000	263,033	4,728,967	97,778
TOTAL EXPENDITURES	5,000,000	271,033	4,728,967	104,778
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(4,790,400)	(565,123)	4,225,277	(117,089)
FUND BALANCE, JULY 1	11,120,991	11,120,991	-	11,238,080
FUND BALANCE, JUNE 30	\$ 6,330,591	\$ 10,555,868	\$ 4,225,277	\$ 11,120,991



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule D-5

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ 93,309,605	\$ 91,377,263
Accounts receivable	3,163,309	3,224,182
TOTAL ASSETS	<u>\$ 96,472,914</u>	<u>\$ 94,601,445</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 2,255,712	\$ 6,297,636
Accrued salaries and benefits	69,461	53,383
Construction contracts and retentions payable	993,520	3,236,795
Total liabilities	<u>3,318,693</u>	<u>9,587,814</u>
FUND BALANCE		
Restricted for:		
Capital improvements	<u>93,154,221</u>	<u>85,013,631</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 96,472,914</u>	<u>\$ 94,601,445</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule D-6

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
Local sources:				
Governmental services tax	\$ 38,000,000	\$ 37,030,578	\$ (969,422)	\$ 37,055,662
Other local sources	-	-	-	8,307
Investment income/(loss)	1,500,000	(2,442,852)	(3,942,852)	(200,130)
TOTAL REVENUES	39,500,000	34,587,726	(4,912,274)	36,863,839
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Supplies	531,000	171,457	359,543	275,230
UNDISTRIBUTED EXPENDITURES				
Support services:				
General administration:				
Purchased services	5,000	-	5,000	1,947
Supplies	500,000	-	500,000	281,404
Total general administration	505,000	-	505,000	283,351
Operation and maintenance of plant services:				
Salaries	775,000	292,278	482,722	433,100
Benefits	325,000	162,920	162,080	111,104
Purchased services	6,000,000	5,231,253	768,747	1,778,164
Supplies	2,000,000	300,748	1,699,252	545,291
Property	40,000	11,645	28,355	10,452
Other	500	176	324	-
Total operation and maintenance of plant services	9,140,500	5,999,020	3,141,480	2,878,111
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Salaries	50,000	6,566	43,434	46,556
Benefits	25,000	2,438	22,562	16,983
Purchased services	20,025,000	18,498,613	1,526,387	41,316,240
Supplies	5,000	700	4,300	3,355
Other	13,000	7,765	5,235	6,547
Total site improvements	20,118,000	18,516,082	1,601,918	41,389,681
Architecture and engineering:				
Purchased services	500,000	-	500,000	402,741
Building improvements:				
Salaries	50,000	12,777	37,223	30,140
Benefits	20,000	4,159	15,841	7,582
Purchased services	41,855,500	860,022	40,995,478	5,131,122
Supplies	25,000	324	24,676	11,588
Other	5,000	1,914	3,086	1,734

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule D-6

	2022			2021
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
Total building improvements	\$ 41,955,500	\$ 879,196	\$ 41,076,304	\$ 5,182,166
Other facilities acquisition and construction:				
Salaries	1,500,000	582,484	917,516	758,799
Benefits	650,000	228,840	421,160	329,130
Purchased services	-	-	-	8,198
Supplies	100,000	70,057	29,943	56,432
Total other facilities acquisition and construction	2,250,000	881,381	1,368,619	1,152,559
Total facilities acquisition and construction services	64,823,500	20,276,659	44,546,841	48,127,147
TOTAL UNDISTRIBUTED EXPENDITURES	74,469,000	26,275,679	48,193,321	51,288,609
TOTAL EXPENDITURES	75,000,000	26,447,136	48,552,864	51,563,839
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(35,500,000)	8,140,590	43,640,590	(14,700,000)
FUND BALANCE, JULY 1	85,013,631	85,013,631	-	99,713,631
FUND BALANCE, JUNE 30	\$ 49,513,631	\$ 93,154,221	\$ 43,640,590	\$ 85,013,631

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule D-7

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ <u>12,030,604</u>	\$ <u>6,154,436</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 8,799,451	\$ 5,093,618
Construction contracts and retentions payable	<u>3,231,153</u>	<u>1,060,818</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 12,030,604</u>	<u>\$ 6,154,436</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule D-8

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
Local sources:				
Other local sources	\$ -	\$ -	\$ -	\$ 9,199
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Operation and maintenance of plant services:				
Purchased services	13,000	12,665	335	2,857
Student transportation:				
Supplies	5,386,000	5,385,860	140	-
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Salaries	72,000	25,320	46,680	55,987
Benefits	26,000	10,028	15,972	20,351
Purchased services	21,484,000	21,478,369	5,631	14,127,967
Other	4,000	3,045	955	2,213
Total site improvements	21,586,000	21,516,762	69,238	14,206,518
Building improvements:				
Salaries	60,000	49,599	10,401	50,592
Benefits	20,000	1,284	18,716	1,089
Purchased services	32,544,000	31,694,258	849,742	27,574,436
Supplies	660,700	660,700	-	32,208
Other	13,000	-	13,000	-
Total building improvements	33,297,700	32,405,841	891,859	27,658,325
Other facilities acquisition and construction:				
Purchased services	19,717,300	-	19,717,300	-
Total facilities acquisition and construction services	74,601,000	53,922,603	20,678,397	41,864,843
TOTAL EXPENDITURES	80,000,000	59,321,128	20,678,872	41,867,700
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(80,000,000)	(59,321,128)	20,678,872	(41,858,501)
OTHER FINANCING SOURCES				
Transfers in	80,000,000	59,321,128	(20,678,872)	41,858,501
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -