



# Nonmajor Governmental Funds

Combining statements of all non-major governmental activity



CLARK COUNTY SCHOOL DISTRICT  
 NONMAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEETS  
 JUNE 30, 2022  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

Schedule B-1

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	TOTALS	
			2022	2021
<b>ASSETS</b>				
Pooled cash and investments	\$ 86,406,927	\$ 115,896,077	\$ 202,303,004	\$ 162,143,452
Accounts receivable	20,990,214	3,163,309	24,153,523	40,133,029
<b>TOTAL ASSETS</b>	<b>\$ 107,397,141</b>	<b>\$ 119,059,386</b>	<b>\$ 226,456,527</b>	<b>\$ 202,276,481</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 1,860,548	\$ 11,055,163	\$ 12,915,711	\$ 20,615,863
Accrued salaries and benefits	15,882,779	69,461	15,952,240	24,969,836
Unearned revenue	4,235,745	-	4,235,745	5,175,442
Construction contracts and retentions payable	-	4,224,673	4,224,673	4,311,083
Due to other funds	2,313,032	-	2,313,032	14,682,604
<b>Total liabilities</b>	<b>24,292,104</b>	<b>15,349,297</b>	<b>39,641,401</b>	<b>69,754,828</b>
<b>FUND BALANCES</b>				
Restricted for:				
Capital improvements	-	103,710,089	103,710,089	96,134,622
Term endowment	2,740,708	-	2,740,708	2,307,618
Student groups	32,548,751	-	32,548,751	30,200,045
English language learner programs	21,786,184	-	21,786,184	-
Alternative education	18,592,302	-	18,592,302	-
Committed to:				
PBS programming fees	1,500,271	-	1,500,271	1,933,025
Medicaid programs	5,936,821	-	5,936,821	1,946,343
<b>Total fund balances</b>	<b>83,105,037</b>	<b>103,710,089</b>	<b>186,815,126</b>	<b>132,521,653</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 107,397,141</b>	<b>\$ 119,059,386</b>	<b>\$ 226,456,527</b>	<b>\$ 202,276,481</b>

CLARK COUNTY SCHOOL DISTRICT  
NONMAJOR GOVERNMENTAL 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 B-2

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	TOTALS	
			2022	2021
<b>REVENUES</b>				
Local sources	\$ 64,513,505	\$ 34,293,636	\$ 98,807,141	\$ 58,443,037
State sources	143,095,034	-	143,095,034	259,144,654
Federal sources	6,085,989	-	6,085,989	2,285,397
<b>TOTAL REVENUES</b>	<b>213,694,528</b>	<b>34,293,636</b>	<b>247,988,164</b>	<b>319,873,088</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular instruction	5,749,484	171,457	5,920,941	138,024,237
Special instruction	379,237	-	379,237	616,888
Gifted and talented instruction	14,561,759	-	14,561,759	1,633,385
Vocational instruction	8,266,389	-	8,266,389	7,928,229
Other instruction	98,270,779	-	98,270,779	31,799,436
Adult instruction	7,068,098	-	7,068,098	7,083,312
Support services:				
Student support	2,545,429	-	2,545,429	16,697,886
Instructional staff support	74,776,088	-	74,776,088	35,265,805
General administration	431,174	-	431,174	531,012
School administration	1,185,133	-	1,185,133	3,708,407
Central services	3,776,144	-	3,776,144	5,899,456
Operation and maintenance of plant services	1,356,625	6,019,685	7,376,310	43,466,574
Student transportation	-	5,385,860	5,385,860	149,180
Other support services	2,112	-	2,112	-
Community services	125,720	-	125,720	809,399
Interdistrict payments	-	-	-	453,711
Capital outlay:				
Facilities acquisition and construction services	1,503	74,462,295	74,463,798	90,339,768
<b>TOTAL EXPENDITURES</b>	<b>218,495,674</b>	<b>86,039,297</b>	<b>304,534,971</b>	<b>384,406,685</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(4,801,146)</b>	<b>(51,745,661)</b>	<b>(56,546,807)</b>	<b>(64,533,597)</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	51,519,152	59,321,128	110,840,280	41,858,501
<b>NET CHANGE IN FUND BALANCES</b>	<b>46,718,006</b>	<b>7,575,467</b>	<b>54,293,473</b>	<b>(22,675,096)</b>
<b>FUND BALANCES, JULY 1</b>	<b>36,387,031</b>	<b>96,134,622</b>	<b>132,521,653</b>	<b>155,196,749</b>
<b>FUND BALANCES, JUNE 30</b>	<b>\$ 83,105,037</b>	<b>\$ 103,710,089</b>	<b>\$ 186,815,126</b>	<b>\$ 132,521,653</b>

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