

ANNUAL COMPREHENSIVE FINANCIAL REPORT



Nonmajor Special Revenue Funds

Vegas PBS Fund

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

Medicaid Fund

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

Class Size Reduction Fund

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

State Grants Fund

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

Student Activity Fund

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

English Language Learners Fund

To account for transactions of the District relating to the English Language Learner program.

GATE Fund

To account for transactions of the District relating to the Gifted and Talented education program.

At-Risk Fund

To account for transactions of the District relating to the Alternative/At-Risk education program.



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

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>Class Size Reduction Fund</u>	<u>State Grants Fund</u>
ASSETS				
Pooled cash and investments	\$ 4,111,767	\$ 5,212,844	\$ -	\$ -
Accounts receivable	507,552	775,910	-	10,438,104
TOTAL ASSETS	<u>\$ 4,619,319</u>	<u>\$ 5,988,754</u>	<u>\$ -</u>	<u>\$ 10,438,104</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 278,037	\$ 6,660	\$ -	\$ 1,430,110
Accrued salaries and benefits	95,803	45,273	-	2,463,717
Unearned revenue	4,500	-	-	4,231,245
Due to other funds	-	-	-	2,313,032
Total liabilities	<u>378,340</u>	<u>51,933</u>	<u>-</u>	<u>10,438,104</u>
FUND BALANCES				
Restricted for:				
Term endowment	2,740,708	-	-	-
Student groups	-	-	-	-
English language learner programs	-	-	-	-
Alternative education	-	-	-	-
Committed to:				
PBS programming fees	1,500,271	-	-	-
Medicaid programs	-	5,936,821	-	-
Total fund balances	<u>4,240,979</u>	<u>5,936,821</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,619,319</u>	<u>\$ 5,988,754</u>	<u>\$ -</u>	<u>\$ 10,438,104</u>

Student Activity Fund	ELL Fund	GATE Fund	At-Risk Fund	TOTALS	
				2022	2021
\$ 32,548,751	\$ 23,522,358	\$ 1,937,659	\$ 19,073,548	\$ 86,406,927	\$ 53,473,093
-	5,162,541	321,165	3,784,942	20,990,214	36,908,847
<u>\$ 32,548,751</u>	<u>\$ 28,684,899</u>	<u>\$ 2,258,824</u>	<u>\$ 22,858,490</u>	<u>\$ 107,397,141</u>	<u>\$ 90,381,940</u>
\$ -	\$ 48,005	\$ -	\$ 97,736	\$ 1,860,548	\$ 9,220,410
-	6,850,710	2,258,824	4,168,452	15,882,779	24,916,453
-	-	-	-	4,235,745	5,175,442
-	-	-	-	2,313,032	14,682,604
-	6,898,715	2,258,824	4,266,188	24,292,104	53,994,909
-	-	-	-	2,740,708	2,307,618
32,548,751	-	-	-	32,548,751	30,200,045
-	21,786,184	-	-	21,786,184	-
-	-	-	18,592,302	18,592,302	-
-	-	-	-	1,500,271	1,933,025
-	-	-	-	5,936,821	1,946,343
<u>32,548,751</u>	<u>21,786,184</u>	<u>-</u>	<u>18,592,302</u>	<u>83,105,037</u>	<u>36,387,031</u>
<u>\$ 32,548,751</u>	<u>\$ 28,684,899</u>	<u>\$ 2,258,824</u>	<u>\$ 22,858,490</u>	<u>\$ 107,397,141</u>	<u>\$ 90,381,940</u>



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

	Vegas PBS Fund	Medicaid Fund	Class Size Reduction Fund	State Grants Fund
REVENUES				
Local sources	\$ 8,291,262	\$ -	\$ -	\$ 22,640
State sources	109,071	-	-	31,762,179
Federal sources	-	6,085,989	-	-
TOTAL REVENUES	8,400,333	6,085,989	-	31,784,819
EXPENDITURES				
Current:				
Instruction:				
Regular instruction	-	-	-	5,749,484
Special instruction	-	379,237	-	-
Gifted and talented instruction	-	-	-	-
Vocational instruction	-	-	-	8,266,389
Other instruction	-	-	-	4,118
Adult instruction	-	-	-	7,068,098
Total instruction	-	379,237	-	21,088,089
Support services:				
Student support	-	1,039,980	-	1,259,104
Instructional staff support	8,399,997	245,120	-	4,587,695
General administration	-	431,174	-	-
School administration	-	-	-	63,787
Central services	-	-	-	3,436,934
Operation and maintenance of plant services	-	-	-	1,340,716
Student transportation	-	-	-	-
Other support services	-	-	-	2,112
Community services	-	-	-	4,879
Interdistrict payments	-	-	-	-
Capital Outlay:				
Facilities acquisition and construction services	-	-	-	1,503
Total support services	8,399,997	1,716,274	-	10,696,730
TOTAL EXPENDITURES	8,399,997	2,095,511	-	31,784,819
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	336	3,990,478	-	-
OTHER FINANCING SOURCES				
Transfers in	-	-	-	-
NET CHANGE IN FUND BALANCES	336	3,990,478	-	-
FUND BALANCES, JULY 1	4,240,643	1,946,343	-	-
FUND BALANCES, JUNE 30	\$ 4,240,979	\$ 5,936,821	\$ -	\$ -

Schedule C-2

Student Activity Fund	ELL Fund	GATE Fund	At-Risk Fund	TOTALS	
				2022	2021
\$ 56,199,603	\$ -	\$ -	\$ -	\$ 64,513,505	\$ 21,582,310
-	61,950,498	3,853,983	45,419,303	143,095,034	259,144,654
-	-	-	-	6,085,989	2,285,397
<u>56,199,603</u>	<u>61,950,498</u>	<u>3,853,983</u>	<u>45,419,303</u>	<u>213,694,528</u>	<u>283,012,361</u>
-	-	-	-	5,749,484	137,749,007
-	-	-	-	379,237	616,888
-	-	14,561,759	-	14,561,759	1,633,385
-	61,677,045	-	36,589,616	8,266,389	7,928,229
-	-	-	-	98,270,779	31,799,436
-	-	-	-	7,068,098	7,083,312
<u>-</u>	<u>61,677,045</u>	<u>14,561,759</u>	<u>36,589,616</u>	<u>134,295,746</u>	<u>186,810,257</u>
-	22,383	-	223,962	2,545,429	16,697,886
53,850,897	5,912,116	-	1,780,263	74,776,088	35,265,805
-	-	-	-	431,174	247,661
-	439,087	-	682,259	1,185,133	3,708,407
-	77,603	261,607	-	3,776,144	5,899,456
-	-	-	15,909	1,356,625	40,578,606
-	-	-	-	-	149,180
-	-	-	-	2,112	-
-	-	-	120,841	125,720	809,399
-	-	-	-	-	453,711
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,503</u>	<u>250,000</u>
<u>53,850,897</u>	<u>6,451,189</u>	<u>261,607</u>	<u>2,823,234</u>	<u>84,199,928</u>	<u>104,060,111</u>
<u>53,850,897</u>	<u>68,128,234</u>	<u>14,823,366</u>	<u>39,412,850</u>	<u>218,495,674</u>	<u>290,870,368</u>
<u>2,348,706</u>	<u>(6,177,736)</u>	<u>(10,969,383)</u>	<u>6,006,453</u>	<u>(4,801,146)</u>	<u>(7,858,007)</u>
<u>-</u>	<u>27,963,920</u>	<u>10,969,383</u>	<u>12,585,849</u>	<u>51,519,152</u>	<u>-</u>
<u>2,348,706</u>	<u>21,786,184</u>	<u>-</u>	<u>18,592,302</u>	<u>46,718,006</u>	<u>(7,858,007)</u>
<u>30,200,045</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,387,031</u>	<u>44,245,038</u>
<u>\$ 32,548,751</u>	<u>\$ 21,786,184</u>	<u>\$ -</u>	<u>\$ 18,592,302</u>	<u>\$ 83,105,037</u>	<u>\$ 36,387,031</u>



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - VEGAS PBS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule C-3

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ 4,111,767	\$ 4,215,720
Accounts receivable	507,552	460,795
TOTAL ASSETS	<u>\$ 4,619,319</u>	<u>\$ 4,676,515</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 278,037	\$ 287,349
Accrued salaries and benefits	95,803	80,890
Unearned revenue	4,500	67,633
Total liabilities	<u>378,340</u>	<u>435,872</u>
FUND BALANCE		
Restricted for:		
Term endowment	2,740,708	2,307,618
Committed to:		
PBS programming fees	1,500,271	1,933,025
Total fund balance	<u>4,240,979</u>	<u>4,240,643</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,619,319</u>	<u>\$ 4,676,515</u>

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

Schedule C-4

	2022			2021
	Budget	Actual	Variance- Positive (Negative)	Actual
REVENUES				
Local sources:				
Donations and grants	\$ 7,215,093	\$ 5,936,660	\$ (1,278,433)	\$ 4,990,288
Operating lease	200,000	1,338,202	1,138,202	1,299,225
Other local sources	2,800,000	1,645,076	(1,154,924)	2,212,746
Investment income	322,000	(628,676)	(950,676)	817,532
Total local sources	10,537,093	8,291,262	(2,245,831)	9,319,791
State sources:				
State special appropriations	2,900,000	109,071	(2,790,929)	894,177
TOTAL REVENUES	13,437,093	8,400,333	(5,036,760)	10,213,968
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Instructional staff support:				
Salaries	3,204,757	2,568,530	636,227	2,715,097
Benefits	1,553,384	1,084,545	468,839	1,147,366
Purchased services	2,999,850	1,811,053	1,188,797	2,010,098
Supplies	2,383,102	401,022	1,982,080	487,779
Property	851,598	118,812	732,786	31,990
Other	2,444,402	2,416,035	28,367	2,022,939
TOTAL EXPENDITURES	13,437,093	8,399,997	5,037,096	8,415,269
EXCESS OF REVENUES OVER EXPENDITURES	-	336	336	1,798,699
FUND BALANCE, JULY 1	4,240,643	4,240,643	-	2,441,944
FUND BALANCE, JUNE 30	\$ 4,240,643	\$ 4,240,979	\$ 336	\$ 4,240,643



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - MEDICAID FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule C-5

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ 5,212,844	\$ 2,247,071
Accounts receivable	775,910	182,653
TOTAL ASSETS	<u>\$ 5,988,754</u>	<u>\$ 2,429,724</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 6,660	\$ 19,309
Accrued salaries and benefits	45,273	464,072
Total liabilities	<u>51,933</u>	<u>483,381</u>
FUND BALANCE		
Committed to:		
Medicaid programs	<u>5,936,821</u>	<u>1,946,343</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5,988,754</u>	<u>\$ 2,429,724</u>

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

Schedule C-6

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
Federal sources:				
Third-party billing	\$ 4,000,000	\$ 6,085,989	\$ 2,085,989	\$ 2,285,397
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	372,340	370,666	1,674	334,489
Benefits	9,200	8,571	629	8,137
Total instruction	381,540	379,237	2,303	342,626
Support services:				
Other support services:				
Salaries	970,430	766,718	203,712	4,296,377
Benefits	504,868	402,222	102,646	894,084
Purchased services	408,252	262,229	146,023	123,961
Supplies	337,210	279,215	57,995	90,900
Property	10,000	5,595	4,405	166,800
Other	1,000	295	705	939
Total support services	2,231,760	1,716,274	515,486	5,573,061
TOTAL EXPENDITURES	2,613,300	2,095,511	517,789	5,915,687
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,386,700	3,990,478	2,603,778	(3,630,290)
FUND BALANCE, JULY 1	1,946,343	1,946,343	-	5,576,633
FUND BALANCE, JUNE 30	\$ 3,333,043	\$ 5,936,821	\$ 2,603,778	\$ 1,946,343



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - CLASS SIZE REDUCTION FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule C-7

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ -	\$ 16,810,257
Accounts receivable	-	29,057
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 16,839,314</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued salaries and benefits	<u>\$ -</u>	<u>\$ 16,839,314</u>

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

Schedule C-8

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
State sources:				
State special appropriations	\$ -	\$ -	\$ -	\$ 114,213,686
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	-	-	-	78,924,946
Benefits	-	-	-	35,288,740
TOTAL EXPENDITURES	-	-	-	114,213,686
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES				
Transfers in	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule C-9

	<u>2022</u>	<u>2021</u>
ASSETS		
Accounts receivable	\$ 10,438,104	\$ 36,236,342
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 1,430,110	\$ 8,913,752
Accrued salaries and benefits	2,463,717	7,532,177
Unearned revenue	4,231,245	5,107,809
Due to other funds	2,313,032	14,682,604
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 10,438,104</u>	<u>\$ 36,236,342</u>

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

Schedule C-10

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ -	\$ 22,640	\$ 22,640	\$ 522,028
State sources:				
State special appropriations	42,133,690	31,762,179	(10,371,511)	144,036,791
TOTAL REVENUES	42,133,690	31,784,819	(10,348,871)	144,558,819
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	6,787,360	2,756,721	4,030,639	12,734,273
Benefits	3,645,320	2,013,635	1,631,685	5,781,970
Purchased services	200	177	23	991,259
Supplies	979,020	978,951	69	4,000,247
Other	-	-	-	27,572
Total instruction	11,411,900	5,749,484	5,662,416	23,535,321
Support services:				
Other support services:				
Salaries	51,280	23,803	27,477	249,775
Benefits	3,330	440	2,890	8,490
Purchased services	15,650	15,554	96	300,229
Supplies	12,380	6,188	6,192	-
Total support services	82,640	45,985	36,655	558,494
TOTAL REGULAR PROGRAMS	11,494,540	5,795,469	5,699,071	24,093,815
SPECIAL PROGRAMS				
Instruction:				
Salaries	-	-	-	259,858
Benefits	-	-	-	14,404
Total instruction	-	-	-	274,262
Support services:				
Other support services:				
Salaries	-	-	-	263,372
TOTAL SPECIAL PROGRAMS	-	-	-	537,634
GIFTED AND TALENTED PROGRAMS:				
Instruction:				
Salaries	-	-	-	1,138,448
Benefits	-	-	-	494,070
Supplies	-	-	-	867
Total instruction	-	-	-	1,633,385

(Continued)



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

Schedule C-10

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
EXPENDITURES - Continued				
Support services:				
Other support services:				
Salaries	\$ -	\$ -	\$ -	\$ 217,030
Benefits	-	-	-	88,075
Purchased services	-	-	-	2,763
Supplies	-	-	-	6,449
Total support services	-	-	-	314,317
TOTAL GIFTED AND TALENTED PROGRAMS	-	-	-	1,947,702
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	4,468,940	3,679,709	789,231	3,830,115
Benefits	1,568,300	1,173,480	394,820	1,452,919
Purchased services	168,200	168,153	47	-
Supplies	2,723,880	2,510,626	213,254	2,399,670
Property	684,170	684,120	50	208,275
Other	166,920	50,301	116,619	37,250
Total instruction	9,780,410	8,266,389	1,514,021	7,928,229
Support services:				
Other support services:				
Salaries	131,790	131,772	18	129,742
Benefits	58,300	58,213	87	51,540
Purchased services	310,550	181,843	128,707	157,564
Supplies	12,420	11,730	690	15,105
Total support services	513,060	383,558	129,502	353,951
TOTAL VOCATIONAL PROGRAMS	10,293,470	8,649,947	1,643,523	8,282,180
OTHER INSTRUCTIONAL PROGRAMS				
English language learners				
Instruction:				
Salaries	-	-	-	21,776,576
Benefits	-	-	-	9,001,369
Purchased services	-	-	-	29,601
Supplies	20,580	4,118	16,462	991,770
Other	-	-	-	120
Total instruction	20,580	4,118	16,462	31,799,436
Support services:				
Other support services:				
Salaries	64,100	11,442	52,658	3,995,939
Benefits	46,600	260	46,340	1,112,489
Supplies	-	-	-	25,053
Total support services	110,700	11,702	98,998	5,133,481
TOTAL OTHER INSTRUCTIONAL PROGRAMS	131,280	15,820	115,460	36,932,917

(Continued)

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

Schedule C-10

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
EXPENDITURES - Continued				
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	\$ 5,591,500	\$ 4,758,296	\$ 833,204	\$ 4,904,245
Benefits	1,870,660	1,662,332	208,328	1,667,456
Purchased services	23,000	3,640	19,360	15,824
Supplies	568,220	568,193	27	490,949
Property	78,200	75,637	2,563	-
Other	-	-	-	4,838
Total instruction	8,131,580	7,068,098	1,063,482	7,083,312
Support services:				
Other support services:				
Salaries	3,246,000	3,014,984	231,016	3,391,189
Benefits	1,484,820	1,413,432	71,388	1,473,008
Purchased services	89,500	89,470	30	36,418
Supplies	69,700	57,631	12,069	6,572
Other	1,400	1,325	75	-
Total support services	4,891,420	4,576,842	314,578	4,907,187
TOTAL ADULT EDUCATION PROGRAMS	13,023,000	11,644,940	1,378,060	11,990,499
COMMUNITY SERVICES PROGRAMS				
Salaries	-	-	-	132,915
Benefits	-	-	-	63,679
Purchased services	14,220	2,439	11,781	612,805
Supplies	2,500	2,440	60	-
TOTAL COMMUNITY SERVICES PROGRAMS	16,720	4,879	11,841	809,399
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	-	-	-	2,461,269
Benefits	-	-	-	1,135,495
Purchased services	101,210	28,099	73,111	6,706,023
Supplies	-	-	-	6,158
Total student support	101,210	28,099	73,111	10,308,945
Instructional staff support:				
Salaries	2,076,660	2,073,309	3,351	3,700,980
Benefits	1,178,000	894,012	283,988	1,072,176
Purchased services	1,394,860	983,946	410,914	189,970
Supplies	279,120	199,604	79,516	690,167
Property	-	-	-	25,888
Other	50,850	21,226	29,624	5,644
Total instructional staff support	4,979,490	4,172,097	807,393	5,684,825
School administration:				
Salaries	20,900	20,813	87	1,042,607
Benefits	31,900	31,803	97	331,372

(Continued)



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

Schedule C-10

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
EXPENDITURES - Continued				
Total school administration	\$ 52,800	\$ 52,616	\$ 184	\$ 1,373,979
Central services:				
Salaries	205,400	205,375	25	108,309
Benefits	97,370	97,295	75	49,103
Purchased services	58,610	4,761	53,849	1,299,966
Supplies	41,000	6,164	34,836	48,736
Other	7,650	7,500	150	-
Total central services	410,030	321,095	88,935	1,506,114
Operation and maintenance of plant services:				
Salaries	98,760	61,013	37,747	1,059,813
Benefits	41,440	41,410	30	554,555
Purchased services	-	-	-	14,910
Supplies	1,488,150	995,322	492,828	38,559,543
Property	-	-	-	49,098
Total operation and maintenance of plant services	1,628,350	1,097,745	530,605	40,237,919
Student transportation:				
Purchased services	-	-	-	149,180
Other support:				
Other	2,800	2,112	688	-
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Purchased services	-	-	-	250,000
Interdistrict payments:				
Other	-	-	-	453,711
TOTAL UNDISTRIBUTED EXPENDITURES	7,174,680	5,673,764	1,500,916	59,964,673
TOTAL EXPENDITURES	42,133,690	31,784,819	10,348,871	144,558,819
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STUDENT ACTIVITY FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2022 AND 2021

Schedule C-11

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ 32,548,751	\$ 30,200,045
FUND BALANCE		
Restricted for:		
Student groups	\$ 32,548,751	\$ 30,200,045



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

Schedule C-12

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
Local sources:				
Student activities	\$ 80,000,000	\$ 56,199,603	\$ (23,800,397)	\$ 11,740,491
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Other support services:				
Purchased services	14,352,650	13,888,833	463,817	3,829,411
Supplies	32,737,576	27,324,738	5,412,838	7,595,302
Other	22,909,774	12,637,326	10,272,448	6,342,194
TOTAL EXPENDITURES	70,000,000	53,850,897	16,149,103	17,766,907
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,000,000	2,348,706	(7,651,294)	(6,026,416)
FUND BALANCE, JULY 1	30,200,045	30,200,045	-	36,226,461
FUND BALANCE, JUNE 30	\$ 40,200,045	\$ 32,548,751	\$ (7,651,294)	\$ 30,200,045

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - ENGLISH LANGUAGE LEARNERS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule C-13

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ 23,522,358	\$ -
Accounts receivable	5,162,541	-
TOTAL ASSETS	<u>\$ 28,684,899</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 48,005	\$ -
Accrued salaries and benefits	6,850,710	-
Total liabilities	6,898,715	-
Restricted for:		
English language learner programs	21,786,184	-
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 28,684,899</u>	<u>\$ -</u>



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - ENGLISH LANGUAGE LEARNERS 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 C-14

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 61,950,498	\$ 61,950,498	\$ -	\$ -
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
English language learners:				
Instruction:				
Salaries	52,626,417	42,241,065	10,385,352	-
Benefits	20,093,066	17,843,276	2,249,790	-
Purchased services	962,495	196,103	766,392	-
Supplies	9,778,687	1,342,764	8,435,923	-
Other	348,841	53,837	295,004	-
Total instruction	83,809,506	61,677,045	22,132,461	-
Support services:				
Other support services:				
Salaries	4,575,980	4,505,102	70,878	-
Benefits	1,952,629	1,946,087	6,542	-
Total support services	6,528,609	6,451,189	77,420	-
TOTAL EXPENDITURES	90,338,115	68,128,234	22,209,881	-
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(28,387,617)	(6,177,736)	22,209,881	-
OTHER FINANCING SOURCES				
Transfers in	28,387,617	27,963,920	(423,697)	-
NET CHANGE IN FUND BALANCE	-	21,786,184	21,786,184	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ 21,786,184	\$ 21,786,184	\$ -

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - GATE FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule C-15

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ 1,937,659	\$ -
Accounts receivable	321,165	-
	<u>2,258,824</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,258,824</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued salaries and benefits	<u>\$ 2,258,824</u>	<u>\$ -</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - GATE 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 C-16

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 3,853,000	\$ 3,853,983	\$ 983	\$ -
EXPENDITURES				
Current:				
GIFTED AND TALENTED PROGRAMS				
Instruction:				
Salaries	11,170,641	10,067,778	1,102,863	-
Benefits	4,715,503	4,253,376	462,127	-
Purchased services	10,400	1,794	8,606	-
Supplies	751,335	232,848	518,487	-
Other	85,300	5,963	79,337	-
Total instruction	16,733,179	14,561,759	2,171,420	-
Support services:				
Other support services:				
Salaries	202,312	182,506	19,806	-
Benefits	97,096	79,101	17,995	-
Total support services	299,408	261,607	37,801	-
TOTAL EXPENDITURES	17,032,587	14,823,366	2,209,221	-
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(13,179,587)	(10,969,383)	2,210,204	-
OTHER FINANCING SOURCES				
Transfers in	13,179,587	10,969,383	(2,210,204)	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - AT-RISK FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2022 AND 2021

Schedule C-17

	<u>2022</u>	<u>2021</u>
ASSETS		
Pooled cash and investments	\$ 19,073,548	\$ -
Accounts receivable	3,784,942	-
TOTAL ASSETS	<u>\$ 22,858,490</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 97,736	\$ -
Accrued salaries and benefits	4,168,452	-
Total liabilities	<u>4,266,188</u>	<u>-</u>
FUND BALANCE		
Restricted for:		
Alternative/At-Risk education programs	<u>18,592,302</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 22,858,490</u>	<u>\$ -</u>



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - AT-RISK 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 C-18

	2022		Variance- Positive (Negative)	2021
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 45,419,303	\$ 45,419,303	\$ -	\$ -
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
Alternative education:				
Instruction:				
Salaries	33,318,039	23,711,037	9,607,002	-
Benefits	12,360,715	9,836,541	2,524,174	-
Purchased services	1,318,565	838,502	480,063	-
Supplies	9,259,570	2,067,973	7,191,597	-
Property	25,000	24,220	780	-
Other	112,000	111,343	657	-
Total instruction	56,393,889	36,589,616	19,804,273	-
Support services:				
Other support services:				
Salaries	2,480,135	2,478,377	1,758	-
Benefits	355,902	344,857	11,045	-
Total support services	2,836,037	2,823,234	12,803	-
TOTAL EXPENDITURES	59,229,926	39,412,850	19,817,076	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(13,810,623)	6,006,453	19,817,076	-
OTHER FINANCING SOURCES				
Transfers in	13,810,623	12,585,849	(1,224,774)	-
NET CHANGE IN FUND BALANCE	-	18,592,302	18,592,302	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ 18,592,302	\$ 18,592,302	\$ -