



Capital Assets used in the Operation of Governmental Funds

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

This page is intentionally left blank

CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULE BY SOURCE ¹
 AS OF JUNE 30, 2023 AND JUNE 2022

Schedule G-1

| | <u>2023</u> | <u>2022</u> |
|---|--------------------------|-------------------------|
| Governmental Funds Capital Assets: | | |
| Land | \$ 267,746,547 | \$ 265,746,547 |
| Land improvements | 1,797,647,864 | 1,713,581,806 |
| Buildings and building improvements | 6,941,085,530 | 6,806,532,915 |
| Lease assets, Land | 122,716 | 122,716 |
| Lease assets, Buildings | 284,246 | 110,645 |
| Lease assets, Equipment & Fixtures | 195,374 | 185,888 |
| Subscription Based Information Technology Arrangements | 23,511,709 | 16,085,808 |
| Furniture, fixtures and equipment | 331,228,619 | 299,636,549 |
| Vehicles | 318,840,166 | 308,541,266 |
| Construction in progress | 320,462,303 | 260,692,073 |
| Total governmental funds capital assets | <u>\$ 10,001,125,074</u> | <u>\$ 9,671,236,213</u> |
| Investments in governmental funds capital assets by source: | | |
| General Fund | \$ 401,298,465 | \$ 376,951,015 |
| Special Revenue Funds | 85,255,163 | 77,241,705 |
| Capital Projects Funds | 9,514,571,446 | 9,217,043,493 |
| Total governmental funds capital assets | <u>\$ 10,001,125,074</u> | <u>\$ 9,671,236,213</u> |

¹ This schedule presents only the capital asset balances related to the governmental funds. Accordingly the capital assets reported in the internal service funds and the enterprise fund are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.



CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION¹
 JUNE 30, 2023

| FUNCTION | Land | | Buildings and Building | Lease assets, |
|--|-----------------------|-------------------------|-------------------------|-------------------|
| | Land | Improvements | Improvements | Land |
| Instruction: | | | | |
| Regular instruction | \$ 2,033,957 | \$ 1,615,188,356 | \$ 6,198,349,525 | \$ - |
| Special instruction | - | 4,750,967 | 1,882,514 | - |
| Gifted and talented instruction | - | - | - | - |
| Vocational instruction | - | 112,012,871 | 443,992,975 | - |
| Other instruction | - | 47,097 | 51,543 | - |
| Adult instruction | - | 9,816 | 91,074 | - |
| Total instruction | 2,033,957 | 1,732,009,107 | 6,644,367,631 | - |
| Support services: | | | | |
| Student support | - | 1,392,620 | 14,462,004 | - |
| Instructional staff support | - | 6,022,621 | 39,984,514 | 71,245 |
| General administration | - | 11,347,678 | 21,992,076 | - |
| School administration | - | - | 1,035,870 | - |
| Central services | - | 3,038,325 | 13,868,670 | - |
| Operation and maintenance of plant services | 1,320 | 3,569,732 | 72,622,450 | 51,471 |
| Student transportation | - | 35,214,002 | 38,203,869 | - |
| Other support services | - | 562,420 | 9,366,745 | - |
| Community services | - | - | - | - |
| Facilities acquisition and construction services | 265,711,270 | 4,491,359 | 85,181,701 | - |
| Total support services | 265,712,590 | 65,638,757 | 296,717,899 | 122,716 |
| Total governmental funds capital assets | \$ 267,746,547 | \$ 1,797,647,864 | \$ 6,941,085,530 | \$ 122,716 |

¹ This schedule presents only the capital assets balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds and the enterprise fund are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.

| Lease assets, Buildings | Lease assets, Equipment and Fixtures | Subscription - Based Information Technology Arrangements | Furniture, Fixtures, and Equipment | Vehicles | Construction in Progress | Total |
|----------------------------|--|---|--|-----------------------|--------------------------------|--------------------------|
| \$ - | \$ - | \$ 1,709,035 | \$ 222,128,389 | \$ 2,898,977 | \$ 4,866,089 | \$ 8,047,174,328 |
| - | - | 1,869,224 | 2,321,025 | 12,163 | - | 10,835,893 |
| - | - | - | 168,259 | - | - | 168,259 |
| - | - | - | 14,615,196 | 339,707 | - | 570,960,749 |
| - | - | - | 1,145,163 | 55,152 | - | 1,298,955 |
| - | - | - | 859,806 | 384,117 | - | 1,344,813 |
| - | - | 3,578,259 | 241,237,838 | 3,690,116 | 4,866,089 | 8,631,782,997 |
| - | - | 5,568,503 | 8,481,295 | 240,201 | - | 30,144,623 |
| 173,601 | 195,374 | 2,374,930 | 26,064,153 | 956,771 | - | 75,843,209 |
| 110,645 | - | - | 1,141,827 | 15,842 | - | 34,608,068 |
| - | - | - | 235,893 | 61,060 | - | 1,332,823 |
| - | - | 10,437,915 | 27,042,171 | 395,417 | - | 54,782,498 |
| - | - | 349,255 | 19,414,623 | 44,714,892 | - | 140,723,743 |
| - | - | - | 2,741,286 | 267,948,969 | 83,152 | 344,191,278 |
| - | - | - | 550,075 | - | - | 10,479,240 |
| - | - | - | 8,445 | - | - | 8,445 |
| - | - | 1,202,847 | 4,311,013 | 816,898 | 315,513,062 | 677,228,150 |
| 284,246 | 195,374 | 19,933,450 | 89,990,781 | 315,150,050 | 315,596,214 | 1,369,342,077 |
| <u>\$ 284,246</u> | <u>\$ 195,374</u> | <u>\$ 23,511,709</u> | <u>\$ 331,228,619</u> | <u>\$ 318,840,166</u> | <u>\$ 320,462,303</u> | <u>\$ 10,001,125,074</u> |



CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION¹
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Schedule G-3

| FUNCTION | Governmental Funds Capital Assets Jul 1, 2022 | Additions | Deletions | Governmental Funds Capital Assets Jun 30, 2023 |
|--|--|-----------------------|------------------------|---|
| Instruction: | | | | |
| Regular instruction | \$ 7,804,710,569 | \$ 271,436,216 | \$ (28,972,457) | \$ 8,047,174,328 |
| Special instruction | 9,329,500 | 1,513,038 | (6,645) | 10,835,893 |
| Gifted and talented instruction | 168,259 | - | - | 168,259 |
| Vocational instruction | 567,671,508 | 3,954,793 | (665,552) | 570,960,749 |
| Other instruction | 1,172,748 | 208,029 | (81,822) | 1,298,955 |
| Adult instruction | 1,291,460 | 53,353 | - | 1,344,813 |
| Total instruction | 8,384,344,044 | 277,165,429 | (29,726,476) | 8,631,782,997 |
| Support services: | | | | |
| Student support | 26,373,956 | 3,770,667 | - | 30,144,623 |
| Instructional staff support | 73,637,501 | 2,748,125 | (542,417) | 75,843,209 |
| General administration | 34,631,188 | 24,850 | (47,970) | 34,608,068 |
| School administration | 1,315,716 | 75,045 | (57,938) | 1,332,823 |
| Central services | 55,304,581 | 1,271,638 | (1,793,721) | 54,782,498 |
| Operation and maintenance of plant services | 139,654,601 | 3,894,359 | (2,825,217) | 140,723,743 |
| Student transportation | 333,356,104 | 11,506,769 | (671,595) | 344,191,278 |
| Other support services | 10,479,240 | - | - | 10,479,240 |
| Community services | - | 8,445 | - | 8,445 |
| Facilities acquisition and construction services | 612,139,282 | 65,246,414 | (157,546) | 677,228,150 |
| Total support services | 1,286,892,169 | 88,546,312 | (6,096,404) | 1,369,342,077 |
| Total governmental funds capital assets | \$ 9,671,236,213 | \$ 365,711,741 | \$ (35,822,880) | \$ 10,001,125,074 |

¹ This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds and the enterprise funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.