



# 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, 2023 AND 2022

Schedule A-1

|   | <u>2023</u>                  | <u>2022</u>                  |
|---|------------------------------|------------------------------|
| <b>ASSETS</b>   |                              |                              |
| Pooled cash and investments   | \$ 488,874,002               | \$ 336,482,262               |
| Accounts receivable   | 11,137,394                   | 230,821,047                  |
| Interest receivable   | 5,426,955                    | 3,026,435                    |
| Due from other funds  | 246,436,358                  | 189,781,288                  |
| Inventories   | 2,609,777                    | 2,837,068                    |
| Prepays   | 39,404,733                   | 35,080,522                   |
| <b>TOTAL ASSETS</b>   | <b><u>\$ 793,889,219</u></b> | <b><u>\$ 798,028,622</u></b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>       |                              |                              |
| <b>LIABILITIES</b>  |                              |                              |
| Accounts payable  | \$ 68,566,084                | \$ 80,961,855                |
| Intergovernmental accounts payable  | 473,192                      | 26,979,925                   |
| Accrued salaries and benefits   | 185,057,525                  | 189,632,439                  |
| Unearned revenue  | -                            | 35,731                       |
| Construction contracts and retentions payable                             | 368,271                      | 518,634                      |
| <b>Total liabilities</b>  | <b><u>254,465,072</u></b>    | <b><u>298,128,584</u></b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                              |                              |
| Unavailable revenue - other   | 8,496,251                    | 6,282,146                    |
| <b>FUND BALANCE</b>   |                              |                              |
| <b>Nonspendable:</b>  |                              |                              |
| Inventories   | 2,609,777                    | 2,837,068                    |
| Prepays   | 39,404,733                   | 35,080,522                   |
| <b>Restricted for:</b>  |                              |                              |
| Donations   | 367,572                      | 337,662                      |
| School technology bonds   | 31,122,305                   | 22,005,241                   |
| School bus appropriation bonds  | 4,462,350                    | 2,385,325                    |
| School carryover (service level agreements)                               | -                            | 4,014,882                    |
| School carryover (supplies)   | 142,900,020                  | 117,590,412                  |
| School carryover (net vacancy)  | 117,917,825                  | 85,204,985                   |
| School carryover (supplies) - gate proceeds                               | 2,599,906                    | 2,515,283                    |
| School based project carryover  | 5,754,955                    | 6,358,330                    |
| <b>Assigned to:</b>   |                              |                              |
| Categorical indirect costs  | 3,000,000                    | 2,609,371                    |
| Instructional supply appropriations                                       | 1,669,803                    | 1,128,025                    |
| Potential litigation  | 15,000,000                   | 8,500,000                    |
| Future initiatives  | 41,796,065                   | 88,875,562                   |
| NV Energy Incentive   | 787,500                      | 787,500                      |
| <b>Unassigned</b>   | <b><u>121,535,085</u></b>    | <b><u>113,387,724</u></b>    |
| <b>Total fund balance</b>   | <b><u>530,927,896</u></b>    | <b><u>493,617,892</u></b>    |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b> | <b><u>\$ 793,889,219</u></b> | <b><u>\$ 798,028,622</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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-2

|                                | 2023                 |                      | 2022                                |                      |
|--------------------------------|----------------------|----------------------|-------------------------------------|----------------------|
|                                | Budget               | Actual               | Variance-<br>Positive<br>(Negative) | Actual               |
| <b>REVENUES</b>                |                      |                      |                                     |                      |
| Local sources:                 |                      |                      |                                     |                      |
| E-rate reimbursements          | \$ 2,720,000         | \$ 2,488,979         | \$ (231,021)                        | \$ 2,065,650         |
| Local government taxes         | 1,174,000            | 1,174,434            | 434                                 | -                    |
| Tuition and summer school fees | 1,340,000            | 1,152,531            | (187,469)                           | 1,055,660            |
| Adult education                | 120,000              | -                    | (120,000)                           | 70,148               |
| Athletic proceeds              | 660,000              | 1,185,248            | 525,248                             | 960,817              |
| Rental of facilities           | 640,000              | 823,221              | 183,221                             | 547,964              |
| Donations and grants           | 970,000              | 548,540              | (421,460)                           | 444,988              |
| Other local sources            | 16,880,000           | 19,762,898           | 2,882,898                           | 15,299,602           |
| Investment income/(loss)       | 1,720,000            | 25,934,835           | 24,214,835                          | (10,328,347)         |
| Total local sources            | 26,224,000           | 53,070,686           | 26,846,686                          | 10,116,482           |
| State sources:                 |                      |                      |                                     |                      |
| State distributive fund        |                      |                      |                                     |                      |
| PCFP Adjusted Base             | 2,169,245,000        | 2,162,196,477        | (7,048,523)                         | 2,182,976,138        |
| PCFP Transportation            | 146,426,000          | 146,426,415          | 415                                 | 146,298,844          |
| PCFP Special Education         | 350,475,000          | 350,474,886          | (114)                               | 350,169,543          |
| State special appropriations   | -                    | 6,828                | 6,828                               | -                    |
| Total state sources            | 2,666,146,000        | 2,659,104,606        | (7,041,394)                         | 2,679,444,525        |
| Federal sources:               |                      |                      |                                     |                      |
| Federal impact aid             | 100,000              | 52,050               | (47,950)                            | 128,059              |
| Forest reserve                 | 80,000               | 69,766               | (10,234)                            | 82,034               |
| Administrative claiming        | 1,820,000            | 1,878,508            | 58,508                              | 2,017,726            |
| Total federal sources          | 2,000,000            | 2,000,324            | 324                                 | 2,227,819            |
| Other sources:                 |                      |                      |                                     |                      |
| Sales of district property     | 580,000              | 402,213              | (177,787)                           | 373,725              |
| <b>TOTAL REVENUES</b>          | <b>2,694,950,000</b> | <b>2,714,577,829</b> | <b>19,627,829</b>                   | <b>2,692,162,551</b> |
| <b>EXPENDITURES</b>            |                      |                      |                                     |                      |
| Current:                       |                      |                      |                                     |                      |
| <b>REGULAR PROGRAMS</b>        |                      |                      |                                     |                      |
| Instruction:                   |                      |                      |                                     |                      |
| Salaries                       | 835,213,249          | 804,506,987          | 30,706,262                          | 803,057,136          |
| Benefits                       | 353,363,837          | 317,359,066          | 36,004,771                          | 335,005,554          |
| Purchased services             | 6,183,924            | 3,878,745            | 2,305,179                           | 2,334,522            |
| Supplies                       | 203,858,314          | 70,865,165           | 132,993,149                         | 60,814,588           |
| Property                       | 4,794,732            | 4,550,401            | 244,331                             | 4,696,675            |
| Other                          | 3,513,603            | 3,406,954            | 106,649                             | 2,827,457            |
| Total instruction              | 1,406,927,659        | 1,204,567,318        | 202,360,341                         | 1,208,735,932        |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-2

|                                 | 2023                 |                      | 2022                         |                      |
|---------------------------------|----------------------|----------------------|------------------------------|----------------------|
|                                 | Budget               | Actual               | Variance-Positive (Negative) | Actual               |
| <b>EXPENDITURES - Continued</b> |                      |                      |                              |                      |
| Support services:               |                      |                      |                              |                      |
| Student transportation:         |                      |                      |                              |                      |
| Purchased services              | \$ 864,668           | \$ 854,504           | \$ 10,164                    | \$ 402,705           |
| Other support services:         |                      |                      |                              |                      |
| Salaries                        | 25,507,223           | 25,235,419           | 271,804                      | 22,897,578           |
| Benefits                        | 11,485,308           | 10,874,626           | 610,682                      | 10,523,814           |
| Purchased services              | 1,877,181            | 1,509,628            | 367,553                      | 846,756              |
| Supplies                        | 1,943,024            | 985,800              | 957,224                      | 1,070,656            |
| Property                        | 60,000               | 50,503               | 9,497                        | -                    |
| Other                           | 101,388              | 96,784               | 4,604                        | 91,276               |
| Total other support services    | 40,974,124           | 38,752,760           | 2,221,364                    | 35,430,080           |
| Total support services          | 41,838,792           | 39,607,264           | 2,231,528                    | 35,832,785           |
| <b>TOTAL REGULAR PROGRAMS</b>   | <b>1,448,766,451</b> | <b>1,244,174,582</b> | <b>204,591,869</b>           | <b>1,244,568,717</b> |
| <b>SPECIAL PROGRAMS</b>         |                      |                      |                              |                      |
| Instruction:                    |                      |                      |                              |                      |
| Salaries                        | 5,152,818            | 5,009,026            | 143,792                      | 3,152,703            |
| Benefits                        | 2,354,372            | 2,279,823            | 74,549                       | 1,431,132            |
| Supplies                        | 55,624               | 3,244                | 52,380                       | 5,298                |
| Total instruction               | 7,562,814            | 7,292,093            | 270,721                      | 4,589,133            |
| Support services:               |                      |                      |                              |                      |
| Other support services:         |                      |                      |                              |                      |
| Salaries                        | 942,558              | 890,956              | 51,602                       | 672,271              |
| Benefits                        | 399,752              | 364,574              | 35,178                       | 285,111              |
| Purchased services              | 212,094              | 29,417               | 182,677                      | 5,882                |
| Supplies                        | 300,140              | 181,513              | 118,627                      | 157,353              |
| Property                        | -                    | -                    | -                            | 9,986                |
| Other                           | 700                  | 605                  | 95                           | 246                  |
| Total support services          | 1,855,244            | 1,467,065            | 388,179                      | 1,130,849            |
| <b>TOTAL SPECIAL PROGRAMS</b>   | <b>9,418,058</b>     | <b>8,759,158</b>     | <b>658,900</b>               | <b>5,719,982</b>     |
| <b>VOCATIONAL PROGRAMS</b>      |                      |                      |                              |                      |
| Instruction:                    |                      |                      |                              |                      |
| Salaries                        | 1,206,652            | 1,160,284            | 46,368                       | 1,718,393            |
| Benefits                        | 487,707              | 430,307              | 57,400                       | 679,333              |
| Purchased services              | 561,565              | 537,434              | 24,131                       | 1,144,867            |
| Supplies                        | 1,501,035            | 967,928              | 533,107                      | 671,011              |
| Property                        | 1,013,307            | 969,128              | 44,179                       | 118,606              |
| Other                           | 95,800               | 43,857               | 51,943                       | 257,213              |
| Total instruction               | 4,866,066            | 4,108,938            | 757,128                      | 4,589,423            |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-2

|                                       | 2023       |            | 2022                         |            |
|---------------------------------------|------------|------------|------------------------------|------------|
|                                       | Budget     | Actual     | Variance-Positive (Negative) | Actual     |
| EXPENDITURES - Continued              |            |            |                              |            |
| Support services:                     |            |            |                              |            |
| Student transportation:               |            |            |                              |            |
| Purchased services                    | \$ 139,070 | \$ 6,689   | \$ 132,381                   | \$ 20,457  |
| Supplies                              | 60,000     | 57,493     | 2,507                        | 48,008     |
| Total student transportation          | 199,070    | 64,182     | 134,888                      | 68,465     |
| Other support services:               |            |            |                              |            |
| Salaries                              | 1,368,018  | 1,053,210  | 314,808                      | 886,436    |
| Benefits                              | 451,361    | 304,324    | 147,037                      | 287,578    |
| Purchased services                    | 442,817    | 281,848    | 160,969                      | 267,210    |
| Supplies                              | 373,986    | 181,115    | 192,871                      | 329,175    |
| Property                              | 100,000    | 125,000    | (25,000)                     | 795,227    |
| Other                                 | 355,000    | 206,709    | 148,291                      | 418,389    |
| Total other support services          | 3,091,182  | 2,152,206  | 938,976                      | 2,984,015  |
| Total support services                | 3,290,252  | 2,216,388  | 1,073,864                    | 3,052,480  |
| TOTAL VOCATIONAL PROGRAMS             | 8,156,318  | 6,325,326  | 1,830,992                    | 7,641,903  |
| OTHER INSTRUCTIONAL PROGRAMS          |            |            |                              |            |
| School co-curricular activities:      |            |            |                              |            |
| Instruction:                          |            |            |                              |            |
| Salaries                              | 1,356,599  | 1,304,844  | 51,755                       | 1,276,737  |
| Benefits                              | 1,440,184  | 1,036,760  | 403,424                      | 1,011,918  |
| Purchased services                    | 5,092,783  | 5,115,151  | (22,368)                     | 3,763,722  |
| Supplies                              | 1,828,130  | 1,827,350  | 780                          | 1,804,232  |
| Property                              | 100,000    | 96,256     | 3,744                        | 72,352     |
| Other                                 | 309,585    | 316,938    | (7,353)                      | 296,138    |
| Total instruction                     | 10,127,281 | 9,697,299  | 429,982                      | 8,225,099  |
| Support services:                     |            |            |                              |            |
| Student transportation:               |            |            |                              |            |
| Purchased services                    | 1,909,662  | 1,168,444  | 741,218                      | 457,866    |
| Other support services:               |            |            |                              |            |
| Salaries                              | 14,449,062 | 14,375,268 | 73,794                       | 12,475,057 |
| Benefits                              | 3,707,351  | 2,416,640  | 1,290,711                    | 1,697,690  |
| Purchased services                    | 413,679    | 525,214    | (111,535)                    | 329,101    |
| Supplies                              | 345,717    | 223,333    | 122,384                      | 206,555    |
| Other                                 | 79,300     | 70,084     | 9,216                        | 188,885    |
| Total other support services          | 18,995,109 | 17,610,539 | 1,384,570                    | 14,897,288 |
| Total support services                | 20,904,771 | 18,778,983 | 2,125,788                    | 15,355,154 |
| Total school co-curricular activities | 31,032,052 | 28,476,282 | 2,555,770                    | 23,580,253 |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-2

|                                 | 2023         |            | 2022                         |            |
|---------------------------------|--------------|------------|------------------------------|------------|
|                                 | Budget       | Actual     | Variance-Positive (Negative) | Actual     |
| <b>EXPENDITURES - Continued</b> |              |            |                              |            |
| Summer school:                  |              |            |                              |            |
| Instruction:                    |              |            |                              |            |
| Salaries                        | \$ 1,419,117 | \$ 101,755 | \$ 1,317,362                 | \$ 404,479 |
| Benefits                        | 33,352       | 2,586      | 30,766                       | 9,587      |
| Purchased services              | -            | -          | -                            | 223        |
| Supplies                        | 111,000      | 2,310      | 108,690                      | 2,962      |
| Total instruction               | 1,563,469    | 106,651    | 1,456,818                    | 417,251    |
| Support services:               |              |            |                              |            |
| Other support services:         |              |            |                              |            |
| Salaries                        | 273,735      | 12,709     | 261,026                      | 16,490     |
| Benefits                        | 6,435        | 299        | 6,136                        | 388        |
| Total support services          | 280,170      | 13,008     | 267,162                      | 16,878     |
| Total summer school             | 1,843,639    | 119,659    | 1,723,980                    | 434,129    |
| English language learners:      |              |            |                              |            |
| Instruction:                    |              |            |                              |            |
| Salaries                        | 1,425,000    | 514,619    | 910,381                      | 33,481     |
| Benefits                        | 577,420      | 230,329    | 347,091                      | 3,251      |
| Purchased services              | 40,000       | 22,007     | 17,993                       | 43,326     |
| Supplies                        | 125,000      | 56,736     | 68,264                       | 42,898     |
| Other                           | 5,000        | 941        | 4,059                        | 2,069      |
| Total instruction               | 2,172,420    | 824,632    | 1,347,788                    | 125,025    |
| Support services:               |              |            |                              |            |
| Other support services:         |              |            |                              |            |
| Salaries                        | -            | -          | -                            | 669,871    |
| Benefits                        | -            | -          | -                            | 298,543    |
| Purchased services              | -            | -          | -                            | 1,987,015  |
| Supplies                        | -            | -          | -                            | 2,008      |
| Total support services          | -            | -          | -                            | 2,957,437  |
| Total english language learners | 2,172,420    | 824,632    | 1,347,788                    | 3,082,462  |
| Alternative education:          |              |            |                              |            |
| Instruction:                    |              |            |                              |            |
| Salaries                        | 9,584,539    | 9,249,907  | 334,632                      | 11,271,119 |
| Benefits                        | 3,574,094    | 3,332,635  | 241,459                      | 4,105,879  |
| Purchased services              | 100,000      | 81,446     | 18,554                       | 163,189    |
| Supplies                        | 1,922,943    | 1,252,306  | 670,637                      | 1,256,815  |
| Property                        | 9,000        | 8,593      | 407                          | 5,216      |
| Other                           | 6,000        | 5,341      | 659                          | 28,677     |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-2

|                                    | 2023          |               | 2022                         |               |
|------------------------------------|---------------|---------------|------------------------------|---------------|
|                                    | Budget        | Actual        | Variance-Positive (Negative) | Actual        |
| EXPENDITURES - Continued           |               |               |                              |               |
| Total instruction                  | \$ 15,196,576 | \$ 13,930,228 | \$ 1,266,348                 | \$ 16,830,895 |
| Support services:                  |               |               |                              |               |
| Other support services:            |               |               |                              |               |
| Salaries                           | 5,620,973     | 5,475,386     | 145,587                      | 6,859,048     |
| Benefits                           | 2,408,262     | 2,334,795     | 73,467                       | 3,006,104     |
| Total support services             | 8,029,235     | 7,810,181     | 219,054                      | 9,865,152     |
| Total alternative education        | 23,225,811    | 21,740,409    | 1,485,402                    | 26,696,047    |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS | 58,273,922    | 51,160,982    | 7,112,940                    | 53,792,891    |
| ADULT EDUCATION PROGRAMS           |               |               |                              |               |
| Support services:                  |               |               |                              |               |
| Other support services:            |               |               |                              |               |
| Salaries                           | 8,000         | 6,691         | 1,309                        | 31,375        |
| Benefits                           | 2,000         | 1,717         | 283                          | 9,234         |
| Purchased services                 | 30,000        | 28,423        | 1,577                        | 25,179        |
| Supplies                           | 45,000        | 490           | 44,510                       | -             |
| TOTAL ADULT EDUCATION PROGRAMS     | 85,000        | 37,321        | 47,679                       | 65,788        |
| COMMUNITY SERVICES PROGRAMS        |               |               |                              |               |
| Community services:                |               |               |                              |               |
| Salaries                           | 13,495        | 6,251         | 7,244                        | -             |
| Benefits                           | 505           | 247           | 258                          | -             |
| Purchased services                 | 30,000        | 23,294        | 6,706                        | -             |
| Supplies                           | 88,000        | 45,220        | 42,780                       | -             |
| Property                           | 10,000        | 8,445         | 1,555                        | -             |
| Other                              | 2,000         | 1,204         | 796                          | -             |
| TOTAL COMMUNITY SERVICES PROGRAMS  | 144,000       | 84,661        | 59,339                       | -             |
| UNDISTRIBUTED EXPENDITURES         |               |               |                              |               |
| Support services:                  |               |               |                              |               |
| Student support:                   |               |               |                              |               |
| Salaries                           | 77,357,382    | 77,329,601    | 27,781                       | 63,978,133    |
| Benefits                           | 34,281,748    | 34,073,094    | 208,654                      | 29,544,622    |
| Purchased services                 | 14,550,855    | 11,681,655    | 2,869,200                    | 11,449,022    |
| Supplies                           | 1,031,063     | 426,321       | 604,742                      | 771,561       |
| Property                           | -             | -             | -                            | 171,645       |
| Other                              | 12,100        | 1,444         | 10,656                       | 10,451        |
| Total student support              | 127,233,148   | 123,512,115   | 3,721,033                    | 105,925,434   |
| Instructional staff support:       |               |               |                              |               |
| Salaries                           | 36,328,101    | 36,322,273    | 5,828                        | 36,038,881    |

(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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-2

|  | 2023          |               | 2022                         |               |
|--|---------------|---------------|------------------------------|---------------|
|  | Budget        | Actual        | Variance-Positive (Negative) | Actual        |
| EXPENDITURES - Continued                     |               |               |                              |               |
| Benefits                                     | \$ 14,669,371 | \$ 15,036,109 | \$ (366,738)                 | \$ 15,365,291 |
| Purchased services                           | 5,029,231     | 4,907,316     | 121,915                      | 4,026,724     |
| Supplies                                     | 5,947,399     | 5,008,996     | 938,403                      | 5,399,011     |
| Property                                     | 2,310,000     | 2,245,591     | 64,409                       | 1,738,241     |
| Other  | 505,290       | 167,559       | 337,731                      | 374,419       |
| Total instructional staff support            | 64,789,392    | 63,687,844    | 1,101,548                    | 62,942,567    |
| General administration:                      |               |               |                              |               |
| Salaries                                     | 12,005,631    | 11,970,721    | 34,910                       | 10,783,468    |
| Benefits                                     | 4,929,760     | 4,602,707     | 327,053                      | 4,113,742     |
| Purchased services                           | 24,874,424    | 24,670,193    | 204,231                      | 19,595,573    |
| Supplies                                     | 722,475       | 719,762       | 2,713                        | 553,551       |
| Property                                     | 50,000        | 24,850        | 25,150                       | 157,186       |
| Other  | 148,371       | 174,729       | (26,358)                     | 157,061       |
| Total general administration                 | 42,730,661    | 42,162,962    | 567,699                      | 35,360,581    |
| School administration:                       |               |               |                              |               |
| Salaries                                     | 187,573,380   | 169,228,878   | 18,344,502                   | 153,740,595   |
| Benefits                                     | 85,245,915    | 73,137,817    | 12,108,098                   | 69,224,475    |
| Purchased services                           | 1,275,113     | 668,831       | 606,282                      | 513,097       |
| Supplies                                     | 2,180,000     | 1,751,032     | 428,968                      | 1,591,074     |
| Property                                     | 100,000       | 75,045        | 24,955                       | 60,691        |
| Other  | 26,000        | 25,951        | 49                           | 7,233         |
| Total school administration                  | 276,400,408   | 244,887,554   | 31,512,854                   | 225,137,165   |
| Central services:                            |               |               |                              |               |
| Salaries                                     | 33,705,254    | 33,264,893    | 440,361                      | 30,304,184    |
| Benefits                                     | 13,557,930    | 13,291,250    | 266,680                      | 16,482,046    |
| Purchased services                           | 16,186,068    | 15,835,226    | 350,842                      | 13,107,781    |
| Supplies                                     | 4,775,612     | 4,292,694     | 482,918                      | 3,061,507     |
| Property                                     | 300,000       | 205,927       | 94,073                       | 1,151,270     |
| Other  | 2,265,180     | 200,295       | 2,064,885                    | 2,416,818     |
| Total central services                       | 70,790,044    | 67,090,285    | 3,699,759                    | 66,523,606    |
| Operation and maintenance of plant services: |               |               |                              |               |
| Salaries                                     | 127,078,793   | 126,130,044   | 948,749                      | 118,540,701   |
| Benefits                                     | 68,858,688    | 59,268,632    | 9,590,056                    | 59,779,893    |
| Purchased services                           | 54,126,292    | 53,827,550    | 298,742                      | 51,835,346    |
| Supplies                                     | 93,850,740    | 93,154,666    | 696,074                      | 72,495,518    |
| Property                                     | 29,746,929    | 3,871,745     | 25,875,184                   | 5,973,658     |
| Other  | 122,550       | 134,634       | (12,084)                     | 86,726        |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-2

|  | 2023           |                | 2022                         |                |
|--|----------------|----------------|------------------------------|----------------|
|  | Budget         | Actual         | Variance-Positive (Negative) | Actual         |
| EXPENDITURES - Continued                               |                |                |                              |                |
| Total operation and maintenance of plant services      | \$ 373,783,992 | \$ 336,387,271 | \$ 37,396,721                | \$ 308,711,842 |
| Student transportation:                                |                |                |                              |                |
| Salaries   | 39,389,786     | 34,131,686     | 5,258,100                    | 28,574,590     |
| Benefits   | 19,886,067     | 15,633,150     | 4,252,917                    | 13,932,243     |
| Purchased services                                     | 1,678,337      | 1,290,682      | 387,655                      | 1,496,808      |
| Supplies   | 6,981,955      | 6,905,085      | 76,870                       | 7,563,745      |
| Property   | 11,359,300     | 10,730,545     | 628,755                      | 3,288,109      |
| Other  | 26,300         | 4,419          | 21,881                       | 7,366          |
| Total student transportation                           | 79,321,745     | 68,695,567     | 10,626,178                   | 54,862,861     |
| Other support:   |                |                |                              |                |
| Supplies   | 4,000          | 2,377          | 1,623                        | 1,651          |
| Capital outlay:  |                |                |                              |                |
| Facilities acquisition and construction services:      |                |                |                              |                |
| Site improvements:                                     |                |                |                              |                |
| Purchased services                                     | 2,000,000      | 1,921,190      | 78,810                       | 2,040,284      |
| Supplies   | 500            | 102            | 398                          | 958            |
| Other  | 37,000         | 36,687         | 313                          | 22,697         |
| Total site improvements                                | 2,037,500      | 1,957,979      | 79,521                       | 2,063,939      |
| Building improvements:                                 |                |                |                              |                |
| Purchased services                                     | 8,000,000      | 7,587,075      | 412,925                      | 5,090,494      |
| Supplies   | 1,800,000      | 1,867,863      | (67,863)                     | 138,923        |
| Property   | 300,000        | 250,389        | 49,611                       | -              |
| Other  | 200,000        | 203,362        | (3,362)                      | 267,400        |
| Total building improvements                            | 10,300,000     | 9,908,689      | 391,311                      | 5,496,817      |
| Other facilities acquisition and construction:         |                |                |                              |                |
| Salaries   | 297,515        | 193,005        | 104,510                      | 50,165         |
| Benefits   | 132,873        | 79,650         | 53,223                       | 20,067         |
| Total other facilities acquisition and construction    | 430,388        | 272,655        | 157,733                      | 70,232         |
| Total facilities acquisition and construction services | 12,767,888     | 12,139,323     | 628,565                      | 7,630,988      |
| Debt service:  |                |                |                              |                |
| Principal  | 2,498,000      | 2,497,296      | 704                          | -              |
| Interest   | 127,000        | 126,289        | 711                          | -              |
| Total debt service                                     | 2,625,000      | 2,623,585      | 1,415                        | -              |
| TOTAL UNDISTRIBUTED EXPENDITURES                       | 1,050,446,278  | 961,188,883    | 89,257,395                   | 867,096,695    |
| TOTAL EXPENDITURES                                     | 2,575,290,027  | 2,271,730,913  | 303,559,114                  | 2,178,885,976  |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-2

|  | 2023           |                | 2022                         |                |
|--|----------------|----------------|------------------------------|----------------|
|  | Budget         | Actual         | Variance-Positive (Negative) | Actual         |
| EXCESS OF REVENUES OVER EXPENDITURES                   | \$ 119,659,973 | \$ 442,846,916 | \$ 323,186,943               | \$ 513,276,575 |
| OTHER FINANCING SOURCES (USES)                         |                |                |                              |                |
| Transfers out  | (476,557,665)  | (441,202,478)  | 35,355,187                   | (436,623,202)  |
| General obligation bonds issued                        | 35,000,000     | 35,000,000     | -                            | 33,750,000     |
| Premiums on general obligation bonds                   | -              | -              | -                            | 4,294,437      |
| Leases   | 99,000         | 173,601        | 74,601                       | 99,086         |
| Subscription-based information technology arrangements | 1,777,000      | 491,965        | (1,285,035)                  | 1,776,881      |
| TOTAL OTHER FINANCING SOURCES (USES)                   | (439,681,665)  | (405,536,912)  | 34,144,753                   | (396,702,798)  |
| NET CHANGE IN FUND BALANCE                             | (320,021,692)  | 37,310,004     | 357,331,696                  | 116,573,777    |
| FUND BALANCE, AS ADJUSTED                              | 493,617,892    | 493,617,892    | -                            | 377,044,115    |
| FUND BALANCE, JUNE 30                                  | \$ 173,596,200 | \$ 530,927,896 | \$ 357,331,696               | \$ 493,617,892 |

CLARK COUNTY SCHOOL DISTRICT  
 MAJOR FUND - SPECIAL EDUCATION FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 2023 AND 2022

Schedule A-3

| ASSETS                                    | <u>2023</u>                 | <u>2022</u>                 |
|---|-----------------------------|-----------------------------|
| Pooled cash and investments               | \$ 60,056,608               | \$ 57,817,768               |
| Accounts receivable                       | <u>32,152</u>               | <u>52,661</u>               |
| <b>TOTAL ASSETS</b>                       | <b><u>\$ 60,088,760</u></b> | <b><u>\$ 57,870,429</u></b> |
| <br>LIABILITIES AND FUND BALANCE          |                             |                             |
| LIABILITIES                               |                             |                             |
| Accounts payable                          | \$ 722,471                  | \$ 1,096,216                |
| Accrued salaries and benefits             | <u>59,366,289</u>           | <u>56,774,213</u>           |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b> | <b><u>\$ 60,088,760</u></b> | <b><u>\$ 57,870,429</u></b> |



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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-4

|                                     | 2023               |                    | 2022                         |                    |
|-------------------------------------|--------------------|--------------------|------------------------------|--------------------|
|                                     | Budget             | Actual             | Variance-Positive (Negative) | Actual             |
| <b>REVENUES</b>                     |                    |                    |                              |                    |
| State sources:                      |                    |                    |                              |                    |
| State distributive fund             | \$ 145,075,000     | \$ 145,071,229     | \$ (3,771)                   | \$ 142,496,449     |
| Other sources:                      |                    |                    |                              |                    |
| Sales of district property          | -                  | -                  | -                            | 34,088             |
| <b>TOTAL REVENUES</b>               | <b>145,075,000</b> | <b>145,071,229</b> | <b>(3,771)</b>               | <b>142,530,537</b> |
| <b>EXPENDITURES</b>                 |                    |                    |                              |                    |
| Current:                            |                    |                    |                              |                    |
| <b>SPECIAL PROGRAMS</b>             |                    |                    |                              |                    |
| Instruction:                        |                    |                    |                              |                    |
| Salaries                            | 277,575,696        | 277,067,822        | 507,874                      | 279,679,785        |
| Benefits                            | 126,881,202        | 125,469,249        | 1,411,953                    | 122,687,820        |
| Purchased services                  | 8,220,689          | 4,859,864          | 3,360,825                    | 5,674,233          |
| Supplies                            | 3,196,926          | 2,781,889          | 415,037                      | 2,832,077          |
| Property                            | 42,000             | 41,651             | 349                          | -                  |
| Other                               | 191,500            | 188,024            | 3,476                        | 170,372            |
| Total instruction                   | 416,108,013        | 410,408,499        | 5,699,514                    | 411,044,287        |
| Support services:                   |                    |                    |                              |                    |
| Student transportation:             |                    |                    |                              |                    |
| Purchased services                  | 2,510,300          | 1,576,747          | 933,553                      | -                  |
| Other support services:             |                    |                    |                              |                    |
| Salaries                            | 27,566,387         | 27,358,255         | 208,132                      | 25,358,570         |
| Benefits                            | 10,531,925         | 10,314,859         | 217,066                      | 9,702,561          |
| Purchased services                  | 14,368,239         | 14,359,270         | 8,969                        | 9,449,673          |
| Supplies                            | 527,715            | 515,645            | 12,070                       | 730,314            |
| Property                            | 25,000             | 24,981             | 19                           | 28,364             |
| Other                               | 12,681             | 11,990             | 691                          | 17,105             |
| Total other support services        | 53,031,947         | 52,585,000         | 446,947                      | 45,286,587         |
| Total support services              | 55,542,247         | 54,161,747         | 1,380,500                    | 45,286,587         |
| <b>TOTAL SPECIAL PROGRAMS</b>       | <b>471,650,260</b> | <b>464,570,246</b> | <b>7,080,014</b>             | <b>456,330,874</b> |
| <b>OTHER INSTRUCTIONAL PROGRAMS</b> |                    |                    |                              |                    |
| School co-curricular activities:    |                    |                    |                              |                    |
| Support services:                   |                    |                    |                              |                    |
| Other support services:             |                    |                    |                              |                    |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-4

|   | 2023          |               | 2022                         |               |
|---|---------------|---------------|------------------------------|---------------|
|   | Budget        | Actual        | Variance-Positive (Negative) | Actual        |
| EXPENDITURES - Continued                          |               |               |                              |               |
| Salaries  | \$ -          | \$ -          | \$ -                         | \$ 36,398     |
| Benefits  | -             | -             | -                            | 613           |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS                | -             | -             | -                            | 37,011        |
| UNDISTRIBUTED EXPENDITURES                        |               |               |                              |               |
| Support services:                                 |               |               |                              |               |
| Student support:                                  |               |               |                              |               |
| Salaries  | 446,871       | 153,732       | 293,139                      | 181,846       |
| Benefits  | 208,932       | 70,278        | 138,654                      | 106,521       |
| Total student support                             | 655,803       | 224,010       | 431,793                      | 288,367       |
| Operation and maintenance of plant services:      |               |               |                              |               |
| Salaries  | 229,541       | 228,821       | 720                          | 222,793       |
| Benefits  | 44,538        | 43,882        | 656                          | 42,305        |
| Total operation and maintenance of plant services | 274,079       | 272,703       | 1,376                        | 265,098       |
| Student transportation:                           |               |               |                              |               |
| Salaries  | 50,669,459    | 41,321,228    | 9,348,231                    | 42,406,445    |
| Benefits  | 27,844,300    | 19,296,760    | 8,547,540                    | 19,437,488    |
| Purchased services                                | 315,014       | 88,745        | 226,269                      | 173,880       |
| Supplies  | 9,020,667     | 8,015,498     | 1,005,169                    | 6,009,173     |
| Total student transportation                      | 87,849,440    | 68,722,231    | 19,127,209                   | 68,026,986    |
| Interdistrict payments:                           |               |               |                              |               |
| Other   | 2,377,000     | 2,376,272     | 728                          | 2,086,251     |
| TOTAL UNDISTRIBUTED EXPENDITURES                  | 91,156,322    | 71,595,216    | 19,561,106                   | 70,666,702    |
| TOTAL EXPENDITURES                                | 562,806,582   | 536,165,462   | 26,641,120                   | 527,034,587   |
| DEFICIENCY OF REVENUES UNDER EXPENDITURES         | (417,731,582) | (391,094,233) | 26,637,349                   | (384,504,050) |
| OTHER FINANCING SOURCES                           |               |               |                              |               |
| Transfers in                                      | 417,731,582   | 391,094,233   | (26,637,349)                 | 384,504,050   |
| NET CHANGE IN FUND BALANCE                        | -             | -             | -                            | -             |
| FUND BALANCE, JULY 1                              | -             | -             | -                            | -             |
| FUND BALANCE, JUNE 30                             | \$ -          | \$ -          | \$ -                         | \$ -          |

| ASSETS  | <u>2023</u>                  | <u>2022</u>                  |
|---|------------------------------|------------------------------|
| Pooled cash and investments                                 | \$ 657,686,737               | \$ 496,510,640               |
| Accounts receivable   | 11,877,850                   | 10,648,103                   |
| Interest receivable   | <u>427,128</u>               | <u>181,479</u>               |
| <b>TOTAL ASSETS</b>   | <b><u>\$ 669,991,715</u></b> | <b><u>\$ 507,340,222</u></b> |
| <br>DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE          |                              |                              |
| <br>LIABILITIES   |                              |                              |
| Accounts payable  | <u>\$ 26,758</u>             | <u>\$ -</u>                  |
| <br>DEFERRED INFLOWS OF RESOURCES                           |                              |                              |
| Unavailable revenue - delinquent property taxes             | <u>7,971,265</u>             | <u>6,661,707</u>             |
| <br>FUND BALANCE  |                              |                              |
| Restricted for:   |                              |                              |
| Debt service reserve requirement per NRS 350.020            | 108,391,327                  | 104,264,554                  |
| Debt service  | <u>553,602,365</u>           | <u>396,413,961</u>           |
| Total fund balance  | <u>661,993,692</u>           | <u>500,678,515</u>           |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b> | <b><u>\$ 669,991,715</u></b> | <b><u>\$ 507,340,222</u></b> |

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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-6

|                                      | 2023           |                | 2022                                |                |
|--------------------------------------|----------------|----------------|-------------------------------------|----------------|
|                                      | Budget         | Actual         | Variance-<br>Positive<br>(Negative) | Actual         |
| REVENUES                             |                |                |                                     |                |
| Local sources:                       |                |                |                                     |                |
| Property taxes                       | \$ 522,600,000 | \$ 514,692,168 | \$ (7,907,832)                      | \$ 480,589,493 |
| Other local sources                  | 125,000        | 62,252         | (62,748)                            | 45,363         |
| Investment income                    | 2,174,000      | (515,368)      | (2,689,368)                         | (13,098,092)   |
| TOTAL REVENUES                       | 524,899,000    | 514,239,052    | (10,659,948)                        | 467,536,764    |
| EXPENDITURES                         |                |                |                                     |                |
| Debt service:                        |                |                |                                     |                |
| Principal                            | 283,045,000    | 283,045,000    | -                                   | 274,770,000    |
| Interest                             | 143,854,033    | 143,854,033    | -                                   | 143,513,428    |
| Purchased services                   | 300,000        | 100,882        | 199,118                             | 73,059         |
| Bond issuance costs                  | 300,000        | -              | 300,000                             | -              |
| TOTAL EXPENDITURES                   | 427,499,033    | 426,999,915    | 499,118                             | 418,356,487    |
| EXCESS OF REVENUES OVER EXPENDITURES | 97,399,967     | 87,239,137     | (10,160,830)                        | 49,180,277     |
| OTHER FINANCING SOURCES              |                |                |                                     |                |
| Transfers in                         | 74,076,840     | 74,076,040     | (800)                               | 90,160,239     |
| NET CHANGE IN FUND BALANCE           | 171,476,807    | 161,315,177    | (10,161,630)                        | 139,340,516    |
| FUND BALANCE, JULY 1                 | 500,678,515    | 500,678,515    | -                                   | 361,337,999    |
| FUND BALANCE, JUNE 30                | \$ 672,155,322 | \$ 661,993,692 | \$ (10,161,630)                     | \$ 500,678,515 |

|   | <u>2023</u>                  | <u>2022</u>                  |
|---|------------------------------|------------------------------|
| <b>ASSETS</b>                                 |                              |                              |
| Pooled cash and investments                   | \$ 684,184,265               | \$ 709,165,092               |
| Accounts receivable                           | 26,671,216                   | 32,379,921                   |
| Interest receivable                           | 3,899,970                    | 565,396                      |
| Deposits                                      | <u>87,106</u>                | <u>116,142</u>               |
| <b>TOTAL ASSETS</b>                           | <u><u>\$ 714,842,557</u></u> | <u><u>\$ 742,226,551</u></u> |
| <b>LIABILITIES AND FUND BALANCE</b>           |                              |                              |
| <b>LIABILITIES</b>                            |                              |                              |
| Accounts payable                              | \$ 16,601,354                | \$ 30,548,900                |
| Accrued salaries and benefits                 | 341,178                      | 303,947                      |
| Other good faith deposit                      | 2,000,000                    | 2,000,000                    |
| Construction contracts and retentions payable | <u>15,716,586</u>            | <u>25,474,485</u>            |
| <b>Total liabilities</b>                      | <u>34,659,118</u>            | <u>58,327,332</u>            |
| <b>FUND BALANCE</b>                           |                              |                              |
| Nonspendable:                                 |                              |                              |
| Deposits                                      | 87,106                       | 116,142                      |
| Restricted for:                               |                              |                              |
| Debt service                                  | 264,635,238                  | 262,608,810                  |
| Capital projects                              | <u>415,461,095</u>           | <u>421,174,267</u>           |
| <b>Total fund balance</b>                     | <u>680,183,439</u>           | <u>683,899,219</u>           |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>     | <u><u>\$ 714,842,557</u></u> | <u><u>\$ 742,226,551</u></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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-8

|   | 2023               |                    | 2022                                |                    |
|---|--------------------|--------------------|-------------------------------------|--------------------|
|   | Budget             | Actual             | Variance-<br>Positive<br>(Negative) | Actual             |
| <b>REVENUES</b>                                   |                    |                    |                                     |                    |
| Local sources:                                    |                    |                    |                                     |                    |
| Real estate transfer tax                          | \$ 56,000,000      | \$ 38,315,657      | \$ (17,684,343)                     | \$ 62,869,252      |
| Room tax  | 102,000,000        | 120,914,774        | 18,914,774                          | 100,937,931        |
| Other local sources                               | -                  | 194,629            | 194,629                             | -                  |
| Investment income/(loss)                          | 1,852,000          | 21,963,213         | 20,111,213                          | (11,158,423)       |
| Total local sources                               | 159,852,000        | 181,388,273        | 21,536,273                          | 152,648,760        |
| Federal sources:                                  |                    |                    |                                     |                    |
| Other federal sources                             | 3,148,600          | 5,035,751          | 1,887,151                           | 4,688,566          |
| <b>TOTAL REVENUES</b>                             | <b>163,000,600</b> | <b>186,424,024</b> | <b>23,423,424</b>                   | <b>157,337,326</b> |
| <b>EXPENDITURES</b>                               |                    |                    |                                     |                    |
| Current:  |                    |                    |                                     |                    |
| <b>REGULAR PROGRAMS</b>                           |                    |                    |                                     |                    |
| Instruction:                                      |                    |                    |                                     |                    |
| Salaries  | 400,000            | 269,355            | 130,645                             | 218,605            |
| Benefits  | 150,000            | 101,123            | 48,877                              | 84,108             |
| Purchased services                                | 2,700,000          | 1,553,694          | 1,146,306                           | 2,314,840          |
| Supplies  | 31,137,700         | 8,833,677          | 22,304,023                          | 17,552,206         |
| Other   | -                  | -                  | -                                   | 1,332              |
| Total instruction                                 | 34,387,700         | 10,757,849         | 23,629,851                          | 20,171,091         |
| Support services:                                 |                    |                    |                                     |                    |
| Other support services:                           |                    |                    |                                     |                    |
| Supplies  | 2,000,000          | 882,815            | 1,117,185                           | 1,210,602          |
| <b>TOTAL REGULAR PROGRAMS</b>                     | <b>36,387,700</b>  | <b>11,640,664</b>  | <b>24,747,036</b>                   | <b>21,381,693</b>  |
| <b>UNDISTRIBUTED EXPENDITURES</b>                 |                    |                    |                                     |                    |
| Central services:                                 |                    |                    |                                     |                    |
| Purchased services                                | 5,600,000          | 1,366,524          | 4,233,476                           | 2,998,419          |
| Capital outlay:                                   |                    |                    |                                     |                    |
| Facilities acquisition and construction services: |                    |                    |                                     |                    |
| Land acquisition services:                        |                    |                    |                                     |                    |
| Purchased services                                | 2,500              | 2,400              | 100                                 | -                  |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-8

|  | 2023        |             | 2022                         |             |
|--|-------------|-------------|------------------------------|-------------|
|  | Budget      | Actual      | Variance-Positive (Negative) | Actual      |
| EXPENDITURES - Continued                               |             |             |                              |             |
| Site improvements:                                     |             |             |                              |             |
| Salaries   | \$ -        | \$ -        | \$ -                         | \$ 6,847    |
| Benefits   | -           | -           | -                            | 2,757       |
| Purchased services                                     | 49,000,000  | 17,516,633  | 31,483,367                   | 53,370,584  |
| Other  | 2,500,000   | 773,129     | 1,726,871                    | 539,508     |
| Total site improvements                                | 51,500,000  | 18,289,762  | 33,210,238                   | 53,919,696  |
| Building acquisition and construction:                 |             |             |                              |             |
| Salaries   | 1,700,000   | 1,201,718   | 498,282                      | 1,491,648   |
| Benefits   | 500,000     | 415,842     | 84,158                       | 469,390     |
| Purchased services                                     | 187,689,500 | 170,187,633 | 17,501,867                   | 178,419,649 |
| Supplies   | 5,000,000   | 2,699,455   | 2,300,545                    | 2,387,726   |
| Other  | 700,000     | 660,243     | 39,757                       | 454,895     |
| Total building acquisition and construction            | 195,589,500 | 175,164,891 | 20,424,609                   | 183,223,308 |
| Building improvements:                                 |             |             |                              |             |
| Salaries   | 200,000     | 48,870      | 151,130                      | 137,435     |
| Benefits   | 75,000      | 13,877      | 61,123                       | 49,985      |
| Purchased services                                     | 97,908,000  | 26,354,223  | 71,553,777                   | 34,890,993  |
| Supplies   | 150,000     | 21,453      | 128,547                      | 98,241      |
| Other  | 25,000      | 10,903      | 14,097                       | 16,351      |
| Total building improvements                            | 98,358,000  | 26,449,326  | 71,908,674                   | 35,193,005  |
| Other facilities acquisition and construction:         |             |             |                              |             |
| Salaries   | 13,600,000  | 7,511,188   | 6,088,812                    | 6,803,356   |
| Benefits   | 6,000,000   | 3,130,331   | 2,869,669                    | 2,811,937   |
| Purchased services                                     | 750,000     | 1,012,878   | (262,878)                    | 746,671     |
| Supplies   | 650,000     | 538,913     | 111,087                      | 927,116     |
| Property   | 74,010,000  | 382,738     | 73,627,262                   | -           |
| Other  | 2,780,000   | 18,227      | 2,761,773                    | 435,540     |
| Total other facilities acquisition and construction    | 97,790,000  | 12,594,275  | 85,195,725                   | 11,724,620  |
| Total facilities acquisition and construction services | 443,240,000 | 232,500,654 | 210,739,346                  | 284,060,629 |
| Debt service:  |             |             |                              |             |
| Principal  | 794,000     | 793,305     | 695                          | -           |
| Interest   | 18,300      | 18,288      | 12                           | -           |
| Total debt service                                     | 812,300     | 811,593     | 707                          | -           |
| TOTAL UNDISTRIBUTED EXPENDITURES                       | 449,652,300 | 234,678,771 | 214,973,529                  | 287,059,048 |

(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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-8

|  | 2023           |                | 2022                                |                |
|--|----------------|----------------|-------------------------------------|----------------|
|  | Budget         | Actual         | Variance-<br>Positive<br>(Negative) | Actual         |
| TOTAL EXPENDITURES                                     | \$ 486,040,000 | \$ 246,319,435 | \$ 239,720,565                      | \$ 308,440,741 |
| DEFICIENCY OF REVENUES UNDER EXPENDITURES              | (323,039,400)  | (59,895,411)   | 263,143,989                         | (151,103,415)  |
| OTHER FINANCING SOURCES (USES)                         |                |                |                                     |                |
| Transfers out  | (259,076,840)  | (163,363,251)  | 95,713,589                          | (149,481,367)  |
| General obligation bonds issued                        | 600,000,000    | 200,000,000    | (400,000,000)                       | 400,000,000    |
| Premiums on general obligation bonds                   | 19,160,144     | 19,160,144     | -                                   | 62,050,240     |
| Subscription-based information technology arrangements | -              | 382,738        | 382,738                             | -              |
| TOTAL OTHER FINANCING SOURCES (USES)                   | 360,083,304    | 56,179,631     | (303,903,673)                       | 312,568,873    |
| NET CHANGE IN FUND BALANCE                             | 37,043,904     | (3,715,780)    | (40,759,684)                        | 161,465,458    |
| FUND BALANCE, JULY 1                                   | 683,899,219    | 683,899,219    | -                                   | 522,433,761    |
| FUND BALANCE, JUNE 30                                  | \$ 720,943,123 | \$ 680,183,439 | \$ (40,759,684)                     | \$ 683,899,219 |



CLARK COUNTY SCHOOL DISTRICT  
MAJOR FUND - FEDERAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2023 AND 2022

Schedule A-9

| ASSETS                             | <u>2023</u>           | <u>2022</u>           |
|------------------------------------|-----------------------|-----------------------|
| Accounts receivable                | \$ 307,240,121        | \$ 294,003,047        |
| Prepays                            | 1,350,680             | -                     |
| TOTAL ASSETS                       | <u>\$ 308,590,801</u> | <u>\$ 294,003,047</u> |
| LIABILITIES AND FUND BALANCE       |                       |                       |
| LIABILITIES                        |                       |                       |
| Accounts payable                   | \$ 36,976,214         | \$ 84,449,928         |
| Accrued salaries and benefits      | 28,021,169            | 22,084,863            |
| Due to other funds                 | 243,593,418           | 187,468,256           |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 308,590,801</u> | <u>\$ 294,003,047</u> |

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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-10

|                               | 2023                 |                    | 2022                                |                    |
|-------------------------------|----------------------|--------------------|-------------------------------------|--------------------|
|                               | Budget               | Actual             | Variance-<br>Positive<br>(Negative) | Actual             |
| <b>REVENUES</b>               |                      |                    |                                     |                    |
| Federal sources:              |                      |                    |                                     |                    |
| Federal-direct grants         | \$ 4,539,516         | \$ 1,029,706       | \$ (3,509,810)                      | \$ 3,467,498       |
| Federal-pass through          | 1,105,609,618        | 702,875,354        | (402,734,264)                       | 586,117,356        |
| <b>TOTAL REVENUES</b>         | <b>1,110,149,134</b> | <b>703,905,060</b> | <b>(406,244,074)</b>                | <b>589,584,854</b> |
| <b>EXPENDITURES</b>           |                      |                    |                                     |                    |
| Current:                      |                      |                    |                                     |                    |
| <b>REGULAR PROGRAMS</b>       |                      |                    |                                     |                    |
| Instruction:                  |                      |                    |                                     |                    |
| Salaries                      | 146,451,167          | 145,056,934        | 1,394,233                           | 97,372,291         |
| Benefits                      | 34,454,600           | 31,844,367         | 2,610,233                           | 24,645,445         |
| Purchased services            | 44,703,706           | 13,520,664         | 31,183,042                          | 7,283,175          |
| Supplies                      | 303,717,802          | 146,823,024        | 156,894,778                         | 121,957,653        |
| Property                      | 2,688,986            | 2,183,227          | 505,759                             | 280,161            |
| Other                         | 2,430,156            | 131,718            | 2,298,438                           | 577,208            |
| <b>Total instruction</b>      | <b>534,446,417</b>   | <b>339,559,934</b> | <b>194,886,483</b>                  | <b>252,115,933</b> |
| Support services:             |                      |                    |                                     |                    |
| Other support services:       |                      |                    |                                     |                    |
| Salaries                      | 1,111,934            | 66,764             | 1,045,170                           | 55,736             |
| Benefits                      | 136,635              | 151                | 136,484                             | 20,331             |
| Purchased services            | 8,335,623            | 3,797,069          | 4,538,554                           | 908,753            |
| Supplies                      | 15,509,545           | 2,916,853          | 12,592,692                          | 673,286            |
| <b>Total support services</b> | <b>25,093,737</b>    | <b>6,780,837</b>   | <b>18,312,900</b>                   | <b>1,658,106</b>   |
| <b>TOTAL REGULAR PROGRAMS</b> | <b>559,540,154</b>   | <b>346,340,771</b> | <b>213,199,383</b>                  | <b>253,774,039</b> |
| <b>SPECIAL PROGRAMS</b>       |                      |                    |                                     |                    |
| Instruction:                  |                      |                    |                                     |                    |
| Salaries                      | 13,257,790           | 14,379,287         | (1,121,497)                         | 12,776,814         |
| Benefits                      | 7,371,699            | 8,073,700          | (702,001)                           | 7,281,752          |
| Purchased services            | 2,414,638            | 727,716            | 1,686,922                           | 849,950            |
| Supplies                      | 12,439,556           | 3,438,798          | 9,000,758                           | 3,060,036          |
| Property                      | 1,500,000            | 1,471,387          | 28,613                              | 271,215            |
| Other                         | -                    | -                  | -                                   | 645,801            |
| <b>Total instruction</b>      | <b>36,983,683</b>    | <b>28,090,888</b>  | <b>8,892,795</b>                    | <b>24,885,568</b>  |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-10

|                                  | 2023          |               | 2022                         |               |
|----------------------------------|---------------|---------------|------------------------------|---------------|
|                                  | Budget        | Actual        | Variance-Positive (Negative) | Actual        |
| EXPENDITURES - Continued         |               |               |                              |               |
| Support services:                |               |               |                              |               |
| Other support services:          |               |               |                              |               |
| Salaries                         | \$ 22,712,772 | \$ 20,644,705 | \$ 2,068,067                 | \$ 18,391,466 |
| Benefits                         | 9,876,580     | 9,212,764     | 663,816                      | 8,689,291     |
| Purchased services               | 9,321,094     | 6,789,493     | 2,531,601                    | 7,210,889     |
| Supplies                         | 1,664,966     | 1,192,513     | 472,453                      | 1,409,566     |
| Property                         | 56,220        | 55,773        | 447                          | 112,217       |
| Other                            | 1,259,350     | 1,218,905     | 40,445                       | 1,236,335     |
| Total support services           | 44,890,982    | 39,114,153    | 5,776,829                    | 37,049,764    |
| TOTAL SPECIAL PROGRAMS           | 81,874,665    | 67,205,041    | 14,669,624                   | 61,935,332    |
| VOCATIONAL PROGRAMS              |               |               |                              |               |
| Instruction:                     |               |               |                              |               |
| Salaries                         | 497,267       | 471,919       | 25,348                       | -             |
| Benefits                         | 99,492        | 32,135        | 67,357                       | -             |
| Purchased services               | 6,511         | 1,079         | 5,432                        | 8,155         |
| Supplies                         | 1,702,651     | 1,702,250     | 401                          | 3,777,133     |
| Property                         | 70,797        | 71,167        | (370)                        | 456,087       |
| Total instruction                | 2,376,718     | 2,278,550     | 98,168                       | 4,241,375     |
| Support services:                |               |               |                              |               |
| Student transportation:          |               |               |                              |               |
| Purchased services               | 1,190,596     | 1,189,891     | 705                          | 685,252       |
| Other support services:          |               |               |                              |               |
| Salaries                         | 1,329,921     | 1,325,232     | 4,689                        | 751,371       |
| Benefits                         | 571,727       | 569,720       | 2,007                        | 336,836       |
| Purchased services               | 638,327       | 499,557       | 138,770                      | 283,160       |
| Supplies                         | 36,135        | 39,708        | (3,573)                      | 39,826        |
| Property                         | 13,000        | 12,944        | 56                           | -             |
| Total other support services     | 2,589,110     | 2,447,161     | 141,949                      | 1,411,193     |
| Total support services           | 3,779,706     | 3,637,052     | 142,654                      | 2,096,445     |
| TOTAL VOCATIONAL PROGRAMS        | 6,156,424     | 5,915,602     | 240,822                      | 6,337,820     |
| OTHER INSTRUCTIONAL PROGRAMS     |               |               |                              |               |
| School co-curricular activities: |               |               |                              |               |
| Support services:                |               |               |                              |               |
| Student transportation:          |               |               |                              |               |
| Purchased services               | -             | -             | -                            | 1,919,450     |

(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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-10

|                              | 2023          |               | 2022                                |               |
|------------------------------|---------------|---------------|-------------------------------------|---------------|
|                              | Budget        | Actual        | Variance-<br>Positive<br>(Negative) | Actual        |
| EXPENDITURES - Continued     |               |               |                                     |               |
| Summer school:               |               |               |                                     |               |
| Instruction:                 |               |               |                                     |               |
| Salaries                     | \$ 91,307,605 | \$ 60,752,022 | \$ 30,555,583                       | \$ 42,882,860 |
| Benefits                     | 1,928,147     | 1,603,909     | 324,238                             | 1,019,545     |
| Supplies                     | -             | -             | -                                   | 97,507        |
| Total instruction            | 93,235,752    | 62,355,931    | 30,879,821                          | 43,999,912    |
| Support services:            |               |               |                                     |               |
| Student transportation:      |               |               |                                     |               |
| Salaries                     | 590,000       | 588,465       | 1,535                               | 2,492         |
| Benefits                     | 1,200,000     | 1,188,777     | 11,223                              | 292           |
| Purchased services           | 492,000       | 491,669       | 331                                 | 8,229         |
| Supplies                     | 331,000       | 330,737       | 263                                 | -             |
| Total student transportation | 2,613,000     | 2,599,648     | 13,352                              | 11,013        |
| Other support services:      |               |               |                                     |               |
| Salaries                     | 9,103,294     | 4,375,188     | 4,728,106                           | 1,774,715     |
| Benefits                     | 6,342,211     | 194,570       | 6,147,641                           | 98,427        |
| Purchased services           | 375,000       | 374,959       | 41                                  | 93,873        |
| Other                        | 2,800         | 2,791         | 9                                   | -             |
| Total other support services | 15,823,305    | 4,947,508     | 10,875,797                          | 1,967,015     |
| Total support services       | 18,436,305    | 7,547,156     | 10,889,149                          | 1,978,028     |
| Total summer school          | 111,672,057   | 69,903,087    | 41,768,970                          | 45,977,940    |
| English language learners:   |               |               |                                     |               |
| Instruction:                 |               |               |                                     |               |
| Salaries                     | 1,159,077     | 925,705       | 233,372                             | 881,100       |
| Benefits                     | 52,515        | 27,033        | 25,482                              | 33,138        |
| Purchased services           | 62,916        | 46,828        | 16,088                              | 26,465        |
| Supplies                     | 2,477,232     | 1,473,181     | 1,004,051                           | 1,088,034     |
| Total instruction            | 3,751,740     | 2,472,747     | 1,278,993                           | 2,028,737     |
| Support services:            |               |               |                                     |               |
| Student transportation:      |               |               |                                     |               |
| Purchased services           | 8,950         | 2,500         | 6,450                               | -             |

(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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-10

|                                    | 2023         |              | 2022                         |              |
|------------------------------------|--------------|--------------|------------------------------|--------------|
|                                    | Budget       | Actual       | Variance-Positive (Negative) | Actual       |
| EXPENDITURES - Continued           |              |              |                              |              |
| Other support services:            |              |              |                              |              |
| Salaries                           | \$ 1,952,318 | \$ 1,857,767 | \$ 94,551                    | \$ 1,584,812 |
| Benefits                           | 857,574      | 383,310      | 474,264                      | 563,316      |
| Purchased services                 | 5,120,283    | 1,145,323    | 3,974,960                    | 1,033,818    |
| Supplies                           | 172,804      | 171,838      | 966                          | 41,632       |
| Total other support services       | 8,102,979    | 3,558,238    | 4,544,741                    | 3,223,578    |
| Total support services             | 8,111,929    | 3,560,738    | 4,551,191                    | 3,223,578    |
| Total english language learners    | 11,863,669   | 6,033,485    | 5,830,184                    | 5,252,315    |
| Alternative education:             |              |              |                              |              |
| Instruction:                       |              |              |                              |              |
| Salaries                           | 391,000      | 390,261      | 739                          | 109,808      |
| Benefits                           | 9,200        | 9,967        | (767)                        | 27,547       |
| Supplies                           | 91,000       | 90,857       | 143                          | 159,137      |
| Total instruction                  | 491,200      | 491,085      | 115                          | 296,492      |
| Other support services:            |              |              |                              |              |
| Salaries                           | -            | -            | -                            | 36,778       |
| Benefits                           | -            | -            | -                            | 19,481       |
| Purchased services                 | 2,200        | 2,120        | 80                           | -            |
| Total support services             | 2,200        | 2,120        | 80                           | 56,259       |
| Total alternative education        | 493,400      | 493,205      | 195                          | 352,751      |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS | 124,029,126  | 76,429,777   | 47,599,349                   | 53,502,456   |
| ADULT EDUCATION PROGRAMS           |              |              |                              |              |
| Instruction:                       |              |              |                              |              |
| Salaries                           | 179,700      | 87,038       | 92,662                       | 128,404      |
| Benefits                           | 52,194       | 42,842       | 9,352                        | 56,478       |
| TOTAL ADULT EDUCATION PROGRAMS     | 231,894      | 129,880      | 102,014                      | 184,882      |
| COMMUNITY SERVICES PROGRAMS        |              |              |                              |              |
| Support services:                  |              |              |                              |              |
| Other support services:            |              |              |                              |              |
| Salaries                           | 105,000      | 104,970      | 30                           | 101,879      |
| Benefits                           | 2,500        | 2,419        | 81                           | 2,418        |
| Purchased services                 | 930,004      | 111,739      | 818,265                      | -            |
| Supplies                           | 27,500       | 27,413       | 87                           | -            |

(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, 2023  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-10

|                                    | 2023        |             | 2022                                |             |
|------------------------------------|-------------|-------------|-------------------------------------|-------------|
|                                    | Budget      | Actual      | Variance-<br>Positive<br>(Negative) | Actual      |
| EXPENDITURES - Continued           |             |             |                                     |             |
| Property                           | \$ -        | \$ -        | \$ -                                | \$ 10,391   |
| Total support services             | 1,065,004   | 246,541     | 818,463                             | 114,688     |
| Community service operations:      |             |             |                                     |             |
| Salaries                           | 1,381,070   | 1,139,112   | 241,958                             | 1,026,756   |
| Benefits                           | 633,641     | 591,592     | 42,049                              | 542,911     |
| Purchased services                 | 23,731,051  | 12,766,786  | 10,964,265                          | 2,327,788   |
| Supplies                           | 658,180     | 580,956     | 77,224                              | 420,213     |
| Other                              | 44,058      | 6,027       | 38,031                              | 14,664      |
| Total community service operations | 26,448,000  | 15,084,473  | 11,363,527                          | 4,332,332   |
| TOTAL COMMUNITY SERVICES PROGRAMS  | 27,513,004  | 15,331,014  | 12,181,990                          | 4,447,020   |
| UNDISTRIBUTED EXPENDITURES         |             |             |                                     |             |
| Support services:                  |             |             |                                     |             |
| Student support:                   |             |             |                                     |             |
| Salaries                           | 11,810,332  | 4,569,021   | 7,241,311                           | 2,237,135   |
| Benefits                           | 5,018,964   | 1,903,996   | 3,114,968                           | 841,395     |
| Purchased services                 | 30,193,359  | 19,782,087  | 10,411,272                          | 3,094,908   |
| Supplies                           | 3,161,150   | 2,806,299   | 354,851                             | 1,985,130   |
| Property                           | 3,658,000   | 3,635,703   | 22,297                              | 7,566,959   |
| Other                              | 1,242,090   | 55,466      | 1,186,624                           | 26,121      |
| Total student support              | 55,083,895  | 32,752,572  | 22,331,323                          | 15,751,648  |
| Instructional staff support:       |             |             |                                     |             |
| Salaries                           | 82,493,403  | 82,334,106  | 159,297                             | 43,813,015  |
| Benefits                           | 17,815,242  | 9,669,012   | 8,146,230                           | 5,060,292   |
| Purchased services                 | 37,440,513  | 11,499,966  | 25,940,547                          | 17,216,801  |
| Supplies                           | 1,777,393   | 1,774,906   | 2,487                               | 50,844,301  |
| Property                           | 31,873      | 30,235      | 1,638                               | 6,445       |
| Other                              | 8,229       | 6,951       | 1,278                               | 677         |
| Total instructional staff support  | 139,566,653 | 105,315,176 | 34,251,477                          | 116,941,531 |
| School administration:             |             |             |                                     |             |
| Salaries                           | 650,000     | 364,106     | 285,894                             | 280,353     |
| Benefits                           | 111,963     | 119,721     | (7,758)                             | 89,920      |
| Total school administration        | 761,963     | 483,827     | 278,136                             | 370,273     |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-10

|   | 2023          |               | 2022                         |              |
|---|---------------|---------------|------------------------------|--------------|
|   | Budget        | Actual        | Variance-Positive (Negative) | Actual       |
| EXPENDITURES - Continued                          |               |               |                              |              |
| Central services:                                 |               |               |                              |              |
| Salaries  | \$ 13,884,340 | \$ 12,952,857 | \$ 931,483                   | \$ 7,700,804 |
| Benefits  | 6,955,637     | 2,725,372     | 4,230,265                    | 2,258,539    |
| Purchased services                                | 12,266,803    | 8,330,788     | 3,936,015                    | 43,357,047   |
| Supplies  | 14,693,471    | 158,904       | 14,534,567                   | 3,064,107    |
| Property  | -             | -             | -                            | 14,785       |
| Other   | 310           | 126           | 184                          | 1,266,405    |
| Total central services                            | 47,800,561    | 24,168,047    | 23,632,514                   | 57,661,687   |
| Operation and maintenance of plant services:      |               |               |                              |              |
| Salaries  | 4,838,130     | 884,469       | 3,953,661                    | 2,552,908    |
| Benefits  | 361,488       | 292,179       | 69,309                       | 122,706      |
| Purchased services                                | 15,072,326    | 2,683,700     | 12,388,626                   | 727,693      |
| Supplies  | 4,243,553     | 5,101,182     | (857,629)                    | 163,723      |
| Property  | 7,196,000     | 81,125        | 7,114,875                    | -            |
| Total operation and maintenance of plant services | 31,711,497    | 9,042,655     | 22,668,842                   | 3,567,030    |
| Student transportation:                           |               |               |                              |              |
| Purchased services                                | 1,292,873     | 1,290,711     | 2,162                        | 335,981      |
| Supplies  | 18,332        | 9,326         | 9,006                        | 5,879        |
| Property  | 220,500       | 219,585       | 915                          | 315,726      |
| Other   | 6,500         | 6,450         | 50                           | -            |
| Total student transportation                      | 1,538,205     | 1,526,072     | 12,133                       | 657,586      |
| Other support:                                    |               |               |                              |              |
| Other   | 18,853,234    | 13,990,033    | 4,863,201                    | 9,373,632    |
| Interdistrict payments:                           |               |               |                              |              |
| Other   | 11,287,859    | 7,626,723     | 3,661,136                    | 5,079,918    |
| Debt service:                                     |               |               |                              |              |
| Principal   | 4,019,300     | 4,019,206     | 94                           | -            |
| Interest  | 180,700       | 179,862       | 838                          | -            |
| Total debt service                                | 4,200,000     | 4,199,068     | 932                          | -            |
| TOTAL UNDISTRIBUTED EXPENDITURES                  | 310,803,867   | 199,104,173   | 111,699,694                  | 209,403,305  |
| TOTAL EXPENDITURES                                | 1,110,149,134 | 710,456,258   | 399,692,876                  | 589,584,854  |
| DEFICIENCY OF REVENUES UNDER EXPENDITURES         | -             | (6,551,198)   | (6,551,198)                  | -            |

(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, 2023  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule A-10

|  | 2023   |              | 2022                         |        |
|--|--------|--------------|------------------------------|--------|
|  | Budget | Actual       | Variance-Positive (Negative) | Actual |
| OTHER FINANCING SOURCES                                |        |              |                              |        |
| Subscription-based information technology arrangements | \$ -   | \$ 6,551,198 | \$ 6,551,198                 | \$ -   |
| NET CHANGE IN FUND BALANCE                             | -      | -            | -                            | -      |
| FUND BALANCE, JULY 1                                   | -      | -            | -                            | -      |
| FUND BALANCE, JUNE 30                                  | \$ -   | \$ -         | \$ -                         | \$ -   |

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