

A photograph of a modern school building with a light-colored stone or brick facade. The building has large glass windows and doors. Several people, including children and adults, are walking on the sidewalk in front of the building. The sky is clear and blue. The text "AGGIE RO" and "227 CHART" is visible on the building's facade.

Nonmajor Capital Projects Funds

Building and Sites Fund

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

Governmental Services Tax Fund

To account for capital projects paid with governmental services taxes.

Capital Replacement Fund

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



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2023
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule D-1

	Building and Sites Fund	Governmental Services Tax Fund	Capital Replacement Fund	TOTALS	
				2023	2022
ASSETS					
Pooled cash and investments	\$ 12,903,515	\$ 111,208,462	\$ 10,518,541	\$ 134,630,518	\$ 115,896,077
Accounts receivable	-	3,399,997	-	3,399,997	3,163,309
TOTAL ASSETS	\$ 12,903,515	\$ 114,608,459	\$ 10,518,541	\$ 138,030,515	\$ 119,059,386
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 944,539	\$ 5,675,134	\$ 6,619,673	\$ 11,055,163
Accrued salaries and benefits	-	81,294	-	81,294	69,461
Construction contracts and retentions payable	11,531	2,199,690	4,843,407	7,054,628	4,224,673
Total liabilities	11,531	3,225,523	10,518,541	13,755,595	15,349,297
FUND BALANCES					
Restricted for:					
Capital improvements	12,891,984	111,382,936	-	124,274,920	103,710,089
TOTAL LIABILITIES AND FUND BALANCES	\$ 12,903,515	\$ 114,608,459	\$ 10,518,541	\$ 138,030,515	\$ 119,059,386

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022))

Schedule D-2

	Building and Sites Fund	Governmental Services Tax Fund	Capital Replacement Fund	TOTALS	
				2023	2022
REVENUES					
Local sources/(uses)	\$ (39,247)	\$ 37,832,477	\$ 1,017,620	\$ 38,810,850	\$ 34,293,636
Other sources	2,431,920	-	-	2,431,920	-
TOTAL REVENUES	2,392,673	37,832,477	1,017,620	41,242,770	34,293,636
EXPENDITURES					
Current:					
Instruction:					
Regular instruction	-	266,060	-	266,060	171,457
Support services:					
Operation and maintenance of plant services	9,000	4,299,137	-	4,308,137	6,019,685
Student transportation	-	87,911	1,451,869	1,539,780	5,385,860
Capital outlay:					
Facilities acquisition and construction services	47,557	14,950,654	88,852,962	103,851,173	74,462,295
TOTAL EXPENDITURES	56,557	19,603,762	90,304,831	109,965,150	86,039,297
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,336,116	18,228,715	(89,287,211)	(68,722,380)	(51,745,661)
OTHER FINANCING SOURCES					
Transfers in	-	-	89,287,211	89,287,211	59,321,128
NET CHANGE IN FUND BALANCES	2,336,116	18,228,715	-	20,564,831	7,575,467
FUND BALANCES, JULY 1	10,555,868	93,154,221	-	103,710,089	96,134,622
FUND BALANCES, JUNE 30	\$ 12,891,984	\$ 111,382,936	\$ -	\$ 124,274,920	\$ 103,710,089



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

Schedule D-3

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	<u>\$ 12,903,515</u>	<u>\$ 10,555,868</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Construction contracts and retentions payable	<u>\$ 11,531</u>	<u>\$ -</u>
FUND BALANCE		
Restricted for:		
Capital improvements	<u>12,891,984</u>	<u>10,555,868</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 12,903,515</u>	<u>\$ 10,555,868</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule D-4

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
REVENUES				
Local sources:				
Rental of facilities	\$ -	\$ 19,875	\$ 19,875	\$ -
Investment income/(loss)	49,000	(59,122)	(108,122)	(294,090)
Total local sources	49,000	(39,247)	(88,247)	(294,090)
Other sources:				
Sales of district property	2,431,920	2,431,920	-	-
TOTAL REVENUES	2,480,920	2,392,673	(88,247)	(294,090)
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Operation and maintenance of plant services:				
Other	9,000	9,000	-	8,000
Capital outlay:				
Facilities acquisition and construction services:				
Land acquisition services:				
Purchased services	115,000	24,931	90,069	42,050
Site improvements:				
Salaries	-	-	-	987
Benefits	-	-	-	389
Purchased services	6,876,000	22,626	6,853,374	219,607
Total site improvements	6,876,000	22,626	6,853,374	220,983
Total facilities acquisition and construction services	6,991,000	47,557	6,943,443	263,033
TOTAL EXPENDITURES	7,000,000	56,557	6,943,443	271,033
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,519,080)	2,336,116	6,855,196	(565,123)
FUND BALANCE, JULY 1	10,555,868	10,555,868	-	11,120,991
FUND BALANCE, JUNE 30	\$ 6,036,788	\$ 12,891,984	\$ 6,855,196	\$ 10,555,868



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

Schedule D-5

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	\$ 111,208,462	\$ 93,309,605
Accounts receivable	3,399,997	3,163,309
TOTAL ASSETS	<u>\$ 114,608,459</u>	<u>\$ 96,472,914</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 944,539	\$ 2,255,712
Accrued salaries and benefits	81,294	69,461
Construction contracts and retentions payable	2,199,690	993,520
Total liabilities	<u>3,225,523</u>	<u>3,318,693</u>
FUND BALANCE		
Restricted for:		
Capital improvements	<u>111,382,936</u>	<u>93,154,221</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 114,608,459</u>	<u>\$ 96,472,914</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule D-6

	2023		2022	
	Budget	Actual	Variance- Positive (Negative)	Actual
REVENUES				
Local sources:				
Governmental services tax	\$ 37,750,000	\$ 38,224,724	\$ 474,724	\$ 37,030,578
Other local sources	-	3,346	3,346	-
Investment income/(loss)	405,500	(395,593)	(801,093)	(2,442,852)
TOTAL REVENUES	38,155,500	37,832,477	(323,023)	34,587,726
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Supplies	941,000	266,060	674,940	171,457
Support services:				
Student transportation:				
Supplies	90,000	87,911	2,089	-
TOTAL REGULAR PROGRAMS	1,031,000	353,971	677,029	171,457
UNDISTRIBUTED EXPENDITURES				
Operation and maintenance of plant services:				
Salaries	775,000	568,809	206,191	292,278
Benefits	325,000	206,068	118,932	162,920
Purchased services	6,000,000	2,976,063	3,023,937	5,231,253
Supplies	2,000,000	548,111	1,451,889	300,748
Property	-	-	-	11,645
Other	100	86	14	176
Total operation and maintenance of plant services	9,100,100	4,299,137	4,800,963	5,999,020
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Salaries	30,000	389	29,611	6,566
Benefits	7,500	147	7,353	2,438
Purchased services	32,215,000	5,143,039	27,071,961	18,498,613
Supplies	-	-	-	700
Other	5,000	4,054	946	7,765
Total site improvements	32,257,500	5,147,629	27,109,871	18,516,082
Building acquisition and construction:				
Purchased services	1,135,900	894,710	241,190	-

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule D-6

	2023		2022	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Building improvements:				
Salaries	\$ 50,000	\$ 15,415	\$ 34,585	\$ 12,777
Benefits	20,000	5,862	14,138	4,159
Purchased services	24,479,000	7,758,823	16,720,177	860,022
Supplies	275,000	130,861	144,139	324
Other	5,000	4,565	435	1,914
Total building improvements	24,829,000	7,915,526	16,913,474	879,196
Other facilities acquisition and construction:				
Salaries	654,500	628,747	25,753	582,484
Benefits	377,000	255,473	121,527	228,840
Supplies	115,000	108,569	6,431	70,057
Total other facilities acquisition and construction	1,146,500	992,789	153,711	881,381
Total facilities acquisition and construction services	59,368,900	14,950,654	44,418,246	20,276,659
TOTAL UNDISTRIBUTED EXPENDITURES	68,469,000	19,249,791	49,219,209	26,275,679
TOTAL EXPENDITURES	69,500,000	19,603,762	49,896,238	26,447,136
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(31,344,500)	18,228,715	49,573,215	8,140,590
FUND BALANCE, JULY 1	93,154,221	93,154,221	-	85,013,631
FUND BALANCE, JUNE 30	\$ 61,809,721	\$ 111,382,936	\$ 49,573,215	\$ 93,154,221

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2023 AND 2022

Schedule D-7

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	<u>\$ 10,518,541</u>	<u>\$ 12,030,604</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	5,675,134	8,799,451
Construction contracts and retentions payable	<u>4,843,407</u>	<u>3,231,153</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 10,518,541</u>	<u>\$ 12,030,604</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)

Schedule D-8

	2023		2022	
	Budget	Actual	Variance-Positive (Negative)	Actual
REVENUES				
Local sources:				
Other local sources	\$ -	\$ 1,017,620	\$ 1,017,620	\$ -
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Operation and maintenance of plant services:				
Purchased services	-	-	-	12,665
Student transportation:				
Supplies	3,000,000	1,451,869	1,548,131	5,385,860
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Salaries	72,000	13,043	58,957	25,320
Benefits	26,000	2,290	23,710	10,028
Purchased services	58,500,000	47,227,346	11,272,654	21,478,369
Supplies	13,000	5,538	7,462	-
Other	4,000	1,981	2,019	3,045
Total site improvements	58,615,000	47,250,198	11,364,802	21,516,762
Building acquisition and construction:				
Other	7,100	7,049	51	-
Building improvements:				
Salaries	100,000	95,829	4,171	49,599
Benefits	30,000	29,675	325	1,284
Purchased services	116,747,900	34,998,640	81,749,260	31,694,258
Supplies	6,500,000	6,471,571	28,429	660,700
Total building improvements	123,377,900	41,595,715	81,782,185	32,405,841
Total facilities acquisition and construction services	182,000,000	88,852,962	93,147,038	53,922,603
TOTAL EXPENDITURES	185,000,000	90,304,831	94,695,169	59,321,128
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(185,000,000)	(89,287,211)	95,712,789	(59,321,128)
OTHER FINANCING SOURCES				
Transfers in	185,000,000	89,287,211	(95,712,789)	59,321,128
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -