



Nonmajor Governmental Funds

Combining statements of all non-major governmental activity

ANNUAL COMPREHENSIVE FINANCIAL REPORT



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

Schedule B-1

			<u>TOTALS</u>	
	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	<u>2023</u>	<u>2022</u>
ASSETS				
Pooled cash and investments	\$ 114,886,033	\$ 134,630,518	\$ 249,516,551	\$ 202,303,004
Accounts receivable	48,325,051	3,399,997	51,725,048	24,153,523
TOTAL ASSETS	<u>\$ 163,211,084</u>	<u>\$ 138,030,515</u>	<u>\$ 301,241,599</u>	<u>\$ 226,456,527</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 1,908,197	\$ 6,619,673	\$ 8,527,870	\$ 12,915,711
Accrued salaries and benefits	18,401,738	81,294	18,483,032	15,952,240
Unearned revenue	3,911,233	-	3,911,233	4,235,745
Construction contracts and retentions payable	-	7,054,628	7,054,628	4,224,673
Due to other funds	2,842,940	-	2,842,940	2,313,032
Total liabilities	<u>27,064,108</u>	<u>13,755,595</u>	<u>40,819,703</u>	<u>39,641,401</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	36,000,000	-	36,000,000	-
FUND BALANCES				
Restricted for:				
Capital improvements	-	124,274,920	124,274,920	103,710,089
Term endowment	9,842,579	-	9,842,579	2,740,708
Student groups	32,921,122	-	32,921,122	32,548,751
English language learner programs	25,088,611	-	25,088,611	21,786,184
Alternative education	21,278,384	-	21,278,384	18,592,302
Committed to:				
PBS programming fees	1,774,238	-	1,774,238	1,500,271
Medicaid programs	9,242,042	-	9,242,042	5,936,821
Total fund balances	<u>100,146,976</u>	<u>124,274,920</u>	<u>224,421,896</u>	<u>186,815,126</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 163,211,084</u>	<u>\$ 138,030,515</u>	<u>\$ 301,241,599</u>	<u>\$ 226,456,527</u>

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

Schedule B-2

			<u>TOTALS</u>	
	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	2023	2022
REVENUES				
Local sources	\$ 76,198,736	\$ 38,810,850	\$ 115,009,586	\$ 98,807,141
State sources	152,739,746	-	152,739,746	143,095,034
Federal sources	4,843,919	-	4,843,919	6,085,989
Other sources	-	2,431,920	2,431,920	-
TOTAL REVENUES	<u>233,782,401</u>	<u>41,242,770</u>	<u>275,025,171</u>	<u>247,988,164</u>
EXPENDITURES				
Current:				
Instruction:				
Regular instruction	6,221,440	266,060	6,487,500	5,920,941
Special instruction	373,000	-	373,000	379,237
Gifted and talented instruction	14,837,926	-	14,837,926	14,561,759
Vocational instruction	8,326,162	-	8,326,162	8,266,389
Other instruction	141,956,335	-	141,956,335	98,270,779
Adult instruction	7,741,245	-	7,741,245	7,068,098
Support services:				
Student support	1,620,077	-	1,620,077	2,545,429
Instructional staff support	84,944,770	-	84,944,770	74,776,088
General administration	758,178	-	758,178	431,174
School administration	1,417,098	-	1,417,098	1,185,133
Central services	4,013,299	-	4,013,299	3,776,144
Operation and maintenance of plant services	505,375	4,308,137	4,813,512	7,376,310
Student transportation	494,452	1,539,780	2,034,232	5,385,860
Other support services	2,217	-	2,217	2,112
Community services	37,133	-	37,133	125,720
Capital outlay:				
Facilities acquisition and construction services	-	103,851,173	103,851,173	74,463,798
TOTAL EXPENDITURES	<u>273,248,707</u>	<u>109,965,150</u>	<u>383,213,857</u>	<u>304,534,971</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>(39,466,306)</u>	<u>(68,722,380)</u>	<u>(108,188,686)</u>	<u>(56,546,807)</u>
OTHER FINANCING SOURCES				
Transfers in	49,508,245	89,287,211	138,795,456	110,840,280
Proceeds from sales	7,000,000	-	7,000,000	-
TOTAL OTHER FINANCING SOURCES	<u>56,508,245</u>	<u>89,287,211</u>	<u>145,795,456</u>	<u>110,840,280</u>
NET CHANGE IN FUND BALANCES	17,041,939	20,564,831	37,606,770	54,293,473
FUND BALANCES, JULY 1	<u>83,105,037</u>	<u>103,710,089</u>	<u>186,815,126</u>	<u>132,521,653</u>
FUND BALANCES, JUNE 30	<u>\$ 100,146,976</u>	<u>\$ 124,274,920</u>	<u>\$ 224,421,896</u>	<u>\$ 186,815,126</u>

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