

Nonmajor Special Revenue Funds

Vegas PBS Fund

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

Medicaid Fund

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

State Grants Fund

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

Student Activity Fund

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

English Language Learners Fund

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

GATE Fund

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

At-Risk Fund

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



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

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>State Grants Fund</u>
ASSETS			
Pooled cash and investments	\$ 11,542,176	\$ 8,623,825	\$ -
Accounts receivable	36,431,734	640,346	10,821,922
TOTAL ASSETS	<u>\$ 47,973,910</u>	<u>\$ 9,264,171</u>	<u>\$ 10,821,922</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 214,371	\$ 4,966	\$ 1,552,318
Accrued salaries and benefits	115,917	17,163	2,542,236
Unearned revenue	26,805	-	3,884,428
Due to other funds	-	-	2,842,940
Total liabilities	<u>357,093</u>	<u>22,129</u>	<u>10,821,922</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	<u>36,000,000</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted for:			
Term endowment	9,842,579	-	-
Student groups	-	-	-
English language learner programs	-	-	-
Alternative/At-Risk education programs	-	-	-
Committed to:			
PBS programming fees	1,774,238	-	-
Medicaid programs	-	9,242,042	-
Total fund balances	<u>11,616,817</u>	<u>9,242,042</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 47,973,910</u>	<u>\$ 9,264,171</u>	<u>\$ 10,821,922</u>

Student Activity Fund	ELL Fund	GATE Fund	At-Risk Fund	TOTALS	
				2023	2022
\$ 32,921,122	\$ 33,348,869	\$ 2,345,349	\$ 26,104,692	\$ 114,886,033	\$ 86,406,927
-	-	-	431,049	48,325,051	20,990,214
<u>\$ 32,921,122</u>	<u>\$ 33,348,869</u>	<u>\$ 2,345,349</u>	<u>\$ 26,535,741</u>	<u>\$ 163,211,084</u>	<u>\$ 107,397,141</u>
\$ -	\$ 76,203	\$ 3,418	\$ 56,921	\$ 1,908,197	\$ 1,860,548
-	8,184,055	2,341,931	5,200,436	18,401,738	15,882,779
-	-	-	-	3,911,233	4,235,745
-	-	-	-	2,842,940	2,313,032
-	8,260,258	2,345,349	5,257,357	27,064,108	24,292,104
-	-	-	-	36,000,000	-
-	-	-	-	9,842,579	2,740,708
32,921,122	-	-	-	32,921,122	32,548,751
-	25,088,611	-	-	25,088,611	21,786,184
-	-	-	21,278,384	21,278,384	18,592,302
-	-	-	-	1,774,238	1,500,271
-	-	-	-	9,242,042	5,936,821
<u>32,921,122</u>	<u>25,088,611</u>	<u>-</u>	<u>21,278,384</u>	<u>100,146,976</u>	<u>83,105,037</u>
<u>\$ 32,921,122</u>	<u>\$ 33,348,869</u>	<u>\$ 2,345,349</u>	<u>\$ 26,535,741</u>	<u>\$ 163,211,084</u>	<u>\$ 107,397,141</u>



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

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>State Grants Fund</u>
REVENUES			
Local sources	\$ 8,375,530	\$ -	\$ 526,710
State sources	109,071	-	31,964,873
Federal sources	32,563	4,811,356	-
TOTAL REVENUES	<u>8,517,164</u>	<u>4,811,356</u>	<u>32,491,583</u>
EXPENDITURES			
Current:			
Instruction:			
Regular instruction	-	-	6,221,440
Special instruction	-	343,792	29,208
Gifted and talented instruction	-	-	-
Vocational instruction	-	-	8,326,162
Other instruction	-	-	-
Adult instruction	-	-	7,741,245
Total instruction	<u>-</u>	<u>343,792</u>	<u>22,318,055</u>
Support services:			
Student support	-	24,968	1,365,208
Instructional staff support	8,141,326	379,197	4,303,525
General administration	-	758,178	-
School administration	-	-	-
Central services	-	-	3,511,438
Operation and maintenance of plant services	-	-	496,688
Student transportation	-	-	494,452
Other support services	-	-	2,217
Community services	-	-	-
Capital Outlay:			
Facilities acquisition and construction services	-	-	-
Total support services	<u>8,141,326</u>	<u>1,162,343</u>	<u>10,173,528</u>
TOTAL EXPENDITURES	<u>8,141,326</u>	<u>1,506,135</u>	<u>32,491,583</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>375,838</u>	<u>3,305,221</u>	<u>-</u>
OTHER FINANCING SOURCES			
Transfers in	-	-	-
Proceeds from sales	7,000,000	-	-
TOTAL OTHER FINANCING SOURCES	<u>7,000,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>7,375,838</u>	<u>3,305,221</u>	<u>-</u>
FUND BALANCES, JULY 1	<u>4,240,979</u>	<u>5,936,821</u>	<u>-</u>
FUND BALANCES, JUNE 30	<u>\$ 11,616,817</u>	<u>\$ 9,242,042</u>	<u>\$ -</u>

Student Activity Fund	ELL Fund	GATE Fund	At-Risk Fund	TOTALS	
				2023	2022
\$ 67,296,496	\$ -	\$ -	\$ -	\$ 76,198,736	\$ 64,513,505
-	65,036,112	3,849,611	51,780,079	152,739,746	143,095,034
-	-	-	-	4,843,919	6,085,989
67,296,496	65,036,112	3,849,611	51,780,079	233,782,401	213,694,528
-	-	-	-	6,221,440	5,749,484
-	-	-	-	373,000	379,237
-	-	14,837,926	-	14,837,926	14,561,759
-	-	-	-	8,326,162	8,266,389
-	83,450,503	-	58,505,832	141,956,335	98,270,779
-	-	-	-	7,741,245	7,068,098
-	83,450,503	14,837,926	58,505,832	179,456,108	134,295,746
-	101,824	-	128,077	1,620,077	2,545,429
66,924,125	4,590,536	-	606,061	84,944,770	74,776,088
-	-	-	-	758,178	431,174
-	318,250	-	1,098,848	1,417,098	1,185,133
-	26,292	475,569	-	4,013,299	3,776,144
-	-	-	8,687	505,375	1,356,625
-	-	-	-	494,452	-
-	-	-	-	2,217	2,112
-	-	-	37,133	37,133	125,720
-	-	-	-	-	1,503
66,924,125	5,036,902	475,569	1,878,806	93,792,599	84,199,928
66,924,125	88,487,405	15,313,495	60,384,638	273,248,707	218,495,674
372,371	(23,451,293)	(11,463,884)	(8,604,559)	(39,466,306)	(4,801,146)
-	26,753,720	11,463,884	11,290,641	49,508,245	51,519,152
-	-	-	-	7,000,000	-
-	26,753,720	11,463,884	11,290,641	56,508,245	51,519,152
372,371	3,302,427	-	2,686,082	17,041,939	46,718,006
32,548,751	21,786,184	-	18,592,302	83,105,037	36,387,031
\$ 32,921,122	\$ 25,088,611	\$ -	\$ 21,278,384	\$ 100,146,976	\$ 83,105,037



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - VEGAS PBS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

Schedule C-3

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	\$ 11,542,176	\$ 4,111,767
Accounts receivable	36,431,734	507,552
TOTAL ASSETS	<u>\$ 47,973,910</u>	<u>\$ 4,619,319</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 214,371	\$ 278,037
Accrued salaries and benefits	115,917	95,803
Unearned revenue	26,805	4,500
Total liabilities	<u>357,093</u>	<u>378,340</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	<u>36,000,000</u>	<u>-</u>
FUND BALANCE		
Restricted for:		
Term Endowment	9,842,579	2,740,708
Committed to:		
PBS programming fees	<u>1,774,238</u>	<u>1,500,271</u>
Total fund balance	<u>11,616,817</u>	<u>4,240,979</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 47,973,910</u>	<u>\$ 4,619,319</u>

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

Schedule C-4

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ 6,000,000	\$ 5,729,911	\$ (270,089)	\$ 5,936,660
Operating lease	200,000	164,677	(35,323)	1,338,202
Other local sources	1,600,000	1,651,984	51,984	1,645,076
Investment income	104,000	828,958	724,958	(628,676)
Total local sources	7,904,000	8,375,530	471,530	8,291,262
State sources:				
State special appropriations	900,000	109,071	(790,929)	109,071
Federal sources:				
Federal-pass through	-	32,563	32,563	-
Other sources:				
Sales of district property	43,000,000	-	(43,000,000)	-
TOTAL REVENUES	51,804,000	8,517,164	(43,286,836)	8,400,333
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Instructional staff support:				
Salaries	3,363,786	2,482,884	880,902	2,568,530
Benefits	1,459,429	1,059,721	399,708	1,084,545
Purchased services	2,726,850	1,708,311	1,018,539	1,811,053
Supplies	2,294,700	506,892	1,787,808	401,022
Property	2,700,000	157,628	2,542,372	118,812
Other	2,236,000	2,225,890	10,110	2,416,035
TOTAL EXPENDITURES	14,780,765	8,141,326	6,639,439	8,399,997
EXCESS OF REVENUES OVER EXPENDITURES	37,023,235	375,838	(36,647,397)	336
OTHER FINANCING SOURCES				
Proceeds from sale of Boardband Spectrum	-	7,000,000	7,000,000	-
NET CHANGE IN FUND BALANCE	37,023,235	7,375,838	(29,647,397)	336
FUND BALANCE, JULY 1	4,240,979	4,240,979	-	4,240,643
FUND BALANCE, JUNE 30	\$ 41,264,214	\$ 11,616,817	\$ (29,647,397)	\$ 4,240,979



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - MEDICAID FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

Schedule C-5

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	\$ 8,623,825	\$ 5,212,844
Accounts receivable	640,346	775,910
TOTAL ASSETS	<u>\$ 9,264,171</u>	<u>\$ 5,988,754</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 4,966	\$ 6,660
Accrued salaries and benefits	17,163	45,273
Total liabilities	<u>22,129</u>	<u>51,933</u>
FUND BALANCE		
Committed to:		
Medicaid programs	<u>9,242,042</u>	<u>5,936,821</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 9,264,171</u>	<u>\$ 5,988,754</u>

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

Schedule C-6

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
REVENUES				
Federal sources:				
Third-party billing	\$ 5,500,000	\$ 4,811,356	\$ (688,644)	\$ 6,085,989
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	336,340	336,055	285	370,666
Benefits	8,200	7,737	463	8,571
Total instruction	344,540	343,792	748	379,237
Support services:				
Other support services:				
Salaries	357,171	346,758	10,413	766,718
Benefits	179,119	154,322	24,797	402,222
Purchased services	516,890	262,462	254,428	262,229
Supplies	683,401	379,812	303,589	279,215
Property	18,000	17,640	360	5,595
Other	1,000	1,349	(349)	295
Total support services	1,755,581	1,162,343	593,238	1,716,274
TOTAL EXPENDITURES	2,100,121	1,506,135	593,986	2,095,511
EXCESS OF REVENUES OVER EXPENDITURES	3,399,879	3,305,221	(94,658)	3,990,478
FUND BALANCE, JULY 1	5,936,821	5,936,821	-	1,946,343
FUND BALANCE, JUNE 30	\$ 9,336,700	\$ 9,242,042	\$ (94,658)	\$ 5,936,821



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

Schedule C-7

	<u>2023</u>	<u>2022</u>
ASSETS		
Accounts receivable	\$ 10,821,922	\$ 10,438,104
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 1,552,318	\$ 1,430,110
Accrued salaries and benefits	2,542,236	2,463,717
Unearned revenue	3,884,428	4,231,245
Due to other funds	2,842,940	2,313,032
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 10,821,922</u>	<u>\$ 10,438,104</u>

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

Schedule C-8

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ -	\$ 526,710	\$ 526,710	\$ 22,640
State sources:				
State special appropriations	37,204,077	31,964,873	(5,239,204)	31,762,179
TOTAL REVENUES	37,204,077	32,491,583	(4,712,494)	31,784,819
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	3,111,664	2,966,850	144,814	2,756,721
Benefits	1,470,177	2,008,351	(538,174)	2,013,635
Purchased services	225,000	224,312	688	177
Supplies	2,238,799	1,005,684	1,233,115	978,951
Property	16,500	16,243	257	-
Total instruction	7,062,140	6,221,440	840,700	5,749,484
Support services:				
Other support services:				
Salaries	12,262	11,875	387	23,803
Benefits	325	229	96	440
Purchased services	44,390	6,000	38,390	15,554
Supplies	-	-	-	6,188
Total other support services	56,977	18,104	38,873	45,985
TOTAL REGULAR PROGRAMS	7,119,117	6,239,544	879,573	5,795,469
SPECIAL PROGRAMS				
Instruction:				
Salaries	17,904	17,861	43	-
Benefits	482	481	1	-
Supplies	11,664	10,866	798	-
TOTAL SPECIAL PROGRAMS	30,050	29,208	842	-
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	4,563,266	3,128,042	1,435,224	3,679,709
Benefits	1,313,658	973,630	340,028	1,173,480
Purchased services	-	-	-	168,153
Supplies	4,013,657	3,977,526	36,131	2,510,626
Property	308,894	202,164	106,730	684,120
Other	64,800	44,800	20,000	50,301
Total instruction	10,264,275	8,326,162	1,938,113	8,266,389

(Continued)



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

Schedule C-8

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
EXPENDITURES - Continued				
Support services:				
Other support services:				
Salaries	\$ 52,371	\$ 52,522	\$ (151)	\$ 131,772
Benefits	24,154	24,250	(96)	58,213
Purchased services	322,012	234,459	87,553	181,843
Supplies	5,931	3,655	2,276	11,730
Total support services	404,468	314,886	89,582	383,558
TOTAL VOCATIONAL PROGRAMS	10,668,743	8,641,048	2,027,695	8,649,947
OTHER INSTRUCTIONAL PROGRAMS				
English language learners				
Instruction:				
Supplies	-	-	-	4,118
Support services:				
Other support services:				
Salaries	-	-	-	11,442
Benefits	-	-	-	260
Total support services	-	-	-	11,702
TOTAL OTHER INSTRUCTIONAL PROGRAMS	-	-	-	15,820
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	5,044,947	5,040,134	4,813	4,758,296
Benefits	1,924,747	1,844,464	80,283	1,662,332
Purchased services	8,200	8,174	26	3,640
Supplies	1,097,224	795,120	302,104	568,193
Property	54,000	53,353	647	75,637
Total instruction	8,129,118	7,741,245	387,873	7,068,098
Support services:				
Other support services:				
Salaries	3,487,400	3,215,450	271,950	3,014,984
Benefits	1,558,342	1,485,660	72,682	1,413,432
Purchased services	445,487	228,021	217,466	89,470
Supplies	47,322	11,382	35,940	57,631
Property	311,777	32,631	279,146	-
Other	2,500	2,745	(245)	1,325
Total support services	5,852,828	4,975,889	876,939	4,576,842
TOTAL ADULT EDUCATION PROGRAMS	13,981,946	12,717,134	1,264,812	11,644,940

(Continued)

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

Schedule C-8

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
EXPENDITURES - Continued				
COMMUNITY SERVICES PROGRAMS				
Purchased services	\$ -	\$ -	\$ -	\$ 2,439
Supplies	-	-	-	2,440
TOTAL COMMUNITY SERVICES PROGRAMS	-	-	-	4,879
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Purchased services	86,101	4,841	81,260	28,099
Supplies	6,941	3,630	3,311	-
Total student support	93,042	8,471	84,571	28,099
Instructional staff support:				
Salaries	2,083,054	2,038,624	44,430	2,073,309
Benefits	857,858	885,991	(28,133)	894,012
Purchased services	1,178,985	945,219	233,766	983,946
Supplies	73,556	72,415	1,141	199,604
Other	12,300	12,207	93	21,226
Total instructional staff support	4,205,753	3,954,456	251,297	4,172,097
School administration:				
Salaries	-	-	-	20,813
Benefits	-	-	-	31,803
Total school administration	-	-	-	52,616
Central services:				
Salaries	176,905	159,320	17,585	205,375
Benefits	86,757	77,583	9,174	97,295
Purchased services	133,481	26,000	107,481	4,761
Supplies	38,330	5,039	33,291	6,164
Other	-	-	-	7,500
Total central services	435,473	267,942	167,531	321,095
Operation and maintenance of plant services:				
Salaries	95,237	95,109	128	61,013
Benefits	42,525	42,002	523	41,410
Supplies	-	-	-	995,322
Total operation and maintenance of plant services	137,762	137,111	651	1,097,745
Student transportation:				
Purchased services	29,954	1,702	28,252	-
Property	500,000	492,750	7,250	-
Total student transportation	529,954	494,452	35,502	-

(Continued)



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

Schedule C-8

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
EXPENDITURES - Continued				
Other support:				
Other	\$ 2,237	\$ 2,217	\$ 20	\$ 2,112
TOTAL UNDISTRIBUTED EXPENDITURES	5,404,221	4,864,649	539,572	5,673,764
TOTAL EXPENDITURES	37,204,077	32,491,583	4,712,494	31,784,819
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STUDENT ACTIVITY FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

Schedule C-9

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	<u>\$ 32,921,122</u>	<u>\$ 32,548,751</u>
FUND BALANCE		
Restricted for:		
Student groups	<u>\$ 32,921,122</u>	<u>\$ 32,548,751</u>



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

Schedule C-10

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
REVENUES				
Local sources:				
Student activities	\$ 75,000,000	\$ 67,296,496	\$ (7,703,504)	\$ 56,199,603
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Other support services:				
Purchased services	18,583,000	15,657,250	2,925,750	13,888,833
Supplies	39,035,000	34,718,738	4,316,262	27,324,738
Other	17,382,000	16,548,137	833,863	12,637,326
TOTAL EXPENDITURES	75,000,000	66,924,125	8,075,875	53,850,897
EXCESS OF REVENUES OVER EXPENDITURES	-	372,371	372,371	2,348,706
FUND BALANCE, JULY 1	32,548,751	32,548,751	-	30,200,045
FUND BALANCE, JUNE 30	\$ 32,548,751	\$ 32,921,122	\$ 372,371	\$ 32,548,751

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - ENGLISH LANGUAGE LEARNERS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

Schedule C-11

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	\$ 33,348,869	\$ 23,522,358
Accounts receivable	-	5,162,541
TOTAL ASSETS	<u>\$ 33,348,869</u>	<u>\$ 28,684,899</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 76,203	\$ 48,005
Accrued salaries and benefits	8,184,055	6,850,710
Total liabilities	<u>8,260,258</u>	<u>6,898,715</u>
FUND BALANCE		
Restricted for:		
English language learner programs	<u>25,088,611</u>	<u>21,786,184</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 33,348,869</u>	<u>\$ 28,684,899</u>



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

Schedule C-12

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 65,036,112	\$ 65,036,112	\$ -	\$ 61,950,498
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
English language learners:				
Instruction:				
Salaries	63,726,000	57,824,499	5,901,501	42,241,065
Benefits	28,350,519	24,372,561	3,977,958	17,843,276
Purchased services	1,013,635	387,332	626,303	196,103
Supplies	13,119,423	798,039	12,321,384	1,342,764
Property	14,895	12,944	1,951	-
Other	123,446	55,128	68,318	53,837
Total instruction	106,347,918	83,450,503	22,897,415	61,677,045
Support services:				
Other support services:				
Salaries	5,574,203	3,520,561	2,053,642	4,505,102
Benefits	8,950,598	1,485,341	7,465,257	1,946,087
Purchased services	154,363	31,000	123,363	-
Total support services	14,679,164	5,036,902	9,642,262	6,451,189
TOTAL EXPENDITURES	121,027,082	88,487,405	32,539,677	68,128,234
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(55,990,970)	(23,451,293)	32,539,677	(6,177,736)
OTHER FINANCING SOURCES				
Transfers in	34,204,786	26,753,720	(7,451,066)	27,963,920
NET CHANGE IN FUND BALANCE	(21,786,184)	3,302,427	25,088,611	21,786,184
FUND BALANCE, JULY 1	21,786,184	21,786,184	-	-
FUND BALANCE, JUNE 30	\$ -	\$ 25,088,611	\$ 25,088,611	\$ 21,786,184

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - GATE FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2023 AND 2022

Schedule C-13

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	\$ 2,345,349	\$ 1,937,659
Accounts receivable	-	321,165
TOTAL ASSETS	<u>\$ 2,345,349</u>	<u>\$ 2,258,824</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 3,418	\$ -
Accrued salaries and benefits	2,341,931	2,258,824
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,345,349</u>	<u>\$ 2,258,824</u>



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

Schedule C-14

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 3,849,611	\$ 3,849,611	\$ -	\$ 3,853,983
EXPENDITURES				
Current:				
GIFTED AND TALENTED PROGRAMS				
Instruction:				
Salaries	10,500,070	10,310,621	189,449	10,067,778
Benefits	4,649,155	4,480,115	169,040	4,253,376
Purchased services	10,400	1,098	9,302	1,794
Supplies	51,335	39,633	11,702	232,848
Other	84,800	6,459	78,341	5,963
Total instruction	15,295,760	14,837,926	457,834	14,561,759
Support services:				
Other support services:				
Salaries	158,530	154,308	4,222	182,506
Benefits	72,009	68,320	3,689	79,101
Purchased services	5,000	2,720	2,280	-
Supplies	260,000	250,077	9,923	-
Other	500	144	356	-
Total support services	496,039	475,569	20,470	261,607
TOTAL EXPENDITURES	15,791,799	15,313,495	478,304	14,823,366
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(11,942,188)	(11,463,884)	478,304	(10,969,383)
OTHER FINANCING SOURCES				
Transfers in	11,942,188	11,463,884	(478,304)	10,969,383
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - AT-RISK FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2023 AND 2022

Schedule C-15

	<u>2023</u>	<u>2022</u>
ASSETS		
Pooled cash and investments	\$ 26,104,692	\$ 19,073,548
Accounts receivable	431,049	3,784,942
	<u>26,535,741</u>	<u>22,858,490</u>
TOTAL ASSETS	<u>\$ 26,535,741</u>	<u>\$ 22,858,490</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 56,921	\$ 97,736
Accrued salaries and benefits	5,200,436	4,168,452
	<u>5,257,357</u>	<u>4,266,188</u>
Total liabilities	<u>5,257,357</u>	<u>4,266,188</u>
FUND BALANCE		
Restricted for:		
Alternative/At-Risk education programs	<u>21,278,384</u>	<u>18,592,302</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 26,535,741</u>	<u>\$ 22,858,490</u>



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

Schedule C-16

	2023		Variance- Positive (Negative)	2022
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 51,780,079	\$ 51,780,079	\$ -	\$ 45,419,303
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
Alternative education:				
Instruction:				
Salaries	46,078,525	40,516,496	5,562,029	23,711,037
Benefits	20,251,637	15,718,028	4,533,609	9,836,541
Purchased services	1,139,357	701,502	437,855	838,502
Supplies	12,232,498	1,397,773	10,834,725	2,067,973
Property	150,000	103,180	46,820	24,220
Other	100,000	68,853	31,147	111,343
Total instruction	79,952,017	58,505,832	21,446,185	36,589,616
Support services:				
Other support services:				
Salaries	1,778,963	1,592,060	186,903	2,478,377
Benefits	720,510	286,746	433,764	344,857
Total support services	2,499,473	1,878,806	620,667	2,823,234
TOTAL EXPENDITURES	82,451,490	60,384,638	22,066,852	39,412,850
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(30,671,411)	(8,604,559)	22,066,852	6,006,453
OTHER FINANCING SOURCES				
Transfers in	12,079,109	11,290,641	(788,468)	12,585,849
NET CHANGE IN FUND BALANCE	(18,592,302)	2,686,082	21,278,384	18,592,302
FUND BALANCE, JULY 1	18,592,302	18,592,302	-	-
FUND BALANCE, JUNE 30	\$ -	\$ 21,278,384	\$ 21,278,384	\$ 18,592,302