

Capital Assets used in the Operation of Governmental Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

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

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CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULE BY SOURCE ¹
 AS OF JUNE 30, 2021 AND JUNE 2020

Schedule G-1

	<u>2021 ²</u>	<u>2020</u>
Governmental funds capital assets:		
Land	\$ 265,746,547	\$ 265,746,547
Land improvements	1,635,333,470	1,493,781,637
Buildings and building improvements	6,584,123,980	6,289,895,898
Leased land	122,716	-
Leased buildings	11,559	-
Leased equipment & fixtures	185,888	-
Furniture, fixtures and equipment	281,877,253	278,374,337
Vehicles	303,987,592	312,432,955
Construction in progress	231,896,939	293,289,539
Total governmental funds capital assets	<u>\$ 9,303,285,944</u>	<u>\$ 8,933,520,913</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 347,184,504	\$ 342,290,403
Special Revenue Funds	65,924,878	64,280,745
Capital Projects Funds	8,890,176,562	8,526,949,765
Total governmental funds capital assets	<u>\$ 9,303,285,944</u>	<u>\$ 8,933,520,913</u>

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

² In FY21, Governmental Accounting Standards Board Statement No. 87 related to new lease accounting standards was implemented.



CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION¹
 JUNE 30, 2021

FUNCTION	Land		Buildings	Leased Land
	Land	Improvements	and Building Improvements	
Instruction:				
Regular instruction	\$ 2,033,957	\$ 1,453,238,723	\$ 5,848,581,735	\$ -
Special instruction	-	4,750,967	1,868,653	-
Gifted and talented instruction	-	-	-	-
Vocational instruction	-	111,712,229	440,363,811	-
Other instruction	-	8,025	51,542	-
Adult instruction	-	9,816	85,573	-
Total instruction	2,033,957	1,569,719,760	6,290,951,314	-
Support services:				
Student support	-	1,392,620	14,462,005	-
Instructional staff support	-	6,022,620	39,304,716	71,245
General administration	-	11,347,678	21,992,076	-
School administration	-	-	986,720	-
Central services	-	3,017,795	12,454,182	-
Operation and maintenance of plant services	1,320	3,565,216	70,260,713	51,471
Student transportation	-	35,214,002	37,129,917	-
Other support services	-	562,420	9,366,745	-
Facilities acquisition and construction services	263,711,270	4,491,359	87,215,592	-
Total support services	263,712,590	65,613,710	293,172,666	122,716
Total governmental funds capital assets	\$ 265,746,547	\$ 1,635,333,470	\$ 6,584,123,980	\$ 122,716

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Schedule G-2

<u>Leased Buildings</u>	<u>Leased Equipment and Fixtures</u>	<u>Furniture, Fixtures, and Equipment</u>	<u>Vehicles</u>	<u>Construction in Progress</u>	<u>Total</u>
\$ -	\$ -	\$ 189,615,297	\$ 1,516,889	\$ 4,977,772	\$ 7,499,964,373
-	-	1,791,628	12,163	-	8,423,411
-	-	168,259	-	-	168,259
-	-	11,507,245	266,648	-	563,849,933
-	-	608,763	55,152	-	723,482
-	-	1,307,460	309,998	-	1,712,847
-	-	204,998,652	2,160,850	4,977,772	8,074,842,305
-	-	705,642	79,726	-	16,639,993
-	185,888	23,200,847	233,601	-	69,018,917
11,559	-	1,217,138	38,458	-	34,606,909
-	-	249,555	104,226	-	1,340,501
-	-	28,702,566	398,105	-	44,572,648
-	-	15,224,525	46,008,017	-	135,111,262
-	-	2,434,332	254,132,292	-	328,910,543
-	-	550,075	-	-	10,479,240
-	-	4,593,921	832,317	226,919,167	587,763,626
11,559	185,888	76,878,601	301,826,742	226,919,167	1,228,443,639
<u>\$ 11,559</u>	<u>\$ 185,888</u>	<u>\$ 281,877,253</u>	<u>\$ 303,987,592</u>	<u>\$ 231,896,939</u>	<u>\$ 9,303,285,944</u>



CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION¹
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Schedule G-3

FUNCTION	Governmental	Additions	Deletions	Governmental
	Funds Capital Assets July 1, 2020			Funds Capital Assets June 30, 2021
Instruction:				
Regular instruction	\$ 7,140,589,738	\$ 402,003,537	\$ (42,628,902)	\$ 7,499,964,373
Special instruction	8,259,727	163,684	-	8,423,411
Gifted and talented instruction	168,259	-	-	168,259
Vocational instruction	487,165,865	77,041,347	(357,279)	563,849,933
Other instruction	714,175	27,995	(18,688)	723,482
Adult instruction	1,712,847	-	-	1,712,847
Total instruction	7,638,610,611	479,236,563	(43,004,869)	8,074,842,305
Support services:				
Student support	16,773,990	66,706	(200,703)	16,639,993
Instructional staff support	69,603,130	495,464	(1,079,677)	69,018,917
General administration	34,614,804	26,343	(34,238)	34,606,909
School administration	1,329,381	30,513	(19,393)	1,340,501
Central services	41,443,146	3,968,025	(838,523)	44,572,648
Operation and maintenance of plant services	133,554,127	2,987,156	(1,430,021)	135,111,262
Student transportation	337,432,213	25,909,515	(34,431,185)	328,910,543
Other support services	10,479,240	-	-	10,479,240
Facilities acquisition and construction services	649,680,271	(61,127,691)	(788,954)	587,763,626
Total support services	1,294,910,302	(27,643,969)	(38,822,694)	1,228,443,639
Total governmental funds capital assets	\$ 8,933,520,913	\$ 451,592,594	\$ (81,827,563)	\$ 9,303,285,944

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