

Major Governmental Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

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, 2021 AND 2020

Schedule A-1

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ 117,964,702	\$ 199,110,661
Accounts receivable	371,542,257	321,956,211
Interest receivable	1,481,632	1,561,078
Due from other funds	112,700,277	44,234,868
Inventories	2,585,514	3,168,976
Prepays	35,385,199	257,479
TOTAL ASSETS	<u>\$ 641,659,581</u>	<u>\$ 570,289,273</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 67,396,568	\$ 74,451,852
Accrued salaries and benefits	188,313,330	189,039,779
Unearned revenue	2,755	627,756
Construction contracts and retentions payable	375,687	60,529
Other current liabilities	525,492	1,851,369
Total liabilities	<u>256,613,832</u>	<u>266,031,285</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - delinquent property taxes	-	8,474,840
Unavailable revenue - other	8,001,634	4,642,989
Total deferred inflows of resources	<u>8,001,634</u>	<u>13,117,829</u>
FUND BALANCE		
Nonspendable:		
Inventories	2,585,514	3,168,976
Prepays	35,385,199	257,479
Restricted for:		
Donations	503,913	248,070
School technology	7,665,997	-
School bus appropriations	4,444,302	10,646,736
School carryover (service level agreements)	3,744,907	12,844,913
School carryover (supplies)	93,402,517	60,706,718
School carryover (net vacancy)	84,554,693	68,379,526
School carryover (supplies) - GATE proceeds	2,108,263	-
School based project carryover	7,197,631	7,074,957
Assigned to:		
Categorical indirect costs	2,609,371	2,000,000
Instructional supply appropriations	1,331,581	825,645
Potential litigation	8,500,000	8,500,000
Potential shortfall	66,493,840	66,175,163
NV Energy Incentive	1,337,550	1,500,000
Unassigned	55,178,837	48,811,976
Total fund balance	<u>377,044,115</u>	<u>291,140,159</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 641,659,581</u>	<u>\$ 570,289,273</u>

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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-2

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
Local sources:				
Local school support tax	\$ 961,361,000	\$ 1,032,896,029	\$ 71,535,029	\$ 976,385,987
Property taxes	571,511,000	577,784,025	6,273,025	531,696,431
Governmental services tax	74,194,000	79,134,712	4,940,712	67,537,310
Two percent franchise tax	2,715,000	2,715,272	272	758,397
E-rate reimbursements	3,090,000	3,325,753	235,753	2,779,346
Local government taxes	1,200,000	2,375,841	1,175,841	551,349
Tuition and summer school fees	2,730,000	1,131,061	(1,598,939)	1,855,779
Adult education	160,000	-	(160,000)	160,000
Athletic proceeds	-	-	-	1,011,664
Rental of facilities	300,000	83,854	(216,146)	1,267,366
Donations and grants	1,350,000	665,686	(684,314)	1,778,621
Other local sources	8,690,000	7,814,792	(875,208)	7,357,518
Investment income/(loss)	7,210,000	(510,114)	(7,720,114)	11,683,441
Total local sources	1,634,511,000	1,707,416,911	72,905,911	1,604,823,209
State sources:				
State distributive fund	650,088,000	601,781,849	(48,306,151)	697,067,316
State special appropriations	10,000	-	(10,000)	4,202
Total state sources	650,098,000	601,781,849	(48,316,151)	697,071,518
Federal sources:				
Federal impact aid	110,000	76,237	(33,763)	51,714
Forest reserve	80,000	84,523	4,523	70,610
Administrative claiming	1,300,000	2,004,451	704,451	1,445,339
Total federal sources	1,490,000	2,165,211	675,211	1,567,663
Other sources:				
Sales of district property	860,000	892,302	32,302	460,943
TOTAL REVENUES	2,286,959,000	2,312,256,273	25,297,273	2,303,923,333
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	770,998,964	704,381,200	66,617,764	694,642,062
Benefits	321,535,495	296,284,339	25,251,156	284,675,724
Purchased services	9,891,365	4,493,224	5,398,141	5,275,440
Supplies	146,810,356	63,014,057	83,796,299	40,184,440
Property	1,853,146	1,853,084	62	906,613
Other	2,799,459	2,640,363	159,096	2,113,716
Total instruction	1,253,888,785	1,072,666,267	181,222,518	1,027,797,995
Support services:				
Student transportation:				
Purchased services	1,268	1,181	87	846,598

(Continued)

Major Governmental Funds



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, 2021
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-2

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Other support services:				
Salaries	\$ 21,913,686	\$ 21,657,649	\$ 256,037	\$ 22,865,701
Benefits	10,264,756	9,860,013	404,743	10,169,997
Purchased services	1,461,208	509,884	951,324	532,389
Supplies	2,004,394	1,037,432	966,962	819,648
Property	10,000	9,924	76	-
Other	61,388	54,525	6,863	45,379
Total other support services	35,715,432	33,129,427	2,586,005	34,433,114
Total support services	35,716,700	33,130,608	2,586,092	35,279,712
TOTAL REGULAR PROGRAMS	1,289,605,485	1,105,796,875	183,808,610	1,063,077,707
SPECIAL PROGRAMS				
Instruction:				
Salaries	3,272,308	3,253,180	19,128	2,986,220
Benefits	1,579,951	1,501,119	78,832	1,347,767
Purchased services	-	-	-	1,252
Supplies	85,880	13,650	72,230	114,763
Other	-	-	-	558
Total instruction	4,938,139	4,767,949	170,190	4,450,560
Support services:				
Student transportation:				
Salaries	-	-	-	2,518
Benefits	-	-	-	1,123
Total student transportation	-	-	-	3,641
Other support services:				
Salaries	680,865	674,966	5,899	495,704
Benefits	287,941	279,314	8,627	198,599
Purchased services	95,517	80,483	15,034	67,487
Supplies	155,055	7,831	147,224	145,047
Other	1,000	490	510	-
Total other support services	1,220,378	1,043,084	177,294	906,837
Total support services	1,220,378	1,043,084	177,294	910,478
TOTAL SPECIAL PROGRAMS	6,158,517	5,811,033	347,484	5,361,038
GIFTED AND TALENTED PROGRAMS				
Instruction:				
Salaries	9,140,708	8,918,969	221,739	6,271,594
Benefits	3,862,564	3,770,087	92,477	2,602,887
Purchased services	1,000	471	529	1,351
Supplies	248,162	238,464	9,698	28,529
Other	10,050	6,040	4,010	4,126
Total instruction	13,262,484	12,934,031	328,453	8,908,487

(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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-2

	2021		2020	
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
Other support services:				
Salaries	\$ 1,000	\$ 629	\$ 371	\$ -
Benefits	1,329	291	1,038	-
Supplies	59,173	1,601	57,572	718
Total other support services	61,502	2,521	58,981	718
TOTAL GIFTED AND TALENTED PROGRAMS	13,323,986	12,936,552	387,434	8,909,205
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	1,813,902	1,812,771	1,131	2,310,532
Benefits	765,279	756,803	8,476	685,911
Purchased services	463,818	403,810	60,008	270,691
Supplies	9,161,980	1,079,853	8,082,127	539,719
Property	143,307	56,723	86,584	131,608
Other	325,571	313,987	11,584	262,670
Total instruction	12,673,857	4,423,947	8,249,910	4,201,131
Support services:				
Student transportation:				
Purchased services	137,070	168	136,902	13,107
Supplies	2,000	1,067	933	1,443
Total student transportation	139,070	1,235	137,835	14,550
Other support services:				
Salaries	841,251	659,692	181,559	713,835
Benefits	294,882	215,668	79,214	267,242
Purchased services	157,817	154,445	3,372	116,463
Supplies	374,986	270,011	104,975	167,629
Property	25,000	12,750	12,250	-
Other	255,000	161,635	93,365	165,373
Total other support services	1,948,936	1,474,201	474,735	1,430,542
Total support services	2,088,006	1,475,436	612,570	1,445,092
TOTAL VOCATIONAL PROGRAMS	14,761,863	5,899,383	8,862,480	5,646,223
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Instruction:				
Salaries	1,962,464	1,182,412	780,052	1,333,188
Benefits	1,129,038	1,034,329	94,709	1,039,961
Purchased services	1,509,560	1,355,528	154,032	3,016,547
Supplies	4,420,730	1,031,166	3,389,564	1,174,658
Property	35,000	27,995	7,005	27,348
Other	235,235	282,094	(46,859)	687,819
Total instruction	9,292,027	4,913,524	4,378,503	7,279,521

(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, 2021
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-2

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Support services:				
Student transportation:				
Purchased services	\$ 148,930	\$ 148,895	\$ 35	\$ 541,801
Property	-	-	-	17,782
Total student transportation	148,930	148,895	35	559,583
Other support services:				
Salaries	7,434,862	7,286,774	148,088	6,290,263
Benefits	1,221,199	1,184,914	36,285	1,321,707
Purchased services	182,679	28,421	154,258	92,410
Supplies	493,118	277,968	215,150	36,742
Other	82,200	12,198	70,002	79,992
Total other support services	9,414,058	8,790,275	623,783	7,821,114
Total support services	9,562,988	8,939,170	623,818	8,380,697
Total school co-curricular activities	18,855,015	13,852,694	5,002,321	15,660,218
Summer school:				
Instruction:				
Salaries	411,941	68,336	343,605	721,924
Benefits	40,976	17,042	23,934	106,692
Supplies	35,000	541	34,459	5,122
Other	6,000	884	5,116	7,211
Total instruction	493,917	86,803	407,114	840,949
Support services:				
Other support services:				
Salaries	-	-	-	99,150
Benefits	-	-	-	2,408
Total other support services	-	-	-	101,558
Total summer school	493,917	86,803	407,114	942,507
English language learners:				
Instruction:				
Salaries	674,725	537,543	137,182	383,291
Benefits	263,442	238,813	24,629	164,288
Purchased services	105,220	102,908	2,312	111,411
Supplies	229,511	153,449	76,062	99,691
Property	-	-	-	12,944
Other	9,429	5,004	4,425	4,710
Total instruction	1,282,327	1,037,717	244,610	776,335
Support services:				
Other support services:				
Salaries	3,414,173	2,857,555	556,618	3,022,379
Benefits	1,315,694	1,154,015	161,679	1,229,296
Purchased services	767,110	637,783	129,327	1,552,835

(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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-2

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Supplies	\$ 174,490	\$ 16,115	\$ 158,375	\$ 7,171
Other	55,845	599	55,246	780
Total support services	5,727,312	4,666,067	1,061,245	5,812,461
Total english language learners	7,009,639	5,703,784	1,305,855	6,588,796
Alternative education:				
Instruction:				
Salaries	10,172,597	8,935,674	1,236,923	9,140,357
Benefits	3,877,718	3,402,526	475,192	3,440,671
Purchased services	1,193,355	82,618	1,110,737	180,150
Supplies	654,058	500,562	153,496	520,804
Other	111,355	28,647	82,708	64,644
Total instruction	16,009,083	12,950,027	3,059,056	13,346,626
Support services:				
Student transportation:				
Purchased services	-	-	-	630
Other support services:				
Salaries	8,845,005	6,017,285	2,827,720	5,450,209
Benefits	3,540,967	2,622,684	918,283	2,382,076
Purchased services	16,753	2,170	14,583	3,902
Total other support services	12,402,725	8,642,139	3,760,586	7,836,187
Total support services	12,402,725	8,642,139	3,760,586	7,836,817
Total alternative education	28,411,808	21,592,166	6,819,642	21,183,443
TOTAL OTHER INSTRUCTIONAL PROGRAMS	54,770,380	41,235,447	13,534,933	44,374,964
ADULT EDUCATION PROGRAMS				
Instruction:				
Supplies	40,000	36,500	3,500	35,594
Other support services:				
Salaries	122,089	24,304	97,785	24,321
Benefits	40,281	9,511	30,770	9,333
Purchased services	35,000	10,455	24,545	57,672
Total support services	197,370	44,270	153,100	91,326
TOTAL ADULT EDUCATION PROGRAMS	237,370	80,770	156,600	126,920
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	61,205,488	60,452,713	752,775	58,483,246
Benefits	27,491,933	26,753,224	738,709	25,789,450
Purchased services	3,753,373	3,729,237	24,136	1,341,237

(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, 2021
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-2

	2021		2020	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Supplies	\$ 924,529	\$ 769,990	\$ 154,539	\$ 613,663
Property	30,000	24,862	5,138	-
Other	14,600	3,103	11,497	11,602
Total student support	93,419,923	91,733,129	1,686,794	86,239,198
Instructional staff support:				
Salaries	37,161,307	37,159,876	1,431	25,423,883
Benefits	15,608,769	15,604,004	4,765	10,708,461
Purchased services	8,457,488	7,846,967	610,521	7,338,913
Supplies	7,965,899	7,118,163	847,736	4,878,086
Property	15,000	14,407	593	14,785
Other	244,438	128,895	115,543	119,093
Total instructional staff support	69,452,901	67,872,312	1,580,589	48,483,221
General administration:				
Salaries	9,705,912	8,911,822	794,090	8,659,683
Benefits	3,963,151	3,467,217	495,934	3,271,846
Purchased services	19,548,876	19,172,450	376,426	18,799,337
Supplies	546,174	280,924	265,250	355,239
Other	146,100	135,124	10,976	169,483
Total general administration	33,910,213	31,967,537	1,942,676	31,255,588
School administration:				
Salaries	149,522,572	148,709,482	813,090	146,600,380
Benefits	66,000,940	63,914,423	2,086,517	63,647,156
Purchased services	1,254,113	800,471	453,642	504,126
Supplies	1,300,000	1,284,593	15,407	1,022,555
Property	31,000	30,512	488	12,944
Other	25,000	13,712	11,288	17,333
Total school administration	218,133,625	214,753,193	3,380,432	211,804,494
Central services:				
Salaries	32,169,338	28,741,029	3,428,309	28,889,479
Benefits	15,802,563	14,924,917	877,646	13,575,812
Purchased services	13,415,286	10,094,365	3,320,921	9,269,069
Supplies	3,904,831	3,145,864	758,967	2,700,739
Property	462,847	461,909	938	117,072
Other	199,971	191,795	8,176	79,544
Total central services	65,954,836	57,559,879	8,394,957	54,631,715
Operation and maintenance of plant services:				
Salaries	114,894,563	112,844,050	2,050,513	114,137,406
Benefits	57,469,901	56,213,019	1,256,882	54,740,442
Purchased services	9,268,206	8,253,564	1,014,642	38,485,215
Supplies	14,197,036	13,358,126	838,910	20,698,161
Property	6,807,308	2,550,257	4,257,051	995,127
Other	141,050	128,311	12,739	149,473
Total operation and maintenance of plant services	202,778,064	193,347,327	9,430,737	229,205,824

(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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-2

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Student transportation:				
Salaries	\$ 28,425,840	\$ 28,045,868	\$ 379,972	\$ 27,460,905
Benefits	15,173,040	14,938,848	234,192	14,590,326
Purchased services	1,889,915	1,354,021	535,894	1,088,159
Supplies	4,995,761	4,555,315	440,446	4,888,054
Property	30,335,294	25,909,515	4,425,779	26,108,262
Other	25,300	7,036	18,264	11,090
Total student transportation	80,845,150	74,810,603	6,034,547	74,146,796
Other support:				
Supplies	2,000	1,394	606	4,279
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Purchased services	856,233	856,043	190	150,777
Other	15,000	14,235	765	3,150
Total site improvements	871,233	870,278	955	153,927
Building improvements:				
Purchased services	3,126,448	3,126,134	314	502,806
Other	59,000	58,493	507	47,803
Total building improvements	3,185,448	3,184,627	821	550,609
Other facilities acquisition and construction:				
Salaries	1,668,320	70,014	1,598,306	46,550
Benefits	187,315	29,280	158,035	17,931
Total other facilities acquisition and construction	1,855,635	99,294	1,756,341	64,481
Total facilities acquisition and construction services	5,912,316	4,154,199	1,758,117	769,017
TOTAL UNDISTRIBUTED EXPENDITURES	770,409,028	736,199,573	34,209,455	736,540,132
TOTAL EXPENDITURES	2,149,266,629	1,907,959,633	241,306,996	1,864,036,189
EXCESS OF REVENUES OVER EXPENDITURES	137,692,371	404,296,640	266,604,269	439,887,144
OTHER FINANCING SOURCES (USES)				
Transfers out	(373,423,530)	(349,232,854)	24,190,676	(356,633,614)
General obligation bonds issued	29,070,000	29,070,000	-	35,000,000
Premiums on general obligation bonds	1,770,000	1,770,170	170	1,958,366
TOTAL OTHER FINANCING SOURCES (USES)	(342,583,530)	(318,392,684)	24,190,846	(319,675,248)
NET CHANGE IN FUND BALANCE	(204,891,159)	85,903,956	290,795,115	120,211,896
FUND BALANCE, JULY 1	291,140,159	291,140,159	-	170,928,263
FUND BALANCE, JUNE 30	\$ 86,249,000	\$ 377,044,115	\$ 290,795,115	\$ 291,140,159



CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - SPECIAL EDUCATION FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule A-3

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ 50,874,572	\$ 52,091,045
Accounts receivable	35,143	22,502
TOTAL ASSETS	<u>\$ 50,909,715</u>	<u>\$ 52,113,547</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 552,300	\$ 893,831
Accrued salaries and benefits	50,357,415	51,219,716
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 50,909,715</u>	<u>\$ 52,113,547</u>

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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-4

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 140,200,000	\$ 140,136,477	\$ (63,523)	\$ 136,675,474
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	260,413,800	256,246,494	4,167,306	256,047,734
Benefits	122,045,497	121,391,911	653,586	115,613,259
Purchased services	6,813,959	6,125,131	688,828	4,557,013
Supplies	3,080,138	2,417,937	662,201	2,405,029
Property	26,000	25,315	685	-
Other	207,102	205,270	1,832	242,523
Total instruction	392,586,496	386,412,058	6,174,438	378,865,558
Support services:				
Student transportation:				
Purchased services	2,463,280	-	2,463,280	2,499,223
Other support services:				
Salaries	23,630,920	23,126,259	504,661	23,125,901
Benefits	9,983,123	9,393,692	589,431	9,891,172
Purchased services	10,149,546	8,957,857	1,191,689	5,767,422
Supplies	877,618	839,732	37,886	487,871
Property	41,844	41,844	-	11,997
Other	41,904	31,351	10,553	16,625
Total other support services	44,724,955	42,390,735	2,334,220	39,300,988
Total support services	47,188,235	42,390,735	4,797,500	41,800,211
TOTAL SPECIAL PROGRAMS	439,774,731	428,802,793	10,971,938	420,665,769
OTHER INSTRUCTIONAL PROGRAMS				
Other support services:				
Salaries	130,000	127,662	2,338	82,219
Benefits	10,000	2,192	7,808	7,030
TOTAL OTHER INSTRUCTIONAL PROGRAMS	140,000	129,854	10,146	89,249
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	186,587	180,311	6,276	137,028
Benefits	101,417	96,588	4,829	78,029
Total student support	288,004	276,899	11,105	215,057
Operation and maintenance of plant services:				
Salaries	97,730	27,772	69,958	79,086

(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, 2021
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-4

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Benefits	\$ 16,265	\$ 13,449	\$ 2,816	\$ 13,711
Total operation and maintenance of plant services	113,995	41,221	72,774	92,797
Student transportation:				
Salaries	45,276,654	37,941,296	7,335,358	42,078,026
Benefits	23,762,665	18,853,567	4,909,098	19,961,020
Purchased services	183,014	76,748	106,266	117,850
Supplies	1,751,267	1,225,368	525,899	4,057,529
Other	11,200	3,740	7,460	626
Total student transportation	70,984,800	58,100,719	12,884,081	66,215,051
Interdistrict payments:				
Other	2,322,000	2,017,845	304,155	2,008,302
TOTAL UNDISTRIBUTED EXPENDITURES	73,708,799	60,436,684	13,272,115	68,531,207
TOTAL EXPENDITURES	513,623,530	489,369,331	24,254,199	489,286,225
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(373,423,530)	(349,232,854)	24,190,676	(352,610,751)
OTHER FINANCING SOURCES				
Transfers in	373,423,530	349,232,854	(24,190,676)	352,610,751
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule A-5

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ 360,701,341	\$ 239,735,868
Accounts receivable	7,150,232	7,709,811
Interest receivable	160,084	196,071
TOTAL ASSETS	<u>\$ 368,011,657</u>	<u>\$ 247,641,750</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - delinquent property taxes	\$ 6,673,658	\$ 6,395,394
FUND BALANCE		
Restricted for:		
Debt service reserve requirement per NRS 350.020	98,744,204	101,686,667
Debt service	262,593,795	139,559,689
Total fund balance	<u>361,337,999</u>	<u>241,246,356</u>
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 368,011,657</u>	<u>\$ 247,641,750</u>



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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-6

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
Local sources:				
Property taxes	\$ 432,469,949	\$ 439,305,537	\$ 6,835,588	\$ 403,646,049
Other local sources	125,000	116,946	(8,054)	57,113
Investment income	1,500,000	1,334,531	(165,469)	8,426,207
TOTAL REVENUES	434,094,949	440,757,014	6,662,065	412,129,369
EXPENDITURES				
Debt service:				
Principal	273,825,000	273,825,000	-	261,430,000
Interest	140,510,974	140,510,974	-	135,209,555
Purchased services	300,000	74,337	225,663	131,404
Bond issuance costs	300,000	-	300,000	37,972
TOTAL EXPENDITURES	414,935,974	414,410,311	525,663	396,808,931
EXCESS OF REVENUES OVER EXPENDITURES	19,158,975	26,346,703	7,187,728	15,320,438
OTHER FINANCING SOURCES				
Transfers in	93,744,940	93,744,940	-	88,609,690
Premiums on general obligation bonds	-	-	-	685,454
General obligation refunding bonds issued	-	-	-	7,230,000
TOTAL OTHER FINANCING SOURCES	93,744,940	93,744,940	-	96,525,144
NET CHANGE IN FUND BALANCE	112,903,915	120,091,643	7,187,728	111,845,582
FUND BALANCE, JULY 1	241,246,356	241,246,356	-	129,400,774
FUND BALANCE, JUNE 30	\$ 354,150,271	\$ 361,337,999	\$ 7,187,728	\$ 241,246,356

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - BOND FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule A-7

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ 552,651,591	\$ 759,436,630
Accounts receivable	20,393,341	4,834,690
Interest receivable	132,351	670,841
Deposits	145,177	174,213
TOTAL ASSETS	<u>\$ 573,322,460</u>	<u>\$ 765,116,374</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 34,268,305	\$ 31,551,423
Accrued salaries and benefits	260,990	509,982
Unearned revenue - other	2,000,000	-
Construction contracts and retentions payable	14,359,404	24,444,822
Total liabilities	<u>50,888,699</u>	<u>56,506,227</u>
FUND BALANCE		
Nonspendable:		
Deposits	145,177	-
Restricted for:		
Debt service	253,047,057	302,476,415
Capital projects	269,241,527	406,133,732
Total fund balance	<u>522,433,761</u>	<u>708,610,147</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 573,322,460</u>	<u>\$ 765,116,374</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, 2021
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-8

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
Local sources:				
Real estate transfer tax	\$ 33,000,000	\$ 43,522,507	\$ 10,522,507	\$ 34,283,512
Room tax	40,000,000	38,008,144	(1,991,856)	79,779,216
Other local sources	-	104,235	104,235	10,346
Investment income/(loss)	8,300,000	(258,365)	(8,558,365)	16,491,854
Total local sources	81,300,000	81,376,521	76,521	130,564,928
Federal sources:				
Other federal sources	2,855,460	5,516,599	2,661,139	2,855,460
TOTAL REVENUES	84,155,460	86,893,120	2,737,660	133,420,388
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	672,227	184,516	487,711	248,961
Benefits	121,000	67,809	53,191	97,077
Purchased services	4,030,502	2,442,812	1,587,690	2,649,310
Supplies	64,642,101	27,055,120	37,586,981	31,578,684
Property	60,050,000	-	60,050,000	-
Other	1,000	360	640	-
Total instruction	129,516,830	29,750,617	99,766,213	34,574,032
Support services:				
Other support services:				
Supplies	3,202,168	1,333,218	1,868,950	1,102,209
TOTAL REGULAR PROGRAMS	132,718,998	31,083,835	101,635,163	35,676,241
UNDISTRIBUTED EXPENDITURES				
Central services:				
Purchased services	6,858,550	3,796,015	3,062,535	3,713,024
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Salaries	207,820	145,388	62,432	40,612
Benefits	48,500	48,498	2	14,443
Purchased services	61,308,243	39,961,921	21,346,322	71,877,172
Supplies	1,308	721	587	732
Other	4,175,518	2,021,165	2,154,353	3,907,590
Total site improvements	65,741,389	42,177,693	23,563,696	75,840,549
Architecture and engineering:				
Purchased services	1,948,200	1,948,198	2	486,615
Other	-	-	-	44,250
Total architecture and engineering	1,948,200	1,948,198	2	530,865

(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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-8

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Building acquisition and construction:				
Salaries	\$ 3,017,474	\$ 1,542,242	\$ 1,475,232	\$ 1,668,711
Benefits	485,000	469,988	15,012	475,034
Purchased services	271,609,728	188,505,793	83,103,935	234,817,301
Supplies	9,529,704	4,429,179	5,100,525	4,744,862
Other	2,435,316	203,610	2,231,706	792,726
Total building acquisition and construction	287,077,222	195,150,812	91,926,410	242,498,634
Building improvements:				
Salaries	357,479	210,958	146,521	123,528
Benefits	922,500	74,244	848,256	38,865
Purchased services	79,336,079	79,335,718	361	64,926,812
Supplies	5,955,485	105,288	5,850,197	1,460,204
Property	13,989,700	-	13,989,700	-
Other	514,166	17,150	497,016	55,792
Total building improvements	101,075,409	79,743,358	21,332,051	66,605,201
Other facilities acquisition and construction:				
Salaries	11,500,000	6,274,118	5,225,882	6,292,531
Benefits	4,550,000	2,692,979	1,857,021	2,655,702
Purchased services	1,156,998	503,578	653,420	1,559,127
Supplies	1,299,234	592,153	707,081	615,906
Other	40,000	14,788	25,212	8,895
Total other facilities acquisition and construction	18,546,232	10,077,616	8,468,616	11,132,161
Total facilities acquisition and construction services	474,388,452	329,097,677	145,290,775	396,607,410
TOTAL UNDISTRIBUTED EXPENDITURES	481,247,002	332,893,692	148,353,310	400,320,434
TOTAL EXPENDITURES	613,966,000	363,977,527	249,988,473	435,996,675
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(529,810,540)	(277,084,407)	252,726,133	(302,576,287)
OTHER FINANCING SOURCES (USES)				
Transfers out	(180,744,940)	(135,603,441)	45,141,499	(121,354,192)
General obligation bonds issued	400,000,000	200,000,000	(200,000,000)	400,000,000
Premiums on general obligation bonds	26,511,462	26,511,462	-	70,956,336
TOTAL OTHER FINANCING SOURCES (USES)	245,766,522	90,908,021	(154,858,501)	349,602,144
NET CHANGE IN FUND BALANCE	(284,044,018)	(186,176,386)	97,867,632	47,025,857
FUND BALANCE, JULY 1	708,610,147	708,610,147	-	661,584,290
FUND BALANCE, JUNE 30	\$ 424,566,129	\$ 522,433,761	\$ 97,867,632	\$ 708,610,147



CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FEDERAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule A-9

	<u>2021</u>	<u>2020</u>
ASSETS		
Accounts receivable	\$ 185,975,416	\$ 36,567,685
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 34,535,303	\$ 3,827,044
Accrued salaries and benefits	53,422,440	11,645,512
Due to other funds	98,017,673	21,095,129
TOTAL LIABILITIES AND FUND BALANCE	\$ 185,975,416	\$ 36,567,685

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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
Federal sources:				
Federal-direct grants	\$ 5,120,102	\$ 4,018,710	\$ (1,101,392)	\$ 3,304,943
Federal-pass through	358,919,739	389,263,721	30,343,982	180,488,946
TOTAL REVENUES	364,039,841	393,282,431	29,242,590	183,793,889
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	49,184,358	49,184,316	42	45,333,938
Benefits	20,999,609	20,998,963	646	17,305,912
Purchased services	4,234,323	4,234,229	94	1,831,859
Supplies	81,503,187	82,528,200	(1,025,013)	22,156,604
Property	28,727	23,055	5,672	82,691
Other	66,548	65,757	791	124,607
Total instruction	156,016,752	157,034,520	(1,017,768)	86,835,611
Support services:				
Student transportation:				
Purchased services	-	-	-	1,000
Other support services:				
Salaries	196,962	188,008	8,954	308,892
Benefits	81,538	71,620	9,918	106,232
Purchased services	232,741	232,015	726	829,865
Supplies	149,497	149,169	328	57,723
Total other support services	660,738	640,812	19,926	1,302,712
Total support services	660,738	640,812	19,926	1,303,712
TOTAL REGULAR PROGRAMS	156,677,490	157,675,332	(997,842)	88,139,323
SPECIAL PROGRAMS				
Instruction:				
Salaries	12,515,383	12,515,324	59	7,628,427
Benefits	7,001,274	7,001,254	20	4,566,926
Purchased services	858,177	856,227	1,950	817,299
Supplies	3,041,680	3,033,302	8,378	2,169,511
Property	139,359	138,369	990	29,740
Total instruction	23,555,873	23,544,476	11,397	15,211,903
Support services:				
Student transportation:				
Purchased services	-	-	-	250
Supplies	300	136	164	-
Property	-	-	-	10,022
Total student transportation	300	136	164	10,272

(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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Other support services:				
Salaries	\$ 19,176,723	\$ 19,176,495	\$ 228	\$ 15,981,949
Benefits	7,803,006	7,802,009	997	6,501,457
Purchased services	3,814,231	3,811,296	2,935	3,974,875
Supplies	1,314,376	1,313,941	435	1,052,558
Property	17,000	16,751	249	50,562
Other	985,444	980,114	5,330	930,715
Total other support services	33,110,780	33,100,606	10,174	28,492,116
Total support services	33,111,080	33,100,742	10,338	28,502,388
TOTAL SPECIAL PROGRAMS	56,666,953	56,645,218	21,735	43,714,291
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	79,621	73,537	6,084	113,827
Benefits	49,048	49,039	9	56,464
Supplies	1,446,540	1,438,167	8,373	1,208,023
Property	178,898	178,161	737	93,307
Total instruction	1,754,107	1,738,904	15,203	1,471,621
Support services:				
Student transportation:				
Purchased services	106,040	104,635	1,405	633,841
Other support services:				
Salaries	1,203,063	1,195,184	7,879	1,261,688
Benefits	461,126	458,030	3,096	527,380
Purchased services	131,181	122,078	9,103	290,610
Supplies	31,814	27,990	3,824	51,485
Total other support services	1,827,184	1,803,282	23,902	2,131,163
Total support services	1,933,224	1,907,917	25,307	2,765,004
TOTAL VOCATIONAL PROGRAMS	3,687,331	3,646,821	40,510	4,236,625
OTHER INSTRUCTIONAL PROGRAMS				
Summer school:				
Instruction:				
Salaries	29,778,700	57,671,819	(27,893,119)	-
Benefits	710,000	1,355,625	(645,625)	-
Total instruction	30,488,700	59,027,444	(28,538,744)	-
Support services:				
Student transportation:				
Salaries	1,210,000	1,201,702	8,298	-
Benefits	30,000	28,566	1,434	-
Total student transportation	1,240,000	1,230,268	9,732	-

(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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Other support services:				
Salaries	\$ 8,050,000	\$ 8,043,899	\$ 6,101	\$ -
Benefits	210,000	202,879	7,121	-
Total other support services	8,260,000	8,246,778	13,222	-
Total support services	9,500,000	9,477,046	22,954	-
Total summer school	39,988,700	68,504,490	(28,515,790)	-
English language learners:				
Instruction:				
Salaries	701,050	700,749	301	1,397,165
Benefits	35,598	35,376	222	67,105
Purchased services	-	-	-	125
Supplies	1,845,596	1,844,374	1,222	1,539,297
Other	-	-	-	261
Total instruction	2,582,244	2,580,499	1,745	3,003,953
Support services:				
Student transportation:				
Purchased services	-	-	-	1,260
Other support services:				
Salaries	1,662,367	1,655,848	6,519	1,707,838
Benefits	594,323	588,233	6,090	638,650
Purchased services	18,000	15,006	2,994	513,114
Supplies	22,000	16,766	5,234	33,773
Total other support services	2,296,690	2,275,853	20,837	2,893,375
Total support services	2,296,690	2,275,853	20,837	2,894,635
Total english language learners	4,878,934	4,856,352	22,582	5,898,588
Alternative education:				
Instruction:				
Salaries	229,000	227,126	1,874	-
Benefits	96,634	95,798	836	-
Supplies	190,564	190,140	424	-
Total instruction	516,198	513,064	3,134	-
Support services:				
Other support services:				
Salaries	27,000	26,542	458	-
Benefits	14,498	13,968	530	-
Purchased services	4,542	4,133	409	-
Total other support services	46,040	44,643	1,397	-
Total alternative education	562,238	557,707	4,531	-

(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, 2021
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
TOTAL OTHER INSTRUCTIONAL PROGRAMS	\$ 45,429,872	\$ 73,918,549	\$ (28,488,677)	\$ 5,898,588
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	150,000	125,872	24,128	122,105
Benefits	70,000	55,419	14,581	52,330
Supplies	1,146	1,138	8	49,034
TOTAL ADULT EDUCATION PROGRAMS	221,146	182,429	38,717	223,469
COMMUNITY SERVICES PROGRAMS				
Support services:				
Other support services:				
Salaries	32,770	32,677	93	130
Benefits	1,530	931	599	3
Purchased services	-	-	-	149
Supplies	3,256	1,666	1,590	-
Property	-	-	-	20,470
Total support services	37,556	35,274	2,282	20,752
Community service operations:				
Salaries	1,369,747	1,369,532	215	1,584,294
Benefits	676,292	675,914	378	766,378
Purchased services	323,708	323,041	667	258,204
Supplies	407,390	400,723	6,667	434,182
Other	5,889	1,850	4,039	6,414
Total community service operations	2,783,026	2,771,060	11,966	3,049,472
TOTAL COMMUNITY SERVICES PROGRAMS	2,820,582	2,806,334	14,248	3,070,224
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	1,610,696	1,610,063	633	1,384,169
Benefits	690,209	690,091	118	621,479
Purchased services	4,834,567	4,828,094	6,473	2,121,915
Supplies	19,069	17,167	1,902	30,354
Other	7,114	321	6,793	-
Total student support	7,161,655	7,145,736	15,919	4,157,917
Instructional staff support:				
Salaries	15,540,313	15,539,534	779	13,261,693
Benefits	5,415,427	5,413,410	2,017	4,925,757
Purchased services	3,301,536	3,298,092	3,444	4,019,696
Supplies	2,948,909	2,928,748	20,161	382,223
Other	1,973	1,044	929	81,721
Total instructional staff support	27,208,158	27,180,828	27,330	22,671,090

(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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule A-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
School administration:				
Salaries	\$ 311,000	\$ 297,734	\$ 13,266	\$ 306,647
Benefits	102,325	93,707	8,618	94,048
Total school administration	413,325	391,441	21,884	400,695
Central services:				
Salaries	2,888,512	2,880,293	8,219	2,600,686
Benefits	1,263,695	1,253,134	10,561	1,204,662
Purchased services	8,873,012	8,867,338	5,674	275,814
Supplies	5,073,682	5,067,126	6,556	37,099
Other	250	60	190	60
Total central services	18,099,151	18,067,951	31,200	4,118,321
Operation and maintenance of plant services:				
Salaries	2,215,927	2,213,811	2,116	83,730
Benefits	66,084	59,559	6,525	33,398
Purchased services	32,581,612	32,573,789	7,823	14,123
Supplies	3,647,945	3,647,453	492	498
Property	335,000	330,255	4,745	-
Total operation and maintenance of plant services	38,846,568	38,824,867	21,701	131,749
Student transportation:				
Purchased services	51,662	47,442	4,220	369,059
Property	-	-	-	1,084,116
Total student transportation	51,662	47,442	4,220	1,453,175
Other support:				
Other	3,858,727	3,857,009	1,718	2,644,339
Interdistrict payments:				
Salaries	-	-	-	112,823
Benefits	-	-	-	48,218
Purchased services	-	-	-	638,686
Supplies	-	-	-	103,731
Other	2,897,221	2,892,474	4,747	2,030,625
Total interdistrict payments	2,897,221	2,892,474	4,747	2,934,083
TOTAL UNDISTRIBUTED EXPENDITURES	98,536,467	98,407,748	128,719	38,511,369
TOTAL EXPENDITURES	364,039,841	393,282,431	(29,242,590)	183,793,889
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

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