

# Nonmajor Governmental Funds



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Combining statements of all non-major governmental activity



CLARK COUNTY SCHOOL DISTRICT  
 NONMAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEETS  
 JUNE 30, 2021  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule B-1

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	TOTALS	
			2021	2020
<b>ASSETS</b>				
Pooled cash and investments	\$ 53,473,093	\$ 108,670,359	\$ 162,143,452	\$ 190,469,029
Accounts receivable	36,908,847	3,224,182	40,133,029	50,646,608
<b>TOTAL ASSETS</b>	<b>\$ 90,381,940</b>	<b>\$ 111,894,541</b>	<b>\$ 202,276,481</b>	<b>\$ 241,115,637</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 9,220,410	\$ 11,395,453	\$ 20,615,863	\$ 12,777,467
Intergovernmental accounts payable	-	-	-	5,670,505
Accrued salaries and benefits	24,916,453	53,383	24,969,836	35,157,951
Unearned revenue	5,175,442	-	5,175,442	7,764,119
Construction contracts and retentions payable	-	4,311,083	4,311,083	1,409,107
Due to other funds	14,682,604	-	14,682,604	23,139,739
<b>Total liabilities</b>	<b>53,994,909</b>	<b>15,759,919</b>	<b>69,754,828</b>	<b>85,918,888</b>
<b>FUND BALANCES</b>				
Restricted for:				
Capital improvements	-	96,134,622	96,134,622	110,951,711
Term endowment	2,307,618	-	2,307,618	2,175,612
Student groups	30,200,045	-	30,200,045	36,226,461
Committed to:				
PBS programming fees	1,933,025	-	1,933,025	266,332
Medicaid programs	1,946,343	-	1,946,343	5,576,633
<b>Total fund balances</b>	<b>36,387,031</b>	<b>96,134,622</b>	<b>132,521,653</b>	<b>155,196,749</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 90,381,940</b>	<b>\$ 111,894,541</b>	<b>\$ 202,276,481</b>	<b>\$ 241,115,637</b>

CLARK COUNTY SCHOOL DISTRICT  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule B-2

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	TOTALS	
			2021	2020
<b>REVENUES</b>				
Local sources	\$ 21,582,310	\$ 36,860,727	\$ 58,443,037	\$ 105,549,887
State sources	259,144,654	-	259,144,654	335,635,746
Federal sources	2,285,397	-	2,285,397	5,544,182
<b>TOTAL REVENUES</b>	<b>283,012,361</b>	<b>36,860,727</b>	<b>319,873,088</b>	<b>446,729,815</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular instruction	137,749,007	275,230	138,024,237	193,792,486
Special instruction	616,888	-	616,888	436,976
Gifted and talented instruction	1,633,385	-	1,633,385	4,955,028
Vocational instruction	7,928,229	-	7,928,229	8,441,298
Other instruction	31,799,436	-	31,799,436	32,762,803
Adult instruction	7,083,312	-	7,083,312	7,654,858
Support services:				
Student support	16,697,886	-	16,697,886	15,330,222
Instructional staff support	35,265,805	-	35,265,805	97,065,750
General administration	247,661	283,351	531,012	229,996
School administration	3,708,407	-	3,708,407	3,574,246
Central services	5,899,456	-	5,899,456	8,244,590
Operation and maintenance of plant services	40,578,606	2,887,968	43,466,574	46,107,107
Student transportation	149,180	-	149,180	278,549
Other support services	-	-	-	14
Community services	809,399	-	809,399	938,079
Interdistrict payments	453,711	-	453,711	1,990,402
Capital outlay:				
Facilities acquisition and construction services	250,000	90,089,768	90,339,768	55,062,193
<b>TOTAL EXPENDITURES</b>	<b>290,870,368</b>	<b>93,536,317</b>	<b>384,406,685</b>	<b>476,864,597</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(7,858,007)</b>	<b>(56,675,590)</b>	<b>(64,533,597)</b>	<b>(30,134,782)</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	41,858,501	41,858,501	36,767,365
<b>NET CHANGE IN FUND BALANCES</b>	<b>(7,858,007)</b>	<b>(14,817,089)</b>	<b>(22,675,096)</b>	<b>6,632,583</b>
<b>FUND BALANCES, JULY 1</b>	<b>44,245,038</b>	<b>110,951,711</b>	<b>155,196,749</b>	<b>148,564,166</b>
<b>FUND BALANCES, JUNE 30</b>	<b>\$ 36,387,031</b>	<b>\$ 96,134,622</b>	<b>\$ 132,521,653</b>	<b>\$ 155,196,749</b>

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