

Nonmajor Special Revenue Funds



COMPREHENSIVE ANNUAL FINANCIAL REPORT

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.

Class Size Reduction Fund

To account for activity relating to the state's legislative mandate to align class sizes to a student-teacher ratio of 16:1 for kindergarten, 17:1 for first and second grade, and 20:1 for third grade.

State Grants Fund

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

NV Education Plan Fund

To account for activity relating to the state's legislative mandate to implement evidence-based intervention programs and services proven to increase the academic achievement of eligible students.

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.



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

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>Class Size Reduction Fund</u>
ASSETS			
Pooled cash and investments	\$ 4,215,720	\$ 2,247,071	\$ 16,810,257
Accounts receivable	460,795	182,653	29,057
TOTAL ASSETS	<u>\$ 4,676,515</u>	<u>\$ 2,429,724</u>	<u>\$ 16,839,314</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 287,349	\$ 19,309	\$ -
Intergovernmental accounts payable	-	-	-
Accrued salaries and benefits	80,890	464,072	16,839,314
Unearned revenue	67,633	-	-
Due to other funds	-	-	-
Total liabilities	<u>435,872</u>	<u>483,381</u>	<u>16,839,314</u>
FUND BALANCES			
Restricted for:			
Term endowment	2,307,618	-	-
Student groups	-	-	-
Committed to:			
PBS programming fees	1,933,025	-	-
Medicaid programs	-	1,946,343	-
Total fund balances	<u>4,240,643</u>	<u>1,946,343</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,676,515</u>	<u>\$ 2,429,724</u>	<u>\$ 16,839,314</u>

Schedule C-1

State Grants Fund	NV Education Fund	Student Activity Fund	TOTALS	
			2021	2020
\$ -	\$ -	\$ 30,200,045	\$ 53,473,093	\$ 75,664,836
36,236,342	-	-	36,908,847	47,685,183
<u>\$ 36,236,342</u>	<u>\$ -</u>	<u>\$ 30,200,045</u>	<u>\$ 90,381,940</u>	<u>\$ 123,350,019</u>
\$ 8,913,752	\$ -	\$ -	\$ 9,220,410	\$ 7,501,394
-	-	-	-	5,670,505
7,532,177	-	-	24,916,453	35,029,224
5,107,809	-	-	5,175,442	7,764,119
14,682,604	-	-	14,682,604	23,139,739
<u>36,236,342</u>	<u>-</u>	<u>-</u>	<u>53,994,909</u>	<u>79,104,981</u>
-	-	-	2,307,618	2,175,612
-	-	30,200,045	30,200,045	36,226,461
-	-	-	1,933,025	266,332
-	-	-	1,946,343	5,576,633
<u>-</u>	<u>-</u>	<u>30,200,045</u>	<u>36,387,031</u>	<u>44,245,038</u>
<u>\$ 36,236,342</u>	<u>\$ -</u>	<u>\$ 30,200,045</u>	<u>\$ 90,381,940</u>	<u>\$ 123,350,019</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE 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)

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>Class Size Reduction Fund</u>
REVENUES			
Local sources	\$ 9,319,791	\$ -	\$ -
State sources	894,177	-	114,213,686
Federal sources	-	2,285,397	-
TOTAL REVENUES	<u>10,213,968</u>	<u>2,285,397</u>	<u>114,213,686</u>
EXPENDITURES			
Current:			
Instruction:			
Regular instruction	-	-	114,213,686
Special instruction	-	342,626	-
Gifted and talented instruction	-	-	-
Vocational instruction	-	-	-
Other instruction	-	-	-
Adult instruction	-	-	-
Total instruction	<u>-</u>	<u>342,626</u>	<u>114,213,686</u>
Support services:			
Student support	-	5,103,237	-
Instructional staff support	8,415,269	222,163	-
General administration	-	247,661	-
School administration	-	-	-
Central services	-	-	-
Operation and maintenance of plant services	-	-	-
Student transportation	-	-	-
Other support services	-	-	-
Community services	-	-	-
Interdistrict payments	-	-	-
Capital Outlay:			
Facilities acquisition and construction services	-	-	-
Total support services	<u>8,415,269</u>	<u>5,573,061</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,415,269</u>	<u>5,915,687</u>	<u>114,213,686</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,798,699</u>	<u>(3,630,290)</u>	<u>-</u>
OTHER FINANCING SOURCES			
Transfers in	-	-	-
NET CHANGE IN FUND BALANCES	<u>1,798,699</u>	<u>(3,630,290)</u>	<u>-</u>
FUND BALANCES, JULY 1	<u>2,441,944</u>	<u>5,576,633</u>	<u>-</u>
FUND BALANCES, JUNE 30	<u>\$ 4,240,643</u>	<u>\$ 1,946,343</u>	<u>\$ -</u>

Schedule C-2

State Grants Fund	NV Education Fund	Student Activity Fund	TOTALS	
			2021	2020
\$ 522,028	\$ -	\$ 11,740,491	\$ 21,582,310	\$ 71,536,379
144,036,791	-	-	259,144,654	335,635,746
-	-	-	2,285,397	5,544,182
<u>144,558,819</u>	<u>-</u>	<u>11,740,491</u>	<u>283,012,361</u>	<u>412,716,307</u>
23,535,321	-	-	137,749,007	193,400,147
274,262	-	-	616,888	436,976
1,633,385	-	-	1,633,385	4,955,028
7,928,229	-	-	7,928,229	8,441,298
31,799,436	-	-	31,799,436	32,762,803
7,083,312	-	-	7,083,312	7,654,858
<u>72,253,945</u>	<u>-</u>	<u>-</u>	<u>186,810,257</u>	<u>247,651,110</u>
11,594,649	-	-	16,697,886	15,330,222
8,861,466	-	17,766,907	35,265,805	97,065,750
-	-	-	247,661	229,996
3,708,407	-	-	3,708,407	3,574,246
5,899,456	-	-	5,899,456	8,244,590
40,578,606	-	-	40,578,606	40,810,979
149,180	-	-	149,180	278,549
-	-	-	-	14
809,399	-	-	809,399	938,079
453,711	-	-	453,711	1,990,402
<u>250,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
<u>72,304,874</u>	<u>-</u>	<u>17,766,907</u>	<u>104,060,111</u>	<u>168,462,827</u>
<u>144,558,819</u>	<u>-</u>	<u>17,766,907</u>	<u>290,870,368</u>	<u>416,113,937</u>
<u>-</u>	<u>-</u>	<u>(6,026,416)</u>	<u>(7,858,007)</u>	<u>(3,397,630)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,022,863</u>
<u>-</u>	<u>-</u>	<u>(6,026,416)</u>	<u>(7,858,007)</u>	<u>625,233</u>
<u>-</u>	<u>-</u>	<u>36,226,461</u>	<u>44,245,038</u>	<u>43,619,805</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,200,045</u>	<u>\$ 36,387,031</u>	<u>\$ 44,245,038</u>



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - VEGAS PBS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule C-3

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ 4,215,720	\$ 3,017,633
Accounts receivable	460,795	835,960
TOTAL ASSETS	<u>\$ 4,676,515</u>	<u>\$ 3,853,593</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 287,349	\$ 563,017
Accrued salaries and benefits	80,890	182,112
Unearned revenue	67,633	666,520
Total liabilities	<u>435,872</u>	<u>1,411,649</u>
FUND BALANCE		
Restricted for:		
Term endowment	2,307,618	2,175,612
Committed to:		
PBS programming fees	1,933,025	266,332
Total fund balance	<u>4,240,643</u>	<u>2,441,944</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,676,515</u>	<u>\$ 3,853,593</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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule C-4

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ 7,311,428	\$ 4,990,288	\$ (2,321,140)	\$ 5,406,359
Operating lease	750,000	1,299,225	549,225	1,261,383
Other local sources	1,315,130	2,212,746	897,616	1,770,196
Investment income	50,000	817,532	767,532	71,100
Total local sources	9,426,558	9,319,791	(106,767)	8,509,038
State sources:				
State special appropriations	1,000,000	894,177	(105,823)	660,513
TOTAL REVENUES	10,426,558	10,213,968	(212,590)	9,169,551
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Instructional staff support:				
Salaries	2,827,631	2,715,097	112,534	2,820,649
Benefits	1,343,073	1,147,366	195,707	1,182,601
Purchased services	2,814,799	2,010,098	804,701	1,788,511
Supplies	856,221	487,779	368,442	658,778
Property	560,000	31,990	528,010	286,182
Other	2,024,834	2,022,939	1,895	2,114,927
TOTAL EXPENDITURES	10,426,558	8,415,269	2,011,289	8,851,648
EXCESS OF REVENUES OVER EXPENDITURES	-	1,798,699	1,798,699	317,903
FUND BALANCE, JULY 1	2,441,944	2,441,944	-	2,124,041
FUND BALANCE, JUNE 30	\$ 2,441,944	\$ 4,240,643	\$ 1,798,699	\$ 2,441,944



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - MEDICAID FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule C-5

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ 2,247,071	\$ 5,920,504
Accounts receivable	182,653	42,600
TOTAL ASSETS	<u>\$ 2,429,724</u>	<u>\$ 5,963,104</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 19,309	\$ 175,618
Accrued salaries and benefits	464,072	210,853
Total liabilities	<u>483,381</u>	<u>386,471</u>
FUND BALANCE		
Committed to:		
Medicaid programs	<u>1,946,343</u>	<u>5,576,633</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,429,724</u>	<u>\$ 5,963,104</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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule C-6

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
Federal sources:				
Third-party billing	\$ 3,700,000	\$ 2,285,397	\$ (1,414,603)	\$ 5,544,182
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	337,340	334,489	2,851	197,786
Benefits	8,580	8,137	443	4,708
Total instruction	345,920	342,626	3,294	202,494
Support services:				
Other support services:				
Salaries	4,420,720	4,296,377	124,343	4,127,667
Benefits	1,085,740	894,084	191,656	1,003,133
Purchased services	283,386	123,961	159,425	2,179,998
Supplies	453,761	90,900	362,861	336,002
Property	170,000	166,800	3,200	-
Other	953	939	14	4,830
Total support services	6,414,560	5,573,061	841,499	7,651,630
TOTAL EXPENDITURES	6,760,480	5,915,687	844,793	7,854,124
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(3,060,480)	(3,630,290)	(569,810)	(2,309,942)
FUND BALANCE, JULY 1	5,576,633	5,576,633	-	7,886,575
FUND BALANCE, JUNE 30	\$ 2,516,153	\$ 1,946,343	\$ (569,810)	\$ 5,576,633



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - CLASS SIZE REDUCTION FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule C-7

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ 16,810,257	\$ 18,434,109
Accounts receivable	29,057	29,245
TOTAL ASSETS	<u>\$ 16,839,314</u>	<u>\$ 18,463,354</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accrued salaries and benefits	<u>\$ 16,839,314</u>	<u>\$ 18,463,354</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - CLASS SIZE REDUCTION 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 C-8

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
State sources:				
State special appropriations	\$ 114,000,000	\$ 114,213,686	\$ 213,686	\$ 114,264,089
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	78,753,150	78,924,946	(171,796)	82,132,292
Benefits	35,246,850	35,288,740	(41,890)	36,154,660
TOTAL EXPENDITURES	114,000,000	114,213,686	(213,686)	118,286,952
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	-	-	(4,022,863)
OTHER FINANCING SOURCES				
Transfers in	-	-	-	4,022,863
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule C-9

	<u>2021</u>	<u>2020</u>
ASSETS		
Accounts receivable	\$ <u>36,236,342</u>	\$ <u>46,772,047</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 8,913,752	\$ 5,416,633
Accrued salaries and benefits	7,532,177	11,118,076
Unearned revenue	5,107,809	7,097,599
Due to other funds	<u>14,682,604</u>	<u>23,139,739</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 36,236,342</u>	<u>\$ 46,772,047</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, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

Schedule C-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ 1,330,881	\$ 522,028	\$ (808,853)	\$ 465,885
State sources:				
State special appropriations	144,901,649	144,036,791	(864,858)	170,490,449
TOTAL REVENUES	146,232,530	144,558,819	(1,673,711)	170,956,334
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	12,773,143	12,734,273	38,870	13,663,556
Benefits	5,849,598	5,781,970	67,628	4,165,422
Purchased services	996,332	991,259	5,073	1,231,064
Supplies	4,001,685	4,000,247	1,438	8,050,976
Property	-	-	-	113,576
Other	30,135	27,572	2,563	17,711
Total instruction	23,650,893	23,535,321	115,572	27,242,305
Support services:				
Other support services:				
Salaries	318,178	249,775	68,403	48,419
Benefits	13,572	8,490	5,082	2,461
Purchased services	372,039	300,229	71,810	1,451,296
Total support services	703,789	558,494	145,295	1,502,176
TOTAL REGULAR PROGRAMS	24,354,682	24,093,815	260,867	28,744,481
SPECIAL PROGRAMS				
Instruction:				
Salaries	358,699	259,858	98,841	234,482
Benefits	60,118	14,404	45,714	-
Total instruction	418,817	274,262	144,555	234,482
Support services:				
Student transportation:				
Purchased services	-	-	-	3,015
Other support services:				
Salaries	264,389	263,372	1,017	264,389
Total support services	264,389	263,372	1,017	267,404
TOTAL SPECIAL PROGRAMS	683,206	537,634	145,572	501,886
GIFTED AND TALENTED PROGRAMS:				
Instruction:				
Salaries	1,167,795	1,138,448	29,347	3,475,614

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

Schedule C-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Benefits	\$ 506,813	\$ 494,070	\$ 12,743	\$ 1,476,881
Supplies	5,040	867	4,173	2,533
Total instruction	1,679,648	1,633,385	46,263	4,955,028
Support services:				
Other support services:				
Salaries	242,073	217,030	25,043	239,525
Benefits	98,041	88,075	9,966	96,656
Purchased services	15,400	2,763	12,637	10,944
Supplies	28,000	6,449	21,551	33,319
Other	-	-	-	198
Total support services	383,514	314,317	69,197	380,642
TOTAL GIFTED AND TALENTED PROGRAMS	2,063,162	1,947,702	115,460	5,335,670
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	3,846,344	3,830,115	16,229	4,055,101
Benefits	1,467,268	1,452,919	14,349	1,493,823
Supplies	2,467,954	2,399,670	68,284	2,841,058
Property	208,357	208,275	82	12,416
Other	41,704	37,250	4,454	38,900
Total instruction	8,031,627	7,928,229	103,398	8,441,298
Support services:				
Other support services:				
Salaries	130,446	129,742	704	127,432
Benefits	51,567	51,540	27	49,554
Purchased services	160,239	157,564	2,675	83,460
Supplies	20,000	15,105	4,895	4,877
Total support services	362,252	353,951	8,301	265,323
TOTAL VOCATIONAL PROGRAMS	8,393,879	8,282,180	111,699	8,706,621
OTHER INSTRUCTIONAL PROGRAMS				
English language learners				
Instruction:				
Salaries	21,822,114	21,776,576	45,538	21,202,594
Benefits	9,017,635	9,001,369	16,266	8,736,616
Purchased services	30,000	29,601	399	187,577
Supplies	1,040,412	991,770	48,642	2,434,192
Other	180	120	60	180
Total instruction	31,910,341	31,799,436	110,905	32,561,159
Support services:				
Other support services:				
Salaries	4,045,778	3,995,939	49,839	3,924,935
Benefits	1,148,972	1,112,489	36,483	1,127,877

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

Schedule C-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Purchased services	\$ -	\$ -	\$ -	\$ 8,858
Supplies	28,481	25,053	3,428	587
Total support services	5,223,231	5,133,481	89,750	5,062,257
TOTAL OTHER INSTRUCTIONAL PROGRAMS	37,133,572	36,932,917	200,655	37,623,416
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	4,962,463	4,904,245	58,218	5,177,934
Benefits	1,670,111	1,667,456	2,655	1,652,046
Purchased services	28,200	15,824	12,376	45,597
Supplies	538,766	490,949	47,817	655,328
Property	-	-	-	112,294
Other	6,783	4,838	1,945	11,659
Total instruction	7,206,323	7,083,312	123,011	7,654,858
Support services:				
Other support services:				
Salaries	3,401,357	3,391,189	10,168	3,356,325
Benefits	1,485,603	1,473,008	12,595	1,500,407
Purchased services	75,388	36,418	38,970	105,772
Supplies	7,500	6,572	928	9,578
Other	-	-	-	1,830
Total support services	4,969,848	4,907,187	62,661	4,973,912
TOTAL ADULT EDUCATION PROGRAMS	12,176,171	11,990,499	185,672	12,628,770
COMMUNITY SERVICES PROGRAMS				
Salaries	137,490	132,915	4,575	129,913
Benefits	71,951	63,679	8,272	69,125
Purchased services	700,244	612,805	87,439	739,041
TOTAL COMMUNITY SERVICES PROGRAMS	909,685	809,399	100,286	938,079
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	2,466,167	2,461,269	4,898	2,596,128
Benefits	1,149,742	1,135,495	14,247	1,192,089
Purchased services	6,719,016	6,706,023	12,993	3,747,016
Supplies	6,568	6,158	410	28,432
Property	-	-	-	35,170
Total student support	10,341,493	10,308,945	32,548	7,598,835
Instructional staff support:				
Salaries	3,767,337	3,700,980	66,357	14,676,526
Benefits	1,151,020	1,072,176	78,844	5,600,687
Purchased services	300,406	189,970	110,436	1,192,936
Supplies	758,273	690,167	68,106	581,279
Property	26,000	25,888	112	-

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

Schedule C-10

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
Other	\$ 29,241	\$ 5,644	\$ 23,597	\$ 28,319
Total instructional staff support	6,032,277	5,684,825	347,452	22,079,747
School administration:				
Salaries	1,093,554	1,042,607	50,947	1,027,388
Benefits	339,727	331,372	8,355	365,878
Total school administration	1,433,281	1,373,979	59,302	1,393,266
Central services:				
Salaries	108,805	108,309	496	335,001
Benefits	50,471	49,103	1,368	141,907
Purchased services	1,300,341	1,299,966	375	2,106,645
Supplies	99,848	48,736	51,112	1,253,607
Property	-	-	-	47,129
Total central services	1,559,465	1,506,114	53,351	3,884,289
Operation and maintenance of plant services:				
Salaries	1,066,981	1,059,813	7,168	338,227
Benefits	579,251	554,555	24,696	150,434
Purchased services	29,910	14,910	15,000	875,282
Supplies	38,560,404	38,559,543	861	38,974,277
Property	60,000	49,098	10,902	30,704
Total operation and maintenance of plant services	40,296,546	40,237,919	58,627	40,368,924
Student transportation:				
Purchased services	150,200	149,180	1,020	125,534
Property	-	-	-	150,000
Total student transportation	150,200	149,180	1,020	275,534
Other support:				
Other	-	-	-	14
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Purchased services	250,000	250,000	-	-
Interdistrict payments:				
Other	454,911	453,711	1,200	876,802
TOTAL UNDISTRIBUTED EXPENDITURES	60,518,173	59,964,673	553,500	76,477,411
TOTAL EXPENDITURES	146,232,530	144,558,819	1,673,711	170,956,334
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - NV EDUCATION PLAN FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2021 AND 2020

Schedule C-11

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ -	\$ 12,064,837
Accounts receivable	-	5,331
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 12,070,168</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 1,344,834
Intergovernmental accounts payable	-	5,670,505
Accrued salaries and benefits	-	5,054,829
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ 12,070,168</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - NV EDUCATION PLAN 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 C-12

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
State sources:				
State special appropriations	\$ -	\$ -	\$ -	\$ 50,220,695
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	-	-	-	29,610,243
Benefits	-	-	-	11,383,366
Purchased services	-	-	-	397,532
Supplies	-	-	-	6,365,172
Other	-	-	-	114,577
Total instruction	-	-	-	47,870,890
Support services:				
Other support services:				
Salaries	-	-	-	226,060
Benefits	-	-	-	62,154
Purchased services	-	-	-	225,783
Supplies	-	-	-	273,558
Other	-	-	-	24,744
Total support services	-	-	-	812,299
TOTAL REGULAR PROGRAMS	-	-	-	48,683,189
SPECIAL PROGRAMS				
Support services:				
Other support services:				
Salaries	-	-	-	24,685
Benefits	-	-	-	14,613
TOTAL SPECIAL PROGRAMS	-	-	-	39,298
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Support services:				
Other support services:				
Salaries	-	-	-	41,823
Benefits	-	-	-	3,576
Total school co-curricular activities	-	-	-	45,399
English language learners:				
Instruction:				
Salaries	-	-	-	133,368
Benefits	-	-	-	68,276
Total english language learners	-	-	-	201,644
TOTAL OTHER INSTRUCTIONAL PROGRAMS	-	-	-	247,043

(Continued)

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - NV EDUCATION PLAN 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 C-12

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
EXPENDITURES - Continued				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	\$ -	\$ -	\$ -	\$ 46,803
Benefits	-	-	-	26,841
Total student support	-	-	-	73,644
School administration:				
Salaries	-	-	-	36,291
Benefits	-	-	-	22,633
Total school administration	-	-	-	58,924
Operation and maintenance of plant services:				
Salaries	-	-	-	3,060
Benefits	-	-	-	1,937
Total operation and maintenance of plant services	-	-	-	4,997
Interdistrict payments:				
Other	-	-	-	1,113,600
TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	1,251,165
TOTAL EXPENDITURES	-	-	-	50,220,695
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, 2021 AND 2020

Schedule C-13

	<u>2021</u>	<u>2020</u>
ASSETS		
Pooled cash and investments	\$ 30,200,045	\$ 36,227,753
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 1,292
FUND BALANCE		
Restricted for:		
Student groups	30,200,045	36,226,461
TOTAL LIABILITIES AND FUND BALANCE	\$ 30,200,045	\$ 36,227,753

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

Schedule C-14

	2021		Variance- Positive (Negative)	2020
	Budget	Actual		Actual
REVENUES				
Local sources:				
Student activities	\$ 40,000,000	\$ 11,740,491	\$ (28,259,509)	\$ 62,561,456
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Support services:				
Other support services:				
Purchased services	10,400,000	3,829,411	6,570,589	15,786,595
Supplies	17,600,000	7,595,302	10,004,698	26,526,645
Other	12,000,000	6,342,194	5,657,806	17,630,944
TOTAL EXPENDITURES	40,000,000	17,766,907	22,233,093	59,944,184
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(6,026,416)	(6,026,416)	2,617,272
FUND BALANCE, JULY 1	36,226,461	36,226,461	-	33,609,189
FUND BALANCE, JUNE 30	\$ 36,226,461	\$ 30,200,045	\$ (6,026,416)	\$ 36,226,461

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