

# Capital Assets used in the Operation of Governmental Funds



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



**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

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CLARK COUNTY SCHOOL DISTRICT  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 COMPARATIVE SCHEDULE BY SOURCE <sup>1</sup>  
 AS OF JUNE 30, 2024 AND JUNE 2023

Schedule G-1

	<u>2024</u>	<u>2023</u>
Governmental funds capital assets:		
Land	\$ 268,626,144	\$ 267,746,547
Land improvements	1,886,684,813	1,797,647,864
Buildings and building improvements	7,146,465,321	6,941,085,530
Lease assets, land	122,716	122,716
Lease assets, buildings	284,246	284,246
Lease assets, equipment & fixtures	160,572	195,374
Subscription based information technology arrangements	20,479,376	23,511,709
Furniture, fixtures and equipment	372,981,156	331,228,619
Vehicles	321,752,502	318,840,166
Construction in progress	595,519,633	320,462,303
Total governmental funds capital assets	<u>\$ 10,613,076,479</u>	<u>\$ 10,001,125,074</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 426,898,485	\$ 401,298,465
Special Revenue Funds	96,082,267	85,255,163
Capital Projects Funds	10,090,095,727	9,514,571,446
Total governmental funds capital assets	<u>\$ 10,613,076,479</u>	<u>\$ 10,001,125,074</u>

<sup>1</sup> 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.

CLARK COUNTY SCHOOL DISTRICT  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE BY FUNCTION<sup>1</sup>  
 JUNE 30, 2024

FUNCTION	Land		Buildings and Building	Lease assets,
	Land	Improvements	Improvements	Land
<b>Instruction:</b>				
Regular instruction	\$ 2,033,957	\$ 1,678,784,751	\$ 6,246,311,985	\$ -
Special instruction	-	4,765,112	1,882,514	-
Gifted and talented instruction	-	-	-	-
Vocational instruction	-	133,932,909	599,466,092	-
Other instruction	-	56,186	51,543	-
Adult instruction	-	9,816	91,074	-
<b>Total instruction</b>	<b>2,033,957</b>	<b>1,817,548,773</b>	<b>6,847,803,207</b>	<b>-</b>
<b>Support services:</b>				
Student support	-	1,392,620	14,479,525	-
Instructional staff support	-	6,022,621	39,984,514	71,245
General administration	-	14,299,107	24,212,613	-
School administration	-	16,690	1,035,870	-
Central services	-	3,568,087	13,938,830	-
Operation and maintenance of plant services	1,320	3,569,732	72,431,369	51,471
Student transportation	-	35,213,405	38,203,869	-
Other support services	-	562,420	9,366,745	-
Community services	-	-	-	-
Facilities acquisition and construction services	266,590,867	4,491,359	85,008,779	-
<b>Total support services</b>	<b>266,592,187</b>	<b>69,136,040</b>	<b>298,662,114</b>	<b>122,716</b>
<b>Total governmental funds capital assets</b>	<b>\$ 268,626,144</b>	<b>\$ 1,886,684,813</b>	<b>\$ 7,146,465,321</b>	<b>\$ 122,716</b>

<sup>1</sup> This schedule presents only the capital assets 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.

Lease assets, Buildings	Lease assets, Equipment and Fixtures	Subscription - Based Information Technology Arrangements	Furniture, Fixtures, and Equipment	Vehicles	Construction in Progress	Total
\$ -	\$ -	\$ 3,107,104	\$ 254,187,416	\$ 4,614,955	\$ 3,259,050	\$ 8,192,299,218
-	-	-	2,593,541	12,163	-	9,253,330
-	-	-	168,259	-	-	168,259
-	-	-	17,813,238	604,288	-	751,816,527
-	-	-	1,342,906	63,652	-	1,514,287
-	-	-	964,739	384,117	-	1,449,745
-	-	3,107,104	277,070,099	5,679,175	3,259,050	8,956,501,366
-	-	3,644,633	8,541,134	289,756	-	28,347,668
173,601	160,572	10,967,756	27,835,258	971,546	-	86,187,112
110,645	-	1,417,430	1,179,179	15,842	-	41,234,815
-	-	-	260,568	39,148	-	1,352,276
-	-	1,342,453	27,307,571	418,986	-	46,575,927
-	-	-	22,738,126	43,822,978	-	142,614,995
-	-	-	3,137,208	269,714,535	-	346,269,018
-	-	-	550,075	-	-	10,479,240
-	-	-	22,683	-	-	22,683
-	-	-	4,339,255	800,536	592,260,583	953,491,379
284,246	160,572	17,372,272	95,911,057	316,073,327	592,260,583	1,656,575,113
<u>\$ 284,246</u>	<u>\$ 160,572</u>	<u>\$ 20,479,376</u>	<u>\$ 372,981,156</u>	<u>\$ 321,752,502</u>	<u>\$ 595,519,633</u>	<u>\$ 10,613,076,479</u>

CLARK COUNTY SCHOOL DISTRICT  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE OF CHANGES BY FUNCTION<sup>1</sup>  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Schedule G-3

FUNCTION	Governmental Funds Capital Assets Jul 1, 2023	Additions	Deletions	Governmental Funds Capital Assets Jun 30, 2024
Instruction:				
Regular instruction	\$ 8,047,174,328	\$ 161,334,257	\$ (16,209,367)	\$ 8,192,299,218
Special instruction	10,835,893	299,037	(1,881,600)	9,253,330
Gifted and talented instruction	168,259	-	-	168,259
Vocational instruction	570,960,749	181,555,481	(699,703)	751,816,527
Other instruction	1,298,955	245,820	(30,488)	1,514,287
Adult instruction	1,344,813	104,932	-	1,449,745
<b>Total instruction</b>	<b>8,631,782,997</b>	<b>343,539,527</b>	<b>(18,821,158)</b>	<b>8,956,501,366</b>
Support services:				
Student support	30,144,623	158,385	(1,955,340)	28,347,668
Instructional staff support	75,843,209	11,263,392	(919,489)	86,187,112
General administration	34,608,068	6,718,107	(91,360)	41,234,815
School administration	1,332,823	53,741	(34,288)	1,352,276
Central services	54,782,498	1,320,114	(9,526,685)	46,575,927
Operation and maintenance of plant services	140,723,743	4,138,641	(2,247,389)	142,614,995
Student transportation	344,191,278	5,248,263	(3,170,523)	346,269,018
Other support services	10,479,240	-	-	10,479,240
Community services	8,445	14,238	-	22,683
Facilities acquisition and construction services	677,228,150	280,838,067	(4,574,838)	953,491,379
<b>Total support services</b>	<b>1,369,342,077</b>	<b>309,752,948</b>	<b>(22,519,912)</b>	<b>1,656,575,113</b>
<b>Total governmental funds capital assets</b>	<b>\$ 10,001,125,074</b>	<b>\$ 653,292,475</b>	<b>\$ (41,341,070)</b>	<b>\$ 10,613,076,479</b>

<sup>1</sup> 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.