

# Major Governmental Funds



## **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.



	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Pooled cash and investments	\$ 557,648,915	\$ 488,874,002
Accounts receivable	269,354,703	11,137,394
Interest receivable	6,004,705	5,426,955
Due from other funds	74,690,646	246,436,358
Inventories	2,815,924	2,609,777
Prepays	58,544,873	39,404,733
<b>TOTAL ASSETS</b>	<b><u>\$ 969,059,766</u></b>	<b><u>\$ 793,889,219</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 92,296,780	\$ 68,566,084
Intergovernmental accounts payable	540,869	473,192
Accrued salaries and benefits	209,213,776	185,057,525
Unearned revenue	5,965	-
Construction contracts and retentions payable	2,753,343	368,271
<b>Total liabilities</b>	<b><u>304,810,733</u></b>	<b><u>254,465,072</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - other	2,414,032	8,496,251
<b>FUND BALANCE</b>		
<b>Nonspendable:</b>		
Inventories	2,815,924	2,609,777
Prepays	58,544,873	39,404,733
<b>Restricted for:</b>		
Donations	346,861	367,572
School technology bonds	9,069,031	31,122,305
School bus appropriation bonds	2,572,616	4,462,350
School carryover (supplies)	263,928,570	142,900,020
School carryover (net vacancy)	102,731,132	117,917,825
School carryover (supplies) - gate proceeds	2,690,562	2,599,906
School based project carryover	5,733,507	5,754,955
<b>Assigned to:</b>		
Categorical indirect costs	7,302,064	3,000,000
Instructional supply appropriations	4,219,003	1,669,803
Potential litigation	15,000,000	15,000,000
Future initiatives	34,985,921	41,796,065
NV Energy Incentive	787,500	787,500
Unassigned	151,107,437	121,535,085
<b>Total fund balance</b>	<b><u>661,835,001</u></b>	<b><u>530,927,896</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b><u>\$ 969,059,766</u></b>	<b><u>\$ 793,889,219</u></b>

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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
<b>REVENUES</b>				
Local sources:				
E-rate reimbursements	\$ 2,600,000	\$ 2,777,951	\$ 177,951	\$ 2,488,979
Local government taxes	660,000	660,090	90	1,174,434
Tuition and summer school fees	1,140,000	881,653	(258,347)	1,152,531
Adult education	40,000	-	(40,000)	-
Athletic proceeds	720,000	1,055,598	335,598	1,185,248
Rental of facilities	470,000	1,180,067	710,067	823,221
Donations and grants	600,000	941,347	341,347	548,540
Other local sources	14,780,000	24,721,520	9,941,520	19,762,898
Investment income	47,290,500	38,080,786	(9,209,714)	25,934,835
<b>Total local sources</b>	<b>68,300,500</b>	<b>70,299,012</b>	<b>1,998,512</b>	<b>53,070,686</b>
State sources:				
State distributive fund				
PCFP Adjusted Base	2,626,830,810	2,609,703,142	(17,127,668)	2,162,196,477
PCFP Transportation	140,675,061	140,675,061	-	146,426,415
PCFP Special Education	383,891,970	383,891,970	-	350,474,886
State special appropriations	-	18,498	18,498	6,828
<b>Total state sources</b>	<b>3,151,397,841</b>	<b>3,134,288,671</b>	<b>(17,109,170)</b>	<b>2,659,104,606</b>
Federal sources:				
Federal impact aid	120,000	330,084	210,084	52,050
Forest reserve	80,000	69,215	(10,785)	69,766
Administrative claiming	1,950,000	2,769,610	819,610	1,878,508
<b>Total federal sources</b>	<b>2,150,000</b>	<b>3,168,909</b>	<b>1,018,909</b>	<b>2,000,324</b>
Other sources:				
Sales of district property	560,000	565,498	5,498	402,213
<b>TOTAL REVENUES</b>	<b>3,222,408,341</b>	<b>3,208,322,090</b>	<b>(14,086,251)</b>	<b>2,714,577,829</b>
<b>EXPENDITURES</b>				
Current:				
<b>REGULAR PROGRAMS</b>				
Instruction:				
Salaries	870,904,609	868,607,773	2,296,836	804,506,987
Benefits	354,820,786	354,510,417	310,369	317,359,066
Purchased services	13,858,986	11,521,275	2,337,711	3,878,745
Supplies	96,567,346	96,530,144	37,202	70,865,165
Property	14,601,146	14,567,483	33,663	4,550,401
Other	4,550,192	4,544,300	5,892	3,406,954
<b>Total instruction</b>	<b>1,355,303,065</b>	<b>1,350,281,392</b>	<b>5,021,673</b>	<b>1,204,567,318</b>

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
Support services:				
Student transportation:				
Salaries	\$ 5,000	\$ 2,378	\$ 2,622	\$ -
Benefits	5,000	970	4,030	-
Purchased services	1,292,039	1,183,365	108,674	854,504
Total student transportation	1,302,039	1,186,713	115,326	854,504
Other support services:				
Salaries	33,920,187	28,698,105	5,222,082	25,235,419
Benefits	16,465,733	14,492,361	1,973,372	10,874,626
Purchased services	1,991,645	1,869,231	122,414	1,509,628
Supplies	1,730,870	1,386,729	344,141	985,800
Property	1,240,000	1,193,504	46,496	50,503
Other	284,092	200,501	83,591	96,784
Total other support services	55,632,527	47,840,431	7,792,096	38,752,760
Total support services	56,934,566	49,027,144	7,907,422	39,607,264
TOTAL REGULAR PROGRAMS	1,412,237,631	1,399,308,536	12,929,095	1,244,174,582
SPECIAL PROGRAMS				
Instruction:				
Salaries	13,331,892	10,988,361	2,343,531	5,009,026
Benefits	7,156,661	6,012,293	1,144,368	2,279,823
Supplies	411,182	3,715	407,467	3,244
Total instruction	20,899,735	17,004,369	3,895,366	7,292,093
Support services:				
Other support services:				
Salaries	2,661,880	1,197,466	1,464,414	890,956
Benefits	2,149,998	543,026	1,606,972	364,574
Purchased services	13,374	12,591	783	29,417
Supplies	681,983	555,298	126,685	181,513
Other	5,000	952	4,048	605
Total support services	5,512,235	2,309,333	3,202,902	1,467,065
TOTAL SPECIAL PROGRAMS	26,411,970	19,313,702	7,098,268	8,759,158
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	879,979	845,909	34,070	1,160,284
Benefits	260,390	259,471	919	430,307
Purchased services	1,379,836	1,168,844	210,992	537,434
Supplies	4,727,177	3,358,575	1,368,602	967,928
Property	1,139,002	1,102,276	36,726	969,128
Other	530,007	430,649	99,358	43,857
Total instruction	8,916,391	7,165,724	1,750,667	4,108,938

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
Support services:				
Student transportation:				
Purchased services	\$ 139,256	\$ 50,137	\$ 89,119	\$ 6,689
Supplies	95,325	82,406	12,919	57,493
Total student transportation	234,581	132,543	102,038	64,182
Other support services:				
Salaries	1,662,864	1,603,419	59,445	1,053,210
Benefits	492,331	422,884	69,447	304,324
Purchased services	574,193	134,423	439,770	281,848
Supplies	548,986	204,408	344,578	181,115
Property	-	-	-	125,000
Other	375,320	352,043	23,277	206,709
Total other support services	3,653,694	2,717,177	936,517	2,152,206
Total support services	3,888,275	2,849,720	1,038,555	2,216,388
TOTAL VOCATIONAL PROGRAMS	12,804,666	10,015,444	2,789,222	6,325,326
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Instruction:				
Salaries	2,893,479	1,660,733	1,232,746	1,304,844
Benefits	1,816,093	1,346,864	469,229	1,036,760
Purchased services	6,459,160	6,220,484	238,676	5,115,151
Supplies	3,620,150	2,548,147	1,072,003	1,827,350
Property	150,000	119,464	30,536	96,256
Other	420,585	366,617	53,968	316,938
Total instruction	15,359,467	12,262,309	3,097,158	9,697,299
Support services:				
Student transportation:				
Purchased services	2,230,672	1,300,230	930,442	1,168,444
Other support services:				
Salaries	21,668,145	21,365,224	302,921	14,375,268
Benefits	4,171,251	4,165,830	5,421	2,416,640
Purchased services	213,679	212,440	1,239	525,214
Supplies	229,950	213,602	16,348	223,333
Other	79,300	21,462	57,838	70,084
Total other support services	26,362,325	25,978,558	383,767	17,610,539
Total support services	28,592,997	27,278,788	1,314,209	18,778,983
Total school co-curricular activities	43,952,464	39,541,097	4,411,367	28,476,282

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
Summer school:				
Instruction:				
Salaries	\$ 1,419,117	\$ 37,396	\$ 1,381,721	\$ 101,755
Benefits	33,352	21,935	11,417	2,586
Supplies	-	-	-	2,310
Total instruction	1,452,469	59,331	1,393,138	106,651
Other support services:				
Salaries	273,735	12,669	261,066	12,709
Benefits	6,435	298	6,137	299
Total support services	280,170	12,967	267,203	13,008
Total summer school	1,732,639	72,298	1,660,341	119,659
English language learners:				
Instruction:				
Salaries	2,431,306	1,071,087	1,360,219	514,619
Benefits	1,154,513	492,666	661,847	230,329
Purchased services	40,000	35,143	4,857	22,007
Supplies	256,734	119,787	136,947	56,736
Other	12,099	1,682	10,417	941
Total english language learners	3,894,652	1,720,365	2,174,287	824,632
Alternative education:				
Instruction:				
Salaries	7,975,185	6,679,914	1,295,271	9,249,907
Benefits	3,355,659	2,645,149	710,510	3,332,635
Purchased services	150,000	108,474	41,526	81,446
Supplies	3,070,499	1,018,659	2,051,840	1,252,306
Property	40,000	34,733	5,267	8,593
Other	54,748	46,191	8,557	5,341
Total instruction	14,646,091	10,533,120	4,112,971	13,930,228
Support services:				
Other support services:				
Salaries	6,341,806	4,516,976	1,824,830	5,475,386
Benefits	3,265,557	2,188,764	1,076,793	2,334,795
Supplies	14,999	11,967	3,032	-
Total support services	9,622,362	6,717,707	2,904,655	7,810,181
Total alternative education	24,268,453	17,250,827	7,017,626	21,740,409
TOTAL OTHER INSTRUCTIONAL PROGRAMS	73,848,208	58,584,587	15,263,621	51,160,982

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
ADULT EDUCATION PROGRAMS				
Support services:				
Other support services:				
Salaries	\$ -	\$ -	\$ -	\$ 6,691
Benefits	-	-	-	1,717
Purchased services	35,000	30,613	4,387	28,423
Supplies	-	-	-	490
<b>TOTAL ADULT EDUCATION PROGRAMS</b>	<b>35,000</b>	<b>30,613</b>	<b>4,387</b>	<b>37,321</b>
COMMUNITY SERVICES PROGRAMS				
Community services:				
Salaries	21,495	11,808	9,687	6,251
Benefits	505	224	281	247
Purchased services	60,000	56,845	3,155	23,294
Supplies	100,190	53,868	46,322	45,220
Property	-	-	-	8,445
Other	5,000	3,284	1,716	1,204
<b>TOTAL COMMUNITY SERVICES PROGRAMS</b>	<b>187,190</b>	<b>126,029</b>	<b>61,161</b>	<b>84,661</b>
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	90,313,683	51,719,707	38,593,976	77,329,601
Benefits	48,565,898	30,251,256	18,314,642	34,073,094
Purchased services	17,189,639	17,025,326	164,313	11,681,655
Supplies	1,110,235	585,749	524,486	426,321
Property	30,205	17,520	12,685	-
Other	17,100	16,600	500	1,444
<b>Total student support</b>	<b>157,226,760</b>	<b>99,616,158</b>	<b>57,610,602</b>	<b>123,512,115</b>
Instructional staff support:				
Salaries	52,537,124	48,290,093	4,247,031	36,322,273
Benefits	24,917,448	22,516,932	2,400,516	15,036,109
Purchased services	9,217,806	4,924,820	4,292,986	4,907,316
Supplies	23,190,137	16,059,645	7,130,492	5,008,996
Property	1,200,000	905,463	294,537	2,245,591
Other	174,252	173,423	829	167,559
<b>Total instructional staff support</b>	<b>111,236,767</b>	<b>92,870,376</b>	<b>18,366,391</b>	<b>63,687,844</b>
General administration:				
Salaries	16,026,070	15,198,404	827,666	11,970,721
Benefits	6,376,642	6,285,570	91,072	4,602,707
Purchased services	45,911,639	45,349,119	562,520	24,670,193
Supplies	835,455	566,150	269,305	719,762
Property	80,000	40,799	39,201	24,850
Other	183,385	177,067	6,318	174,729
<b>Total general administration</b>	<b>69,413,191</b>	<b>67,617,109</b>	<b>1,796,082</b>	<b>42,162,962</b>

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
School administration:				
Salaries	\$ 297,685,117	\$ 191,289,104	\$ 106,396,013	\$ 169,228,878
Benefits	105,943,927	92,513,553	13,430,374	73,137,817
Purchased services	1,279,696	719,746	559,950	668,831
Supplies	2,687,370	2,457,572	229,798	1,751,032
Property	55,000	53,741	1,259	75,045
Other	30,000	29,316	684	25,951
Total school administration	407,681,110	287,063,032	120,618,078	244,887,554
Central services:				
Salaries	61,403,526	36,212,538	25,190,988	33,264,893
Benefits	27,907,449	18,955,446	8,952,003	13,291,250
Purchased services	29,121,883	18,476,143	10,645,740	15,835,226
Supplies	6,718,880	4,197,420	2,521,460	4,292,694
Property	54,684	45,000	9,684	205,927
Other	889,277	885,263	4,014	200,295
Total central services	126,095,699	78,771,810	47,323,889	67,090,285
Operation and maintenance of plant services:				
Salaries	234,127,686	154,777,930	79,349,756	126,130,044
Benefits	134,439,217	81,120,294	53,318,923	59,268,632
Purchased services	63,752,853	55,339,908	8,412,945	53,827,550
Supplies	106,706,315	105,079,454	1,626,861	93,154,666
Property	11,295,042	3,998,840	7,296,202	3,871,745
Other	205,798	193,808	11,990	134,634
Total operation and maintenance of plant services	550,526,911	400,510,234	150,016,677	336,387,271
Student transportation:				
Salaries	40,545,523	39,139,275	1,406,248	34,131,686
Benefits	22,603,449	21,268,178	1,335,271	15,633,150
Purchased services	1,931,837	909,406	1,022,431	1,290,682
Supplies	8,270,686	5,427,960	2,842,726	6,905,085
Property	3,130,750	2,342,856	787,894	10,730,545
Other	21,300	5,629	15,671	4,419
Total student transportation	76,503,545	69,093,304	7,410,241	68,695,567
Other support:				
Supplies	4,500	3,761	739	2,377

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Purchased services	\$ 3,500,000	\$ 3,006,060	\$ 493,940	\$ 1,921,190
Supplies	849,354	1,576	847,778	102
Other	-	-	-	36,687
Total site improvements	4,349,354	3,007,636	1,341,718	1,957,979
Building improvements:				
Purchased services	13,000,000	12,311,063	688,937	7,587,075
Supplies	2,680,142	2,239,782	440,360	1,867,863
Property	-	-	-	250,389
Other	5,000	455	4,545	203,362
Total building improvements	15,685,142	14,551,300	1,133,842	9,908,689
Other facilities acquisition and construction:				
Salaries	265,719	196,831	68,888	193,005
Benefits	155,071	101,263	53,808	79,650
Total other facilities acquisition and construction	420,790	298,094	122,696	272,655
Total facilities acquisition and construction services	20,455,286	17,857,030	2,598,256	12,139,323
Subscription based information technology arrangements:				
Property	4,220,000	4,208,631	11,369	-
Total capital outlay	24,675,286	22,065,661	2,609,625	12,139,323
Debt Service:				
Principal	4,556,434	3,900,784	655,650	2,497,296
Interest	204,805	153,445	51,360	126,289
Total debt service	4,761,239	4,054,229	707,010	2,623,585
TOTAL UNDISTRIBUTED EXPENDITURES	1,528,125,008	1,121,665,674	406,459,334	961,188,883
TOTAL EXPENDITURES	3,053,649,673	2,609,044,585	444,605,088	2,271,730,913
EXCESS OF REVENUES OVER EXPENDITURES	168,758,668	599,277,505	430,518,837	442,846,916
OTHER FINANCING SOURCES (USES)				
Transfers out	(472,490,851)	(472,579,031)	(88,180)	(441,202,478)
General obligation bonds issued	-	-	-	35,000,000
Leases	-	-	-	173,601
Subscription-based information technology arrangements	850,000	4,208,631	3,358,631	491,965
TOTAL OTHER FINANCING SOURCES (USES)	(471,640,851)	(468,370,400)	3,270,451	(405,536,912)
NET CHANGE IN FUND BALANCE	(302,882,183)	130,907,105	433,789,288	37,310,004
FUND BALANCE, JULY 1	530,927,896	530,927,896	-	493,617,892
FUND BALANCE, JUNE 30	\$ 228,045,713	\$ 661,835,001	\$ 433,789,288	\$ 530,927,896



CLARK COUNTY SCHOOL DISTRICT  
MAJOR FUND - SPECIAL EDUCATION FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 2024 AND 2023

Schedule A-3

ASSETS	<u>2024</u>	<u>2023</u>
Pooled cash and investments	\$ 69,298,428	\$ 60,056,608
Accounts receivable	<u>37,370</u>	<u>32,152</u>
TOTAL ASSETS	<u>\$ 69,335,798</u>	<u>\$ 60,088,760</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 731,846	\$ 722,471
Accrued salaries and benefits	<u>68,603,952</u>	<u>59,366,289</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 69,335,798</u>	<u>\$ 60,088,760</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, 2024  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-4

	2024		2023	
	Budget	Actual	Variance- Positive (Negative)	Actual
<b>REVENUES</b>				
State sources:				
State distributive fund	\$ 149,993,568	\$ 149,620,959	\$ (372,609)	\$ 145,071,229
Other sources:				
Sales of district property	20,000	-	(20,000)	-
<b>TOTAL REVENUES</b>	<b>150,013,568</b>	<b>149,620,959</b>	<b>(392,609)</b>	<b>145,071,229</b>
<b>EXPENDITURES</b>				
Current:				
<b>SPECIAL PROGRAMS</b>				
Instruction:				
Salaries	306,407,035	306,385,499	21,536	277,067,822
Benefits	146,967,756	146,948,896	18,860	125,469,249
Purchased services	6,251,067	6,245,384	5,683	4,859,864
Supplies	2,706,965	2,704,715	2,250	2,781,889
Property	22,250	19,409	2,841	41,651
Other	174,216	170,251	3,965	188,024
Total instruction	462,529,289	462,474,154	55,135	410,408,499
Support services:				
Student transportation:				
Purchased services	2,353,075	2,320,497	32,578	1,576,747
Other support services:				
Salaries	29,506,013	29,402,489	103,524	27,358,255
Benefits	11,784,094	11,734,296	49,798	10,314,859
Purchased services	15,161,130	14,927,302	233,828	14,359,270
Supplies	677,635	488,710	188,925	515,645
Property	5,133	5,133	-	24,981
Other	16,593	15,205	1,388	11,990
Total other support services	57,150,598	56,573,135	577,463	52,585,000
Total support services	59,503,673	58,893,632	610,041	54,161,747
<b>TOTAL SPECIAL PROGRAMS</b>	<b>522,032,962</b>	<b>521,367,786</b>	<b>665,176</b>	<b>464,570,246</b>
<b>UNDISTRIBUTED EXPENDITURES</b>				
Support services:				
Student support:				
Salaries	165,926	154,733	11,193	153,732
Benefits	94,529	78,927	15,602	70,278
Total student support	260,455	233,660	26,795	224,010

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-4

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Operation and maintenance of plant services:				
Salaries	\$ 236,959	\$ 233,431	\$ 3,528	\$ 228,821
Benefits	45,600	44,264	1,336	43,882
Total operation and maintenance of plant services	282,559	277,695	4,864	272,703
Student transportation:				
Salaries	47,070,858	47,069,233	1,625	41,321,228
Benefits	23,798,579	23,797,716	863	19,296,760
Purchased services	66,869	65,885	984	88,745
Supplies	9,836,516	9,834,785	1,731	8,015,498
Total student transportation	80,772,822	80,767,619	5,203	68,722,231
Interdistrict payments:				
Other	2,342,100	2,342,100	-	2,376,272
TOTAL UNDISTRIBUTED EXPENDITURES	83,657,936	83,621,074	36,862	71,595,216
TOTAL EXPENDITURES	605,690,898	604,988,860	702,038	536,165,462
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(455,677,330)	(455,367,901)	309,429	(391,094,233)
OTHER FINANCING SOURCES				
Transfers in	455,677,330	455,367,901	(309,429)	391,094,233
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, 2024 AND 2023

Schedule A-5

ASSETS	<u>2024</u>	<u>2023</u>
Pooled cash and investments	\$ 910,123,365	\$ 657,686,737
Accounts receivable	12,630,796	11,877,850
Interest receivable	<u>563,203</u>	<u>427,128</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 923,317,364</u></b>	<b><u>\$ 669,991,715</u></b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
 <b>LIABILITIES</b>		
Accounts payable	<u>\$ 28,206</u>	<u>\$ 26,758</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - delinquent property taxes	<u>10,044,659</u>	<u>7,971,265</u>
 <b>FUND BALANCE</b>		
Restricted for:		
Debt service reserve requirement per NRS 350.020	109,002,306	108,391,327
Debt service	<u>804,242,193</u>	<u>553,602,365</u>
<b>Total fund balance</b>	<b><u>913,244,499</u></b>	<b><u>661,993,692</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b><u>\$ 923,317,364</u></b>	<b><u>\$ 669,991,715</u></b>



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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-6

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
REVENUES				
Local sources:				
Property taxes	\$ 547,030,000	\$ 574,087,099	\$ 27,057,099	\$ 514,692,168
Other local sources	125,000	89,841	(35,159)	62,252
Investment income/(loss)	6,488,000	47,822,407	41,334,407	(515,368)
TOTAL REVENUES	553,643,000	621,999,347	68,356,347	514,239,052
EXPENDITURES				
Debt service:				
Principal	302,624,000	302,624,000	-	283,045,000
Interest	139,934,768	139,934,768	-	143,854,033
Purchased services	600,000	110,905	489,095	100,882
TOTAL EXPENDITURES	443,158,768	442,669,673	489,095	426,999,915
EXCESS OF REVENUES OVER EXPENDITURES	110,484,232	179,329,674	68,845,442	87,239,137
OTHER FINANCING SOURCES				
Transfers in	71,921,133	71,921,133	-	74,076,040
NET CHANGE IN FUND BALANCE	182,405,365	251,250,807	68,845,442	161,315,177
FUND BALANCE, JULY 1	661,993,692	661,993,692	-	500,678,515
FUND BALANCE, JUNE 30	\$ 844,399,057	\$ 913,244,499	\$ 68,845,442	\$ 661,993,692

CLARK COUNTY SCHOOL DISTRICT  
 MAJOR FUND - BOND FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 2024 AND 2023

Schedule A-7

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Pooled cash and investments	\$ 734,100,610	\$ 684,184,265
Accounts receivable	30,074,691	26,671,216
Interest receivable	89,805	3,899,970
Deposits	<u>58,070</u>	<u>87,106</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 764,323,176</u></u>	<u><u>\$ 714,842,557</u></u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 50,365,002	\$ 16,601,354
Accrued salaries and benefits	481,088	341,178
Other good faith deposit	-	2,000,000
Construction contracts and retentions payable	<u>48,805,453</u>	<u>15,716,586</u>
<b>Total liabilities</b>	<u>99,651,543</u>	<u>34,659,118</u>
<b>FUND BALANCE</b>		
Nonspendable:		
Deposits	58,070	87,106
Restricted for:		
Debt service	269,235,939	264,635,238
Capital projects	<u>395,377,624</u>	<u>415,461,095</u>
<b>Total fund balance</b>	<u>664,671,633</u>	<u>680,183,439</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 764,323,176</u></u>	<u><u>\$ 714,842,557</u></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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-8

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
<b>REVENUES</b>				
Local sources:				
Real estate transfer tax	\$ 39,000,000	\$ 36,996,805	\$ (2,003,195)	\$ 38,315,657
Room tax	123,400,000	130,598,262	7,198,262	120,914,774
Other local sources	-	48,198	48,198	194,629
Investment income	24,968,000	49,862,236	24,894,236	21,963,213
Total local sources	187,368,000	217,505,501	30,137,501	181,388,273
Federal sources:				
Other federal sources	1,602,033	1,510,717	(91,316)	5,035,751
<b>TOTAL REVENUES</b>	<b>188,970,033</b>	<b>219,016,218</b>	<b>30,046,185</b>	<b>186,424,024</b>
<b>EXPENDITURES</b>				
Current:				
<b>REGULAR PROGRAMS</b>				
Instruction:				
Salaries	329,107	40,463	288,644	269,355
Benefits	110,000	13,713	96,287	101,123
Purchased services	3,078,206	645,359	2,432,847	1,553,694
Supplies	20,471,877	6,547,952	13,923,925	8,833,677
Total instruction	23,989,190	7,247,487	16,741,703	10,757,849
Support services:				
Other support services:				
Supplies	861,377	332,863	528,514	882,815
<b>TOTAL REGULAR PROGRAMS</b>	<b>24,850,567</b>	<b>7,580,350</b>	<b>17,270,217</b>	<b>11,640,664</b>
<b>UNDISTRIBUTED EXPENDITURES</b>				
Support services:				
Central services:				
Purchased services	5,533,737	2,031,906	3,501,831	1,366,524
Capital outlay:				
Facilities acquisition and construction services:				
Land acquisition services:				
Purchased services	351,000	63,894	287,106	2,400
Site improvements:				
Purchased services	25,261,376	25,368,779	(107,403)	17,516,633
Other	4,064,777	1,223,288	2,841,489	773,129
Total site improvements	29,326,153	26,592,067	2,734,086	18,289,762

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-8

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Building acquisition and construction:				
Salaries	\$ 2,772,007	\$ 1,180,293	\$ 1,591,714	\$ 1,201,718
Benefits	525,000	356,267	168,733	415,842
Purchased services	292,536,263	294,657,120	(2,120,857)	170,187,633
Supplies	9,387,035	5,025,989	4,361,046	2,699,455
Other	2,841,732	805,462	2,036,270	660,243
Total building acquisition and construction	308,062,037	302,025,131	6,036,906	175,164,891
Building improvements:				
Salaries	495,473	297,099	198,374	48,870
Benefits	100,000	104,957	(4,957)	13,877
Purchased services	364,037,315	123,350,759	240,686,556	26,354,223
Supplies	9,000,832	5,142,656	3,858,176	21,453
Other	253,886	132,100	121,786	10,903
Total building improvements	373,887,506	129,027,571	244,859,935	26,449,326
Other facilities acquisition and construction:				
Salaries	14,000,000	8,283,248	5,716,752	7,511,188
Benefits	6,500,000	3,678,643	2,821,357	3,130,331
Purchased services	1,523,163	1,464,885	58,278	1,012,878
Supplies	726,837	690,526	36,311	538,913
Property	400,000	100,848	299,152	382,738
Other	33,000	7,555	25,445	18,227
Total other facilities acquisition and construction	23,183,000	14,225,705	8,957,295	12,594,275
Total facilities acquisition and construction services	734,809,696	471,934,368	262,875,328	232,500,654
Debt service:				
Principal	-	-	-	793,305
Interest	-	-	-	18,288
Total debt service	-	-	-	811,593
TOTAL UNDISTRIBUTED EXPENDITURES	740,343,433	473,966,274	266,377,159	234,678,771
TOTAL EXPENDITURES	765,194,000	481,546,624	283,647,376	246,319,435
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(576,223,967)	(262,530,406)	313,693,561	(59,895,411)

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-8

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (381,921,133)	\$ (185,510,914)	\$ 196,410,219	\$ (163,363,251)
General obligation bonds issued	400,000,000	400,000,000	-	200,000,000
Premiums on general obligation bonds	-	36,269,969	36,269,969	19,160,144
Subscription-based information technology arrangements	-	-	-	382,738
TOTAL OTHER FINANCING SOURCES (USES)	18,078,867	250,759,055	232,680,188	56,179,631
NET CHANGE IN FUND BALANCE	(558,145,100)	(11,771,351)	546,373,749	(3,715,780)
FUND BALANCE, JULY 1 (AS ORIGINALLY STATED)	680,183,439	680,183,439	-	683,899,219
ADJUSTMENTS AND RESTATEMENTS <sup>1</sup>	-	(3,740,455)	(3,740,455)	-
FUND BALANCE, JULY 1 (AS RESTATED)	680,183,439	676,442,984	(3,740,455)	683,899,219
FUND BALANCE, JUNE 30	<u>\$ 122,038,339</u>	<u>\$ 664,671,633</u>	<u>\$ 542,633,294</u>	<u>\$ 680,183,439</u>

<sup>1</sup> Restated beginning fund balance due to error correction derived from FY23 accrued interest receivable. See Note 20 for more detailed information.

CLARK COUNTY SCHOOL DISTRICT  
 MAJOR FUND - FEDERAL PROJECTS FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 2024 AND 2023

Schedule A-9

ASSETS	<u>2024</u>	<u>2023</u>
Accounts receivable	\$ 103,256,203	\$ 307,240,121
Prepays	1,359,502	1,350,680
<b>TOTAL ASSETS</b>	<b><u>\$ 104,615,705</u></b>	<b><u>\$ 308,590,801</u></b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
 <b>LIABILITIES</b>		
Accounts payable	\$ 12,590,309	\$ 36,976,214
Accrued salaries and benefits	19,259,269	28,021,169
Due to other funds	72,766,127	243,593,418
<b>Total liabilities</b>	<b><u>104,615,705</u></b>	<b><u>308,590,801</u></b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue	<u>30,587,491</u>	<u>-</u>
 <b>FUND BALANCE</b>		
Unassigned	<u>(30,587,491)</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b><u>\$ 104,615,705</u></b>	<b><u>\$ 308,590,801</u></b>



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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
<b>REVENUES</b>				
Federal sources:				
Federal-direct grants	\$ 4,277,612	\$ 1,519,699	\$ (2,757,913)	\$ 1,029,706
Federal-pass through	698,616,368	580,367,241	(118,249,127)	702,875,354
<b>TOTAL REVENUES</b>	<b>702,893,980</b>	<b>581,886,940</b>	<b>(121,007,040)</b>	<b>703,905,060</b>
<b>EXPENDITURES</b>				
Current:				
<b>REGULAR PROGRAMS</b>				
Instruction:				
Salaries	72,358,680	72,358,031	649	145,056,934
Benefits	30,957,587	30,956,612	975	31,844,367
Purchased services	17,863,707	17,163,707	700,000	13,520,664
Supplies	183,344,888	174,121,885	9,223,003	146,823,024
Property	6,838,924	5,122,476	1,716,448	2,183,227
Other	404,873	135,614	269,259	131,718
Total instruction	311,768,659	299,858,325	11,910,334	339,559,934
Support services:				
Other support services:				
Salaries	546,613	422,196	124,417	66,764
Benefits	52,881	52,767	114	151
Purchased services	6,423,567	3,675,948	2,747,619	3,797,069
Supplies	3,279,518	1,172,766	2,106,752	2,916,853
Total support services	10,302,579	5,323,677	4,978,902	6,780,837
<b>TOTAL REGULAR PROGRAMS</b>	<b>322,071,238</b>	<b>305,182,002</b>	<b>16,889,236</b>	<b>346,340,771</b>
<b>SPECIAL PROGRAMS</b>				
Instruction:				
Salaries	10,314,370	10,313,892	478	14,379,287
Benefits	6,553,607	6,552,925	682	8,073,700
Purchased services	1,595,419	599,156	996,263	727,716
Supplies	3,588,553	1,323,061	2,265,492	3,438,798
Property	279,852	279,628	224	1,471,387
Total instruction	22,331,801	19,068,662	3,263,139	28,090,888
Support services:				
Other support services:				
Salaries	26,221,590	22,824,348	3,397,242	20,644,705
Benefits	12,765,992	10,374,520	2,391,472	9,212,764
Purchased services	8,591,568	6,737,003	1,854,565	6,789,493
Supplies	2,779,307	2,069,703	709,604	1,192,513

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Property	\$ 8,500	\$ 8,360	\$ 140	\$ 55,773
Other	1,468,917	1,465,443	3,474	1,218,905
Total support services	51,835,874	43,479,377	8,356,497	39,114,153
TOTAL SPECIAL PROGRAMS	74,167,675	62,548,039	11,619,636	67,205,041
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	618,694	575,269	43,425	471,919
Benefits	108,461	67,039	41,422	32,135
Purchased services	-	-	-	1,079
Supplies	7,487,417	1,716,149	5,771,268	1,702,250
Property	260,904	258,217	2,687	71,167
Total instruction	8,475,476	2,616,674	5,858,802	2,278,550
Support services:				
Student transportation:				
Purchased services	1,941,251	1,628,281	312,970	1,189,891
Other support services:				
Salaries	1,505,680	1,505,371	309	1,325,232
Benefits	654,614	653,290	1,324	569,720
Purchased services	4,719,830	514,013	4,205,817	499,557
Supplies	148,740	148,634	106	39,708
Property	-	-	-	12,944
Total other support services	7,028,864	2,821,308	4,207,556	2,447,161
Total support services	8,970,115	4,449,589	4,520,526	3,637,052
TOTAL VOCATIONAL PROGRAMS	17,445,591	7,066,263	10,379,328	5,915,602
OTHER INSTRUCTIONAL PROGRAMS				
Summer school:				
Instruction:				
Salaries	2,275,822	1,092,040	1,183,782	60,752,022
Benefits	272,262	272,031	231	1,603,909
Total instruction	2,548,084	1,364,071	1,184,013	62,355,931
Support services:				
Student transportation:				
Salaries	-	-	-	588,465

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Benefits	\$ -	\$ -	\$ -	\$ 1,188,777
Purchased services	-	-	-	491,669
Supplies	-	-	-	330,737
Total student transportation	-	-	-	2,599,648
Other support services:				
Salaries	263,924	5,803	258,121	4,375,188
Benefits	35,368	341	35,027	194,570
Purchased services	165,513	17,836	147,677	374,959
Other	-	-	-	2,791
Total other support services	464,805	23,980	440,825	4,947,508
Total support services	464,805	23,980	440,825	7,547,156
Total summer school	3,012,889	1,388,051	1,624,838	69,903,087
English language learners:				
Instruction:				
Salaries	2,047,371	843,776	1,203,595	925,705
Benefits	93,765	26,591	67,174	27,033
Purchased services	90,145	90,049	96	46,828
Supplies	2,451,513	2,450,595	918	1,473,181
Total instruction	4,682,794	3,411,011	1,271,783	2,472,747
Support services:				
Student transportation:				
Purchased services	16,376	16,288	88	2,500
Other support services:				
Salaries	1,865,869	1,833,461	32,408	1,857,767
Benefits	544,861	469,109	75,752	383,310
Purchased services	2,231,409	2,231,182	227	1,145,323
Supplies	531,062	530,293	769	171,838
Total other support services	5,173,201	5,064,045	109,156	3,558,238
Total support services	5,189,577	5,080,333	109,244	3,560,738
Total english language learners	9,872,371	8,491,344	1,381,027	6,033,485
Alternative education:				
Instruction:				
Salaries	-	-	-	390,261
Benefits	-	-	-	9,967

(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, 2024  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance- Positive (Negative)	Actual
EXPENDITURES - Continued				
Purchased services	\$ 18,000	\$ 17,000	\$ 1,000	\$ -
Supplies	115,748	115,409	339	90,857
Property	52,500	51,945	555	-
Total instruction	186,248	184,354	1,894	491,085
Other support services:				
Purchased services	29,047	28,330	717	2,120
Total alternative education	215,295	212,684	2,611	493,205
TOTAL OTHER INSTRUCTIONAL PROGRAMS	13,100,555	10,092,079	3,008,476	76,429,777
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	312,227	312,085	142	87,038
Benefits	66,863	66,756	107	42,842
Purchased services	1,600	1,590	10	-
Supplies	93,644	63,767	29,877	-
Property	105,140	104,933	207	-
TOTAL ADULT EDUCATION PROGRAMS	579,474	549,131	30,343	129,880
COMMUNITY SERVICES PROGRAMS				
Other support services:				
Salaries	-	-	-	104,970
Benefits	-	-	-	2,419
Purchased services	257,652	255,679	1,973	111,739
Supplies	-	-	-	27,413
Total support services	257,652	255,679	1,973	246,541
Community service operations:				
Salaries	2,180,154	1,643,427	536,727	1,139,112
Benefits	1,140,318	805,781	334,537	591,592
Purchased services	20,412,818	20,410,472	2,346	12,766,786
Supplies	828,752	816,579	12,173	580,956
Property	14,300	14,238	62	-
Other	34,254	11,672	22,582	6,027
Total community service operations	24,610,596	23,702,169	908,427	15,084,473
TOTAL COMMUNITY SERVICES PROGRAMS	24,868,248	23,957,848	910,400	15,331,014

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	\$ 52,558,466	\$ 52,460,199	\$ 98,267	\$ 4,569,021
Benefits	17,601,293	17,525,677	75,616	1,903,996
Purchased services	16,520,231	15,748,449	771,782	19,782,087
Supplies	3,738,530	2,547,315	1,191,215	2,806,299
Property	49,893	49,555	338	3,635,703
Other	76,682	29,724	46,958	55,466
Total student support	90,545,095	88,360,919	2,184,176	32,752,572
Instructional staff support:				
Salaries	44,420,528	30,795,466	13,625,062	82,334,106
Benefits	17,407,839	9,973,707	7,434,132	9,669,012
Purchased services	30,872,124	22,216,126	8,655,998	11,499,966
Supplies	2,818,178	789,498	2,028,680	1,774,906
Property	-	-	-	30,235
Other	94,096	20	94,076	6,951
Total instructional staff support	95,612,765	63,774,817	31,837,948	105,315,176
General administration:				
Salaries	25,800	25,354	446	-
Benefits	10,500	10,023	477	-
Supplies	400,000	400,000	-	-
Total general administration	436,300	435,377	923	-
School administration:				
Salaries	268,366	109,840	158,526	364,106
Benefits	42,441	2,671	39,770	119,721
Purchased services	67,000	66,527	473	-
Total school administration	377,807	179,038	198,769	483,827
Central services:				
Salaries	9,777,037	8,582,487	1,194,550	12,952,857
Benefits	7,052,254	3,919,719	3,132,535	2,725,372
Purchased services	1,429,397	1,376,029	53,368	8,330,788
Supplies	983,680	906,425	77,255	158,904
Other	11,532	89	11,443	126
Total central services	19,253,900	14,784,749	4,469,151	24,168,047

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Operation and maintenance of plant services:				
Salaries	\$ 850,061	\$ 836,620	\$ 13,441	\$ 884,469
Benefits	318,799	318,130	669	292,179
Purchased services	2,761,287	2,760,796	491	2,683,700
Supplies	5,702,929	5,702,766	163	5,101,182
Property	303,221	290,402	12,819	81,125
Total operation and maintenance of plant services	9,936,297	9,908,714	27,583	9,042,655
Student transportation:				
Purchased services	785,355	240,726	544,629	1,290,711
Supplies	19,368	5,653	13,715	9,326
Property	320,000	311,626	8,374	219,585
Other	-	-	-	6,450
Total student transportation	1,124,723	558,005	566,718	1,526,072
Other support:				
Other	11,828,526	11,745,750	82,776	13,990,033
Capital outlay:				
Facilities acquisition and construction services:				
Other facilities acquisition and construction:				
Property	18,445	5,635	12,810	-
Subscription based information technology arrangements:				
Property	8,025,500	8,019,555	5,945	-
Total capital outlay	8,043,945	8,025,190	18,755	-
Interdistrict payments:				
Other	9,764,601	8,483,787	1,280,814	7,626,723
Debt service:				
Principal	3,623,904	3,575,376	48,528	4,019,206
Interest	113,336	110,871	2,465	179,862
Total debt service	3,737,240	3,686,247	50,993	4,199,068
TOTAL UNDISTRIBUTED EXPENDITURES	250,661,199	209,942,593	40,718,606	199,104,173
TOTAL EXPENDITURES	702,893,980	619,337,955	83,556,025	710,456,258
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	(37,451,015)	(37,451,015)	(6,551,198)

(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, 2024  
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
OTHER FINANCING SOURCES				
Transfers in	\$ -	\$ 558,389	\$ 558,389	\$ -
Subscription-based information technology arrangements	-	6,305,135	6,305,135	6,551,198
TOTAL OTHER FINANCING SOURCES	-	6,863,524	6,863,524	6,551,198
NET CHANGE IN FUND BALANCE	-	(30,587,491)	(30,587,491)	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ (30,587,491)	\$ (30,587,491)	\$ -