

Nonmajor Governmental Funds



Combining statements of all non-major governmental activity



ANNUAL COMPREHENSIVE FINANCIAL REPORT

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	<u>TOTALS</u>			
	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Capital Projects Funds</u>	<u>2024</u>	<u>2023</u>
ASSETS				
Pooled cash and investments	\$ 175,864,527	\$ 176,310,563	\$ 352,175,090	\$ 249,516,551
Accounts receivable	107,446,042	3,401,714	110,847,756	51,725,048
TOTAL ASSETS	<u>\$ 283,310,569</u>	<u>\$ 179,712,277</u>	<u>\$ 463,022,846</u>	<u>\$ 301,241,599</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 6,886,968	\$ 21,689,149	\$ 28,576,117	\$ 8,527,870
Accrued salaries and benefits	58,725,407	100,929	58,826,336	18,483,032
Unearned revenue	12,703,906	-	12,703,906	3,911,233
Construction contracts and retentions payable	-	16,856,278	16,856,278	7,054,628
Due to other funds	1,924,519	-	1,924,519	2,842,940
Total liabilities	<u>80,240,800</u>	<u>38,646,356</u>	<u>118,887,156</u>	<u>40,819,703</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	56,700,069	-	56,700,069	36,000,000
FUND BALANCES				
Restricted for:				
Capital improvements	-	141,065,921	141,065,921	124,274,920
Student groups	34,404,757	-	34,404,757	32,921,122
English language learner programs	54,354,805	-	54,354,805	25,088,611
Alternative education	55,054,808	-	55,054,808	21,278,384
PBS Kids Writers Contest Program	103,191	-	103,191	-
Committed to:				
PBS programming fees *	16,622,940	-	16,622,940	11,616,817
Medicaid programs	11,529,268	-	11,529,268	9,242,042
Unassigned	(25,700,069)	-	(25,700,069)	-
Total fund balances	<u>146,369,700</u>	<u>141,065,921</u>	<u>287,435,621</u>	<u>224,421,896</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 283,310,569</u>	<u>\$ 179,712,277</u>	<u>\$ 463,022,846</u>	<u>\$ 301,241,599</u>

* FY2023 amount restated due to a reclassification of quasi endowment.

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule B-2

			<u>TOTALS</u>	
	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	2024	2023
REVENUES				
Local sources	\$ 89,710,610	\$ 48,336,576	\$ 138,047,186	\$ 115,009,586
State sources	367,782,288	-	367,782,288	152,739,746
Federal sources	5,841,512	-	5,841,512	4,843,919
Other sources	-	-	-	2,431,920
TOTAL REVENUES	463,334,410	48,336,576	511,670,986	275,025,171
EXPENDITURES				
Current:				
Instruction:				
Regular instruction	38,273,304	4,057,744	42,331,048	6,487,500
Special instruction	339,987	-	339,987	373,000
Gifted and talented instruction	16,747,987	-	16,747,987	14,837,926
Vocational instruction	8,933,795	-	8,933,795	8,326,162
Other instruction	250,767,497	-	250,767,497	141,956,335
Adult instruction	7,072,849	-	7,072,849	7,741,245
Support services:				
Student support	3,656,282	-	3,656,282	1,620,077
Instructional staff support	88,979,606	-	88,979,606	84,944,770
General administration	1,314,959	35,398	1,350,357	758,178
School administration	1,951,737	-	1,951,737	1,417,098
Central services	4,402,757	-	4,402,757	4,013,299
Operation and maintenance of plant services	424,735	4,285,197	4,709,932	4,813,512
Student transportation	970,271	1,760,649	2,730,920	2,034,232
Other support services	121	-	121	2,217
Community services	12,930,540	-	12,930,540	37,133
Capital outlay:				
Facilities acquisition and construction services	-	134,986,368	134,986,368	103,851,173
Subscription-based information technology arrangements	1,392,685	-	1,392,685	-
Debt service:				
Principal	1,392,685	9,617	1,402,302	-
Interest	5,315	383	5,698	-
TOTAL EXPENDITURES	439,557,112	145,135,356	584,692,468	383,213,857
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	23,777,298	(96,798,780)	(73,021,482)	(108,188,686)
OTHER FINANCING SOURCES				
Transfers in	16,052,741	113,589,781	129,642,522	138,795,456
Subscription-based information technology arrangements	1,392,685	-	1,392,685	-
Proceeds from sales	5,000,000	-	5,000,000	7,000,000
TOTAL OTHER FINANCING SOURCES	22,445,426	113,589,781	136,035,207	145,795,456
NET CHANGE IN FUND BALANCES	46,222,724	16,791,001	63,013,725	37,606,770
FUND BALANCES, JULY 1	100,146,976	124,274,920	224,421,896	186,815,126
FUND BALANCES, JUNE 30	\$ 146,369,700	\$ 141,065,921	\$ 287,435,621	\$ 224,421,896

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