

Nonmajor Special Revenue Funds



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.

State Grants Fund

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

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.

English Language Learners Fund

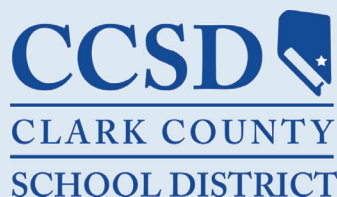
To account for transactions of the District relating to the English Language Learner program.

GATE Fund

To account for transactions of the District relating to the Gifted and Talented education program.

At-Risk Fund

To account for transactions of the District relating to the Alternative/At-Risk education program.



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

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>State Grants Fund</u>
ASSETS			
Pooled cash and investments	\$ 18,537,057	\$ 11,004,591	\$ -
Accounts receivable	32,038,194	632,136	47,940,534
TOTAL ASSETS	<u>\$ 50,575,251</u>	<u>\$ 11,636,727</u>	<u>\$ 47,940,534</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 345,823	\$ 79,154	\$ 6,447,115
Accrued salaries and benefits	105,558	28,305	29,262,733
Unearned revenue	2,397,739	-	10,306,167
Due to other funds	-	-	1,924,519
Total liabilities	<u>2,849,120</u>	<u>107,459</u>	<u>47,940,534</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	31,000,000	-	25,700,069
FUND BALANCES			
Nonspendable:			
Restricted for:			
PBS Kids Writers Contest Program	103,191	-	-
Student groups	-	-	-
English language learner programs	-	-	-
Alternative/At-Risk education programs	-	-	-
Committed to:			
PBS programming fees *	16,622,940	-	-
Medicaid programs	-	11,529,268	-
Unassigned	-	-	(25,700,069)
Total fund balances	<u>16,726,131</u>	<u>11,529,268</u>	<u>(25,700,069)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 50,575,251</u>	<u>\$ 11,636,727</u>	<u>\$ 47,940,534</u>

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

Student Activity Fund	ELL Fund	GATE Fund	At-Risk Fund	TOTALS	
				2024	2023
\$ 34,404,757	\$ 54,771,011	\$ 2,203,306	\$ 54,943,805	\$ 175,864,527	\$ 114,886,033
-	12,653,079	407,501	13,774,598	107,446,042	48,325,051
<u>\$ 34,404,757</u>	<u>\$ 67,424,090</u>	<u>\$ 2,610,807</u>	<u>\$ 68,718,403</u>	<u>\$ 283,310,569</u>	<u>\$ 163,211,084</u>
\$ -	\$ 4,357	\$ -	\$ 10,519	\$ 6,886,968	\$ 1,908,197
-	13,064,928	2,610,807	13,653,076	58,725,407	18,401,738
-	-	-	-	12,703,906	3,911,233
-	-	-	-	1,924,519	2,842,940
-	13,069,285	2,610,807	13,663,595	80,240,800	27,064,108
-	-	-	-	56,700,069	36,000,000
-	-	-	-	103,191	-
34,404,757	-	-	-	34,404,757	32,921,122
-	54,354,805	-	-	54,354,805	25,088,611
-	-	-	55,054,808	55,054,808	21,278,384
-	-	-	-	16,622,940	11,616,817
-	-	-	-	11,529,268	9,242,042
-	-	-	-	(25,700,069)	-
<u>34,404,757</u>	<u>54,354,805</u>	<u>-</u>	<u>55,054,808</u>	<u>146,369,700</u>	<u>100,146,976</u>
<u>\$ 34,404,757</u>	<u>\$ 67,424,090</u>	<u>\$ 2,610,807</u>	<u>\$ 68,718,403</u>	<u>\$ 283,310,569</u>	<u>\$ 163,211,084</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, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	Vegas PBS Fund	Medicaid Fund	State Grants Fund
REVENUES			
Local sources	\$ 10,078,136	\$ -	\$ 10,377,243
State sources	632,349	-	45,133,056
Federal sources	-	5,841,512	-
TOTAL REVENUES	10,710,485	5,841,512	55,510,299
EXPENDITURES			
Current:			
Instruction:			
Regular instruction	-	-	38,273,304
Special instruction	-	315,218	24,769
Gifted and talented instruction	-	-	-
Vocational instruction	-	-	8,933,795
Other instruction	-	-	-
Adult instruction	-	-	7,072,849
Total instruction	-	315,218	54,304,717
Support services:			
Student support	-	1,396,986	2,014,925
Instructional staff support	10,601,171	527,123	5,379,507
General administration	-	1,314,959	-
School administration	-	-	-
Central services	-	-	3,820,565
Operation and maintenance of plant services	-	-	422,038
Student transportation	-	-	970,271
Other support services	-	-	121
Community services	-	-	12,900,224
Total support services	10,601,171	3,239,068	25,507,651
Capital outlay:			
Subscription-based information technology arrangements	-	-	1,392,685
Debt service:			
Principal	-	-	1,392,685
Interest	-	-	5,315
Total debt service	-	-	1,398,000
TOTAL EXPENDITURES	10,601,171	3,554,286	82,603,053
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	109,314	2,287,226	(27,092,754)
OTHER FINANCING SOURCES			
Transfers in	-	-	-
Subscription-based information technology arrangements	-	-	1,392,685
Proceeds from sales	5,000,000	-	-
TOTAL OTHER FINANCING SOURCES	5,000,000	-	1,392,685
NET CHANGE IN FUND BALANCES	5,109,314	2,287,226	(25,700,069)
FUND BALANCES, JULY 1	11,616,817	9,242,042	-
FUND BALANCES, JUNE 30	\$ 16,726,131	\$ 11,529,268	\$ (25,700,069)

Student Activity Fund	ELL Fund	GATE Fund	At-Risk Fund	TOTALS	
				2024	2023
\$ 69,255,231	\$ -	\$ -	\$ -	\$ 89,710,610	\$ 76,198,736
-	151,832,282	4,890,007	165,294,594	367,782,288	152,739,746
-	-	-	-	5,841,512	4,843,919
69,255,231	151,832,282	4,890,007	165,294,594	463,334,410	233,782,401
-	-	-	-	38,273,304	6,221,440
-	-	-	-	339,987	373,000
-	-	16,747,987	-	16,747,987	14,837,926
-	-	-	-	8,933,795	8,326,162
-	121,432,907	-	129,334,590	250,767,497	141,956,335
-	-	-	-	7,072,849	7,741,245
-	121,432,907	16,747,987	129,334,590	322,135,419	179,456,108
-	99,102	-	145,269	3,656,282	1,620,077
67,771,596	4,470,333	-	229,876	88,979,606	84,944,770
-	-	-	-	1,314,959	758,178
-	176,315	-	1,775,422	1,951,737	1,417,098
-	-	582,192	-	4,402,757	4,013,299
-	-	-	2,697	424,735	505,375
-	-	-	-	970,271	494,452
-	-	-	-	121	2,217
-	-	-	30,316	12,930,540	37,133
67,771,596	4,745,750	582,192	2,183,580	114,631,008	93,792,599
-	-	-	-	1,392,685	-
-	-	-	-	1,392,685	-
-	-	-	-	5,315	-
-	-	-	-	1,398,000	-
67,771,596	126,178,657	17,330,179	131,518,170	439,557,112	273,248,707
1,483,635	25,653,625	(12,440,172)	33,776,424	23,777,298	(39,466,306)
-	3,612,569	12,440,172	-	16,052,741	49,508,245
-	-	-	-	1,392,685	-
-	-	-	-	5,000,000	7,000,000
-	3,612,569	12,440,172	-	22,445,426	56,508,245
1,483,635	29,266,194	-	33,776,424	46,222,724	17,041,939
32,921,122	25,088,611	-	21,278,384	100,146,976	83,105,037
\$ 34,404,757	\$ 54,354,805	\$ -	\$ 55,054,808	\$ 146,369,700	\$ 100,146,976



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - VEGAS PBS FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule C-3

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 18,537,057	\$ 11,542,176
Accounts receivable	32,038,194	36,431,734
TOTAL ASSETS	<u>\$ 50,575,251</u>	<u>\$ 47,973,910</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 345,823	\$ 214,371
Accrued salaries and benefits	105,558	115,917
Unearned revenue	2,397,739	26,805
Total liabilities	<u>2,849,120</u>	<u>357,093</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	31,000,000	36,000,000
FUND BALANCE		
Restricted for:		
PBS Kids Writers Contest Program	103,191	-
Committed to:		
PBS programming fees *	16,622,940	11,616,817
Total fund balance	<u>16,726,131</u>	<u>11,616,817</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 50,575,251</u>	<u>\$ 47,973,910</u>

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

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

Schedule C-4

	2024			2023
	Budget	Actual	Variance- Positive (Negative)	Actual
REVENUES				
Local sources:				
Donations and grants	\$ 5,456,271	\$ 6,846,464	\$ 1,390,193	\$ 5,729,911
Operating lease	-	-	-	164,677
Other local sources	1,600,000	2,012,206	412,206	1,651,984
Investment income	4,000	1,219,466	1,215,466	828,958
Total local sources	7,060,271	10,078,136	3,017,865	8,375,530
State sources:				
State special appropriations	3,009,000	632,349	(2,376,651)	109,071
Federal sources:				
Federal-pass through	350,000	-	(350,000)	32,563
TOTAL REVENUES	10,419,271	10,710,485	291,214	8,517,164
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Instructional staff support:				
Salaries	4,472,050	2,989,655	1,482,395	2,482,884
Benefits	1,981,065	1,401,300	579,765	1,059,721
Purchased services	3,462,061	2,708,330	753,731	1,708,311
Supplies	1,386,330	893,451	492,879	506,892
Property	2,403,588	28,850	2,374,738	157,628
Other	2,590,286	2,579,585	10,701	2,225,890
TOTAL EXPENDITURES	16,295,380	10,601,171	5,694,209	8,141,326
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,876,109)	109,314	5,985,423	375,838
OTHER FINANCING SOURCES				
Proceeds from sale of Broadband Spectrum	5,000,000	5,000,000	-	7,000,000
NET CHANGE IN FUND BALANCE	(876,109)	5,109,314	5,985,423	7,375,838
FUND BALANCE, JULY 1	11,616,817	11,616,817	-	4,240,979
FUND BALANCE, JUNE 30	\$ 10,740,708	\$ 16,726,131	\$ 5,985,423	\$ 11,616,817



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - MEDICAID FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule C-5

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 11,004,591	\$ 8,623,825
Accounts receivable	632,136	640,346
TOTAL ASSETS	<u>\$ 11,636,727</u>	<u>\$ 9,264,171</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 79,154	\$ 4,966
Accrued salaries and benefits	28,305	17,163
Total liabilities	<u>107,459</u>	<u>22,129</u>
FUND BALANCE		
Committed to:		
Medicaid programs	11,529,268	9,242,042
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 11,636,727</u>	<u>\$ 9,264,171</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, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-6

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
Federal sources:				
Third-party billing	\$ 6,500,000	\$ 5,841,512	\$ (658,488)	\$ 4,811,356
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	311,340	308,123	3,217	336,055
Benefits	8,200	7,095	1,105	7,737
Total instruction	319,540	315,218	4,322	343,792
Support services:				
Other support services:				
Salaries	2,997,474	2,027,260	970,214	346,758
Benefits	504,520	376,522	127,998	154,322
Purchased services	514,735	10,496	504,239	262,462
Supplies	697,683	811,808	(114,125)	379,812
Property	10,641	10,641	-	17,640
Other	1,041	2,341	(1,300)	1,349
Total support services	4,726,094	3,239,068	1,487,026	1,162,343
TOTAL EXPENDITURES	5,045,634	3,554,286	1,491,348	1,506,135
EXCESS OF REVENUES OVER EXPENDITURES	1,454,366	2,287,226	832,860	3,305,221
FUND BALANCE, JULY 1	9,242,042	9,242,042	-	5,936,821
FUND BALANCE, JUNE 30	\$ 10,696,408	\$ 11,529,268	\$ 832,860	\$ 9,242,042



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule C-7

	<u>2024</u>	<u>2023</u>
ASSETS		
Accounts receivable	\$ 47,940,534	\$ 10,821,922
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 6,447,115	\$ 1,552,318
Accrued salaries and benefits	29,262,733	2,542,236
Unearned revenue	10,306,167	3,884,428
Due to other funds	1,924,519	2,842,940
Total liabilities	47,940,534	10,821,922
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	25,700,069	-
FUND BALANCE		
Unassigned	(25,700,069)	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 47,940,534	\$ 10,821,922

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

Schedule C-8

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ -	\$ 10,377,243	\$ 10,377,243	\$ 526,710
State sources:				
State special appropriations	69,318,973	45,133,056	(24,185,917)	31,964,873
TOTAL REVENUES	69,318,973	55,510,299	(13,808,674)	32,491,583
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	14,818,123	24,400,030	(9,581,907)	2,966,850
Benefits	6,461,314	10,221,314	(3,760,000)	2,008,351
Purchased services	37,000	36,944	56	224,312
Supplies	3,615,110	3,615,016	94	1,005,684
Property	-	-	-	16,243
Total instruction	<u>24,931,547</u>	<u>38,273,304</u>	<u>(13,341,757)</u>	<u>6,221,440</u>
Support services:				
Other support services:				
Salaries	53,738	52,718	1,020	11,875
Benefits	1,313	1,229	84	229
Purchased services	68,000	67,102	898	6,000
Supplies	591,000	590,219	781	-
Total other support services	<u>714,051</u>	<u>711,268</u>	<u>2,783</u>	<u>18,104</u>
TOTAL REGULAR PROGRAMS	25,645,598	38,984,572	(13,338,974)	6,239,544
SPECIAL PROGRAMS				
Instruction:				
Salaries	9,254	8,180	1,074	17,861
Benefits	382	191	191	481
Supplies	17,606	16,398	1,208	10,866
Total instruction	<u>27,242</u>	<u>24,769</u>	<u>2,473</u>	<u>29,208</u>
TOTAL SPECIAL PROGRAMS	27,242	24,769	2,473	29,208
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	3,967,908	3,966,171	1,737	3,128,042
Benefits	1,366,477	1,366,008	469	973,630
Supplies	2,693,450	2,693,062	388	3,977,526
Property	872,591	872,154	437	202,164
Other	37,399	36,400	999	44,800
Total instruction	<u>8,937,825</u>	<u>8,933,795</u>	<u>4,030</u>	<u>8,326,162</u>

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

Schedule C-8

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
EXPENDITURES - Continued				
Other support services:				
Salaries	\$ 65,352	\$ 65,129	\$ 223	\$ 52,522
Benefits	31,148	30,313	835	24,250
Purchased services	133,504	133,023	481	234,459
Supplies	132,361	130,522	1,839	3,655
Total other support services	362,365	358,987	3,378	314,886
TOTAL VOCATIONAL PROGRAMS	9,300,190	9,292,782	7,408	8,641,048
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	4,884,784	4,883,501	1,283	5,040,134
Benefits	1,981,863	1,980,216	1,647	1,844,464
Purchased services	-	-	-	8,174
Supplies	210,350	209,132	1,218	795,120
Property	-	-	-	53,353
Total instruction	7,076,997	7,072,849	4,148	7,741,245
Other support services:				
Salaries	3,696,190	3,695,724	466	3,215,450
Benefits	1,855,057	1,854,117	940	1,485,660
Purchased services	93,200	93,175	25	228,021
Supplies	15,700	15,686	14	11,382
Property	-	-	-	32,631
Other	3,115	689	2,426	2,745
Total support services	5,663,262	5,659,391	3,871	4,975,889
TOTAL ADULT EDUCATION PROGRAMS	12,740,259	12,732,240	8,019	12,717,134
COMMUNITY SERVICES PROGRAMS				
Salaries	988,000	987,243	757	-
Benefits	122,000	121,290	710	-
Purchased services	528,000	527,253	747	-
Supplies	11,264,800	11,264,438	362	-
TOTAL COMMUNITY SERVICES PROGRAMS	12,902,800	12,900,224	2,576	-
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Purchased services	19,100	17,632	1,468	4,841
Supplies	47,810	47,145	665	3,630
Property	69,000	68,886	114	-
Total student support	135,910	133,663	2,247	8,471

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

Schedule C-8

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
EXPENDITURES - Continued				
Instructional staff support:				
Salaries	\$ 2,128,545	\$ 2,127,017	\$ 1,528	\$ 2,038,624
Benefits	894,601	892,659	1,942	885,991
Purchased services	1,114,605	1,112,802	1,803	945,219
Supplies	294,507	294,109	398	72,415
Property	13,500	12,985	515	-
Other	14,500	14,468	32	12,207
Total instructional staff support	4,460,258	4,454,040	6,218	3,954,456
Central services:				
Salaries	199,886	198,717	1,169	159,320
Benefits	109,791	108,214	1,577	77,583
Purchased services	5,311	2,816	2,495	26,000
Supplies	4,406	4,289	117	5,039
Total central services	319,394	314,036	5,358	267,942
Operation and maintenance of plant services:				
Salaries	5,050	3,481	1,569	95,109
Benefits	3,790	2,169	1,621	42,002
Total operation and maintenance of plant services	8,840	5,650	3,190	137,111
Student transportation:				
Purchased services	21,824	20,745	1,079	1,702
Property	950,000	949,526	474	492,750
Total student transportation	971,824	970,271	1,553	494,452
Other support:				
Other	158	121	37	2,217
Capital outlay:				
Subscription based information technology arrangements:				
Property	1,401,000	1,392,685	8,315	-
Debt service:				
Principal	1,400,000	1,392,685	7,315	-
Interest	5,500	5,315	185	-
Total debt service	1,405,500	1,398,000	7,500	-
TOTAL UNDISTRIBUTED EXPENDITURES	8,702,884	8,668,466	34,418	4,864,649
TOTAL EXPENDITURES	69,318,973	82,603,053	(13,284,080)	32,491,583
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	(27,092,754)	(27,092,754)	-

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

Schedule C-8

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
OTHER FINANCING SOURCES				
Subscription-based information technology arrangements	\$ -	\$ 1,392,685	\$ 1,392,685	\$ -
NET CHANGE IN FUND BALANCE	-	(25,700,069)	(25,700,069)	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ (25,700,069)	\$ (25,700,069)	\$ -

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STUDENT ACTIVITY FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule C-9

	2024	2023
ASSETS		
Pooled cash and investments	\$ 34,404,757	\$ 32,921,122
FUND BALANCE		
Restricted for:		
Student groups	\$ 34,404,757	\$ 32,921,122



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

Schedule C-10

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
Local sources:				
Student activities	\$ 73,000,000	\$ 69,255,231	\$ (3,744,769)	\$ 67,296,496
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Other support services:				
Purchased services	16,770,000	15,466,797	1,303,203	15,657,250
Supplies	36,998,000	32,541,994	4,456,006	34,718,738
Other	17,232,000	19,762,805	(2,530,805)	16,548,137
TOTAL EXPENDITURES	71,000,000	67,771,596	3,228,404	66,924,125
EXCESS OF REVENUES OVER EXPENDITURES	2,000,000	1,483,635	(516,365)	372,371
FUND BALANCE, JULY 1	32,921,122	32,921,122	-	32,548,751
FUND BALANCE, JUNE 30	\$ 34,921,122	\$ 34,404,757	\$ (516,365)	\$ 32,921,122

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - ENGLISH LANGUAGE LEARNERS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule C-11

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 54,771,011	\$ 33,348,869
Accounts receivable	12,653,079	-
TOTAL ASSETS	<u>\$ 67,424,090</u>	<u>\$ 33,348,869</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 4,357	\$ 76,203
Accrued salaries and benefits	13,064,928	8,184,055
Total liabilities	<u>13,069,285</u>	<u>8,260,258</u>
FUND BALANCE		
Restricted for:		
English language learner programs	<u>54,354,805</u>	<u>25,088,611</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 67,424,090</u>	<u>\$ 33,348,869</u>



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - ENGLISH LANGUAGE LEARNERS 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 C-12

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 151,832,282	\$ 151,832,282	\$ -	\$ 65,036,112
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
English language learners:				
Instruction:				
Salaries	102,935,165	82,008,414	20,926,751	57,824,499
Benefits	43,976,347	37,737,853	6,238,494	24,372,561
Purchased services	1,531,434	915,044	616,390	387,332
Supplies	25,505,917	699,773	24,806,144	798,039
Property	6,000	5,808	192	12,944
Other	68,566	66,015	2,551	55,128
Total instruction	174,023,429	121,432,907	52,590,522	83,450,503
Support services:				
Other support services:				
Salaries	4,407,158	3,097,376	1,309,782	3,520,561
Benefits	2,102,875	1,648,374	454,501	1,485,341
Purchased services	-	-	-	31,000
Total support services	6,510,033	4,745,750	1,764,283	5,036,902
Total english language learners	180,533,462	126,178,657	54,354,805	88,487,405
TOTAL EXPENDITURES	180,533,462	126,178,657	54,354,805	88,487,405
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(28,701,180)	25,653,625	54,354,805	(23,451,293)
OTHER FINANCING SOURCES				
Transfers in	3,612,569	3,612,569	-	26,753,720
NET CHANGE IN FUND BALANCE	(25,088,611)	29,266,194	54,354,805	3,302,427
FUND BALANCE, JULY 1	25,088,611	25,088,611	-	21,786,184
FUND BALANCE, JUNE 30	\$ -	\$ 54,354,805	\$ 54,354,805	\$ 25,088,611

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - GATE FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule C-13

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 2,203,306	\$ 2,345,349
Accounts receivable	407,501	-
TOTAL ASSETS	<u>\$ 2,610,807</u>	<u>\$ 2,345,349</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 3,418
Accrued salaries and benefits	2,610,807	2,341,931
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,610,807</u>	<u>\$ 2,345,349</u>

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - GATE 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)

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 4,890,007	\$ 4,890,007	\$ -	\$ 3,849,611
EXPENDITURES				
Current:				
GIFTED AND TALENTED PROGRAMS				
Instruction:				
Salaries	11,429,314	11,423,975	5,339	10,310,621
Benefits	5,281,155	5,280,308	847	4,480,115
Purchased services	2,000	268	1,732	1,098
Supplies	45,000	42,692	2,308	39,633
Other	85,000	744	84,256	6,459
Total instruction	16,842,469	16,747,987	94,482	14,837,926
Support services:				
Other support services:				
Salaries	118,530	113,305	5,225	154,308
Benefits	91,639	58,531	33,108	68,320
Purchased services	15,400	9,734	5,666	2,720
Supplies	417,621	395,762	21,859	250,077
Other	5,300	4,860	440	144
Total support services	648,490	582,192	66,298	475,569
TOTAL EXPENDITURES	17,490,959	17,330,179	160,780	15,313,495
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(12,600,952)	(12,440,172)	160,780	(11,463,884)
OTHER FINANCING SOURCES				
Transfers in	12,600,952	12,440,172	(160,780)	11,463,884
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - AT-RISK FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule C-15

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 54,943,805	\$ 26,104,692
Accounts receivable	13,774,598	431,049
TOTAL ASSETS	<u>\$ 68,718,403</u>	<u>\$ 26,535,741</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 10,519	\$ 56,921
Accrued salaries and benefits	13,653,076	5,200,436
Total liabilities	<u>13,663,595</u>	<u>5,257,357</u>
FUND BALANCE		
Restricted for:		
Alternative/At-Risk education programs	<u>55,054,808</u>	<u>21,278,384</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 68,718,403</u>	<u>\$ 26,535,741</u>

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - AT-RISK 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 C-16

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 165,294,594	\$ 165,294,594	\$ -	\$ 51,780,079
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
Alternative education:				
Instruction:				
Salaries	110,783,477	89,279,440	21,504,037	40,516,496
Benefits	45,758,532	37,826,436	7,932,096	15,718,028
Purchased services	1,831,891	963,554	868,337	701,502
Supplies	20,351,826	1,101,439	19,250,387	1,397,773
Property	45,000	33,869	11,131	103,180
Other	140,000	129,852	10,148	68,853
Total instruction	178,910,726	129,334,590	49,576,136	58,505,832
Support services:				
Other support services:				
Salaries	5,695,200	1,542,374	4,152,826	1,592,060
Benefits	1,967,052	641,206	1,325,846	286,746
Total support services	7,662,252	2,183,580	5,478,672	1,878,806
TOTAL EXPENDITURES	186,572,978	131,518,170	55,054,808	60,384,638
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(21,278,384)	33,776,424	55,054,808	(8,604,559)
OTHER FINANCING SOURCES				
Transfers in	-	-	-	11,290,641
NET CHANGE IN FUND BALANCE	(21,278,384)	33,776,424	55,054,808	2,686,082
FUND BALANCE, JULY 1	21,278,384	21,278,384	-	18,592,302
FUND BALANCE, JUNE 30	\$ -	\$ 55,054,808	\$ 55,054,808	\$ 21,278,384