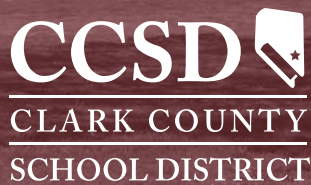


Clark County School District

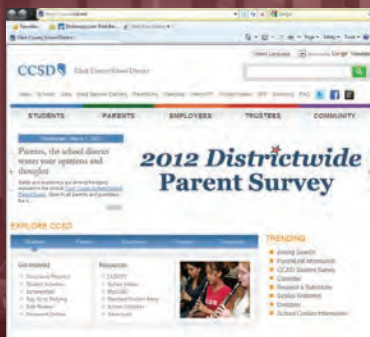
Clark County, Nevada



Comprehensive Annual Budget Report

For Fiscal Year Ending
June 30, 2013

www.ccsd.net



2012-13

CLARK COUNTY SCHOOL DISTRICT

COMPREHENSIVE ANNUAL BUDGET REPORT

FOR FISCAL YEAR ENDING JUNE 30, 2013

Prepared by:
Budget Department

Bill Sampson
Budget Director



This page is intentionally left blank

Table of Contents

Introductory Section

Government Finance Officers Association Award	3
Association of School Business Officials International Award	4
Board of School Trustees	5
District Officials	6
Administrative Responsibilities Descriptions	7
Superintendent's Transmittal Letter	9
Executive Summary:	
Budget Presentation	10
Financial Reporting Entity	10
Major Goals and Objectives	10
Budget Process	11
Budget Policies and Organization	11
Governmental Accounting - Funds Overview	12
Financial Plan	12
District-wide Funds Analysis	13
The General Operating Budget - General and Special Education Funds Combined	14
Debt Service Funds	16
Capital Projects Funds	17
Other Funds	17
Fiscal Year 2012-13 Budget Development Considerations	17
Economic Environment in Southern Nevada	18
Enrollment	19
District Reorganization Plan	19
Need for Additional Classrooms	20
Capital Renovation Program	20
Student Achievement	20
School Accountability	20

Organizational Section

The "District" Reporting Entity	23
Board Policies - <i>Budget Related</i>	24
Executive Limitations - <i>Budget Related</i>	27
Summary of Significant Budgetary and Accounting Practices	28
Fund Accounting	29
General Fund	29
Special Revenue Funds	30
Debt Service Funds	31
Capital Projects Funds	32
Enterprise Fund	33
Internal Service Funds	34
Organizational Chart	35
Policy Governance - Global Mission	36
Goals and Objectives	37
Budget Development Process	41
Budget Administration - Schools	42
Nevada Revised Statutes - Budget Requirement Summary	43

Table of Contents - Continued

Financial Section

District Funds - Summary	47
District Funds - Fund Balances.....	48
District Funds - Projected Revenues Summary.....	49
District Funds - Projected Expenditures Summary.....	50
General Operating Fund - Summary.....	53
General Operating Fund - Ending Fund Balance.....	55
General Operating Fund Resources.....	55
General Operating Fund Expenditures.....	60
Descriptions of Functions.....	64
Descriptions of Commitment Items.....	65
Division and Departmental Operating Budgets:	
Budget Cost Centers Within Divisions.....	68
Board of School Trustees.....	71
Office of the Superintendent.....	72
Instruction.....	81
Student Support Services Division.....	84
Education Services Division.....	87
Curriculum and Professional Development Division.....	90
Finance and Operations Division.....	93
Facilities Division.....	99
Human Resources Division.....	103
Technology and Information Systems Services Division.....	106
Vegas PBS.....	109
Other Governmental and Proprietary Funds:	
Special Revenue Funds.....	114
Debt Service Funds.....	118
Capital Projects Funds.....	122
Proprietary Funds.....	131
Enterprise Fund.....	131
Internal Service Funds.....	133

Informational Section

Allocations and Schedules:	
Explanation of Budget Allocations.....	139
Full Time Equivalents - Calculation.....	139
Annual Teacher Salary Schedule.....	139
Teacher Duty Days.....	140
Budget Formulas for Allocating Licensed School Personnel.....	143
Secondary Magnet School Formulas Enhancements.....	145
Administrative Titles and Salary Ranges.....	145
Administrative Salary Schedule Base - Monthly Salaries.....	148
Professional-Technical Salary Schedule Base - Monthly Salaries.....	148
Support Staff Personnel Titles and Salary Pay Grades.....	149
Support Staff Personnel Pay Grades and Hourly Rates.....	153
Budget Formulas for Allocating Support Staff Personnel.....	154
Fringe Benefit Rates.....	158
Budget Formulas for Allocating School Supplies and Equipment.....	159
Impact of New Schools on the General Operating Fund.....	162

Table of Contents - Continued

Informational Section - Continued

Statistical Data:

Birth History - Clark County.....	164
Projected Enrollment by Grade.....	164
Summary of District Enrollment.....	164
Enrollment and School Count by Area Service Center.....	165
Ethnic Distribution by Grade.....	165
High School Graduates.....	166
Criterion Referenced Tests.....	167
History of Dropout Percentages.....	168
State vs. Local Revenues - General Operating Fund.....	169
Property Tax Levies and Collections.....	169
History of Assessed Valuation.....	169
History of Local Tax Support Per Pupil.....	170
Impact of Tax Rate on Taxpayers.....	170
History of State Aid.....	170
Indices of Economic Growth in Clark County.....	171
History of Utility Costs.....	171
General Operating Fund - Projected Budgets.....	172
Special Revenue Funds - Projected Budgets.....	173
Debt Service Funds - Projected Budgets.....	173
Capital Projects Funds - Projected Budgets.....	174
Schedule of Staff Positions - General Operating Fund.....	175
Schedule of Staff Positions - Other Funds.....	176
History of Teachers' Salary Schedules.....	176
Teacher Salary Schedule - Full-Time Teacher Placement.....	177
Educational Level of Teaching Staff.....	177
Schedule of General Obligation Debt Outstanding.....	178
Combined Amortization Schedules.....	179
School Locations Within County.....	182
Performance Zones.....	183
High School Attendance Boundaries.....	184
Middle/Junior High School Attendance Boundaries.....	185
Elementary School Attendance Boundaries.....	186
Autonomous Schools.....	187
Assigned Schools for Outlying Communities.....	188
Summary of Schools by Age and Size.....	189
School Location and Enrollment Information.....	190
2012-13 School Calendars.....	197
 Appendix.....	 198
 Abbreviations and Acronyms.....	 213
 Glossary of Terms.....	 215



This page is intentionally left blank

Introductory Section:

Government Finance Officers Association Award	3
Association of School Business Officials International Award .	4
Board of School Trustees	5
District Officials	6
Administrative Responsibilities Descriptions	7
Superintendent's Transmittal Letter	9
Executive Summary:	
Budget Presentation	10
Financial Reporting Entity	10
Majors Goals and Objectives	10
Budget Process	11
Budget Policies and Organization	11
Governmental Accounting - Funds Overview	12
Financial Plan	12
District-wide Funds Analysis	13
The General Operating Budget -	
General and Special Education Funds Combined	14
Debt Service Funds	16
Capital Projects Funds	17
Other Funds	17
Fiscal Year 2012-13 Budget Development Considerations .	17
Economic Environment in Southern Nevada	18
Enrollment	19
District Reorganization Plan	19
Need for Additional Classrooms	20
Capital Renovation Program	20
Student Achievement	20
School Accountability	20



This page is intentionally left blank



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Clark County School District
Nevada**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Davidson *Jeffrey R. Emer*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the Clark County School District for its annual budget for the fiscal year beginning July 1, 2011.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Association of School Business Officials International®



This Meritorious Budget Award is presented to

Clark County School District

For excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2011-2012.

The budget is judged to conform
to the principles and standards of the
ASBO International® Meritorious Budget Awards
Program.

A handwritten signature in blue ink, appearing to read "Chuck Limbani".

President

A handwritten signature in blue ink, appearing to read "John D. Mquasso".

Executive Director

Board of School Trustees



President - Dr. Linda E. Young

District C

[http://ccsd.net/trustees/
trusteeDetail.php?district=C](http://ccsd.net/trustees/trusteeDetail.php?district=C)



Vice President - Deanna L. Wright

District A

[http://ccsd.net/trustees/
trusteeDetail.php?district=A](http://ccsd.net/trustees/trusteeDetail.php?district=A)



Clerk - Lorraine Alderman

District D

[http://ccsd.net/trustees/
trusteeDetail.php?district=D](http://ccsd.net/trustees/trusteeDetail.php?district=D)

Member - Chris Garvey

District B

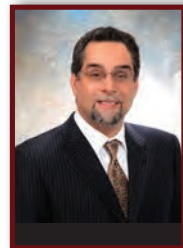
[http://ccsd.net/trustees/
trusteeDetail.php?district=B](http://ccsd.net/trustees/trusteeDetail.php?district=B)



Member - Dr. René Cantú, Jr

District E

[http://ccsd.net/trustees/
trusteeDetail.php?district=E](http://ccsd.net/trustees/trusteeDetail.php?district=E)



Member - Carolyn Edwards

District F

[http://ccsd.net/trustees/
trusteeDetail.php?district=F](http://ccsd.net/trustees/trusteeDetail.php?district=F)



Member - Erin E. Cranor

District G

[http://ccsd.net/trustees/
trusteeDetail.php?district=G](http://ccsd.net/trustees/trusteeDetail.php?district=G)



Board of Trustees

**5100 West Sahara Avenue
Las Vegas, NV 89146**

<http://ccsd.net/trustees/>

The Clark County Board of School Trustees is a dedicated group of community leaders who are elected to overlapping four-year terms and represent a specific geographic region of Clark County. Although each trustee represents a different region, they are dedicated to ensuring the success of every student in the District through clear, concise direction to the superintendent.

Vision Statement

All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and contribute in a diverse global society.

District Officials



This publication is designed to provide helpful information to parents, students, employees, and governmental agencies, and to better inform all readers about the District's budget and our many strengths. You also will discover a host of facts about our financial history, capital improvement projects, day-to-day operations, and a great deal of other information. With the current economic challenges facing the District and our need to reduce costs while improving performance, this publication is more important than ever. We are committed to providing the best education possible for every child.

"All our efforts have one purpose. It is to ensure all students are ready by exit."

Dwight D. Jones Superintendent

Office of the Superintendent
5100 West Sahara Avenue
Las Vegas, NV 89146

Communications Office
(702) 799-5302, (702) 799-5303, or (702) 799-5304
<http://ccsd.net/news/communications.php>

Executive Officials



Pat Skorkowsky
Deputy Superintendent



Kimberly Wooden
Chief Student Services Officer



Edward Goldman
*Associate Superintendent,
Chief Negotiator*



Andre Denson
*Associate Superintendent,
Education Support*



Mike Barton
*Associate Superintendent,
Instruction*



To Be Determined
*Associate Superintendent,
Operations*



Jeff Weiler
Chief Financial Officer



Staci Vesneske
Chief Human Resources Officer



Jhone Ebert
Chief Technology Officer



Amanda Fulkerson
Chief Communications Officer



Joyce Haldeman
*Associate Superintendent,
Community and Government Relations*



Paul Gerner
Associate Superintendent, Facilities

Administrative Responsibilities Descriptions - Executive Officials



Superintendent - Dwight D. Jones
Serves as the chief executive officer for the District and is responsible for implementation of Board policies and all administrative procedures



Deputy Superintendent - Pat Skorkowsky
Administers instructional and educational support services including the development and preparation of special curriculum materials, and provides assistance to teachers in the instructional process that will increase student academic achievement



Chief Financial Officer - Jeff Weiler
Administers all activities related to the District’s financial operations including all bond financing, budgeting, and financial reporting activities



Chief Student Services Officer - Kimberly Wooden
Administers all activities related to providing services under special education, gifted and talented, and monitoring of all State and federal categorical grants



Chief Human Resources Officer - Staci Vesneske
Administers all personnel activities including recruitment, development, implementing personnel policies, and maintaining personnel records



Chief Negotiator - Edward Goldman
Represents the District in the negotiation process with all employee union groups in addition to ensuring compliance with applicable labor laws, contractual agreements, and District policies and procedures that relate to personnel issues



Chief Technology Officer - Jhone Ebert
Administers all activities related to the implementation of technology for storage, updating, maintaining, and retrieving information necessary for school and business operations in addition to providing leadership and technical support for the instructional use of computers



Chief Communications Officer - Amanda Fulkerson
Represents the District in the unified preparation, coordination, and release of communications to media outlets and other interested outside parties



Associate Superintendent, Facilities - Paul Gerner
Administers the construction and maintenance services to ensure the District’s physical plant and facilities are operational, comfortable, safe, and in compliance with policies, procedures, and established standards of local, State, and federal regulations



Associate Superintendent, Community and Government Relations - Joyce Haldeman
Administers the operations related to the development of legislative priorities, coordinates public relations functions, and directs the school-community partnership program



Associate Superintendents - Andre Denson, Mike Barton, To be determined, Administers activities related to the improvement of instruction, operations and educational support services for all K-12 schools.



This page is intentionally left blank

BOARD OF SCHOOL TRUSTEES

Dr. Linda E. Young, President
Deanna L. Wright, Vice President
Lorraine Alderman, Clerk
Erin E. Cranor, Member
Carolyn Edwards, Member
Chris Garvey, Member

Dwight D. Jones, Superintendent

5100 WEST SAHARA AVENUE • LAS VEGAS, NV 89146 • (702) 799-5000

To the Citizens of Clark County and the Board of School Trustees:

We are pleased to present the fiscal year 2012-13 financial plan for the Clark County School District.

The 2012-13 Comprehensive Annual Budget Report represents the personnel and programs behind the District's vision statement: All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and contribute in a diverse global society. It also outlines the District's direction to improve student achievement and ensure that all students are ready by exit.

This document reflects the 2012-13 Final Budget adopted by the Board of School Trustees on May 16, 2012. It is developed by organizational unit and includes historical financial information for purposes of comparison and analysis. Prior year Comprehensive Annual Budget Reports have earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) and the Meritorious Budget Award from the Association of School Business Officials (ASBO) International. This report continues to conform to the award requirements and will be submitted for consideration.

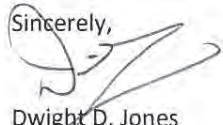
The Final Budget for 2012-13 reflects basic state support of \$5,249 per student, an increase of \$113 (2%) over the 2011-12 support of \$5,136. It reflects the implementation of numerous budget reduction measures in response to the instability of revenues received at both the state and local levels. Additional budgetary reductions and cost saving measures may be necessary to enable the District to responsibly function at a balanced budget position.

The District's enrollment is expected to decrease by almost 800 students (.3%) during 2012-13. The challenges resulting from the impacts of funding existing salary and employee benefit commitments, coupled with the ongoing uncertainty and unpredictability of state and local revenue sources, continue to make the process of preparing and maintaining a balanced budget a demanding task. The ability of the District to successfully manage budget pressures while striving to improve instructional service levels continues to be essential in the maintenance of the District's high investment grade bond rating.

The District is committed to providing the highest quality educational services to all students in Clark County. District goals are designed not only to benefit students, but also to provide guidelines for all District staff that ensure the integrity of the support services network for the educational environment and commitment to a quality system of education.

The District is committed to making available to the community all information necessary for understanding the funding and allocation processes that drive its operations. This document, which is also available on-line at www.ccsd.net, fulfills that commitment, and it is hoped that readers will find the Comprehensive Annual Budget Report to be a useful and comprehensive resource. Feedback on the content and design of this document is greatly appreciated. Should questions arise, please feel free to contact the Budget Department at 799-5452 for additional information. To the many students, parents, citizens, and employees whose questions and suggestions continue to help refine the operations of the Clark County School District, our deepest appreciation is offered.

Sincerely,



Dwight D. Jones
Superintendent



Jeff Weiler
Chief Financial Officer

Executive Summary

Budget Presentation

The *Comprehensive Annual Budget Report* is intended to provide a comprehensive disclosure of all budgetary matters impacting the District's financial plan. It is prepared in accordance with the professional best practices provided by the Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) budget preparation award programs for the benefit of the citizens and other users of its financial information.

The District's budgeted financial information is prepared and maintained using the modified accrual basis of accounting for all governmental funds and the accrual basis of accounting for all proprietary funds. These bases conform with generally accepted accounting principles (GAAP). Unencumbered appropriations are not carried forward into subsequent fiscal periods.

The *Comprehensive Annual Budget Report* conforms to recommended practices put forth by the ASBO's Meritorious Budget Award (MBA) program while maintaining its practices acceptable to the GFOA's Distinguished Budget Presentation Award program. This report is organized into an introductory, organizational, financial, and informational sections. Please reference the table of contents for indexed location of financial information.

Financial Reporting Entity

The *Comprehensive Annual Budget Report* includes all of the activities that comprise the financial reporting entity of the Clark County School District ("District"). The District is governed by an elected, seven member Board of School Trustees ("Board"). The Board is legally separate and fiscally independent from other governing bodies; therefore, the District is a primary government and is not reported as a component unit by any other governmental unit. The District's boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the State.



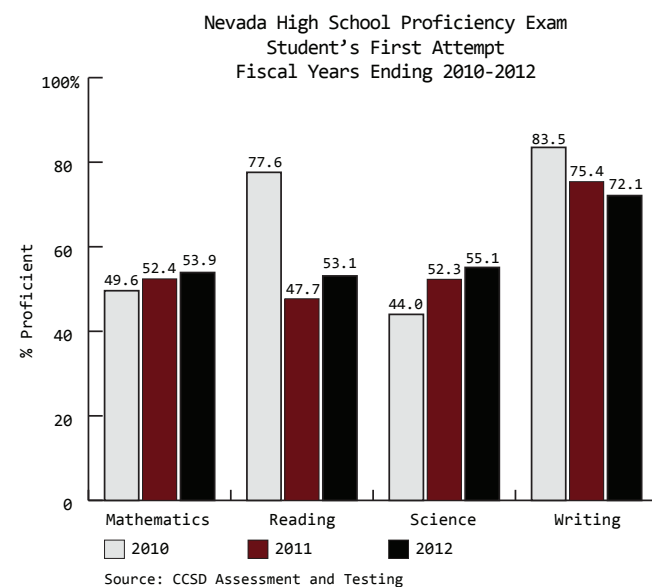
Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 356 schools and will serve an estimated 307,574 students during 2012-13.

Major Goals and Objectives

The District maintains its commitment to the vision set forth by the Board even through economic recessions and funding difficulties. That vision directs the superintendent to ensure: "All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and contribute in a diverse global society." To achieve this vision, the Board sets forth four specific goals. These goals, also called "Ends," define expectations for students and are illustrated below:

1. Students meet State and federal guidelines as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).
2. Students meet State and District guidelines in art, career and technical education, physical education and lifelong wellness.
3. Students demonstrate personal and workplace skills.
4. Students demonstrate positive character skills.

Academic achievement objectives drive the budget framework and financial management in order to support the board vision for our stakeholders and community.



Budget Process

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the actual enrollment counts are taken in the fall, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of actual students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.

An augmented budget may be approved by the Board in any year in which the legislature increases (or decreases) the revenues of a local government, if the increase (or decrease) was not included or anticipated in the local government's final budget as adopted. The 2012-13 Final Budget was adopted by the Board on May 16, 2012. This **2012-13 Comprehensive Annual Budget Report** reflects the adopted final budget.

After the Board approved the final budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the District's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.



Budget Policies and Organization

Resource management is guided and constrained by Board policies. These policies, as they relate to budget and finance, are established through Board regulations 3110 and 3130. These Board regulations set forth the authority and expectations to manage District resources based on established guidelines.

Additional guidelines are provided through performance measurements set in the negative. These performance measurements, as they relate to budget and finance, are communicated through Executive Limitations (EL). Executive Limitations communicate expectations for management by limiting the abilities of management to harm the organization through strategic planning and/or day to day operational decision making.

The accounting and budgeting policies of the District conform to the accounting principles and budgeting best practices for local districts as prescribed by the Nevada Department of Education and generally accepted accounting principles.

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied.

Funds included in the preparation of the fiscal year 2012-13 budget are reflected on the following page titled District Funds.



Governmental Accounting - Funds Overview

The District maintains 21 governmental funds that are used to account for all tax funded activities, including federal and State aid. Through the *current financial resources measurement focus* the following funds classifications are used to group District activities:

General Fund - This major governmental fund is the District's operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and State grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

Special Revenue Funds - the District maintains two major governmental and five non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds - The District operates two major debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Capital Projects Funds - the District maintains three major governmental and two non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

Proprietary Funds - These funds account for the District's business type activities. The economic resources measurement focus is proprietary in nature relying on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

There are three distinctions between enterprise and internal service funds: first, a fundamental difference between the customers serviced; second, the extent to which expenses are recovered through charges and fees; and thirdly, the application of private sector reporting requirements. The District maintains one enterprise fund and two internal service funds that provide for food services, graphic arts services, and risk management services.

Financial Plan

The District's financial plan is developed within projected available resources and is presented by budget units within each fund. Total resources for all funds of the District, including beginning balances and other financing sources, are \$3.6 billion. Expenditures total \$3.2 billion, with ending balances for all funds combined totaling \$384 million. The amount of ending balances primarily reflects the expectation that the District will have balances in the Capital Projects (\$115 million) and Debt Service Funds (\$160 million)

District Funds

General Fund

0100 ¹	General Fund
0140	Indirect Cost Fund
0160	Donations And Trusts Fund
0170	District Projects Fund

Special Revenue Funds

0200	Class Size Reduction Fund
0220	Vegas PBS Fund
0230	Adult High School Diploma Program Fund
0250 ¹	Special Education Fund
0279	State Grants/Projects Fund
0280 ¹	Federal Projects Fund
0285	Medicaid Fund

Debt Service Funds

0400 ¹	Debt Service Fund
0401 ¹	Debt Service Revenue Bonds Fund

Capital Projects Funds

0308 ¹	Bond Fund - 1998 Building Program
0310 ¹	Interim Capital Improvement Fund
0330	Building And Sites Fund
0335 ¹	AB 353 Fund - 1998 Building Program
0340	Governmental Services Tax Fund

Enterprise Fund

0600	Food Services Fund
------	--------------------

Internal Service Funds

0700	Insurance And Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

attributed to the final stages of completion of the District's 1998 Capital Improvement Program. The General Fund is the largest fund, and together with the Special Education Fund, provides for the General Operating Fund and includes the budgets necessary to provide for the basic instruction of students and the day-to-day operational activities of the school system.

The final budget summary for all funds reflects a significant decrease in all ending fund balances of over \$300 million, or almost 44%. The General Operating Fund decrease of \$35 million, or 46.7%, is the result of a planned spend-down of the beginning fund balance's designation for future revenue shortfalls. The necessity for the spend-down is a continuing decline of property tax collections resulting from an assessed valuation base that is projected to decline by almost 7%.

The \$3.8 million decline in the Proprietary Funds ending balance is the result of a planned spend-down of the beginning balances of the Risk Management Fund for increased workers' compensation claims. The Debt Service Funds ending balance reduction of over 41% is also resulting from the continuing decline in property tax collections. The Capital Projects Funds decrease of 57% is the spend-down of bond proceeds as the District completes its 1998 Capital Improvement Plan. Another impact is a continuance of the transfer of room and real property transfer taxes (\$20 million during both 2012 and 2013) to supplement the State's funding obligation Statewide of the Distributive School Account (DSA).

All District Funds - Final Budget Summary

Statement of Revenues, Expenditures, and Changes in Fund Balance

Fiscal Year 2012-13

Description	General Operating Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total All Funds
Revenues:						
Local sources	\$1,224,530,000	\$ 12,620,000	\$ 291,390,000	\$ 106,035,000	\$ 40,240,000	\$1,674,815,000
State sources	718,625,000	161,345,000	-	-	450,000	880,420,000
Federal sources	300,000	235,100,000	-	-	91,500,000	326,900,000
Total revenues	1,943,455,000	409,065,000	291,390,000	106,035,000	132,190,000	2,882,135,000
Expenditures:						
Salaries	1,275,757,494	192,670,750	-	11,127,500	30,430,000	1,509,985,744
Employee fringe benefits	505,717,770	80,424,000	-	3,549,500	12,075,000	601,766,270
Purchased services	83,426,496	44,509,000	-	123,679,000	11,080,000	262,694,496
Supplies	153,369,139	51,600,250	-	8,515,000	63,460,000	276,944,389
Property and equipment	1,732,090	5,805,000	-	-	2,355,000	9,892,090
Other expenditures	2,352,011	11,841,000	-	139,000	15,830,000	30,162,011
Depreciation	-	-	-	-	2,245,000	2,245,000
Debt service	-	-	496,635,000	-	-	496,635,000
Total expenditures	2,022,355,000	386,850,000	496,635,000	147,010,000	137,475,000	3,190,325,000
Excess (deficiency) of revenues over expenditures	(78,900,000)	22,215,000	(205,245,000)	(40,975,000)	(5,285,000)	(308,190,000)
Other financial sources (uses):						
Proceeds from insurance	200,000	-	-	-	-	200,000
Proceeds of refunding bonds	-	-	287,475,000	-	-	287,475,000
Payment to escrow agent	-	-	(285,980,000)	-	-	(285,980,000)
Transfers from other funds	43,700,000	-	92,175,000	500,000	1,500,000	137,875,000
Transfer to other funds	-	(24,200,000)	-	(112,175,000)	-	(136,375,000)
Total other financial sources (uses)	43,900,000	(24,200,000)	93,670,000	(111,675,000)	1,500,000	3,195,000
Fund balances, July 1	75,000,000	10,608,096	271,172,422	267,387,432	64,514,941	688,682,891
Fund balances, June 30	\$ 40,000,000	\$ 8,623,096	\$ 159,597,422	\$ 114,737,432	\$ 60,729,941	\$ 383,687,891
Percent increase (decrease)	(46.7%)	(18.7%)	(41.1%)	(57.1%)	(5.9%)	(44.3%)

(1) Proprietary funds ending fund balances are reflected as cumulative unrestricted net assets.

Source: CCSD Budget Department

Districtwide Funds Analysis

Revenue Highlights:

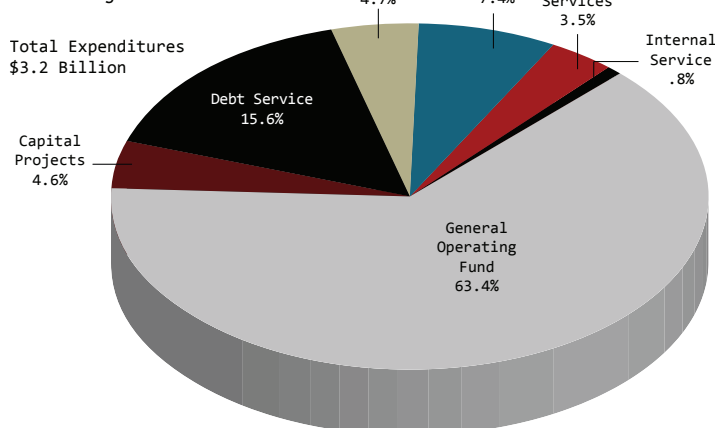
In addition to the discussion of the General Operating Fund revenues on page 12, and with the exception of Proprietary Funds, all other funds will experience a decrease in total revenues with the largest decrease in the Debt Service Fund. It is expected to decrease by over \$27 million due to a 7% decrease in taxable assessed valuation while maintaining a constant tax levy.

Expenditure Highlights:

Page 14 presents an overview of the General Operating Fund expenditures. Expenditures in the Capital Projects Funds will increase by over \$161 million as the final spend-down of the 1998 Capital Improvement Program is completed as well as the conclusion of a \$110 million interim program to fund a significant rehabilitation and modernization upgrade for older facilities. The Special Revenue Funds total expenditures will decrease

by over \$22 million responding to lower revenues. Federal funds provided under No Child Left Behind (NCLB) and State funds for targeted pupils are allocated by enrollment and mandated risk factors to supplement their educational needs.

Expenditures - All Funds Fiscal Year 2012-13 Final Budget



Source: CCSD Budget Department

All District Funds - Final Budget Analysis For Fiscal Years 2010-11 Through 2012-13

Description	Actual 2010-11	Estimated 2011-12	Final Budget 2012-13	FY 2011-12 vs. FY 2012-13 \$ Change	% Change
Revenues:					
Local sources	\$1,744,769,590	\$1,697,409,248	\$1,674,815,000	\$ (22,594,248)	(1.3%)
State sources	855,312,691	866,290,000	880,420,000	14,130,000	1.6%
Federal sources	323,397,523	345,210,000	326,900,000	(18,310,000)	(5.3%)
Total revenues	2,923,479,804	2,908,909,248	2,882,135,000	(26,774,248)	(0.9%)
Expenditures:					
Salaries	1,581,949,906	1,533,893,750	1,509,985,744	(23,908,006)	(1.6%)
Employee fringe benefits	586,099,464	598,750,000	601,766,270	3,016,270	0.5%
Purchased services	252,525,581	404,025,999	262,694,496	(141,331,503)	(35.0%)
Supplies	284,580,689	273,402,338	276,944,389	3,542,051	1.3%
Property & equipment	23,284,982	9,940,000	9,892,090	(47,910)	(0.5%)
Other expenditures	18,761,541	30,936,000	30,162,011	(773,989)	(2.5%)
Depreciation	2,049,088	2,155,000	2,245,000	90,000	4.2%
Debt service	563,277,763	496,515,000	496,635,000	120,000	0.0%
Total expenditures	3,312,529,014	3,349,618,087	3,190,325,000	(159,293,087)	(4.8%)
Excess (deficiency) of revenues over expenditures	(389,049,210)	(440,708,839)	(308,190,000)	132,518,839	30.1%
Other financing sources (uses):					
Proceeds from insurance	126,556	200,000	200,000	-	- %
Sale of bonds	101,184,389	-	-	-	- %
Proceeds of refunding bonds	109,014,682	-	287,475,000	287,475,000	100.0%
Payment to escrow agent	(108,629,627)	-	(285,980,000)	(285,980,000)	(100.0%)
Transfers from other funds	191,036,797	142,055,000	137,875,000	(4,180,000)	(2.9%)
Transfers to other funds	(189,453,592)	(140,555,000)	(136,375,000)	4,180,000	3.0%
Total other financing sources	103,279,205	1,700,000	3,195,000	1,495,000	87.9%
Fund balances - July 1	1,413,461,735	1,127,691,730	688,682,891	(439,008,839)	(38.9%)
Fund balances - June 30	\$1,127,691,730	\$ 688,682,891	\$ 383,687,891	\$ (304,995,000)	(44.3%)
Source: CCSD Budget and Accounting Departments					

The General Operating Budget - General and Special Education Funds Combined

Revenues- During fiscal year 2012-13, it is anticipated that General Operating Fund revenues, excluding opening balances, will increase slightly by .4% compared to last year's minor increase of .6%. The largest factors contributing to the net change in financial resources are increases to the State funding formula of \$10 million (\$113 per pupil offset somewhat by a decreased "hold harmless" weighted enrollment of over 1,600 students) along with an increase of \$26 million in projected local school support (sales) tax collections which will offset a decrease of \$31 million in estimated property tax collections.

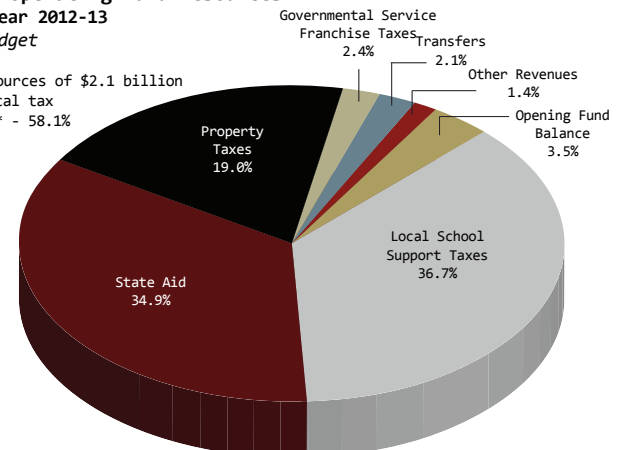
Projected General Operating Fund resources of \$2.1 billion, including revenues and beginning balances, and expenditures of more than \$2 billion generally reflect the continuation of current service levels and implementation of budgetary reductions and cost saving measures within projected revenues and provide for an ending balance of \$40 million with no reserve for contingencies.

Local sources are projected to total \$1.2 billion, which is 59.5% of the General Operating Fund, while State funding is projected to total \$719 million, or 34.9% of total resources. Federal revenues from Impact Aid and the National Forest Service are estimated to total

General Operating Fund Resources

Fiscal Year 2012-13
Final Budget

Total resources of \$2.1 billion
County local tax resources* - 58.1%



*County taxes include: Local School Support Taxes (Sales Tax), Property Taxes, Governmental Service Taxes, and Franchise Taxes.

Source: CCSD Budget Department

General Operating Fund - History Of Resources

For Fiscal Years 2003-04 Through 2012-13

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2003-04	\$ 964,831,123	65.9%	\$ 438,213,334	29.9%	\$ 664,296	0.1%	\$ 13,341,977	0.9%	\$ 47,087,631	3.2%	\$1,464,138,361
2004-05	1,104,128,669	66.7%	426,066,729	25.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	1,209,620,212	66.8%	416,504,339	23.0%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07	1,274,438,078	64.7%	521,447,659	26.5%	86,952	0.0%	31,249,572	1.6%	143,564,533	7.2%	1,970,786,794
2007-08	1,304,601,148	60.7%	638,610,545	29.7%	547,130	0.1%	49,088,717 ³	2.3%	155,623,283	7.2%	2,148,470,823
2008-09	1,263,951,844	57.4%	666,045,473	30.2%	82,265,377 ²	3.7%	28,162,582	1.3%	163,474,529	7.4%	2,203,899,805
2009-10	1,300,965,604	59.2%	692,694,166	31.5%	303,570	0.0%	37,174,021 ⁴	1.7%	167,310,793	7.6%	2,198,448,154
2010-11	1,206,926,415	56.1%	686,744,074	31.9%	337,954	0.0%	113,116,070 ⁵	5.3%	145,055,694	6.7%	2,152,180,207
2011-12 ¹	1,200,000,000	57.7%	708,575,000	34.1%	500,000	0.0%	73,524,248 ⁶	3.5%	96,620,752	4.7%	2,079,220,000
2012-13 ¹	1,196,735,000	58.0%	718,625,000	34.9%	300,000	0.0%	71,695,000 ⁷	3.5%	75,000,000	3.6%	2,062,355,000

¹ Projected Amounts

² Includes \$82,239,829 from the American Recovery and Reinvestment Act

³ Includes \$12,308,301 in transfers from other funds

⁴ Includes \$10,000,000 in transfers from other funds

⁵ Includes \$77,844,911 in transfers from other funds

⁶ Includes \$47,500,000 in transfers from other funds

⁷ Includes \$43,700,000 in transfers from other funds

Source: CCSD Budget and Accounting Departments

\$300,000. The other resource component is comprised of the beginning fund balance total of \$75 million. The opening fund balance component reflects the General Fund's estimated 2011-12 ending fund balance and is subject to change based on the verification of the annual financial audit to be completed in October.

Expenditures- Expenditure appropriations total slightly over \$2 billion for the continuation of current existing programs and reflect significant cost reduction measures implemented in response to the decline in financial resources from fiscal 2011-12. Total expenditure allocations are expected to increase slightly by almost \$7 million reversing an historical decrease in appropriations experienced during fiscal years 2011 and 2012.

Tax Base and Rate Trends

The taxable assessed valuation is expected to decline by over \$3.7 billion, or 6.5%, which will reduce fiscal year 2013 General Operating Fund property tax collections by \$31 million and Debt Service Fund collections by over \$23 million while maintaining the prior year's total tax levy ratio of .013034.

Projections - Looking Forward

Distributive School Account (DSA) funding is a significant component (71.5%) of the General Operating Fund revenues and is mostly determined by the biennial Nevada State Legislature. Key funding elements involve LSST (sales) taxes and property tax collections based upon fluctuating local property valuations. Since the Legislature will not approve DSA funding for fiscal years 2014 and 2015 until June 2013, it is highly likely that the revenue projections below could vary substantially. Expenditures for salaries and benefits could also fluctuate based upon final agreements from the ongoing negotiations with each of the employee unions.

Future LSST and property tax collection projections are based upon a conservative vision for a local economy that has not reflected a measurable return to pre-2009 levels of growth. Expenditure projections were determined through a conservative historical trending that assumes no cost of living increases to employee salary schedules and contained expenditure appropriations to arrive at a nominal ending fund balance.

General Operating Fund - Projected Budgets

For Fiscal Years 2012-13 Through 2015-16

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues	\$ 1,943,455,000	\$ 1,980,000,000	\$ 2,015,000,000	\$ 2,055,000,000	2.0%
Expenditures	(2,022,355,000)	(2,030,200,000)	(2,065,200,000)	(2,103,200,000)	1.8%
Deficiency of revenues over expenditures	(78,900,000)	(50,200,000)	(50,200,000)	(48,200,000)	
Other sources and (uses)	43,900,000	45,200,000	45,200,000	45,200,000	
Opening fund balance - July 1	75,000,000	40,000,000	35,000,000	30,000,000	
Ending fund balance - June 30	\$ 40,000,000	\$ 35,000,000	\$ 30,000,000	\$ 27,000,000	

General Operating Fund - Major Expenditure Areas

For Fiscal Years 2008-09 Through 2012-13

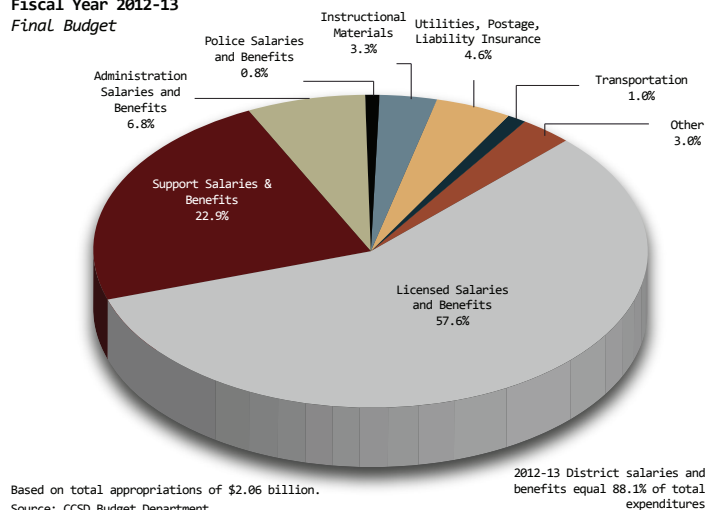
Description	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated Actual 2011-12	Final Budget 2012-13	Percent- age Change
Salaries and benefits:						
Licensed salaries	\$ 870,175,680	\$ 889,240,971	\$ 896,543,950	\$ 860,459,000	\$ 848,256,077	(1.4)%
Licensed benefits	307,269,830	311,659,517	316,472,788	315,132,000	316,082,349	0.3 %
Total licensed staff	1,177,445,510	1,200,900,488	1,213,016,738	1,175,591,000	1,164,338,426	(1.0)%
Support salaries	329,001,180	319,908,209	318,549,563	310,950,000	313,687,498	0.9 %
Support benefits	129,100,967	130,945,316	132,967,636	148,725,000	149,933,712	0.8 %
Total support staff	458,102,147	450,853,526	451,517,198	459,675,000	463,621,210	0.9 %
Administrative salaries	108,530,315	108,399,116	102,412,466	102,000,000	102,755,700	0.7 %
Administrative benefits	35,252,664	35,756,286	36,308,506	34,610,000	35,006,260	1.1 %
Total administrative staff	143,782,979	144,155,402	138,720,972	136,610,000	137,761,960	0.8 %
Police salaries	8,984,757	10,012,651	12,009,089	12,430,000	11,058,219	(11.0)%
Police benefits	4,763,873	4,831,930	4,906,555	5,110,000	4,695,448	(8.1)%
Total police staff	13,748,630	14,844,581	16,915,644	17,540,000	15,753,667	(10.2)%
Total salaries and benefits	1,793,079,266	1,810,753,996	1,820,170,553	1,789,416,000	1,781,475,263	(0.4)%
Purchased services:						
Instructional materials	56,908,970	76,553,076	67,876,225	65,000,000	66,726,858	2.7 %
Transportation	20,876,300	20,296,074	15,071,642	15,500,000	19,739,118	27.3 %
Utilities, postage, property liability	78,659,242	81,897,482	79,187,681	87,500,000	93,626,916	7.0 %
Other expenditures	80,626,116	61,823,530	66,756,177	46,804,000	60,786,845	29.9 %
Capital outlay	3,258,081	-	-	-	-	0.0 %
Total expenditures	\$2,033,407,975	\$2,051,324,158	\$2,049,062,278	\$2,004,220,000	\$2,022,355,000	0.9 %
Expenditures per student	\$ 6,760	\$ 6,859	\$ 6,846	\$ 6,733	\$ 6,809	1.1 %

Source: CCSD Budget and Accounting Departments

District Staffing and Resource Allocation

Over 90% of General Operating Fund positions are allocated at school site locations where it is deemed essential towards fulfillment of Board goals and objectives. District salaries and benefits represent 88.1% of total expenditures while purchased service expenditures have been constrained within the confines of the available financial resources that continually challenge the Board's ability to address new initiatives and realize its vision statement.

General Operating Fund Expenditures
Fiscal Year 2012-13
Final Budget



Debt Service Funds

The Debt Service Funds budgeted revenues are projected to total \$291 million using a continued tax rate of 55.34 cents per \$100 of taxable property in Clark County. Statutory debt capacity is established by Nevada Statutes and is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. The Statutory Debt Limitation Schedule shown in the Other Funds Section reveals that, notwithstanding the District's ambitious capital programs, outstanding debt is only slightly less than 43% of statutory limits based upon the Department of Taxation's estimate of assessed valuation.

Balances in the District's Debt Service Funds are restricted by statute only for debt service and reflect the fluctuations in property valuations in Clark County during the past decade. These balances, being restricted from other use, provide both a margin of security for the District's school construction bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates.

Maintenance of the current property tax rate will be sufficient through 2015 to retire the existing bonded debt since the District issued previous bonds based upon the factors of growth in assessed valuation in addition to increases in student population. The Capital Improvement

Program provided authority to issue general obligation bonds until June 2008 and will be repaid from a fixed tax rate of 55.34 cents per \$100 of net taxable property. School districts in the State receive operational funding on a per student basis, which recognizes growth in enrollment. This funding is the basis for offsetting costs (school site staffing, additional instructional materials, utilities, etc.) to the General Operating Fund associated with the acquisition of new school facilities.

Summary of Debt Service ¹

As of June 30, 2012

Fiscal Year	Principal	Interest	Total Requirements
2013	\$ 320,530,000	\$ 174,460,000	\$ 494,990,000
2014	335,595,000	158,147,342	493,742,342
2015	343,475,000	140,998,730	484,473,730
2016	314,475,000	123,764,140	438,239,140
2017	281,195,000	108,274,165	389,469,165
2018-2022	1,159,970,000	348,272,275	1,508,242,275
2023-2027	756,560,000	106,012,523	862,572,523
2028	42,775,000	2,138,750	44,913,750
Total	\$3,554,575,000	\$1,162,067,925	\$4,716,642,925

⁽¹⁾ This schedule includes all of the District's outstanding debt service, inclusive of other funds, and is current as of June 30, 2012; therefore, it may not reflect changes or balance to the 2012-13 Final Budget for the Debt Service Fund.

Capital Projects Funds

The District has previously been ranked as one of the fastest growing school districts in the nation. Total enrollment increased by over 52,000 students since 2003, or an increase of over 20%. The previous growth in enrollment required the construction of 101 new, 13 replacement, and 5 phased replacement schools financed through the proactive Capital Improvement Program approved by voters in 1998. The Capital Projects Funds budget includes revenues of \$106 million, along with a substantial draw down of the opening fund balance of \$153 million, to fund expenditure appropriations in the amount of \$147 million and transfers to other funds totaling \$112 million. This budget outlines the District's final stages for the capital improvements that are to be funded from the proceeds of the 1998 bond program described in the Other Funds Section.



Capital Improvement Plan For Fiscal Year 2012-13

Descriptions	FY 2012-13
1998 Capital Improvement Program:	
Land Acquisition	\$ 10,000,000
New Construction:	
<i>High Schools</i>	13,960,000
<i>Other Facilities</i>	8,200,000
Rehab/Modernization	55,305,000
Fund Total	87,465,000
Interim Capital Improvement Program:	
Rehab/Modernization	41,505,000
Fund Total	41,505,000
Governmental Services Tax Fund:	
Rehab/Modernization	11,790,000
Relocation of Portable Classrooms	5,500,000
Fund Total	17,290,000
Building And Sites Fund:	
Land Acquisition	750,000
Fund Total	750,000
Total All Capital Funds	\$ 147,010,000

Source: CCSD Facilities and Bond Financial Management

Other Funds

Special Revenue Funds, Internal Service Funds, and the Enterprise Fund comprise a small percentage of the total budget and are discussed in more detail in the Other Funds Section.

Fiscal Year 2012-13 Budget Development Considerations

Planning for the fiscal 2013 budget began in October 2011. Budget calendars shown in the Budget Policy Section reveal the input and discussion received from all levels of the District. In addition to input from District administrators, work sessions were conducted throughout the year with the Board of School Trustees and the public to determine priorities, program reductions, and other necessities to operate within a balanced budget.

Based upon this input and projected funding levels for fiscal 2013, the following are some of the more significant adjustments required to balance the budget:

- Benchmarks for contingency and General Fund ending balances are specified in Clark County School District Regulation 3110. Due to limited funding resources, and in order to achieve a balanced budget, the Board of School Trustees (since 2010) has been forced to temporarily suspend the regulation that seeks an unassigned ending fund balance that is equal to approximately 2% of revenues. The fiscal 2013 budget projects an unassigned ending fund balance of 1% of revenues with no reserve for contingencies.

- Employee salary and fringe benefits represent over 88% of total expenditure appropriations and are projected to increase by less than 1%, or nearly \$7 million. No cost of living increases have been added to existing salary schedules. Employee group health insurance premiums are unchanged with no increases forecast. Should provider premiums subsequently increase, contract negotiations with employee associations may be necessary to sustain a balanced budget.
- Since 2009, the State of Nevada has experienced substantial revenue shortfalls estimated to have exceeded \$3 billion. The 2011 legislative session approved biennial funding in the amount of over \$5.2 billion for K-12 education. Based upon continued uncertainty, subsequent reductions in anticipated funding from the State is always a possibility as it strives to balance funding fluctuations created by the downturn and stagnation experienced in sales and gaming taxes that fund most agency appropriations.
- Negotiations are continuing with all employee groups to obtain additional salary and benefit concessions that were anticipated in the development of the fiscal 2013 budget.
- The District has a partnership agreement with Edison Schools, the nation's largest private manager of public schools, to operate seven elementary schools. Expenditures attributed to the Edison Schools are reported separately in Cost Center 0049 as reflected in the budget.
- Legislation was enacted in 2005 to provide partial abatement of ad valorem taxes to provide relief from escalating assessments resulting from previous increases to the market values of real property in Clark County. The cap limits each property's tax increase to no more than 3% above that assessed during the prior year on all single-family, owner-occupied residences. All other real property categories are limited to an increase in tax of no more than 8%. As a result of the recent dramatic downturn in the County's real estate market values, most properties have returned to their pre-2005 taxable values resulting in a negligible loss of potential tax collections from those properties still subject to the cap limits.

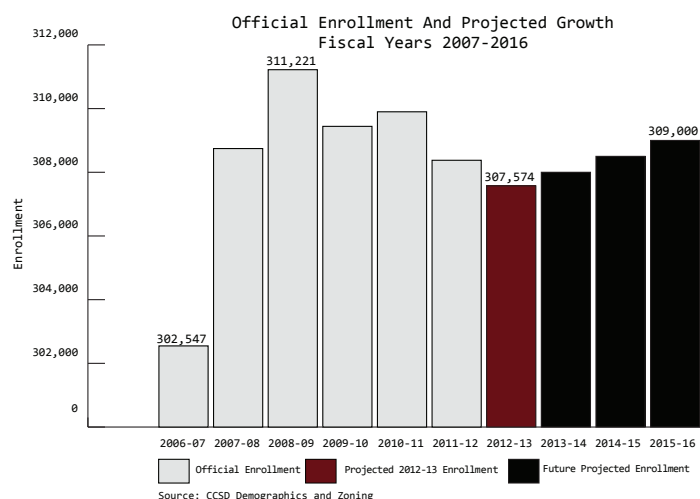
Economic Environment in Southern Nevada

Southern Nevada's commitment to diversification in the business sector and a favorable tax base has made it an ideal area for relocation and business expansion. Nevada does not impose corporate or personal income taxes, or inventory, special intangible, inheritance, estate, or gift taxes. Nevada continues to maintain one of the most beneficial tax structures for both personal as well as business growth. Las Vegas' offerings and infrastructure continue to affirm the desirability of living within this metropolitan area.

Situated in one of the nation's fastest growing areas, the District has been previously challenged by an associated growth in student enrollment. Over 20 years ago, the District was ranked by the Educational Research Service as the 14th largest school district in the country. The District currently ranks as the fifth largest. The projected enrollment count for 2012-13 is 307,574, as compared to 308,377 last year, or a decrease of .3%. The population of Clark County decreased by over 60,000 residents (3.4%) during 2011, with the current population estimated to be at 1,967,000.

Las Vegas joined the classification of "major city" only during the last ten years. As a result, there are fewer older neighborhoods than in most other major cities, and the popular concept of master planned communities has become more desirable in residential planning. These communities are planned with a variety of amenities, including parks, schools, churches, libraries, and shopping. Some of the nation's most successful master planned communities are located in southern Nevada.

Tourism and gaming jointly remain southern Nevada's largest industry and somewhat cushion the effects from the substantial decline in the new housing construction market. Las Vegas is home to the largest 15 hotels in the nation. With a room inventory of over 150,000, an occupancy rate that increased during 2011 to 84%, and a visitor volume of over 37 million, southern Nevada received an economic impact benefit of over \$40 billion from the tourism industry.



Enrollment

Between the fiscal years 2003-04 and 2008-09, the District added 42,864 students creating a strain on facilities and service levels. Prior to 2009, the District was among the fastest growing school districts in the nation. The recent economic downturn has affected the District's funding resources significantly. Since 2009, enrollment has declined by 3,600 students. The sudden change in enrollment trending has demanded that the District utilize conservative methods of projection.

Although, the projected enrollment decrease for fiscal year 2012-13 will be almost .3%, it is anticipated that total enrollment will once again increase on an annual basis. New initiatives focused on student retention and virtual outreach programs are proving valuable in effecting student participation. The chart below reflects the District's expectation and projections for going forward into Nevada's next legislative session and subsequent school years.

Summary Of District Enrollment

For Fiscal Years 2003-04 Through 2015-16

Year	4th Week Full Enrollment ¹	Percent Increase	Weighted Enrollment ²	Percent Increase
2003-04	268,357	5.10 %	259,393.4	5.12 %
2004-05	280,795	4.63 %	271,212.8	4.56 %
2005-06	291,329	3.75 %	281,646.2	3.85 %
2006-07	302,547	3.85 %	292,489.6	3.85 %
2007-08	308,745	2.05 %	298,551.6	2.07 %
2008-09	311,221	0.80 %	300,817.0	0.76 %
2009-10	309,442	(0.57)%	299,058.6	(0.58)%
2010-11	309,899	0.15 %	299,325.2	0.09 %
2011-12	308,377	(0.49)%	297,659.2	(0.56)%
2012-13 (Est)	307,574	(0.26)%	297,012.2	(0.22)%
2013-14 (Proj)	308,000	0.14 %	297,325.0	0.11 %
2014-15 (Proj)	308,500	0.30 %	297,800.0	0.27 %
2015-16 (Proj)	309,000	0.32 %	298,300.0	0.33 %

⁽¹⁾ 4th Week - This is the number of students enrolled on the Friday of the fourth week of school. This enrollment figure is unweighted and includes students from other districts receiving an education in the district as reported on the Amended Final Budget.

⁽²⁾ 4th Week Weighted - This is the number of students enrolled on the Friday of the fourth week of school with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the district as reported on the Amended Final Budget.

Source: CCSD Assessment and Accountability

District Reorganization Plan

During 2011, a plan to restructure the District's central administrative services was implemented to provide more mission-driven guidance and support to direct more focus on improving student achievement. This reorganization revised the previous six school groupings into 13 performance zones. All schools in each of these zones were vertically aligned, forming a cluster around a high school feeder school pattern. Although they were clustered by academic performances, they tended to cluster geographically.



Each performance zone includes an average between 20 and 30 schools. Where lower-performing schools faced greater challenges, fewer schools were included in the zone. Those schools receive more oversight and less autonomy. Benefits such as having the first opportunity to hire new talent or tap professional development funds are granted to schools in higher-need zones. Schools in a higher-performing zone receive less oversight and more autonomy.

The goal of autonomous schools is to provide a means for schools to operate with greater autonomy. This is accomplished through schools achieving greater results. With the higher results, the schools will have greater flexibility over budget, staffing, and academic programs. There are no limits on the number of schools designated as autonomous because all schools have the ability to reach the level of achievement required to be an autonomous school.

Schools that were previously part of the empowerment model became autonomous schools if they met the achievement targets. Each zone has a single academic manager to whom each principal in the zone reports. All zones work directly with the deputy superintendent, which allows for greater accountability.

School Performance Framework

Starting in 2012, the District implemented a School Performance Framework (SPF) model for all schools as a dynamic step to further increase student achievement. The SPF examines academic factors at each school such as student growth and gaps in achievement between ethnic and ability groups. It weighs factors such as attendance, student and parent surveys, and dropout rates. It is designed to focus resources on schools that need improvement.

The model also changes emphasis from No Child Left Behind dictates toward reliance on data from the Nevada Growth Model to insure that results for all students are taken into account. The rating of schools is performed on a one-to-five star award system. "Five Stars" is awarded to the best performing schools, "Four Stars" to those that are close to achieving top performance, "Three Stars" to those nearing expected targets, "Two Stars" to those scoring lower on the framework categories, and "One Star" schools are those most deserving of additional resources and assistance.

The framework is intended to be a teaching tool—not a punishment and allocates resources for improvement to those sites struggling with the challenges of improving student performance. Top performing schools will share what is working on their campuses in an attempt to be more accountable for the success of each student and provide taxpayers with a better return on investment.

Need for Future Classrooms

In November 1998, voters approved a freeze of property tax rates for long-term bonding for school construction. This approval enabled the District to issue general obligation bonds through 2008, which resulted in no increase to the existing property tax debt levy. Funding for school construction is also provided from portions of the hotel room tax and the real property transfer tax. When student enrollment growth returns to previous rates of increase, the District plans to request voter approval for a similar 10-year building program, while maintaining the current tax levy of .5534.

The 1998 Capital Improvement Program provided proceeds of \$4.9 billion for:

- Construction of 101 new schools - 61 elementary, 22 middle, 16 high schools (including 5 career and technical academies), 1 alternative high school, and 1 special school - at a cost of \$2.920 billion
- Renovations to existing schools, including phased replacements, additions, modernizations, lifecycle replacement, and life and safety upgrades at a cost of \$1.251 billion
- Construction of 13 replacement schools, including 10 mandated by the Nevada Legislature, at a cost of \$421 million
- Land acquisition funding for future school sites in the amount of \$235 million
- Construction of two regional bus transportation centers at a cost of \$73 million

2012 Capital Renovation and Replacement Plan

The Board of School Trustees has proposed a ballot measure to seek voter approval in the November 2012 general election for a six-year property tax increase (21.2 cents per \$100 of taxable property) to renovate and replace certain aging schools. The tax increase is projected to generate \$669 million between 2013 and 2019 to be expended on a pay-as-you-go basis to generate funding for these projects that have been identified as being high need:

- Major rehabilitation at 19 schools including gym additions at four schools
- Replace two elementary schools
- Construct two new elementary schools to alleviate current overcrowding
- Replace heating and air conditioning units at seven middle schools
- Provide \$62 million for equipment replacements and electrical and technology upgrades
- Complete the phased replacement of Boulder City High School and convert West Preparatory Academy into a full K-12 grade facility

Student Achievement

The District is committed to its pursuit of the goal to ensure that all students are ready by exit. This becomes more complicated from the reality that a significant segment of the student body brings with them a variety of challenges, including poverty and limited English language skills. During fiscal 2012, more than 57% of the District's enrollment (approximately 177,000 students) qualified for free or reduced-price meals, while over 22% (68,000 students) received English language learner services.

The effects of the student demographics and chronic, limited funding issues currently facing the District are major factors in the explanation that SAT scores are slightly below those of students nationwide.

Academic Performance Test Scores

	2000-01	2010-11
ACT Scores: Clark County School District	21.2	21.0
National	21.0	21.1
SAT Scores: Clark County School District	503	484
Reading National	506	494
SAT Scores: Clark County School District	513	488
Math National	514	506
SAT Scores: Clark County School District	N/A	460
Writing National	N/A	483

Source: CCSD Assessment and Testing

School Accountability

Nevada Revised Statutes require each school district to provide school accountability information to both residents of the District and to the State Board of Education by March 31 of each year. Due to the size of the District, much of this information is not repeated in this Comprehensive Annual Budget Report.

A four-page report is produced for each school and sent to parents of students within the school, as well as made available to the general public and the State Board of Education. These reports include the educational goals and objectives of each school and the progress towards meeting these goals. Statistical information is included such as test scores; dropout/retention rates; enrollment distribution by programs such as special education, English language learners, gifted and talented, etc.; education level and experience of teachers; and expenditure per student comparisons. Information on parental involvement and "celebrations" recognized by the school in the past year are also included.

School accountability information may also be obtained by accessing the District's website at www.ccsd.net and also at the State's website www.nevadareportcard.com.

Organizational Section:

The "District" Reporting Entity	23
Board Policies - <i>Budget Related</i>	24
Executive Limitations - <i>Budget Related</i>	27
Summary of Significant Budgetary and Accounting Practices .	28
Fund Accounting	29
General Fund	29
Special Revenue Funds	30
Debt Service Funds	31
Capital Projects Funds	32
Enterprise Fund	33
Internal Service Funds	34
Organizational Chart	35
Policy Governance - Global Mission	36
Goals and Objectives	37
Budget Development Process	41
Budget Administration - Schools	42
Nevada Revised Statutes - Budget Requirement Summary	43



This page is intentionally left blank

Organizational Section

The “District” Reporting Entity

Legal Autonomy

The District maintains an autonomous legal standing provided by Nevada Revised Statute (NRS) 386.110. This statute established a corporate entity with a legal name of “The Board of Trustees of the Clark County School District”.

Based on requirements set forth by NRS 386.165, the District is governed by an elected, seven member Board of School Trustees (“Board”). The Board is legally separate and fiscally independent from other governing bodies; therefore, the District is a primary government and is not reported as a component unit by any other governmental unit.

The District maintains its ability to establish its own budgets without interference from other governmental entities.

Size and Scope

The District’s boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the state.

The number of citizens residing within the District’s boundaries is almost two million. Clark County is experiencing a change in trended growth migration. The average growth of the County’s population for the past twenty years has exceeded five percent.

Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 356 schools and will serve an estimated 307,574 students during 2012-13.

Year	Elementary	Middle	High	Special	Alternative
2003-04	179	48	35	8	26
2004-05	186	51	38	8	28
2005-06	193	54	39	8	28
2006-07	199	56	40	8	28
2007-08	206	57	42	8	28
2008-09	210	57	44	8	28
2009-10	213	56	48	8	28
2010-11	217	56	49	9	26
2011-12	217	56	49	9	26
2012-13	217	56	49	8	26

Source: Clark County School District, Facilities

Number of Schools ¹	1955-56	2012-13
Elementary	42	217
Middle Schools	0	56
Senior High	6	49
Special Schools	0	8
Alternative Schools	N/A	26
TOTAL	48	356

Value of all public property used for school purposes \$18,426,057 \$7.1 Billion²

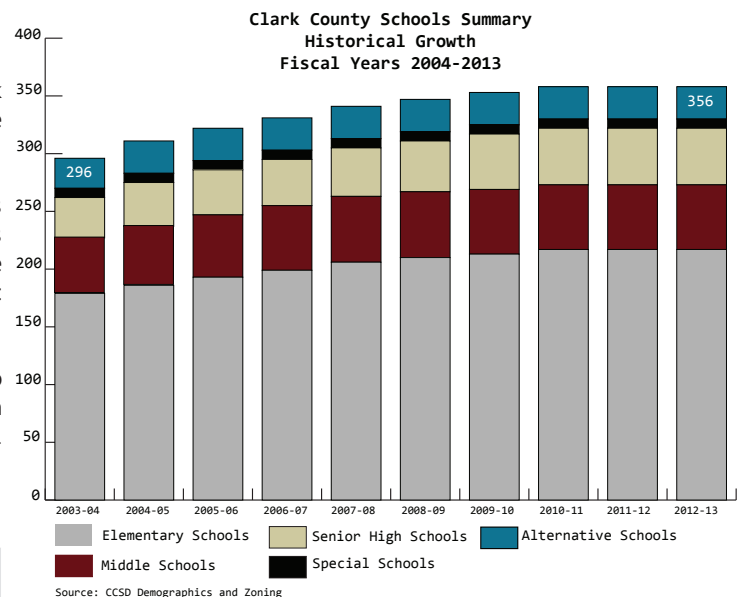
Total number of employees (FTE) 1,171 27,370³

Pupil enrollment 20,045 307,574³

¹Detailed listings of schools including enrollments, addresses, and ages, are shown in the Informational Section.

²Estimated value of property as of June 30, 2012.

³Estimated



Board Policies - Budget Related

Regulation 3110 - Budget Development

I. In accordance with Nevada statutes, the annual budget shall be a plan to meet the Global Ends of the Board of School Trustees by indicating the services to be provided during the fiscal year. The budget development process shall include the following:

- Involvement of the Board in all major decision-making stages,
- Incorporation of long-range planning,
- Provision of a fiscally sound financial plan, and
- Provision for informing and involving the community and the administration at appropriate stages to promote an understanding of the budget.

II. The Finance and Operations Division is responsible for coordinating the development of the annual Clark County School District budget. The development of the budget shall include a process for input by the various divisions of the District through the division head and shall incorporate those decisions of the Board of School Trustees which have financial impact.

III. The Board of School Trustees shall provide decisions at each major stage in budget development, including approval of:

- Proposed changes or additions to the instructional program for the period covered by the budget,
- Proposed salary schedules for the period covered by the budget,
- Schedules for maintenance and renovation of buildings and schedules for maintenance and replacement of equipment,
- The tentative, final, and amended final budgets, and any augmented budgets as required by Nevada statutes.

The Board shall schedule at least annually, as part of a regular or special meeting, an opportunity for input by the public and District staff on the development of the budget, including allocations and formulas utilized for budget development.

IV. The Board and the community shall be provided adequate information at all stages of budget development to enable informed estimates of the budget's adequacy.

V. Budget development, including preparation and filing, shall be in accordance with, and as detailed in Nevada statutes, using the forms prescribed by the Nevada Department of Taxation.

VI. Budget development and administration shall be based on Generally Accepted Accounting Principles for Governmental Accounting as set forth by the Governmental Accounting Standards Board, or a successor organization recognized as the principal authority for governmental accounting practices.

VII. The Board will adopt a plan for scheduled maintenance and renovation of buildings and maintenance and replacement of equipment.

A. The Finance and Operations Division, together with the Facilities Division, shall periodically perform or cause to be performed studies of standards recognized and applied both in private industry and in the public sector for maintenance and renovation of buildings, and equipment and its useful life, including, without limitation, depreciation criteria used in private industry, and shall present recommended standards to the Board of School Trustees for adoption.

B. The Finance and Operations Division shall include in the budget of the Clark County School District those allocations of funds which are required to fulfill the schedules of maintenance and renovation of buildings and maintenance and replacement of equipment which have been approved by the Board of School Trustees.

VIII. Allocation of funds as major appropriations for personnel and supplies shall be made in accordance with formulas developed on the basis of educational needs of schools. These budget formulas shall include factors for allocation of:

A. Staffing

1. School administrators
2. Classroom teachers
3. Other licensed personnel
4. School clerical personnel
5. Custodial personnel
6. Maintenance, grounds, and operations personnel
7. Attendance officers, police officers, and campus monitors
8. Other support staff

B. Instructional Materials/Services

1. Textbooks
2. Library books and magazines
3. Other library expenses
4. Library computer supplies
5. Library technical services
6. Printing services
7. Computer supplies
8. Audiovisual supplies
9. Field trips
10. Instructional supplies
11. Special education instructional supplies
12. Medical supplies
13. Custodial supplies
14. Athletic supplies, boys
15. Athletic supplies, girls
16. Other activity expenses
17. Equipment
18. Postage



IX. Contingency Reserve

In order to provide a means of funding unanticipated expenditures within the various appropriation areas, and whenever funding is available, a contingency reserve account shall be established in the General Fund budget to provide for such unanticipated needs. The contingency account may not be less than 1/4 of 1 percent for any year.

X. Ending Fund Balance

A. An unassigned ending fund balance of not less than 2 percent of total General Fund revenue for each fiscal year shall be included in the General Fund budget. An inability to meet this requirement must be approved by the Board of School Trustees. Unassigned ending fund balance is that fund balance exclusive of non-spendable amounts such as inventory and amounts restricted, committed, or assigned for preexisting obligations.

B. The Board of Trustees must take formal action, prior to the end of the reporting period, in order to establish an ending fund balance commitment for any specified purpose. Formal Board action is also required to modify or rescind an established commitment.

C. The Chief Financial Officer has the responsibility of assigning amounts of ending fund balance that are intended to be used for specific purposes. These assignments, however, are not legally binding and are meant to reflect intended future use of the District's ending fund balance.

D. When an expenditure is incurred, and both restricted and unrestricted resources are available, the portion of the fund balance that was restricted for those purposes shall be reduced first. If no restricted resources exist, then the unrestricted fund balance shall be reduced. Furthermore, when an expenditure is incurred for purposes which amounts of committed, assigned, or unassigned are considered to have been spent, and any of these unrestricted fund balance classifications could be used, they are considered to be spent in the above order.

E. The Board shall include in the District's budget a reserve for economic uncertainty as a special revenue fund. The Board of School Trustees may, through its approval of the budget, provide for management of balances in the special revenue fund either through transfers to or from other funds or by direct deposit of revenues. Any balances in the special revenue fund for economic uncertainty may be made available to the General Fund to compensate for shortfalls. Balances in the special revenue fund for economic uncertainty may be made available with Board approval in those fiscal years where ending fund balance would fall below the requirement in Section X(A) above.

XI. The Finance and Operations Division is responsible for developing and implementing procedures for budget development.

Regulation 3130 - Budget Administration

I. Procedures shall be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.

II. The Superintendent of Schools has final responsibility for administration of the budget.



III. Members of the Executive Cabinet are responsible for administration of budgets within their jurisdiction.

A. Revenue

Funds available for appropriations are governed by revenue which is dependent to a great extent on student enrollment. Enrollment is projected for the succeeding school year and estimates of revenue, based on the latest enrollment projections, are revised periodically during the current school year.

B. Appropriations

1. Department heads are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members.

2. School principals are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members. Schools shall receive appropriations as determined by budget formulas for the following budget line items:

- | | |
|---|-----------------------------|
| a. Textbooks | m. Medical supplies |
| b. Library books | n. Custodial supplies |
| c. Other library expenses | o. Athletic supplies, boys |
| d. Library tech supplies | p. Athletic supplies, girls |
| e. Library tech services | q. Other activity expenses |
| f. Technical services | r. Equipment |
| g. Printing services | s. Postage |
| h. Computer supplies | |
| i. Audiovisual supplies | |
| j. Field trips | |
| k. Instructional supplies | |
| l. Special education instructional supplies | |

3. An initial allocation of a maximum of 75 percent of the estimated total appropriations for each budget line item, apportioned to each school, is made in June for the succeeding school year.

4. The second (and last) allocation, which is the remainder of the total allocation, will be made at the end of October. It is determined by budget formulas now applied against the actual enrollment as of the Friday of the fourth week of the school year.

5. Each principal, upon notification of the school's total adjusted appropriations, may, upon approval of the appropriate academic manager or associate superintendent, reallocate the appropriations, provided minimum requirements are met, and any negative balances are covered.

6. In addition to the aforementioned allotments, schools that experience growth of ten students or more between Friday of the fourth week of the school year and the Friday preceding the December holiday recess will receive allotments for the increased enrollment determined by budget

formulas for budget line items for textbooks and instructional supplies as follows:

- a. New schools - The sum of the regular per student appropriation for each budget line item plus the growth appropriation for each budget line item.
- b. Established schools - Regular per student appropriation for each budget line item.

7. The net balance at the end of the school year of all non-project, special education, and staff development budget line item appropriations to schools determines the carry-over allowed each school. The carry-over, which is in addition to the appropriations for the succeeding school year, may be allocated at the discretion of the principal and may not exceed the following amounts:

- | | | |
|------------------------|---|-----------|
| a. Elementary schools | - | \$ 5,000 |
| b. Middle schools | - | \$ 6,500 |
| c. Senior high schools | - | \$ 10,000 |

8. The Budget Department is responsible for the daily updating of the Budget Inquiry System. The System is available for use by department heads and school principals and indicates the status of budget appropriations, encumbrances, expenditures, and ending balances of all projects within the principal's responsibility, and contains several years of transaction detail.

C. Transfer of Budget Appropriations

1. Appropriation transfers between program classifications shall be by action of the Board of School Trustees upon recommendation of the Superintendent of Schools and as detailed in Nevada statutes as follows:

- a. At a regular meeting, the Board takes action on the change in the amount, accounts, programs, and funds.
- b. Sets forth the reasons for the transfer.
- c. The action is recorded in the official minutes of the Board meeting.

2. Transfer of contingency reserve funds shall be by action of the Board at any regular Board meeting. Such transfers may not be authorized prior to September 15 of a school year and may only be to budget appropriation accounts for expenditures. (Expenditures may not be made directly from the contingency reserve.)

3. Deferred appropriation transfers shall be by action of the Board upon recommendation of the Superintendent after the fourth week of the school year. Such transfers can be made at any regular Board meeting and are necessary to meet requirements of actual student enrollment.

4. Appropriation transfers within program classifications are approved by the appropriate Executive Cabinet member upon request of the school principal or department head. These transfers are summarized and included in the official minutes.

5. The Finance and Operations Division is responsible for developing and implementing procedures for budget appropriation transfers.

The District has developed an effective budgeting system involving close cooperation among the Board of School Trustees, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Nevada Department of Taxation, using generally accepted accounting principles (GAAP) applicable to governmental entities.

Executive Limitations - Budget Related

The Executive Limitations and Board Policies described below are limited to expectations that pertain to the budgetary and financial activities of the District. All Board policies can be viewed at the District's website at www.ccsd.net.

EL-1: Global Executive Constraint

The superintendent will not cause or allow any practice, activity, decision, or organizational circumstance, which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics and practices.

EL-5: Financial Planning/Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan.

Further, without limiting the scope of the foregoing by this enumeration, the Superintendent will not:

1. Make plans, which would cause the conditions described, as unacceptable to the policy EL-6, "Financial Condition and Activities."
2. Fail to include credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumption.
3. Fail to provide resources for Board prerogatives during the year as set forth in the policy GP-17, "Cost of Governance."
4. Fail to present for public input a budget and plan with sufficient detail regarding spending levels that are under consideration to show alignment of said spending levels:
 - A. With the Board's Ends priorities, and
 - B. With the District's academic priorities, and
 - C. With the District's fiscal priorities.
5. Fail to provide a mid-year fiscal status report that includes narrative:
 - a. Detailing the District's progress toward its current publicly stated fiscal priorities, and

b. In the context of the District's current publicly stated academic priorities.EL-6: Financial Condition And Activities

6. Fail to appropriately pursue alternative or non-traditional potential funding sources if said potential sources:
 - a. Supplement traditional funding sources, and
 - b. Directly align with and support the Board's Ends priorities and the District's current publicly stated academic and fiscal priorities.
7. Fail to inform the Board prior to a final vote on a budget or plan that could jeopardize current or future funding levels.

EL-6: Financial Condition and Activities

With respect to the actual ongoing financial condition and activities, the Superintendent will not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies.

Further, without limiting the scope of the foregoing by this enumeration, he/she will not:

1. Expend more funds than will be received in the fiscal year unless the debt guideline (below) is met.
2. Indebt the District in an amount greater than can be repaid by identified and otherwise unencumbered general fund revenues within the current fiscal year.
3. Obligate the District to future bond issues or commit bond funds without Board approval.
4. Allow the unassigned ending fund balance to fall below 2% of total projected general fund revenue.
5. Take any action that would cause the bond rating to be downgraded.
6. Fail to settle payroll and debts in a timely manner.
7. Allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed.
8. Fail to aggressively pursue receivables after a reasonable grace period.
9. Fail to ensure that Vegas Public Broadcasting Service (PBS) follows all Federal Communication Commission (FCC) and Corporation for Public Broadcasting (CPB) guidelines.
10. Take any action, without Board notification, that could result in reduced funding levels for current or future periods.
11. Fail to notify the Board in a timely manner when functional level expenditures exceed budgeted appropriations.

EL-8: Asset Protection

The superintendent will not allow the District's assets to be unprotected, inadequately maintained, or unnecessarily risked or fail to be maximized.

Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Fail to maintain adequate insurance to protect the District's assets.
2. Allow unbonded personnel access to material amounts of funds.

3. Subject property, plant or equipment to improper wear and tear or insufficient maintenance.
4. Unnecessarily expose the organization or its Board or staff to claims of liability.
5. Make any purchase:
 - Circumventing the District's central purchasing rules and authorization
 - Wherein normally prudent protection has not been given against conflict of interest
 - Wherein preference has not been given to Nevada vendors where appropriate
 - Of over \$25,000 without obtaining bids
 - In any amount for which funding has not been included in the budget without specific Board approval. Splitting orders to avoid these requirements is not allowed.
6. Fail to protect intellectual property, information, and files from loss or significant damage.
7. Receive, process, or disburse funds under controls, which are insufficient to meet the Board appointed auditor's standards.
8. Fail to maintain and operate physical facilities in a manner that prolongs the life expectancy of the building and provides an appropriate educational environment.
9. Endanger the organization's public image or credibility, particularly in ways that would hinder the accomplishment of its mission.
10. Fail to annually certify to the Board as to the District's adequacy of insurance.

11. Fail to invest the District's assets in a manner consistent with NRS 355 and District Regulation 3214.
12. Fail to design, establish and implement a system of internal controls, in accordance with Generally Accepted Accounting Principles, that effectively mitigates any significant and/or material risks to the District.
13. Fail to provide certification to the Board annually as to the effectiveness of the system of internal controls.

EL-9: Compensation And Benefits

With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the superintendent will not cause or allow jeopardy to fiscal integrity or to public image. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Change his or her own compensation and benefits, except as his or her benefits are consistent with a package for all other employees.
2. Promise or imply permanent or guaranteed employment.

EL-12: Annual Report To The Public

The CEO shall not fail to prepare an annual progress report to the public that includes the following items:

1. Student performance data indicating student progress toward accomplishing the Board's Ends policies;
2. Information about District strategies, programs and operations intended to accomplish the Board's Ends policies;
3. Revenues, expenditures and costs of major programs and elements of District operation.

Summary of Significant Budgetary and Accounting Practices

The accounting and budgeting practices of the District as reflected in this budget report and related budget documents conform to Generally Accepted Accounting Principles (GAAP) and budgeting requirements established for local school districts by the Nevada State Legislature. Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied. Both this report and the Comprehensive Annual Financial Report are measured and reported on using the same basis of accounting.

All Governmental Funds use the modified accrual basis of accounting with budget practices coordinating allocations in respects to the modified accrual basis. Revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales taxes are considered "measurable" when received by the intermediary collecting governments and are then recognized as revenue. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems

DISTRICT FUNDS

GENERAL FUND

0100 ¹	General Fund
0140	Indirect Cost Fund
0160	Donations and Trusts Fund
0170	District Projects Fund

SPECIAL REVENUE FUNDS

0200	Class Size Reduction Fund
0220	Vegas PBS Fund
0230	Adult High School Diploma Program Fund
0250 ¹	Special Education Fund
0279	State Grants/Projects Fund
0280 ¹	Federal Projects Fund
0285	Medicaid Fund

DEBT SERVICE FUNDS

0400 ¹	Debt Service Fund
0401 ¹	Debt Service Revenue Bonds Fund

CAPITAL PROJECTS FUNDS

0308 ¹	Bond Fund - 1998 Building Program
0310 ¹	Interim Capital Improvement Fund
0330	Building and Sites Fund
0335 ¹	AB 353 Fund - 1998 Building Program
0340	Governmental Services Tax Fund

ENTERPRISE FUND

0600	Food Services Fund
------	--------------------

INTERNAL SERVICE FUNDS

0700	Insurance and Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

certain. The major revenue sources of the District include State distributive fund revenues, local school support taxes, property taxes, interest income, and governmental services taxes. Using the modified accrual basis, expenditures are recognized when the related fund liability is incurred. An exception to this rule is that principal and interest on general long-term debt are recognized when due.

All Business Type Funds (Enterprise and Internal Service) use the accrual basis of budgeting. Revenues are recognized when earned and expenses are recognized in the period incurred.

The basis of budgeting and basis of accounting are the same, except for differences in fund reporting structure. For financial statement purposes, the Medicaid Fund is shown individually; however, in this document it is combined with federal projects.

Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate account entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types. Governmental funds are used to account for all or most of a government's general service activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of a net income is necessary or useful for sound financial administration. NRS 354 provides that an independent auditor must examine the operation of the District's various funds for compliance with accounting and financial requirements related to the statutes. In order to meet this mandate, the Nevada Tax Commission has prescribed that local government entities adopt a resolution in a required format establishing the various funds to record the operations of the entity, state a plan for administration of the funds, and file the resolution with the Nevada Department of Taxation.

The Resolution Establishing Various Funds was adopted by the Board of School Trustees on June 25, 1996, and amended on June 26, 1997, and July 22, 1999.

Governmental Funds - The District operates eight major governmental funds and thirteen non-major governmental funds.

General Fund - The General Fund is typically used to account for all financial resources except those required to be accounted in another fund.

General Fund—This major governmental fund is the District's operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and State grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

The 1993 Nevada Legislature approved NRS 387.047, which requires all school districts in the state to account separately for all funds received for the instruction of, and provision of related services to, students with disabilities. Throughout this document, General Operating Fund refers to the combination of this Special Education Fund along with the Indirect Cost Fund, Donations and Trusts Fund, District Projects Fund and the regular operations General Fund.

Sources of revenue and assets in the General Fund include, but are not limited to, local school support sales taxes, property taxes, governmental services taxes, reimbursements for school operations, private and other governmental gifts and grants, franchise fees, sales of assets, federal forest reserve and impact aid payments, State payments, tuitions payable from other school districts, summer school tuition, investment earnings, income from student activities, and donations.

All resources of the General Fund shall be expended according to the budget as established by the Board under applicable statutes and regulations to deliver the highest possible quality of educational experience to the students of the District, taking into account the amount of available revenues and the outcome of deliberations by the Nevada Legislature. The budget shall be formulated under Board approved regulations and shall provide, within available revenue, for the allocation of resources for direct instruction to students and for such supporting services, facilities,



and materials as may be necessary to effectively support the instructional program, taking into account the increase or decrease in overall enrollment and enrollment in individual schools and programs. Contingencies and ending balances will be budgeted and managed according to District regulation. Reserved and unreserved balances will be prudently retained by the District as protection against fluctuations or unforeseen reductions in revenue, unforeseen expenditures in excess of the budgeted contingency, and to maintain and improve bond credit ratings to minimize interest cost to taxpayers. Such balances will be managed according to District regulation. Reserved and unreserved ending balances, including amounts encumbered or specifically designated, shall be recorded and reported according to generally accepted accounting principles.

When the audited unassigned ending balance of the General Fund is less than the amount required to be maintained according to District regulation, the budgeted General Fund expenditures shall be adjusted as necessary in the current year and in the ensuing year to ensure that the unassigned balance is not less than the amount required by District regulation in the ensuing year.

For the General Fund, an amount no less than the amount of unassigned ending balance required by District regulation is deemed by the Board to be reasonable and necessary to achieve the purposes of the Fund.

Special Revenue Funds – The District maintains two major governmental and five non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Education Fund - This fund is a major governmental special revenue fund used to account for the costs and operations of education and related services to students with disabilities, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, and other purchases associated with the programs.

Sources of funding in the Fund are state funds received specifically for the special education of disabled students and transfers from the General Fund. All assets of the Fund are to be applied exclusively toward the purposes for which funding has been generated.

The budget is established each year using realistic projections of revenues and expenditures. All ending balances are to be transferred into the General Fund while any deficiencies are eliminated either by a transfer from the General Fund or a correcting entry from the related fund that created the deficiency.

The anticipated and necessary unreserved year-end balance for the Fund is zero. Any deficits will be

removed by transfers from the General Fund (or other funds) and any surpluses will be remitted to the General Fund. This practice is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.



Class Size Reduction, Adult High School Diploma, and State Grants/Projects - These funds are used to account for the costs and operations of programs supported by special purpose grants and reimbursements from the State or other non-federal governmental entities. Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, depreciation, and other purchases associated with the programs.

Resources in the Funds originate from special purpose grants and reimbursements from the State or other non-federal governmental entities.

All assets of the Funds are to be applied exclusively toward the purposes for which funding was generated, recognizing any conditions imposed by the granting or donating entity. The budget is developed annually to ensure that expenditure authority has been aligned as necessary with any requirements of the granting entity.

All balances and reserves in the Funds are to be retained and not be transferred or applied toward any purposes other than as permitted under the terms imposed by the granting entity. If the granting entity allows, balances may either be applied toward the grant or specified projects in the ensuing project year, or refunded to the granting entity.

Deficiencies in the Funds are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity of that fund. Retention of the entire restricted, committed, and assigned balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Funds. Any amounts which may be due to the State or other granting entity will be reflected as such in the financial statements.

Vegas PBS Fund - This fund is used to account for the transactions and operations of the District's educational media services channel. Sources of revenue and assets include bequests, donations, grants, interest on investments, special State appropriations, and other local sources of funding.

Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment purchases, and other costs associated with the channel's operations. Planning for capital acquisition or other station improvements must be approved annually by the Board.

All balances and reserves in the Fund shall be retained and not transferred or applied to any purposes other than as permitted under terms imposed by grant and donor bequests. Deficiencies in the Fund will be removed by a correcting entry in another fund if the deficiency relates to activity in that fund. Retention of the entire restricted, committed, and assigned balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Federal Projects Fund - This fund is used to account for the costs and operations of programs and projects funded by federal grants, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other purchases authorized by such programs. Resources are generated from federal grant and contract proceeds.

All assets in the Fund are to be applied exclusively toward the purposes for which the resources have been generated, taking into account all restrictions imposed by the grant or contract. The budget is established each year using projections that are aligned with the stated requirements of the granting agency.

All balances and reserves in the Fund are to be retained and not transferred or applied toward any purposes other than as permitted under the terms imposed by the granting entity. If the entity permits, balances may either be applied toward the grant or specified projects in the ensuing project year or refunded to the agency. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency relates to the activity of that fund.

Medicaid Fund - This fund is used to account for the receipt and expenditure of grants or reimbursements from the Medicaid Program for services rendered on behalf of eligible students. All revenues received in the Fund are to be applied exclusively toward the salaries and benefits, supplies and materials, professional and technical services, equipment and other capital purchases, any costs incurred in the collection of Medicaid funding, or other costs associated with providing services for disabled or other students who are eligible under federal statute and regulation for the Medicaid Program.

Resources in the Fund are comprised of grants or reimbursements received by the District under the guidelines and regulations governing the Medicaid Program.

All assets in the Fund are to be applied exclusively toward the purposes for which funding has been generated. The budget is established annually using projections that account for the authority to expend strictly for programs, services, activities, and purchases on behalf of students eligible to receive reimbursable Medicaid services.

All balances and reserves in the Fund are to be retained and not applied toward purposes other than that for which the Fund was established. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity in that fund. Retention of an assigned balance in the Fund as described above is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Debt Service Funds - The District operates two debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Debt Service Fund - This fund is used to account for the costs and payment of debt service obligations including, but not limited to, principal and interest payments, related professional and financial services fees, bond premiums and discounts, and collection and distribution of property tax revenues and other permissible sources associated with debt service or capital projects tax levies as permitted by Nevada Statute. In addition, the Fund and its resources function as a guarantee to investors (who have purchased the District's bonds) that the District will meet its debt obligations, to the citizens of the County that schools will be constructed and renovated with voter approval, and to taxpayers that the established tax rate shall not be exceeded.

Resources deposited into the Fund include property taxes, investment earnings, reimbursements, good faith deposits, bond premiums, and other permissible sources including, but not limited to, transfers from Capital Projects Funds, or other funds of the District, as well as proceeds of sales of capital assets required to be deposited to the Fund.



All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the District's estimation of total resources (including the year-end assigned balance) and factored not to exceed the amount of the annual projected debt service and associated costs based on existing and proposed debt issues as well as permissible distributions of capital projects tax levies.

When the actual year-end assigned balance in the Debt Service Fund exceeds the amount of existing and proposed debt service and permissible distributions of capital projects tax levies for the ensuing fiscal year, the property tax rate or other permissible sources established for the Fund shall be decreased in the ensuing fiscal year in order that the budgeted year-end reserved balances are no more than the amount of the following year's estimated payments for debt service and associated costs.

Since the District has dedicated its "full faith and credit" backing toward all general obligation bond issues, the maintenance of an adequate fund balance and corresponding property tax rate is subject to the three separate determination criteria of deficiency, all of which must be met annually. These criteria are as follows:

- When the estimated revenues to be generated for the ensuing year (plus existing Fund balance) are not sufficient to avoid a reduction in the Fund balance (not created by the issuance of new debt), the property tax rate shall be increased for the ensuing year to a rate necessary to maintain the Fund balance at the same level during the ensuing year. That rate shall not exceed the sum of the maximum rates set forth in the sample ballots for outstanding bonds and shall not exceed the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient after the payment of debt service, the property tax rate shall be increased in the ensuing year to that rate necessary to achieve a sufficient Fund balance that avoids any adverse comments, notations, or other negative alerts from the rating agencies, subject to the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient to pay the expected debt service requirements and capital projects tax distributions for the ensuing year, the property tax rate shall be increased to enable funding of the District's debt service obligations in a timely fashion, subject to the \$3.64 per \$100 property tax rate cap.

Retention of a year-end assigned balance not exceeding the amount of the anticipated debt service, associated costs, and permissible distributions of capital projects tax levies for the ensuing fiscal year is deemed by the Board to be reasonable and necessary to carry out the purposes of the Funds.

Debt Service Revenue Bonds Fund - This fund is used to account for the costs and payment of debt service obligations for general obligation revenue bonds pledged by the revenue generated from a 1 5/8% Clark County hotel room tax and the revenues of a tax equivalent to 60 cents for each \$500 of value on transferred real property within Clark County. These revenues are deposited into the Capital Projects Fund and transferred into the Debt Service Revenue Bonds Fund in an amount sufficient to provide for the annual repayment of all obligations and required reserves associated with those revenue bonds issued pursuant to the provisions of NRS 387.325.

Should the hotel room and real property transfer tax revenues be insufficient, the full faith and credit of the District is pledged for the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the District's estimation of total resources (including the year-end reserved balance) and factored not to exceed the amount of the annual projected debt service and associated costs based upon existing and proposed debt issues.

Capital Projects Funds—The District maintains three major governmental and two non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

Bond Fund - This fund is the major governmental fund used to account for the costs of capital construction and improvements financed from bond proceeds including, but not limited to, capital outlays as permitted under Nevada Revised Statutes, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent the net proceeds from sales of general obligation or special obligation bonds issued pursuant to Nevada law. All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of the assigned balance of the Fund is determined by the Board.

Building and Sites Fund - This fund is used to account for the costs of construction, purchases, modernization, or furnishing of school buildings or sites, as specified in NRS 387.335 or successor statutes including, but not limited to, salaries and benefits, supplies and

materials, professional and technical services, equipment and remodeling, and other renovations.

Sources of revenue in the Fund are receipts from the rental and sales of District property. All assets of the Fund are to be applied exclusively toward the purposes for which funding was received. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of the assigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Governmental Services Tax Fund - This fund is used to account for the costs of capital projects funded from Governmental Services Taxes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent proceeds from the capital improvement portion of the Governmental Services Tax, bonds, or other obligations issued utilizing the tax proceeds as security.

All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund are to be retained and not transferred or otherwise applied toward any purpose except that permitted by statute. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of assigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Interim Capital Improvement Fund - This fund is used to account for the costs of capital projects from proceeds of Qualified School Construction Bonds (QSCB) authorized under the American Recovery and Reconstruction Act (ARRA). These projects consist of acquiring, constructing, rehabilitating, and repairing specific school facilities and equipment that would not have otherwise occurred due to a lack of sufficient resources currently available within the Bond Fund.

All assets of the Fund shall be applied exclusively toward the purposes for which funding was generated.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.

The entire unexpended amount of the assigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Proprietary Funds - The District operates three proprietary funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

Enterprise Fund—The District maintains one Enterprise Fund.

Food Services Fund—The Food Services Fund is a non-major enterprise fund used to account for the costs and operations of food services including, but not limited to, salaries and benefits, food purchases, supplies and materials, professional and technical services, utilities, building space, equipment and renovations, depreciation, and other costs associated with program operations.

Resources of the Fund include, but are not limited to, charges to students and other consumers for meals and food services, interest earnings, proceeds of obligations, federal subsidies, and donated commodities received by the program, and with reimbursements associated with providing food to populations as approved under federal guidelines or by Board action.

All assets of the Fund are to be applied exclusively toward the purposes for which funds and assets are generated. It is the intent of the Board that the Fund is to be operated such that all eligible costs associated with operating the program are borne exclusively by user charges, federal funding, and reimbursements to the program. No funds are to be transferred from other District funds to support the Fund unless approved by the voters as a component of a bond or capital projects tax ballot question.



The budget shall be established each year using projections of resources and expenditures that will create an ending cash and cash equivalents balance equal to the amount of three largest months' operating costs for the ensuing fiscal year plus any additional amounts deemed part of a Board-approved plan for capital acquisition or improvement. If the cash and cash equivalents balance exceeds this amount, the rates charged for meals and food services may, if necessary, be adjusted in the ensuing fiscal year to enable a planned reduction of the balance to the desired level.

Should the year-end cash and cash equivalents balance in the Fund be less than the required amount of three largest months' operating costs for the ensuing fiscal year (plus any additional amounts justified by a plan for capital acquisition or improvement approved by the Board), the rates charged for meals and food services are to be adjusted in the ensuing fiscal year to raise the cash and cash equivalents balance equal to the amount of three largest months' operating costs for that fiscal year plus any amount which is part of a Board-approved plan for capital acquisition or improvement.

The Board deems that an amount equal to three largest months' operating costs (plus any Board-approved capital outlay) is reasonable and necessary to meet the objectives of the Fund. Its operations are intended to be wholly self-supporting, and therefore, must have sufficient reserves to meet fluctuations in program revenues and food prices as well as pay for necessary capital improvements.

Internal Service Funds—The District maintains two separate Internal Service Funds.

Graphic Arts Production Fund - This fund is used to account for the costs and operations of graphic arts production including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, depreciation, and other purchases associated with productions.

Resources of the Fund include, but are not limited to, user charges to schools and departments of the District in addition to reimbursements and transfers associated with graphic arts productions. It is intended by the Board that the Fund must be operated such that all costs associated with the program are borne exclusively by user charges to schools and departments of the District and by other reimbursements received for services. Any transfers of funds for capital needs to the Fund will be approved by the Board.



All assets in the Fund are to be applied exclusively for the purposes for which funds were generated. The budget is to be established using projections of resources and expenditures of charges to schools and departments that will maintain an ending retained earnings balance equal to the amount of two months' operating costs for the ensuing year. Additional balances beyond two months' operating costs may be retained only pursuant to a Board-approved plan for acquisition of capital to be used in graphic arts operations.

Should the year-end net assets balance exceed or be less than two months' operating costs for the ensuing fiscal year (plus planned accumulations for capital acquisition), the rates charged, assessments, or transfers established for the Fund shall be adjusted in the ensuing fiscal year to meet the stated objective. The budgets for the District's other funds shall be adjusted accordingly to fund such changes to rates, assessments, or transfers.

The Board deems that a net assets balance equal to two months' operating costs (plus planned accumulations for capital acquisition) is reasonable and necessary to carry out the purposes of the Fund.

Insurance and Risk Management Fund - This fund is used to account for the costs and operations of insurance and risk management including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, payment of premiums, establishment and operation of self-insurance reserves, equipment and renovations, depreciation, and other costs associated with program operations.

Resources in the Fund are generated from assessments to other District funds, investment earnings, transfers, and reimbursements. Assessments to other funds are proportionately allocated among the various funds operated by the District.

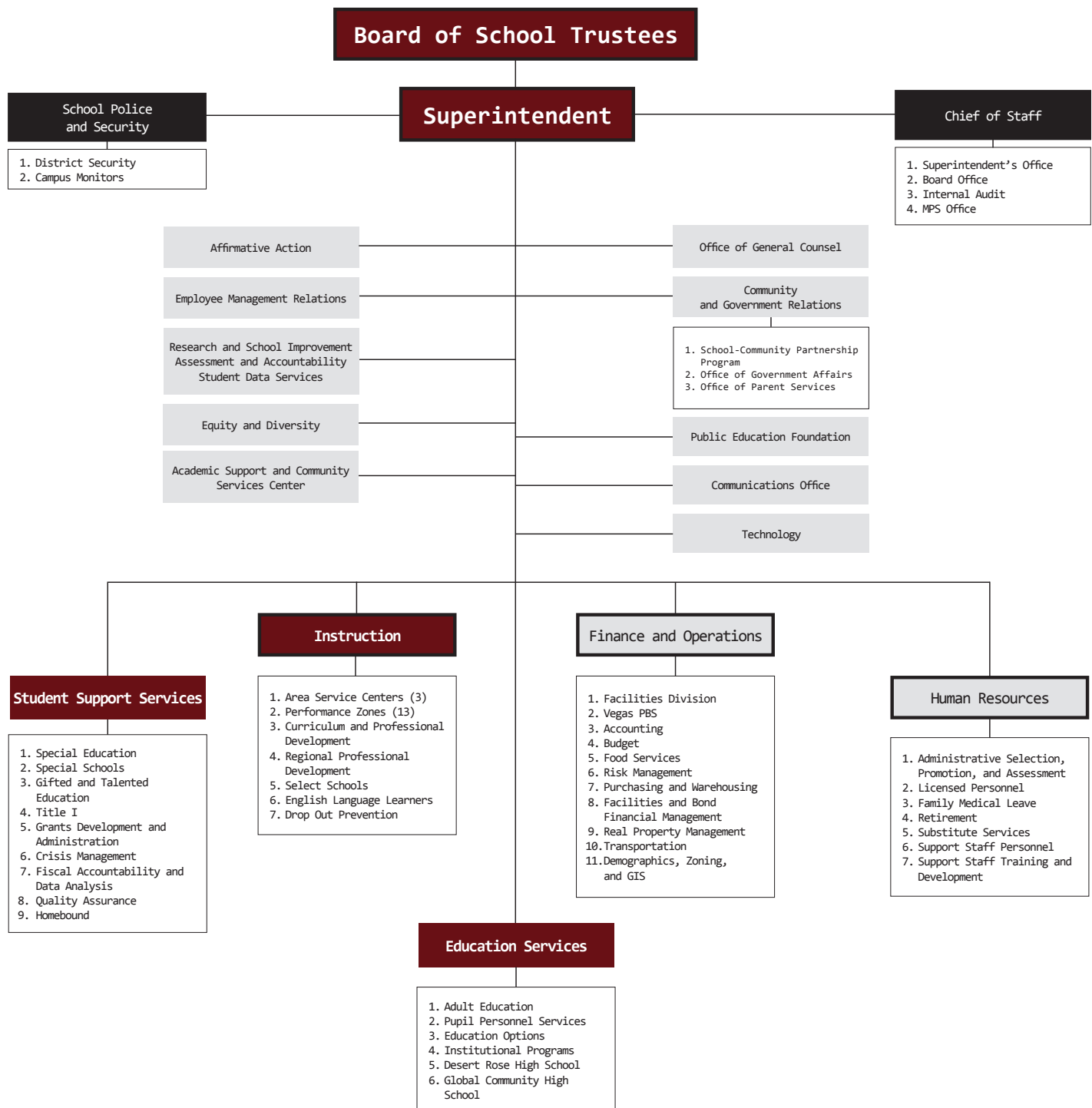
All assets of the Fund are to be applied exclusively toward the purposes for which the funds have been generated. The budget shall be established each year using projections that involve the establishment of rates to be charged and assessments to other funds, expenditures, and liability reserves in order that the ending retained earnings balance equals one-fourth of the ensuing year's estimated losses based on an independent actuarial study that is conducted annually, utilizing an actuarial confidence level of not less than 50%.

When the net assets balance of the Fund exceeds or is less than the required budgeted amount for the ensuing fiscal year, the rates charged, assessments, or transfers established for that Fund are to be adjusted in the ensuing fiscal year to meet the objectives stated above. The budgets for the District's other funds are also established accordingly to accommodate such rates, assessments, or transfers.

It is deemed by the Board that a net assets balance of one-fourth of the ensuing year's anticipated losses (based upon the annual actuarial study at a confidence level of not less than 50%) is reasonable and necessary to carry out the purposes of the Fund.

Clark County School District

Organizational Structure



Policy Governance - Global Mission

The Board follows a model of governing called Policy Governance. This method allows the Board to set the vision for public education in the District and to develop policies that direct this vision, and it includes rigorous monitoring to ensure accountability.

The Board's mission statement defines the overall vision and directs the superintendent to ensure that: "All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and contribute in a diverse global society."

To achieve this vision, the Board sets specific goals. These goals, also called "Ends," define expectations for students. The "Ends" define the desired outcomes or results.

- I. Students meet State and federal guidelines as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).

The core curriculum is the highest priority:

Language Arts:

1. Foreign Language
2. Oral and Written Communication
3. Proficiency in English
4. Reading Fluency and Comprehension

Mathematics:

1. Algebra and Functions
2. Data Analysis, Statistics and Probability
3. Measurement and Geometry
4. Numbers and Number Sense

Science:

1. Earth and Space Science
2. Life Science
3. Nature of Science
4. Physical Science

Social Studies:

1. Civics
2. Economics
3. Geography
4. History



- II. Students meet state and District guidelines in the following areas:

A. Arts:

1. Music
2. Theater
3. Visual Arts

B. Career and

Technical Education

C. Physical Education and Lifelong Wellness:

1. Dance
2. Fitness

- III. Students demonstrate personal and workplace skills which are integrated throughout the curriculum and include:

A. Creativity

and Innovation

B. Critical Thinking

C. Goal Setting

D. Initiative

E. Interpersonal Skills

F. Leadership

G. Organization

H. Personal Finances

I. Problem Solving

J. Team Building

and Collaboration

K. Technology

- IV. Students demonstrate positive character skills which are integrated throughout the curriculum and include:

A. Citizenship

B. Courtesy and Respect

C. Good Sportsmanship

D. Honesty and

Trustworthiness

E. Kindness and Caring

F. Responsibility



Goals and Objectives

The Board of School Trustees' Global Governance Commitment states, –The purpose of the Board, on behalf of the people of Clark County, is to ensure that the District achieves appropriate results for students (Ends – desired outcomes or results) – at a cost comparable to like school districts and avoids unacceptable actions and situations (Executive Limitations – unacceptable procedures and behaviors in executing the means or the day-to-day practices, activities, and programs undertaken to achieve the Ends). The Board is charged with monitoring the Superintendent's performance in direct relation to the Ends and Executive Limitations as identified in Governance Policy 3: Board Responsibilities. This monitoring is further delineated in B/SL-5: Monitoring Superintendent Performance (Board and Superintendent Linkage).

In order to effectively move the District to achieve the desired results or Ends, all within the system must be well versed not only on the desired outcomes but, as importantly, on the indicators or data-driven results that identify progress towards reaching stated Ends. The Quality Assurance Framework (QAF) has been developed for the sole purpose of ensuring that a common vision is shared by all as to the discrete indicators that directly align to the Ends associated with academic achievement (E-2: Academic Achievement). The QAF is focused on E-2, defined by indicators and targeted at the school, zone, and District levels. The QAF provides each school with its own data targeting the desired outcomes as reflected in E-2: Academic Achievement. Subsequently, each zone is presented with its own data targeting the desired outcomes as reflected in E-2: Academic Achievement. The Quality Assurance Framework becomes the means by which growth towards desired outcomes targeting the academic achievement of Clark County School District's students is reflected.

Indicators contained in the QAF are subject to ongoing review and evaluation. As an example, notations have been made with the addition of targets (i.e., biology course and health course pass rates, math common



semester exams, core math course grade distributions, and specific districtwide survey results). Also added was a column indicating District standards. This column allows schools that consistently meet adequate levels of attainment to receive credit for their accomplishments even if gains are not made (i.e., in the past, a school that had 99% attendance one year and 98.6% the next would have been designated with a “red” arrow).


For the 2011 Monitoring Report, 59% of the indicators in the QAF showed improvement or remained constant. Further breakdown evidences the following: 32% of the indicators reflect growth by meeting or exceeding the identified target ranges for improvement, 27% of the indicators evidenced growth less than the identified targets or remained constant, and 41% of the indicators declined.

To summarize, all levels in a school district system (classroom level, school level, zone level, and District level) must be able to identify the desired outcomes for students along with the data or indicators that demonstrate progress towards these outcomes.






The Quality Assurance Framework presents both the goals and accompanying indicators providing us with a comprehensive profile of each school, zone, and the District as a whole as we look to fulfill the Ends.

E-2 Academic Achievement - Quality Assurance Framework, Monitoring Report Adopted December 8, 2011:











All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and contribute in a diverse global society.

Goal/Objective	Results			Targets			Status	Quality Assurance
	2008-09	2009-10	2010-11	adequate growth	moderate growth	superior growth		
Middle School								
Decrease the percent of middle level students retained in grade eight (8) by 0.3, 0.6, or 0.9 percentage points by 2012.	1.4%	1.2%	1.4%	1.2%	1.0%	0.8%		<ul style="list-style-type: none">•Area/Division Maintenance of Effort (MOE) Menu Options•Attendance Incentive Programs•Focus on Standards Model•Graduation Advocate Program•Individual Academic Plans•Online Course Retrieval (Compass Learning Advanced Academics...)•On-Track Database•School Tutorials•Site-Based Mentoring and Coaching•Summer School

Academic Achievement - Quality Assurance Framework, Continued

Goal/Objective	Results			Targets			Status	Quality Assurance
	2008-09	2009-10	2010-11	adequate growth	moderate growth	superior growth		
High School								
Graduation Rate: Increase the Graduation Rate by 3, 6, or 9 percentage points by 2012. (as reported in 2013)	68%	68.1%	N/A	70%	72%	73%		<ul style="list-style-type: none">• 21st Century Course of Study (HS)• AVID (9 Schools)• Career & Technical Education• College Ed (7th Grade)• College Readiness Education Workshop• College Recruiting Kiosks• Counselor Connection Grant• Credit Retrieval Opportunities• Dropout Prevention ARRA Grant• Drop Out Student Phone Survey• Dual Credit Program• Equity & Diversity Surveys, Classroom Observations, and Professional Development• Freshman Academics/Smaller Learning Communities• GEAR UP Program• GotoCollegeNV.org• HSPE Tutoring• Indian Education College Tours• Individual Academic Plans• Nevada Career Information System• Online Course Retrieval (Compass Learning Advanced Academics...)• Portfolio of Schools• Proficiency Tutoring• Summer School• Superintendent’s Initiative “Keep Your Eye on the CAP”• Truancy Diversion Program
Dropout Rate: Decrease the dropout rate by 1.5, 2, or 3 percentage points by 2012. (as reported in 2013)	4.6%	4.8%	N/A	3.6%	3.2%	2.6%		
Increase the number of high school students participating and receiving a passing grade in dual credit courses by 3, 6, or 9 percentage points by 2012.	740	1,138	1,214	755	770	785		<ul style="list-style-type: none">• Dual Credit Program• NSHE Collaboration
Reduce the percent of 2nd year high school students that are credit deficient by 3, 6, or 9 percentage points by 2012.	25.7%	27.2%	28.9%	23.7%	21.7%	19.7%		<ul style="list-style-type: none">• Advanced Academics Credit Retrieval• Credit Retrieval Opportunities• Individual Academic Plan• Online Course Retrieval• Transitional Planning Guide
Non-Return Students: Reduce the percentage of non-return students by 3, 6, or 9 percentage points by 2012.	58.9%	51.7%	NA	56.9%	54.9%	52.9%		<ul style="list-style-type: none">• Counselor Connection Grant – Drop Out Student Phone Survey• Graduation Advocate Program• On-Track Database• Site-Based Initiatives/Actions• Vertical Articulation

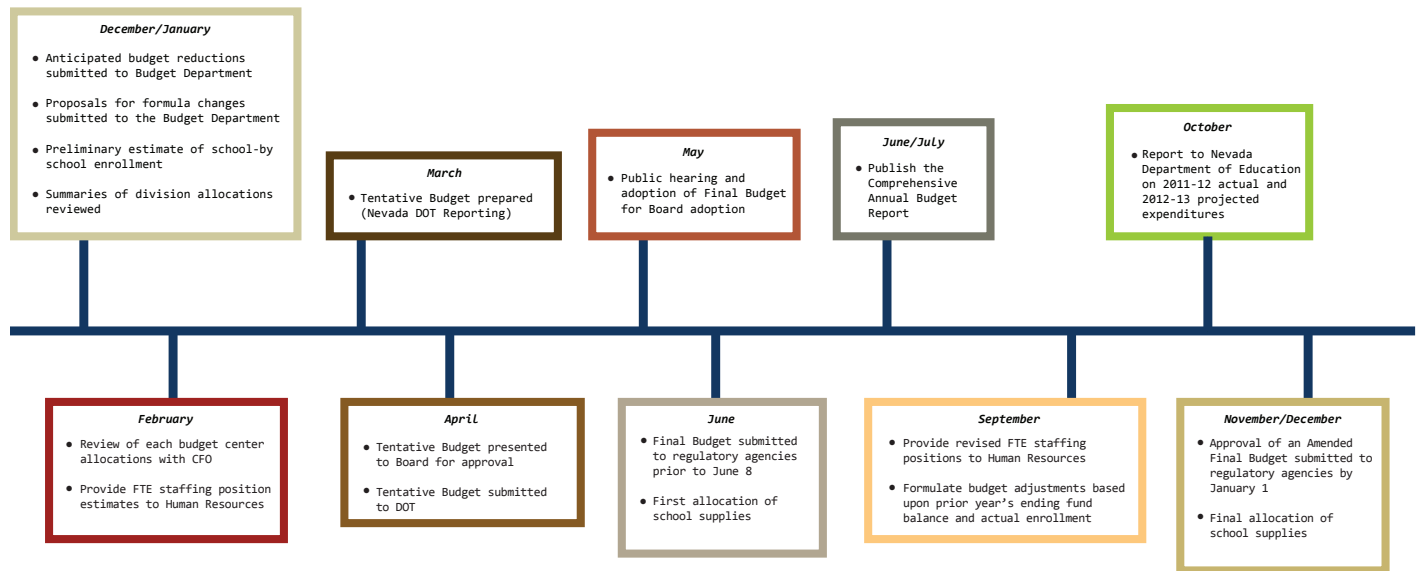
Academic Achievement - Quality Assurance Framework, Continued

Goal/Objective	Results			Targets			Status	Quality Assurance
	2008-09	2009-10	2010-11	adequate growth	moderate growth	superior growth		
AYP								
District Elementary School AYP: Increase the percentage of District elementary schools making AYP by 3, 6, or 9 percentage points by 2012.	55.8% *change in target	38.4% *change in tests	38.0% *change in tests	65%	67%	69%		<ul style="list-style-type: none">Area/Division Proficiency Tutoring FundingBackwards Assessment Model (BAM), Structured Teacher Planning Time (STPT), and Professional Learning Communities (PLC)Data Driven Decision-MakingDual Language, Content Based Instruction, Language Acquisition Summer ProgramGraduation Advocate ProgramHSPE TutoringInclusive PracticesLanguage Acquisition Models Maintenance of Effort (MOE) Menu OptionsResponse to Instruction (RTI)School/Area Improvement Process (SIP)Summer School Tuition AssistanceSuper Tutor MathTitle I - Supplemental Educational Services (SES) Title I and Title I ARRA FundsTutoring for ProficiencyVertical Articulation
District Middle School AYP: Increase the percentage of District middle schools making AYP by 3, 6, or 9 percentage points by 2012.	46.2% *change in target	29.9% *change in tests	24.0% *change in tests	48.2%	50.2%	52.2%		
District High School AYP: Increase the percentage of District high schools making AYP by 3, 6, or 9 percentage points by 2012.	50% *change in target	63.4% *change in tests	52.9% *change in tests	52.8%	54.8%	56.8%		
Attendance								
Increase the average daily attendance by .03, .06, or .09 percentage points by 2012.	94.5%	94.5%	94.8%	95.1%	95.9%	96.5%		<ul style="list-style-type: none">Attendance Incentive Programs (Site Based)Community PartnershipsFeeder School Articulation ActivitiesGraduation Advocate Programs (MS/HS)Homeless High School Resource CentersOn-Track DatabaseParent LinkSocial Work ServicesStudent Success AdvocatesSupport for Title I Schools to Monitor AttendanceTitle I Homeless Outreach Program for Education (HOPE)Truancy Diversion Court Program
Increase the elementary average daily attendance by .03, .06, or .09 percentage points by 2012.	95.7%	95.3%	95.6%	96.3%	97.1%	97.7%		
Increase the middle school average daily attendance by .03, .06, or .09 percentage points by 2012.	94.9%	94.7%	95.1%	95.5%	96.3%	96.9%		
Increase the high school average daily attendance by .03, .06, or .09 percentage points by 2012.	92.4%	92.9%	93.5%	93.0%	93.8%	94.0%		
Scholarships								
Scholarships: Increase the amount of scholarship awards to students attending post-secondary institution by 3%, 6%, or 9% by 2012.	\$154,494,121	\$188,708,968	\$208,084,805	\$157,584,003	\$160,673,885	\$163,763,767		<ul style="list-style-type: none">College Board Plan of ActionCollege Counselor Professional DevelopmentCollege Readiness Educational Workshops (CREW)Counselor Connection with CommunityGEAR UP ProgramIndian Education Scholarship AssistancePSAT for All SophomoresSite-Based Scholarship NightsSuperintendent's Initiative "Keep Your Eye on the CAP"Title I HOPE Scholarship
National Merit: Increase the number of National Merit Semifinalists by 3, 6, or 9 students by 2012.	34	40	39	35	36	37		<ul style="list-style-type: none">21st Century Course of Study (HS)Annual Guaranteed Levels of Service (AGLS) - CounselorsGEAR UP ProgramTransitional Planning Guide
Millennium Scholarship: Increase the percentage of Millennium Scholarship recipients by 3, 6, or 9 percentage points by 2012.	39.8%	37.4%	33.8%	41.8%	43.8%	45.8%		

Academic Achievement - Quality Assurance Framework, Continued

Goal/Objective	Results			Targets			Status	Quality Assurance
	2008-09	2009-10	2010-11	adequate growth	moderate growth	superior growth		
Post Secondary								
Post Secondary: Increase the percentage of students reporting their intention to attend a two or four year post-secondary institution by 3, 6, or 9 percentage points by 2012.	70.8%	68.7%	TBD	72.8%	74.8%	76.8%	TBD	<ul style="list-style-type: none">• 21st Century Course of Study (HS)• Annual Guaranteed Levels of Service (AGLS) - Counselors• Career Centers• Career & Technical Education• College Board Plan of Action• College Readiness Educational Workshops (CREW)• Community-Based Instruction for Students with Disabilities• Community Partnerships• Industry Certification• Internship• Paybac• Dual Credit Opportunities• Individual Academic Plans• New College Counselor PD• Opportunity Village Job Discovery Program• Post-Secondary Transition Services for Students with Disabilities• PSAT for All Sophomores
Post Secondary: Increase the percentage of students reporting their intention to enter the workforce by 3, 6, or 9 percentage points by 2012.	21.4%	19.3%	TBD	23.4%	25.4%	27.4%	TBD	
Source: CCSD Assessment and Testing								

Budget Development Timeline



Budget Development Process

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the actual enrollment counts are taken in the fall, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.

Development of a budget in which all budget items are fully substantiated involves a series of steps as outlined in the Board-approved budget calendar that follows. The major steps in the development of the budget are summarized briefly below.

- Establishment of the instructional programs to be offered during the 2012-13 year, including all Board actions relevant to the instructional programs within the budget parameters.
- Established personnel and supply formulas were applied in February 2012 for the 2012-13 budget year. These formulas indicate the personnel and supplies required to carry out the educational program as approved by the Board.

- The Budget Department then proceeded with the preparation of the tentative budget, which was presented to the Board for approval on April 11, 2012. The tentative budget was filed with the Nevada Departments of Education and Taxation and also with the Clark County auditor by April 15, as required by Nevada Revised Statutes (NRS).

- As required by NRS 354.596, a public hearing on the budget was held on the third Wednesday of May (May 16, 2012). The notice of public hearing was published in the legal section of a local newspaper on May 8, 2012, and advised the general public of the time that they could address the Board regarding the budget.

- Additionally, NRS 354.598 requires that adoption of the final budget be accomplished on or before June 8, 2012. It is then filed with the Nevada Department of Education, the Clark County Auditor, and the Nevada Department of Taxation.

After the Board approved the Final Budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the District's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.

Budget Administration - Schools

Based on the budget formulas approved by the Board, the Budget Department determines the appropriations for the following expense objects:

- Athletic Supplies-Boys
- Athletic Supplies-Girls
- Audio-Visual Supplies
- Computer Supplies
- Custodial Supplies
- Equipment (New/Replacement)
- Field Trips
- Instructional Supplies
- Instructional Supplies-Special Ed.
- Library Computer Supplies
- Library Books & Magazines
- Library Supplies-Other
- Library Technical Services
- Maintenance and Repair
- Medical Supplies
- Other Activity Expenses
- Postage
- Printing Services
- Technical Services
- Textbooks

An initial allocation of 75% of the estimated total appropriation for each of the above, apportioned to each school, will be developed by the end of June preceding the school year. The estimated total appropriation is determined by budget formula from the projected enrollment.

The Budget Department will notify the principals of their schools' total appropriations and will place the 75% allocation into each school's budget. The following allotments are recommended to be spent at the minimum percentage levels shown for each expense object.

GL Accounts	Funct. Area	Description	Percent
5641000000	F01001000	Textbooks	75%
5642000000	F01002220	Library Books	75%
5510000000	F01001000	Field Trips	75%
5610000000	F01002220	Library Supplies	50%
5610000000	F01001000	Instructional Supplies	50%
5610000000	F02501000	Special Ed. Instr. Supplies	100%
5681000000	F01001000	Instructional Equipment	50%
5610000000	F09201000	Athletic-Boys' Supplies	75%
5610000000	F09201000	Athletic-Girls' Supplies	75%
5610000000	F01002190	Other Activity Supplies	75%
5610000000	F01002130	Medical Supplies	50%

The second allocation will be made to each school by the end of October. This remaining allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

In addition to the regular allotments, elementary schools that experience growth of 10 students or more between the official count date and December 31 shall receive the following allotments for instructional supplies:

New Schools	\$ 136 per student
Established Schools	\$ 59 per student

At the end of the fiscal year, the net ending balance of non-categorical in the projects of the General Fund and staff development, and Special Education Fund as shown on the school's budget inquiry, will determine the amount of carryover to be allowed to the school. The carryover will be included in the second allocation in addition to the next year's formula appropriations and will be allocated to the school's instructional supply line item. This carryover is not allowed to exceed the following amounts:

Elementary Schools	\$ 5,000 per school
Middle Schools	\$ 6,500 per school
Senior High Schools	\$ 10,000 per school

In addition, senior high schools may retain gate receipts to the extent of 50% of the money received for admission to athletic events. Of this, 70% is allocated to student activities and 30% is allocated to athletic expenses. Unused gate receipts are carried over at 100% and are added to the next year's gate receipt funds.



Nevada Revised Statutes - Budget Requirement Summary

The Nevada Revised Statutes (NRS) require that school districts legally adopt budgets for all funds. The budgets are filed as a matter of public record with the Clark County auditor and the State Departments of Taxation and Education. District staff uses the following procedures to establish, modify, and control the budgetary data reflected in the financial statements.

1. The statutes provide for the following timetable used in the adoption of budgets for the following fiscal year:

- Prior to April 15, the Superintendent of Schools submits to the Board of School Trustees a tentative budget. If, in any year, the State Legislature creates unanticipated changes impacting District revenues or expenditures (after adoption of the amended final budget), or if considered necessary by the Board, an augmented budget may be filed at any time by a majority vote of the Board. After public notice has been filed, the Board may augment the appropriation at any time by a majority vote of the Board.
- The tentative budget includes proposed expenditures and the means of financing them.
- Before the third Wednesday in May, a minimum of seven days' notice of public hearing on the final budget is to be published in a local newspaper.
- Prior to June 8, a final budget is adopted by the Board of School Trustees.
- On or before January 1, an amended final budget, reflecting any adjustments necessary as a result of the completed count of students, is adopted by the Board of School Trustees.



2. Appropriations may be transferred within or among any functions or programs within a fund without an increase in total appropriations. If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate division head. Transfers between programs or function classifications can be made as necessary.
3. Statutory regulations require budget control to be exercised at the function level within the General Fund and at the fund level for Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency funds.
4. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Execution of new capital leases are not budgeted as current year expenditures.



This page is intentionally left blank

Financial Section:

District Funds - Summary	47
District Funds - Ending Fund Balances.....	48
District Funds - Projected Revenues Summary.....	49
District Funds - Projected Expenditures Summary.....	50
General Operating Fund - Summary.....	53
General Operating Fund - Ending Fund Balance.....	55
General Operating Fund Resources.....	55
General Operating Fund Expenditures.....	60
Descriptions of Functions.....	64
Descriptions of Commitment Items.....	65
Division and Departmental Operating Budgets:	
Budget Cost Centers Within Divisions	68
Board of School Trustees	71
Office of the Superintendent	72
Instruction	81
Student Support Services Division	84
Education Services Division	87
Curriculum and Professional Development Division	90
Finance and Operations Division	93
Facilities Division	99
Human Resources Division	103
Technology and Information Systems Services Division ..	106
Vegas PBS	109
Other Governmental and Proprietary Funds:	
Special Revenue Funds	114
Debt Service Funds	118
Capital Projects Funds	122
Proprietary Funds	131
Enterprise Fund	131
Internal Service Funds	133



This page is intentionally left blank

Financial Section

District Funds - Summary

The presentation of all District funds gives a unique perspective into the cumulative financial position of the school district. The All District Funds - Final Budget Summary illustrates the District-wide budgeted revenues, appropriations, and changes in fund balance for the fiscal year 2012-13. Barring restricted components of the ending fund balance, the District's budgeted change in fund balance for all funds represents a 44.3% decrease due to necessary draw downs of fund balance designations in the General Operating, Debt Service, and Capital Projects Funds. The percentage decrease illustration details the change from estimated ending fund balances for 2011-12 and budgeted ending fund balances for fiscal 2012-13.



All District Funds - Final Budget Summary

Statement of Revenues, Expenditures, and Changes in Fund Balance

Fiscal Year 2012-13

Description	General Operating Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total All Funds
Revenues:						
Local sources	\$1,224,530,000	\$ 12,620,000	\$291,390,000	\$ 106,035,000	\$ 40,240,000	\$1,674,815,000
State sources	718,625,000	161,345,000	-	-	450,000	880,420,000
Federal sources	300,000	235,100,000	-	-	91,500,000	326,900,000
Total revenues	1,943,455,000	409,065,000	291,390,000	106,035,000	132,190,000	2,882,135,000
Expenditures:						
Salaries	1,275,757,494	192,670,750	-	11,127,500	30,430,000	1,509,985,744
Employee fringe benefits	505,717,770	80,424,000	-	3,549,500	12,075,000	601,766,270
Purchased services	83,426,496	44,509,000	-	123,679,000	11,080,000	262,694,496
Supplies	153,369,139	51,600,250	-	8,515,000	63,460,000	276,944,389
Property and equipment	1,732,090	5,805,000	-	-	2,355,000	9,892,090
Other expenditures	2,352,011	11,841,000	-	139,000	15,830,000	30,162,011
Depreciation	-	-	-	-	2,245,000	2,245,000
Debt service	-	-	496,635,000	-	-	496,635,000
Total expenditures	2,022,355,000	386,850,000	496,635,000	147,010,000	137,475,000	3,190,325,000
Excess (deficiency) of revenues over expenditures	(78,900,000)	22,215,000	(205,245,000)	(40,975,000)	(5,285,000)	(308,190,000)
Other financial sources (uses):						
Proceeds from insurance	200,000	-	-	-	-	200,000
Proceeds of refunding bonds	-	-	287,475,000	-	-	287,475,000
Payment to escrow agent	-	-	(285,980,000)	-	-	(285,980,000)
Transfers from other funds	43,700,000	-	92,175,000	500,000	1,500,000	137,875,000
Transfer to other funds	-	(24,200,000)	-	(112,175,000)	-	(136,375,000)
Total other financial sources (uses)	43,900,000	(24,200,000)	93,670,000	(111,675,000)	1,500,000	3,195,000
Fund balances, July 1	75,000,000	10,608,096	271,172,422	267,387,432	64,514,941	688,682,891
Fund balances, June 30	\$ 40,000,000	\$ 8,623,096	\$ 159,597,422	\$ 114,737,432	\$ 60,729,941	\$ 383,687,891
Percent increase (decrease)	(46.7%)	(18.7%)	(41.1%)	(57.1%)	(5.9%)	(44.3%)

(1) Proprietary funds ending fund balances are reflected as cumulative unrestricted net assets.

Source: CCSD Budget Department

All District Funds - Final Budget Analysis For Fiscal Years 2010-11 Through 2012-13

Description	Actual 2010-11	Estimated 2011-12	Final Budget 2012-13	FY 2011-12 vs. FY 2012-13 \$ Change	% Change
Revenues:					
Local sources	\$1,744,769,590	\$1,697,409,248	\$1,674,815,000	\$ (22,594,248)	(1.3%)
State sources	855,312,691	866,290,000	880,420,000	14,130,000	1.6%
Federal sources	323,397,523	345,210,000	326,900,000	(18,310,000)	(5.3%)
Total revenues	2,923,479,804	2,908,909,248	2,882,135,000	(26,774,248)	(0.9%)
Expenditures:					
Salaries	1,581,949,906	1,533,893,750	1,509,985,744	(23,908,006)	(1.6%)
Employee fringe benefits	586,099,464	598,750,000	601,766,270	3,016,270	0.5%
Purchased services	252,525,581	404,025,999	262,694,496	(141,331,503)	(35.0%)
Supplies	284,580,689	273,402,338	276,944,389	3,542,051	1.3%
Property and equipment	23,284,982	9,940,000	9,892,090	(47,910)	(0.5%)
Other expenditures	18,761,541	30,936,000	30,162,011	(773,989)	(2.5%)
Depreciation	2,049,088	2,155,000	2,245,000	90,000	4.2%
Debt service	563,277,763	496,515,000	496,635,000	120,000	0.0%
Total expenditures	3,312,529,014	3,349,618,087	3,190,325,000	(159,293,087)	(4.8%)
Excess (deficiency) of revenues over expenditures	(389,049,210)	(440,708,839)	(308,190,000)	132,518,839	30.1%
Other financing sources (uses):					
Proceeds from insurance	126,556	200,000	200,000	-	- %
Sale of bonds	101,184,389	-	-	-	- %
Proceeds of refunding bonds	109,014,682	-	287,475,000	287,475,000	100.0%
Payment to escrow agent	(108,629,627)	-	(285,980,000)	(285,980,000)	(100.0%)
Transfers from other funds	191,036,797	142,055,000	137,875,000	(4,180,000)	(2.9%)
Transfers to other funds	(189,453,592)	(140,555,000)	(136,375,000)	4,180,000	3.0%
Total other financing sources	103,279,205	1,700,000	3,195,000	1,495,000	87.9%
Fund balances - July 1	1,413,461,735	1,127,691,730	688,682,891	(439,008,839)	(38.9%)
Fund balances - June 30	\$1,127,691,730	\$ 688,682,891	\$ 383,687,891	\$(304,995,000)	(44.3%)
Source: CCSD Budget and Accounting Departments					

District Funds - Ending Fund Balances

Measuring the fiscal solvency of a governmental entity can be performed using several methods. Analyzing the ending fund balance over multiple years produces a measurement that more likely reflects an entity's financial condition. Although scrutiny and the interpretation of financial condition may be construed differently for each user of the financial statement, financial condition is relative to local board policies, the economic vitality of the local taxpayer base, and crucial funding support from the Nevada Legislature. The District's Funds - Summary of Ending Fund Balances illustrates the District's reserves in conjunction with Board of Trustees policies over multiple fiscal years.

The District effectively employs a "balanced budget" methodology in preparing its annual budget. The District's definition of a "balanced budget" constitutes the measurement of total appropriations not exceeding total resources, including beginning fund balance. The result of that measurement must achieve a desired ending fund balance that satisfies Board policies and legal requirements.

The decline in the General Operating Fund balance of almost 47% follows a total liquidation of existing fund balance components for future revenue shortfalls along

with substantial programmatic reductions to arrive at a "balanced budget" position. During 2012-13, the District will experience sizeable declines to its local revenue sources. For future years, it is essential that State funding resources increase to avoid further deterioration of the District's financial resources.

For the fiscal year 2013 Final Budget, the General Operating Fund comprises 10.4% of the total ending fund balances. This represents a slight increase from the 8.6% of total fund balances reflected in the 2010-11 actual fund balance. Following a significant decade-long capital improvement program, the Capital Projects Funds ending fund balances comprises almost 30%.

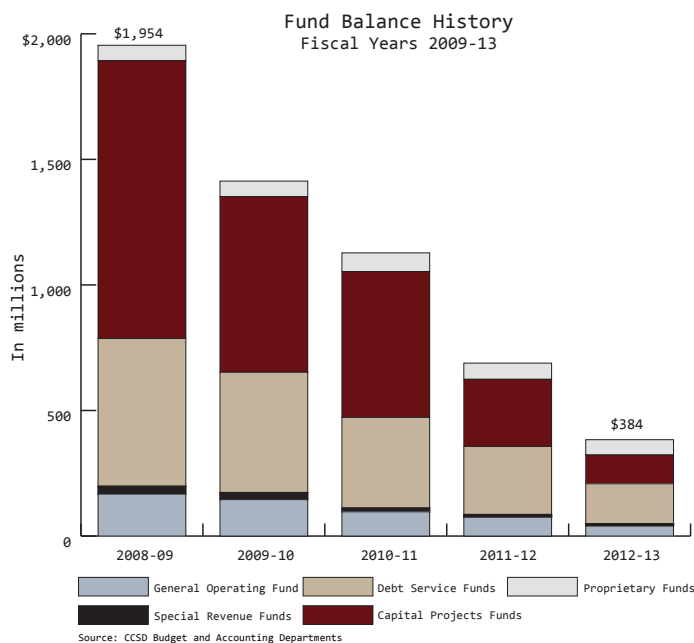
Due to the enrollment demands for new facility construction, bonds issued to fund these facilities created a need for larger reserves in the Debt Service Fund, which totals 41.6% of all ending fund balances. As the graph on page 49 reflects, facility construction and its related debt service represent a substantial portion of the District's ending fund. The reasons detailing the decreases in the ending fund balances of the General Operating Fund and the Special Revenue Funds are described in the General Operating Fund and the Federal Projects Funds sections.

All District Funds - Summary of Fund Balances For Fiscal Years 2008-09 Through 2012-13

Funds	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Final Budget 2012-13	2011-12 vs. 2012-13 Amount	Variance Percent
General Operating Fund	\$ 167,310,793	\$ 145,055,694	\$ 96,620,752	\$ 75,000,000	\$ 40,000,000	\$(35,000,000)	(46.7%)
Special Revenue Funds	30,848,984	27,814,750	14,708,096	10,608,096	8,623,096	(1,985,000)	(18.7%)
Debt Service Funds	588,448,396	479,362,977	361,212,422	271,172,422	159,597,422	(111,575,000)	(41.1%)
Capital Projects Funds	1,106,619,657	699,609,470	580,955,519	267,387,432	114,737,432	(152,650,000)	(57.1%)
Proprietary Funds ¹	61,149,629	61,618,844	74,194,941	64,514,941	60,729,941	(3,785,000)	(5.9%)
Total	\$1,954,377,459	\$1,413,461,735	\$1,127,691,730	\$688,682,891	\$383,687,891	\$(304,995,000)	(44.3%)

(1) Proprietary Funds ending fund balances are reflected as cumulative unrestricted net assets.

Source: CCSD Budget and Accounting Departments

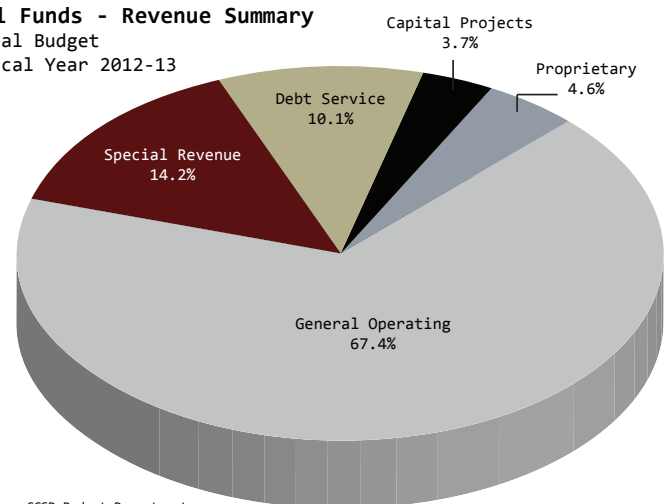


will experience declines in revenues at the State and federal level as fewer grant awards are available. A slight decline in local revenue sources will decrease by less than 1% the District's "All Funds" total revenues to \$27 million.

Of the \$2.9 billion in anticipated revenues, the General Operating Fund will represent 67.4%, Special Revenues 14.2%, Debt Service 10.1%, Capital Projects 3.7%, and Proprietary Funds 4.6%. Total projected resources for the 2012-13 fiscal year for all funds will be almost \$3.9 billion with the inclusion of beginning fund balances and other financing sources.

Note: Please refer to the General Operating Fund and Other Funds sections for more detailed revenue descriptions and explanations.

All Funds - Revenue Summary Final Budget Fiscal Year 2012-13



District Funds - Projected Revenues Summary

The District's sources of revenue for all funds originate from a wide range of categories. The District Funds - Summary of Revenues and Other Sources illustrates the five-year history of total revenues. This history shows a decline (7.2%) in Debt Service Funds revenues following a projected reduction in the taxable assessed valuation of Clark County. The General Operating Fund revenue has decreased slightly by almost 4% between fiscal years 2009-10 and 2012-13. Special Revenue Funds

All District Funds - Summary of Revenues For Fiscal Years 2008-09 Through 2012-13

Funds	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Final Budget 2012-13	2011-12 vs. 2012-13 Amount	Variance Percent
General Operating Fund	\$1,983,596,379	\$2,040,231,632	\$2,021,008,006	\$1,915,239,942	\$1,949,650,000	\$ 34,410,058	1.8 %
Special Revenue Funds	343,559,969	338,003,910	356,225,260	477,015,000	353,080,000	(123,935,000)	(26.0)%
Debt Service Funds	446,529,758	469,429,783	445,377,759	344,795,000	321,660,000	(23,135,000)	(6.7)%
Capital Projects Funds	180,452,113	151,382,090	101,848,721	97,890,000	96,655,000	(1,235,000)	(1.3)%
Proprietary Funds	110,251,795	108,110,993	101,252,098	106,010,000	107,630,000	1,620,000	1.5 %
Total	\$3,064,390,014	\$3,107,158,408	\$3,025,711,844	\$2,940,949,942	\$2,828,675,000	\$(112,274,942)	(3.8)%

Source: CCSD Budget and Accounting Departments

District Funds - Expenditures Summary

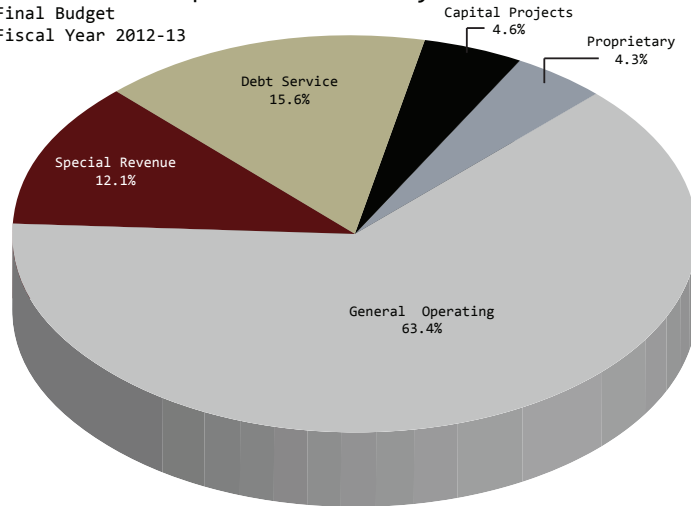
Through the District's budgeting cycle, cost centers engage in technical analysis to evaluate the specific needs of the District. The allocation of appropriations is carefully designed to meet designated requirements, including personnel, supplies, utilities, transportation, and property. Each of the District's funds serves a specific purpose to account for and record financial activity relative to the needs of the district. Appropriations within those funds define the constraints of those expenditures in an effort to maintain fiscal accountability and solvency.

As in previous years, the District continues to face many challenges in serving the diverse needs of the students in Clark County. Despite a projected enrollment decline of almost .3%, an expenditure increase of less than 1% is scheduled to occur in the General Operating Fund. The following summary highlights the District's major challenges for appropriating budgets for fiscal 2013 and beyond.

Of the 2012-13 Final Budget total appropriated expenditures, the General Operating Fund represents 63.4% of the total. Capital Projects and Debt Service Funds combine to represent 27.7% of total appropriations. Total expenditures will be almost \$3.2 billion in 2012-13, or a decrease of 4.8% versus the estimated expenditures for 2011-12.

All Funds - Expenditure Summary

Final Budget
Fiscal Year 2012-13



Source: CCSD Budget Department

2012-13 Appropriation Challenges:

- Revenue projections continue to be volatile and subject to uncertainty due to the continuing impacts of the economic downturn experienced at both the State and local levels
- Finding sufficient resources to implement the necessary reorganization changes that will provide the structure to improve student achievement and "ensure that all students are ready by exit"
- State revenue sources are directly related to actual student enrollment which remains unknown until count day at the end of September of each year and has declined by over 3,600 students since 2009
- Audited ending fund balances - Actual beginning balances are unknown and not available until the issuance of the Comprehensive Annual Financial Report in October of each year
- Recruiting and retaining qualified personnel and maintaining competitive employee compensation salaries and benefits in spite of necessary program and staffing reductions within a financial resource structure that continues to be unpredictable and unstable
- Maintaining adequate reserves to reduce the impacts from the program cuts that have occurred since 2009 and from a drawdown of assigned and restricted fund balance of over \$56 million since 2010-11
- Satisfying the requirement of Regulation 3110 to maintain "an unassigned ending fund balance of not less than 2% of total General Fund revenue for each fiscal year"



All District Funds - Summary of Expenditures For Fiscal Years 2008-09 Through 2012-13

Funds	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Final Budget 2012-13	2011-12 vs. 2012-13 Amount	2011-12 vs. 2012-13 Percent
General Operating Fund	\$2,033,407,975	\$2,051,324,159	\$2,049,062,278	\$2,004,220,000	\$2,022,355,000	\$18,135,000	0.9 %
Special Revenue Funds	335,089,443	355,342,185	387,160,974	409,185,000	386,850,000	(22,335,000)	(5.5)%
Debt Service Funds	594,772,597	783,748,570	563,277,763	496,515,000	496,635,000	120,000	0.0 %
Capital Projects Funds	524,104,858	275,573,517	207,103,769	307,918,087	147,010,000	(160,908,087)	(52.3)%
Proprietary Funds ¹	105,646,578	102,646,007	105,924,230	131,780,000	137,475,000	5,695,000	4.3 %
Total	\$3,593,021,451	\$3,568,634,438	\$3,312,529,014	\$3,349,618,087	\$3,190,325,000	\$(159,293,087)	(4.8)%

(1) Proprietary Funds balances reflect operating and non-operating expenses for presentation purposes.

Source: CCSD Budget and Accounting Departments



General Operating Fund

In this sub-section, the General Operating Fund is comprised of the General Fund, Indirect Cost Fund, and Special Education Fund. This sub-section details the General Operating Fund revenue and expenditures expectations for the fiscal year 2012-13 through narratives and illustrations respectively.

General Operating Fund	53
General Operating Fund - Summary	53
General Operating Fund - Ending Fund Balance	55
General Operating Fund Resources	55
General Operating Fund Expenditures	60
Descriptions of Functions	64
Descriptions of Commitment Items	65





This page is intentionally left blank

General Operating Fund - Summary

The General Operating Fund consists of five funds: the General, Indirect Cost, Education Foundation, Other Revenues, and Special Education Funds. The General Fund, in this context, is defined as a fund for measuring and recording ordinary District financial activity that is not designated for any other specific purpose. The funds maintained in the General Fund are typically available for legally authorized purposes. Although the Special Education Fund technically resides as a Special Revenue Fund on the financial statements, it is included with the General Fund since almost 80% of its operating resources are contributed by the General Fund. On the District's government-wide financial statements, the Special Education Fund is deemed a Major Special Revenue Fund separate from the General Fund.



General Operating Fund - Final Budget Analysis Fiscal Years 2010-11 through 2012-13

Description	Actual 2010-11	Estimated 2011-12	Final Budget 2012-13	2011-12 vs. 2012-13 Amount	Variance Percent
Revenues:					
Local sources	\$1,235,573,841	\$1,225,824,248	\$1,224,530,000	\$ (1,294,248)	(0.1)%
State sources	686,744,074	708,575,000	718,625,000	10,050,000	1.4%
Federal sources	337,954	500,000	300,000	(200,000)	(40.0)%
Total revenues	1,922,655,869	1,934,899,248	1,943,455,000	8,555,752	0.4%
Expenditures:	1,329,515,069	1,285,839,000	1,275,757,494	(10,081,506)	(0.8)%
Salaries	490,655,484	503,577,000	505,717,770	2,140,770	0.4%
Fringe benefits	74,600,660	79,950,000	83,426,496	3,476,496	4.3%
Purchased services	149,261,011	131,279,000	153,369,139	22,090,139	16.8%
Supplies	2,582,795	1,390,000	1,732,090	342,090	24.6%
Property and equipment	2,447,259	2,185,000	2,352,011	167,011	7.6%
Total expenditures	2,049,062,278	2,004,220,000	2,022,355,000	18,135,000	0.9%
Excess (deficiency) of revenues over expenditures	(126,406,409)	(69,320,752)	(78,900,000)	(9,579,248)	(13.8)%
Other financing sources (uses):					
Proceeds from insurance	126,556	200,000	200,000	-	0.0%
Transfers from other funds	77,844,911	47,500,000	43,700,000	(3,800,000)	(8.0)%
Total other financing sources (uses)	77,971,467	47,700,000	43,900,000	(3,800,000)	(8.0)%
Opening fund balance - July 1¹	145,055,694	96,620,752	75,000,000	(21,620,752)	(22.4)%
Ending fund balance - June 30	\$ 96,620,752	\$ 75,000,000	\$ 40,000,000	\$(35,000,000)	(46.7)%

(1) The opening fund balance shown in budget fiscal year 2012-13 reflects the 2011-12 estimated ending fund balance.

Source: CCSD Budget and Accounting Departments

General Operating Fund - Twenty Year History

Fiscal Years 1993-94 Through 2012-13

Year	Expenditure Appropriations	Dollar Increase (Decrease)	Percent Increase (Decrease)	4th Week Enrollment	Budget Per Student	Percent Increase (Decrease)
1993-94	\$ 579,404,946	\$ 25,714,153	4.6 %	145,327	\$ 3,987	(1.9)%
1994-95	627,995,331	48,590,385	8.4 %	156,348	4,017	0.8 %
1995-96	705,347,714	77,352,383	12.3 %	166,788	4,229	5.3 %
1996-97	773,935,613	68,587,899	9.7 %	179,106	4,321	2.2 %
1997-98	849,169,164	75,233,551	9.7 %	190,822	4,450	3.0 %
1998-99	931,208,043	82,038,879	9.7 %	203,777	4,570	2.7 %
1999-00	1,029,652,551	98,444,508	10.6 %	217,139	4,742	3.8 %
2000-01	1,072,657,733	43,005,182	4.2 %	231,125	4,641	(2.1)%
2001-02	1,163,403,949	90,746,216	8.5 %	244,684	4,755	2.5 %
2002-03	1,249,699,204	86,295,255	7.4 %	255,328	4,894	2.9 %
2003-04	1,350,739,123	101,039,919	8.1 %	268,357	5,033	2.8 %
2004-05	1,478,079,958	127,340,835	9.4 %	280,796	5,264	4.6 %
2005-06	1,663,853,336	185,773,378	12.6 %	291,329	5,711	8.5 %
2006-07	1,811,462,847	147,609,511	8.9 %	302,547	5,987	4.8 %
2007-08	1,984,894,552	173,431,705	9.6 %	308,745	6,429	7.4 %
2008-09	2,033,407,975	48,513,423	2.4 %	311,221	6,534	1.6 %
2009-10	2,051,324,159	17,916,184	0.9 %	309,442	6,629	1.5 %
2010-11	2,049,062,278	(2,261,881)	(0.1)%	309,899	6,612	(0.3)%
2011-12 ¹	2,004,220,000	(44,842,278)	(2.2)%	308,377	6,499	(1.7)%
2012-13 ²	2,022,355,000	18,135,000	0.9 %	307,574	6,575	1.2 %

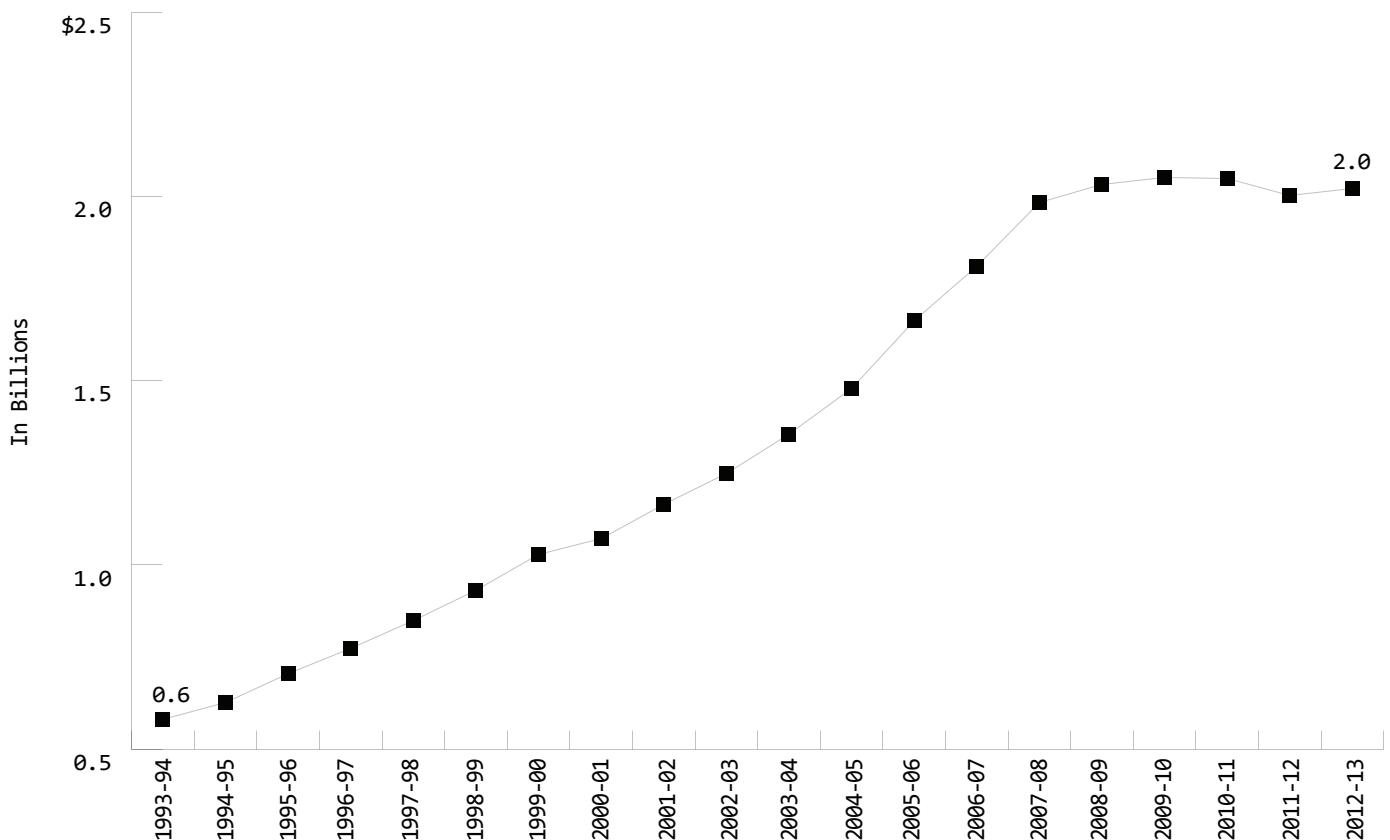
(1) Estimated total

(2) Final Budget

Source: Budget, Accounting, and Demographics and Zoning Departments

General Operating Budget - Twenty Year History

Fiscal Years 1993-94 through 2012-13



Source: CCSD Budget Department

General Operating Fund - Ending Fund Balance History

For Fiscal Years 2003-04 Through 2012-13

Fiscal Year	Total Operating Revenues ¹	Ending Fund Balance Components				Total Ending Fund Balances	Percentage of Total Revenues
		Nonspendable	Restricted	Assigned	Unassigned		
2003-04	\$ 1,416,621,270	\$ 3,620,525	\$ 1,864,914	\$ 74,749,087	\$ 28,059,022	\$ 108,293,548	7.6%
2004-05	1,546,263,153	4,178,600	7,104,350	111,196,556	33,099,717	155,579,223	10.1%
2005-06	1,645,176,834	4,633,569	7,273,437	95,220,000	36,437,527	143,564,533	8.7%
2006-07	1,826,675,650	17,750,339	13,980,824	84,407,371	39,484,749	155,623,283	8.5%
2007-08	1,983,596,379	4,376,483	19,676,999	96,385,635	43,035,412	163,474,529	8.2%
2008-09	2,040,231,632	3,558,623	32,343,951	90,599,713	40,808,506	167,310,793	8.2%
2009-10	2,021,008,006	3,832,495	40,308,480	80,703,202	20,211,517	145,055,694	7.2%
2010-11	1,922,655,869	4,006,893	31,396,735	41,989,300	19,227,824	96,620,752	5.0%
2011-12	1,934,899,248 ²	4,000,000	12,500,000	39,150,000	19,350,000	75,000,000	3.9%
2012-13	1,943,455,000 ³	4,000,000	500,000	16,050,000	19,450,000	40,000,000	2.1%

(1) - Total operating revenue excludes the beginning fund balance, transfers into the General Operating Fund, sale of fixed assets, the execution of capital leases, and bond proceeds.

(2) - These estimates were taken from the FY 2011-12 estimated actuals.

(3) - These estimates were taken from the FY 2012-13 Final Budget projections.

Source: CCSD Budget and Accounting Departments

General Operating Fund - Ending Fund Balance

The importance of an adequate General Operating Fund balance cannot be overstated. An adequate fund balance provides financial protection to the District to offset lower than budgeted revenues or higher than anticipated operating costs. There are many factors that can cause revenues to decrease and operating costs to increase, many of which are unpredictable. Major reasons for maintaining an ending fund balance include: a reserve for economic uncertainty, a reserve for unanticipated needs, and to maintain bond credit ratings.

The General Operating Fund's ending fund balance is anticipated to decrease by a net \$35 million, or almost 47%, due largely to reductions of the assigned portions of the balance. The unassigned portion is expected to increase slightly by \$100,000 but still requires a continued waiver (approved by the Board of Trustees in 2012) for District Regulation 3110. Regulation 3110 requires that an unassigned ending fund balance of not less than 2% of total General Operating Fund revenues be included in the budget. Unassigned ending fund balance is exclusive of inventories and amounts restricted or assigned for preexisting obligations.

General Operating Fund Resources

The General Operating Fund utilizes many sources of financial support to maintain the operations of a district spanning 8,012 square miles across southern Nevada. The District obtains its revenue from the following sources: State aid, property taxes, local school support taxes, governmental services tax, franchise tax fees, investment income, federal aid, miscellaneous revenues, and ending fund balance from the previous year. Detailed in the General Operating Fund - Estimated Resources illustration are the major sources of revenues.



State Aid

The District will receive almost 35% of its total resources from the State for General Operating Fund operations. The following outline explains the main features of the program for distributing State aid to school districts.

The Nevada Plan for School Finance

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to insure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, the State supplements local financial ability to whatever extent necessary in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. The Nevada Revised Statutes (NRS 387.121) set forth that "...the quintessence of the State's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated as the Nevada Plan.

General Operating Fund - Estimated Resources Fiscal Year 2012-13

Description	Amount	Percentage of Budget
Local school support taxes	\$ 756,500,000	36.7%
State aid (Distributive School Account)	718,625,000	34.8%
Property taxes	392,235,000	19.0%
Governmental services taxes	45,275,000	2.2%
Other county taxes	1,500,000	0.1%
Franchise tax fees	1,225,000	0.1%
Federal aid	300,000	0.0%
Investment income	1,740,000	0.1%
Miscellaneous sources:		
Tuitions from full day kindergarten	\$6,000,000	
District project contributions	3,500,000	
Indirect costs from categorical grants	3,460,000	
School project contributions	3,000,000	
E-rate reimbursements	2,800,000	
Rental of facilities	1,700,000	
Indirect costs from Food Services Fund	1,500,000	
Tuitions from summer school	1,400,000	
Income from athletic events	1,200,000	
Tuitions from out-of-state students	300,000	
Transportation fees	200,000	
Proceeds from insurance	200,000	
Miscellaneous sources	995,000	
	26,255,000	1.3%
Transfers from other funds:	43,700,000	2.1%
Ending fund balance from prior year:		
Nonspendable	4,000,000	
Restricted	12,500,000	
Assigned	39,150,000	
Unassigned	19,350,000	
	75,000,000	3.6%
Total estimated resources	\$2,062,355,000	100.0%

Source: CCSD Budget Department

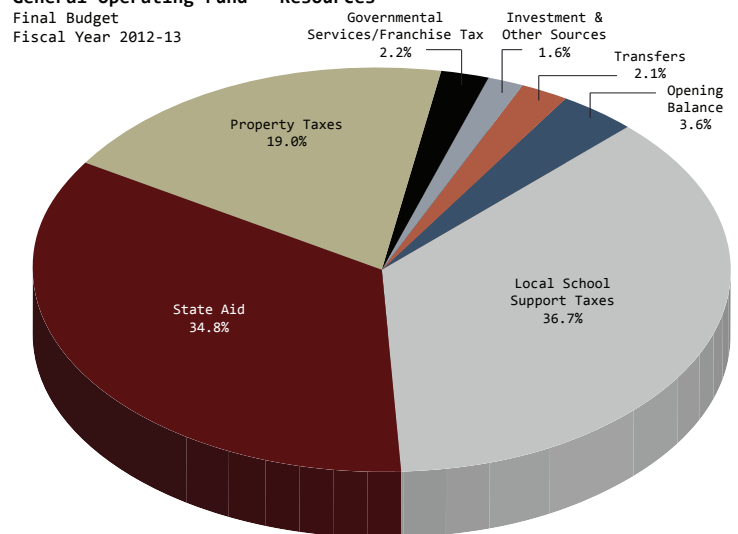
The amount of funds provided under the Nevada Plan for Clark County students is computed by multiplying the basic support guarantee per pupil of \$5,249 by the sum of:

1. Sixth-tenths of the count of pupils enrolled in pre-kindergarten and kindergarten on the last day of the first month of the school year;
2. The count of pupils enrolled in grades 1 - 12 inclusive on the last day of the first school month of the school year.

The 1993 Legislature approved NRS 387.047, which requires all school districts in the State to separately account for all funding received for the instruction of, and the provision of, related services to students with disabilities. This revenue is reported to the State in a separate Special Education Fund but is combined with the regular instructional revenue of the General Fund throughout this document.

In determining the amount to be distributed by the State to school districts, the amount of tax proceeds received by schools from a 2.6 cents local school support sales tax plus the amount received from the one-third public schools operating property tax are deducted. Combining State aid, all of the local school support sales taxes, and one-third of the property tax collections, generate over 77% of the District's General Operating Budget. Since this is an enrollment-driven funding formula, it has the effect of cushioning the district somewhat from economic fluctuations. The computation shown below illustrates that, regardless of how much sales tax or public school operating property tax collections are received, the District should anticipate over \$1.6 billion, or over 77% of the operations budget, to be provided through the Nevada Plan.

General Operating Fund - Resources

Final Budget
Fiscal Year 2012-13

Source: CCSD Budget Department

Computation of estimated State aid to be received by the District for the current year, based upon projected 4th week school enrollments, is as follows:

1. State basic support:

For pre-kindergarten and kindergarten students (26,350 x .6 x \$5,249)	\$ 82,986,690
For elementary and secondary students (280,428.2 x \$5,249)	1,471,967,622
For special education units (1,948 x \$39,768)	77,468,064
For special education students not assigned to a grade level (774 x \$5,249)	4,062,726
For "hold harmless" enrollment to equal 2011-12 apportionment (647 x \$5,249)	3,396,103
Distributive School Account (DSA) support level	<u>1,639,881,205</u>

2. Less: local contribution

Proceeds from 2.6 cents local school support (sales) tax	(756,500,000)
Proceeds from 1/3 public schools operating property tax	<u>(130,745,000)</u>
Total local contribution	<u>(887,245,000)</u>

3. Adjustments to State share

Elementary counselors	50,000
Non-traditional student allocation	123,795
Capital Projects Funds transfer ¹	(20,000,000)
Charter school revenue adjustment	<u>(14,185,000)</u>
Total adjustments to State share	<u>(34,001,205)</u>

4. State payments to be received in support of District programs

\$ 718,635,000

Note 1 : To provide funding for the 2011-13 biennial appropriations for K-12 public education, the District is required to contribute \$20 million annually from its capital funding sources generated from hotel room and real property transfer taxes. This contribution is reflected as an interfund transfer from the Capital Projects Fund to the General Operating Fund.

Property Taxes

Almost 19% of the resources for the District's general operations will be generated from local property tax collections. Property tax collections are based upon the assessed valuations of real and personal property, as provided by the Clark County Assessor, after which reductions are granted for any legislative abatements.

The 2005 Legislature enacted Assembly Bill 489 to provide partial relief abatement from escalating assessments created by previous escalations in the market values of real property. The cap limits each property's valuation increase to no more than 3% above that assessed in the prior tax year on all single-family, owner-occupied residences. All other real property categories are limited to a valuation increase of no more than 8% above that assessed in the prior tax year. All new properties, previously not on the tax rolls, are ineligible for relief abatement. Given the dramatic decline in recent years of real property assessments, it is estimated that this capping will have a negligible effect towards reducing potential 2013 property tax collections.

Property taxes are received from two types of tax rolls:

1. Secured Roll - Real Property (land and any improvement built thereon) and other personal property (example: house furnishings) secured by the real property. Taxes on the Secured Roll are billed and collected by the County Treasurer.
2. Unsecured Roll - All property not assessed upon the Secured Roll (examples: mobile homes, airplanes, boats, and slide-in campers). Taxes on the Unsecured Roll are billed and collected by the County Assessor.

The total property tax levy, for operating purposes, is 75 cents per \$100 of net assessed value. Under Nevada statutes, school districts may not levy more than 50 cents (2/3) per \$100 of net assessed value of taxable property for the support of public schools, and not more than 25 cents (1/3) per \$100 of net assessed value to complement revenue from State aid funds (see State Aid). The necessary tax rate for repayment of school construction funds and public safety compliance programs (55.34 cents per \$100 of assessed value) is levied in addition to the tax rate for operating expenses (NRS 387.195) and is receipted into the Debt Service Fund.

Of the public schools operating property tax, one-third is included and usually protected from fluctuation by the guarantee of the State Aid distribution formula. The remaining two-thirds is based upon assessed valuations that are determined prior to the inception of the fiscal year. Actual valuations are not realized until October 2012.



The computation of estimated property tax collections is as follows:

Assessed valuation at the time of Final Budget adoption (35% of market value) as of March 30, 2012	\$ 55,225,712,000
Estimated reduction due to legislative tax relief abatements and exemptions	(3,967,712,000)
Adjusted Net Valuation	51,258,000,000
Tax rate for general operating purposes per \$100 of net assessed valuation	0.75
Subtotal	384,435,000
Add: Net proceeds of mines	20,000
Estimated delinquent property tax collections	7,780,000
Estimated Total Property Tax Collections	\$ 392,235,000

Source: Clark County Assessor's Office

Local School Support (Sales) Tax

The 1967 Legislature passed the Local School Support Tax (LSST) law (NRS 374.015). The law imposes, in addition to the sales and use taxes enacted in 1955, a separate tax rate upon the privilege of selling tangible personal property at retail in each county to provide revenues for the school district comprising such county. The current levy rate of 2.60% became effective July 1, 2009 and was continued by the 2011 Legislature to supplement State funding of K-12 public education.

Clark County residents (as well as tourists) will pay a total of 8.1% sales tax on all purchases except on food items for home preparation and prescribed medicines. Revenues generated from the 2.6 cents portion (LSST) of the sales tax are earmarked for funding of the State Aid



formula. The estimate of local sales taxes generated for school support for 2013 is \$757 million. This amount has been determined from the latest available information on sales tax collections as provided by the Department of Taxation and is subject to fluctuation throughout the year based upon current economic activity.

It is estimated that almost 37% of the District's operational resources for 2013 will be generated from the LSST. The entirety of the sales tax is included in the State Aid formula as previously described. As a result of this feature, any increases or decreases in collections generally do not have a direct impact upon the District's budget since the enrollment-driven state payments are adjusted inversely with local school support sales tax receipts. However, during the past several years, significant fluctuations from preliminary estimates impacted the State's capacity to distribute the full per student DSA "guarantees" and resulted in mid-year reductions of anticipated revenues.

General Operating Fund - History Of Resources For Fiscal Years 2003-04 Through 2012-13

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2003-04	\$ 964,831,123	65.9%	\$ 438,213,334	29.9%	\$ 664,296	0.1%	\$ 13,341,977	0.9%	\$ 47,087,631	3.2%	\$1,464,138,361
2004-05	1,104,128,669	66.7%	426,066,729	25.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	1,209,620,212	66.8%	416,504,339	23.0%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07	1,274,438,078	64.7%	521,447,659	26.5%	86,952	0.0%	31,249,572	1.6%	143,564,533	7.2%	1,970,786,794
2007-08	1,304,601,148	60.7%	638,610,545	29.7%	547,130	0.1%	49,088,717 ³	2.3%	155,623,283	7.2%	2,148,470,823
2008-09	1,263,951,844	57.4%	666,045,473	30.2%	82,265,377 ²	3.7%	28,162,582	1.3%	163,474,529	7.4%	2,203,899,805
2009-10	1,300,965,604	59.2%	692,694,166	31.5%	303,570	0.0%	37,174,021 ⁴	1.7%	167,310,793	7.6%	2,198,448,154
2010-11	1,206,926,415	56.1%	686,744,074	31.9%	337,954	0.0%	113,116,070 ⁵	5.3%	145,055,694	6.7%	2,152,180,207
2011-12 ¹	1,200,000,000	57.7%	708,575,000	34.1%	500,000	0.0%	73,524,248 ⁶	3.5%	96,620,752	4.7%	2,079,220,000
2012-13 ¹	1,196,735,000	58.0%	718,625,000	34.9%	300,000	0.0%	71,695,000 ⁷	3.5%	75,000,000	3.6%	2,062,355,000

¹ Projected Amounts

² Includes \$82,239,829 from the American Recovery and Reinvestment Act

³ Includes \$12,308,301 in transfers from other funds

⁴ Includes \$10,000,000 in transfers from other funds

⁵ Includes \$77,844,911 in transfers from other funds

⁶ Includes \$47,500,000 in transfers from other funds

⁷ Includes \$43,700,000 in transfers from other funds

Source: CCSD Budget and Accounting Departments

Governmental Services Tax

Motor vehicle license fees (Governmental Services Taxes) are collected by the State Department of Motor Vehicles based upon the age of the vehicle and returned to the counties from which they are collected (NRS 482.181). It is estimated that the District will receive \$45.3 million during the year. These revenues are volatile due to the instability of new vehicle purchase activity and the increasing age of vehicles currently on the tax rolls.

Franchise Tax

The Franchise Tax is a county tax of 2% levied against the net proceeds of public utilities on that portion of their business operated outside incorporated cities (NRS 709.110). It is estimated that the District will receive \$1.2 million from this source, which has been subject to considerable fluctuation, based upon the profitability of the various utilities. Fortunately, it does not represent a material portion of the District's revenue base.

Investment Income

Investment income is earned by investing District funds until they are needed for payroll or accounts payable purposes. Funds are invested for various lengths of time based upon the need for safety, liquidity, and yield, in that order. It is estimated that the District will earn \$1.7 million for general operating purposes from its investment activities.

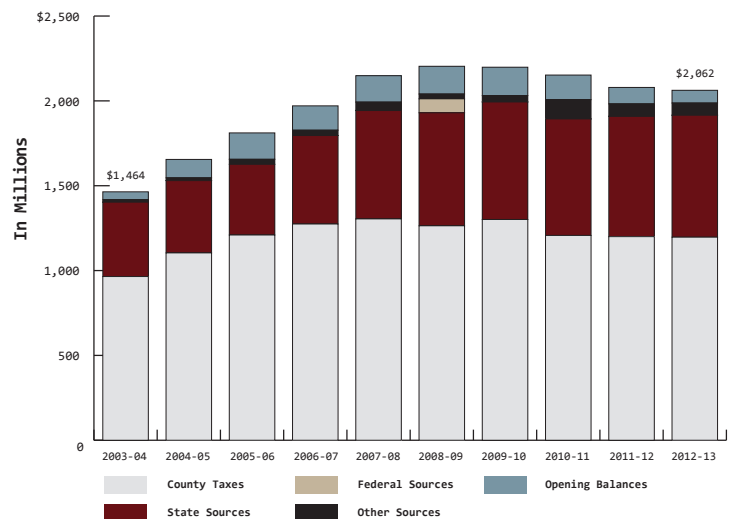
Federal Aid

Revenues from federal sources for the General Operating Fund are estimated to be \$300,000. These sources are subject to substantial fluctuation, based upon the dates of payment from the federal government, therefore, a lump sum estimate process is used in lieu of trending or other techniques.

Miscellaneous Revenue Sources

The General Operating Fund serves as the recordkeeping and transactional foundation for District operations. Aside from major revenue sources, such as, State, federal, and major local sources, the miscellaneous sources contains all other minor financial resources within the General Operating Fund. Examples of those resources include: tuition programs, school projects, facility rentals, athletic programs and other minor sources of revenues. Each source is accounted for separately and maintained within the General Operating Fund. Miscellaneous revenues represent approximately 1.3% of the annual budget for the General Operating Fund.

General Operating Fund - Illustrated History of Resources For Fiscal Years 2003-04 Through 2012-13



Ending Fund Balance From Previous Year

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations and/or revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The ending fund balance for 2011-12 is estimated to be \$75 million, of which \$4 million is non-spendable for inventories; \$12.5 million is restricted for support staff employee group insurance premiums and Education Foundation commitments; \$39.2 million is assigned for residual categorical program indirect costs, anticipated revenue shortfalls, and school carryover of unexpended allocations; and \$19.3 million is unassigned.



General Operating Fund Expenditures

District expenditures must be reported to the Nevada Department of Education in accordance with accounting classifications outlined in the Nevada Financial Accounting Handbook for Local Education Agencies. However, the day-to-day administration of the budget is delegated to the operating administrators in charge of schools and departments. From an operating standpoint, control is typically provided by the operating unit.

Funds for General Operating Fund capital equipment purchases have been removed from individual administrative department budgets. A separate account has been established in Unit 0059, and only high priority equipment requests will be authorized for purchase. With a few exceptions for purchases that had been authorized for inclusion in this budget, all other units' fiscal year 2013 equipment accounts will reflect no appropriations.



General Operating Fund - Appropriation Summary¹

Fiscal Year 2012-13

Description	Amounts	Totals	Percentage of Budget
Regular Programs:			
Instructional Services	\$ 973,632,686		
Other Student Support	50,999,447	\$ 1,024,632,133	47.7%
Special Programs:			
Instructional Services	278,375,116		
Other Student Support	36,810,622	324,185,738	15.1%
Vocational Programs:			
Instructional Services	6,589,414		
Other Student Support	480,094	7,069,508	0.3%
Other Instructional Programs:			
Instructional Services	10,280,799		
Other Student Support	4,536,096	14,816,895	0.7%
Total Instructional Programs		1,370,704,274	63.8%
Undistributed Expenditures:			
Student Support	80,050,850		3.7%
Instructional Staff Support	28,958,802		1.3%
General Administration	19,941,204		0.9%
School Administration	177,571,329		8.3%
Central Services	59,641,831		2.8%
Operation and Maintenance of Plant	269,332,323		12.6%
Student Transportation	100,659,387		4.7%
Total Undistributed Expenditures		736,155,726	34.3%
Ending Fund Balance - Nonspendable		4,000,000	0.2%
Ending Fund Balance - Restricted		500,000	0.0%
Ending Fund Balance - Assigned		16,050,000	0.7%
Ending Fund Balance - Unassigned		19,450,000	1.0%
Total Fund Balances		40,000,000	1.9%
Total Application of Funds		\$ 2,146,860,000	100.0%

⁽¹⁾ Includes State Class Size Reduction supplemental funds

Source: CCSD Budget and Accounting Departments

General Operating Fund - Major Expenditure Areas

For Fiscal Years 2008-09 Through 2012-13

Description	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated Actual 2011-12	Final Budget 2012-13	Percentage Change
Salaries and benefits:						
Licensed salaries	\$ 870,175,680	\$ 889,240,971	\$ 896,543,950	\$ 860,459,000	\$ 848,256,077	(1.4)%
Licensed benefits	307,269,830	311,659,517	316,472,788	315,132,000	316,082,349	0.3 %
Total licensed staff	1,177,445,510	1,200,900,488	1,213,016,738	1,175,591,000	1,164,338,426	(1.0)%
Support salaries	329,001,180	319,908,209	318,549,563	310,950,000	313,687,498	0.9 %
Support benefits	129,100,967	130,945,316	132,967,636	148,725,000	149,933,712	0.8 %
Total support staff	458,102,147	450,853,526	451,517,198	459,675,000	463,621,210	0.9 %
Administrative salaries	108,530,315	108,399,116	102,412,466	102,000,000	102,755,700	0.7 %
Administrative benefits	35,252,664	35,756,286	36,308,506	34,610,000	35,006,260	1.1 %
Total administrative staff	143,782,979	144,155,402	138,720,972	136,610,000	137,761,960	0.8 %
Police salaries	8,984,757	10,012,651	12,009,089	12,430,000	11,058,219	(11.0)%
Police benefits	4,763,873	4,831,930	4,906,555	5,110,000	4,695,448	(8.1)%
Total police staff	13,748,630	14,844,581	16,915,644	17,540,000	15,753,667	(10.2)%
Total salaries and benefits	1,793,079,266	1,810,753,996	1,820,170,553	1,789,416,000	1,781,475,263	(0.4)%
Purchased services:						
Instructional materials	56,908,970	76,553,076	67,876,225	65,000,000	66,726,858	2.7 %
Transportation	20,876,300	20,296,074	15,071,642	15,500,000	19,739,118	27.3 %
Utilities, postage, property liability	78,659,242	81,897,482	79,187,681	87,500,000	93,626,916	7.0 %
Other expenditures	80,626,116	61,823,530	66,756,177	46,804,000	60,786,845	29.9 %
Capital outlay	3,258,081	-	-	-	-	0.0 %
Total expenditures	\$2,033,407,975	\$2,051,324,158	\$2,049,062,278	\$2,004,220,000	\$2,022,355,000	0.9 %
Expenditures per student	\$ 6,760	\$ 6,859	\$ 6,846	\$ 6,733	\$ 6,809	1.1 %
Source: CCSD Budget and Accounting Departments						

The District currently has 15,035.34 FTE licensed employees, 7,670.40 FTE support staff/police positions, and 1,077.59 FTE administrator positions budgeted within the General Operating Fund. The distribution of these employees in District positions is as follows:

General Operating Fund - Full Time Equivalent Employees

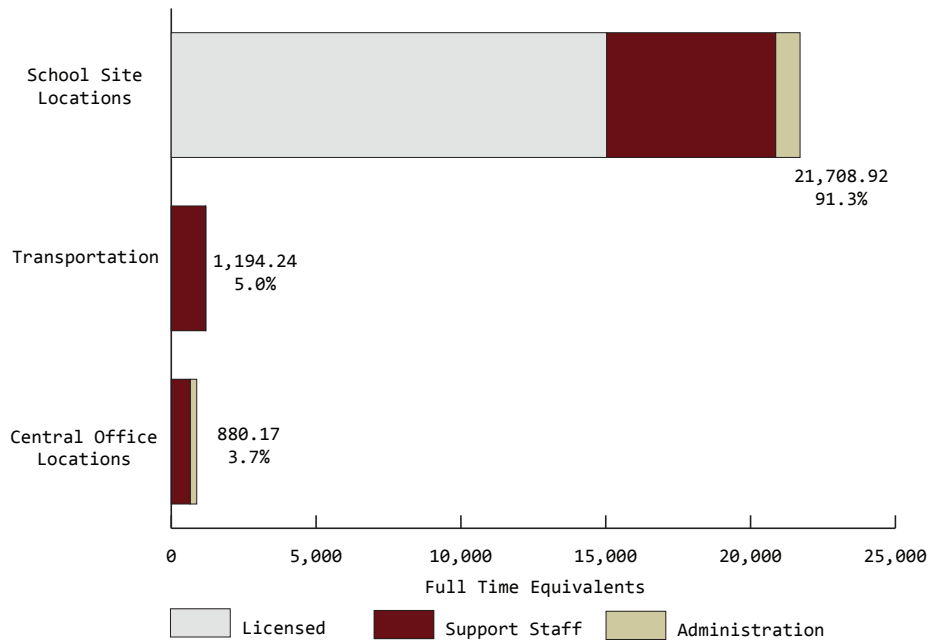
Fiscal Year 2012-13

Description	Licensed	Employees Support/ Police ¹	Administration	Total Employees	Percent
School Locations:					
Instructional Classroom	13,596.34	1,517.57	-	15,113.91	63.6%
Media, Counseling, and Health Services	1,431.50	462.41	44.22	1,938.13	8.1%
School Administration	-	1,363.88	768.00	2,131.88	9.0%
Custodial and Maintenance	-	2,493.00	32.00	2,525.00	10.6%
Total School Locations	15,027.84	5,836.86	844.22	21,708.92	91.3%
Classroom Support:					
Driver and Bus Maintenance Personnel	-	1,186.24	8.00	1,194.24	5.0%
Central Office Locations:					
Instructional Support and Administration	5.50	161.95	70.70	238.15	1.0%
Maintenance, Personnel, and Business Services	1.50	414.75	102.77	519.02	2.2%
Superintendent and Staff	0.50	70.60	51.90	123.00	0.5%
Total Central Office Locations	7.50	647.30	225.37	880.17	3.7%
Grand Total	15,035.34	7,670.40	1,077.59	23,783.33	100.0%
(1) FTE reflects 9-, 10-, 11-month support staff as percentages of full FTE's. See conversion table in the Information Section.					
Source: CCSD Budget Departments					

The current approved budget reflects a decrease of 1,000 FTEs from the 2011-12 Revised Amended Final Budget in response to the decreased level of available funding and reflects the impacts of the significant budgetary reductions to fund licensed staff salary schedule increment and column increases.

General Operating Fund - Staffing Distribution

Fiscal Year 2012-13



General Operating Fund - Costs Per Pupil (Weighted Enrollment)

For Fiscal Years 2008-09 Through 2012-13

Description	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated Actual 2011-12	Final Budget 2012-13	2011-12 vs. 2012-13 \$ Change	2011-12 vs. 2012-13 % Change
Instructional Expenditures:							
Regular instructional	\$3,181.43	\$3,304.86	\$3,322.27	\$3,294.30	\$3,165.28	\$(129.02)	(3.9)%
Special instructional	1,032.28	1,042.95	1,040.24	1,044.00	1,091.49	47.49	4.6 %
Vocational instructional	31.56	30.89	27.81	25.53	23.80	(1.73)	(6.8)%
Other instructional	29.67	35.37	34.22	36.22	49.89	13.67	37.7 %
Total Instructional	4,274.94	4,414.07	4,424.54	4,400.05	4,330.46	(69.59)	(1.6)%
Undistributed Expenditures:							
Student support	243.72	255.68	254.17	259.94	269.52	9.58	3.7 %
Instructional staff support	112.27	109.75	112.65	94.44	97.50	3.06	3.2 %
General administration	93.43	56.09	69.18	69.93	67.14	(2.79)	(4.0)%
School administration	619.93	621.80	589.87	577.84	597.86	20.02	3.5 %
Central services	192.04	193.20	183.46	170.92	200.81	29.89	17.5 %
Operation and Maintenance of plant	850.08	854.95	882.11	877.93	906.81	28.88	3.3 %
Student transportation	373.21	353.74	329.56	282.03	338.82	56.79	20.1 %
Other support	-	-	-	0.18	0.08	(0.10)	(55.6)%
Capital outlay	-	-	0.07	-	-	-	0.0 %
Total Undistributed	2,484.68	2,445.21	2,421.07	2,333.21	2,478.54	145.33	6.2 %
Total Expenditures Per Student	\$6,759.62	\$6,859.28	\$6,845.61	\$6,733.26	\$6,809.00	\$75.74	1.1 %
Total Weighted Enrollment ¹	300,816.6	299,058.6	299,325.2	297,659.2	297,012.2	(647.0)	(0.2)%
Total Expenditures	\$2,033,407,975	\$2,051,324,159	\$2,049,062,278	\$2,004,220,000	\$2,022,355,000	\$18,135,000	0.9 %

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by .6 and excludes out-of-state students transferred into Nevada.

Source: CCSD Budget and Accounting Departments

General Operating Fund - Projected Budgets
For Fiscal Years 2012-13 Through 2015-16
Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Property taxes	\$392,235,000	\$412,000,000	\$432,000,000	\$452,000,000	4.6%
Local school support taxes	756,500,000	765,000,000	770,000,000	775,000,000	0.6%
Other local revenues	75,795,000	77,800,000	77,800,000	77,800,000	0.0%
State sources	718,625,000	725,000,000	735,000,000	750,000,000	2.0%
Federal sources	300,000	200,000	200,000	200,000	0.0%
Total Revenues	1,943,455,000	1,980,000,000	2,015,000,000	2,055,000,000	2.0%
Expenditures:					
Salaries	1,275,757,494	1,300,000,000	1,325,000,000	1,350,000,000	1.9%
Employee benefits	505,717,770	525,000,000	530,000,000	540,000,000	1.9%
Purchased services	83,426,496	76,000,000	78,000,000	79,000,000	1.3%
Supplies	153,369,139	125,000,000	128,000,000	130,000,000	1.6%
Property and equipment	1,732,090	2,000,000	2,000,000	2,000,000	0.0%
Other expenditures	2,352,011	2,200,000	2,200,000	2,200,000	0.0%
Total Expenditures	2,022,355,000	2,030,200,000	2,065,200,000	2,103,200,000	1.8%
Excess (Deficiency) of Revenues over Expenditures	(78,900,000)	(50,200,000)	(50,200,000)	(48,200,000)	
Other Sources and (Uses):					
Proceeds from insurance	200,000	200,000	200,000	200,000	
Transfers from other funds	43,700,000	45,000,000	45,000,000	45,000,000	
Total Other Sources and (Uses)	43,900,000	45,200,000	45,200,000	45,200,000	
Opening Fund Balance - July 1	75,000,000	40,000,000	35,000,000	30,000,000	
Ending Fund Balance - June 30	\$40,000,000	\$35,000,000	\$30,000,000	\$27,000,000	
Fund Balance:					
Nonspendable	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	
Restricted	500,000	700,000	1,000,000	1,000,000	
Assigned	16,050,000	10,500,000	4,850,000	1,450,000	
Unassigned	19,450,000	19,800,000	20,150,000	20,550,000	
Total Fund Balance	\$40,000,000	\$35,000,000	\$30,000,000	\$27,000,000	

Source: Budget Department

The following pages include an explanation for the functions and commitment items found in the General Operating Fund Budget and the General Operating Fund Budget by Operating Unit listed in Division order.

Description of Functions

This dimension is used to describe the functional activity for which a service or material object is acquired. The functions are classified into five areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into sub-functions.

Function	Description
Support Services - Continued	
2300	General Administration Support Services. This function covers those activities concerned with establishing and administering policy essential for the operations of the entire District. It includes responsibilities in such areas as the Board of School Trustees and the offices of the superintendent and area superintendents. Costs include staff salaries and benefits, purchased services, supplies, and equipment to support general administration.
2400	School Administration Support Services. This function covers those activities which have the purpose of directing, managing, and supervising a school. It includes the principal, assistant principal, dean, and other administrative and clerical staff. Costs necessary to provide personnel, purchased services, supplies and equipment to manage and operate a school are classified in this function.
2500	Central Administration Support Services. This function covers those activities that support administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Costs include staff salaries, purchased services, supplies, and equipment to support these activities.
2600	Operation and Maintenance of Plant Services. This function accounts for those activities concerned with keeping the physical plant open, comfortable, and safe for use, and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2700	Student Transportation Services. This function covers the costs of conveying students to and from school as directed by state and federal law. This includes transportation between home and school as well as trips to school-related activities. Costs related to the operation, service, and maintenance of vehicles used to transport students are classified in this function.
2900	Other Student Support Services. This function covers all other support services not classified elsewhere.
1000	Instructional Services. This function includes the activities dealing directly with the interaction between teachers and students. These expenditures can be identified as being directly related to instruction of students in a learning situation. Teacher salaries, teacher assistant salaries, purchased services essential to the subject taught, and equipment, furniture, and supplies directly related to instruction are examples of the expenditures that are included.
Support Services	
2100	Student Support Services. This function accounts for activities designed to assess and improve the well-being of students and to supplement the teaching process. The costs necessary to manage and provide guidance, health, psychological, and nursing services, in addition to assessing and testing students with respect to career and educational opportunities, are recorded here. Salaries and benefits of personnel, purchased services, office supplies, and equipment are examples of included cost items.
2200	Instructional Staff Support Services. This function accounts for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. It includes responsibilities in such areas as curriculum supervision, in-service education for professional personnel, and supplies and equipment to support the instructional program. This function also embraces the preparation, maintenance, and distribution of library and media resources used to support instruction.



Description of Functions - Continued

Function	Description
	Operation Of Non-Instructional Services
3100	Child Nutrition Services. This function encompasses those activities which have as their purpose the management of the food services program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.
	Facilities Acquisition And Construction
4100	Land Acquisition Services. This function records activities concerned with initially acquiring and improving land.
4200	Land Improvement Services. This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	Architectural and Engineering Services. This function records activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the district's property.
4500	Building Acquisition and Construction Services. This function records activities concerned with buying or constructing buildings.
4600	Site Improvement Services. This function records activities concerned with making non-permanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
4700	Building Improvement Services. This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	Other Facilities Acquisition and Construction Services. This function records activities that cannot be classified above.
	Debt Service
5000	Debt Service. This function records activities related to servicing the long-term debt of the District, including payments of principal, interest, and other debt issuance costs.

Description Of Commitment Items (Objects)

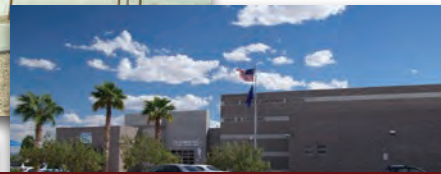
This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are 11 major categories used by the District to identify objects.

Object	Description
5116	Personnel Services Salaries - Licensed Staff - Amounts paid to licensed employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5117	Personnel Services Salaries - Support Staff - Amounts paid to support staff employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5118	Personnel Services Salaries - Administrative Staff - Amounts paid to the administrative category of employees in the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
52**	Employee Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the cost of personnel services. These payments include those to the Public Employees' Retirement System (PERS), Federal Insurance Contributions Act (FICA), State unemployment insurance, group insurance, workers' compensation, and Medicare.
5300	Professional and Technical Services - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
5400	Purchased Property Services - Services purchased to operate, repair, maintain, and rent property owned and/or used by the District. These services are performed by persons other than District employees. These include water, sewer, and disposal services.

Description Of Commitment Items (Objects) - Continued

Object	Description
5500	Other Purchased Services - Amounts paid for services rendered by organizations or personnel not on the payroll of the District other than professional and technical services or property services. These include insurance (other than employee benefits), telephone, advertising, and tuition.
5600	Supplies - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include gas (heat), electricity, gasoline, books, periodicals, and audiovisual materials.

Object	Description
5700	Property/Equipment - Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, and replacement of equipment.
5800	Other Expenses - Amounts paid for goods and services not otherwise classified in preceding categories.
5900	Other Uses of Funds - This series of codes is used to classify transactions which are not properly recorded as expenditures to the District but require budgetary or accounting control. These include redemption of principal on long-term debt or fund transfers.



Division and Departmental Operating Budgets

In this sub-section, operational budgets include financial details of divisions and departments that maintain the operational day-to-day activities in support of the District's core mission. Each operational budget area includes mission statements, fiscal goals, performance measures, and staffing trends.

CCSD
CLARK COUNTY
SCHOOL DISTRICT

Budget Cost Centers Within Divisions	68
Board of School Trustees	71
Office of the Superintendent	72
Instruction	81
Student Support Services Division	84
Education Services Division	87
Curriculum and Professional Development Division.....	90
Finance and Operations Division	93
Facilities Division.....	99
Human Resources Division	103
Technology and Information Systems Services Division	106
Vegas PBS.....	109



Budget Cost Center Groups within Divisions

Fiscal Year 2012-13

Cost Center Groups		Cost Center Groups	
Board of School Trustees And Superintendent Cost Center Groups			
002	Board of School Trustees		
001	Superintendent	012	Communications Office
003	Office of the General Counsel	053	Internal Audit
004	Equity and Diversity	055	Assessment and Accountability
005	Development and Innovation	121	Testing and Assessment
006	Employee Management Relations	133	Community and Government Relations
007	Diversity and Affirmative Action	145	School-Community Partnership Program
008	Office Of Government Affairs	164	Academic Support and Community Services
156	School Police and Security	657	Campus Security Systems
Instruction Cost Center Groups			
100	Deputy Superintendent - Instruction		
103	Area Service Center 1	049	Edison Partnership Schools
106	Area Service Center 2	114	Moapa Valley School Farm and Nursery
105	Area Service Center 3	122	English Language Learners Programs
	Performance Zones		
Student Support Services Division Cost Center Groups			
135	Chief Student Services Officer	137	Grants Development and Administration
044	Special Education Services	663	Special Education Extended School Year
130	School Based Special Education Services	842	Homebound Services
Education Services Division Cost Center Groups			
151	Assistant Superintendent - Education Services	773	Jeffrey Behavior Junior/Senior High School
128	Education Services	792	South Behavior Junior/Senior High School
152	Alternative Programs For Rural Schools	844	Child Haven Juvenile Home
220	Biltmore Continuation Junior/Senior High School	877	Burk Horizon/Southwest Sunset
439	Peterson Behavior Junior/Senior High School	878	Global Community High School
664	Alternative Education Summer School	880	Washington Continuation Junior High
720	Southwest Behavior Junior/Senior High School	888	Cowan Behavior Junior/Senior High School

Budget Cost Center Groups within Divisions - Continued

Cost Center Groups		Cost Center Groups	
Curriculum And Professional Development Division Cost Center Groups			
110	Curriculum and Professional Development		
111	Student Activities	116	Secondary Fine Arts
112	Interscholastic Athletics	119	Orchestra Program
113	Career and Technical Education	662	Secondary Summer School
Finance And Operations Division Cost Center Groups			
050	Chief Financial Officer		
052	Budget Department	011	Graphic Arts Center
060	Accounting Department	070	Purchasing and Warehousing
091	Transportation Department	767	Risk Management Department
593	Demographics, Zoning, and GIS	650	Facilities and Bond Fund Financial Management
953	Food Services Department	636	Real Property Management
Facilities Division Cost Center Groups			
020	Associate Superintendent - Facilities		
021	Energy Conservation	025	Landscaping and Grounds
023	Maintenance Department	029	Environmental Compliance
024	Operations Department	589	Special Projects
Human Resources Division Cost Center Groups			
031	Chief Human Resources Officer		
032	Human Capital Management	042	Elementary Licensed Personnel
033	Recruitment and Development	043	Secondary Licensed Personnel
040	Admin Personnel and School Site Administrators	046	School-based Support Personnel
Technology And Information Systems Services Division Cost Center Groups			
056	Chief Technology Officer		
054	Networking Services	190	Telecommunications Services
057	User Support Services	009	Employee Business Training
058	Central Information Services	603	Virtual High School
063	Technical Resources	879	Academy for Individualized Study
Vegas PBS Cost Center Group			
140	Vegas PBS		

Board of School Trustees

Cost Center Groups

002 Board of School Trustees

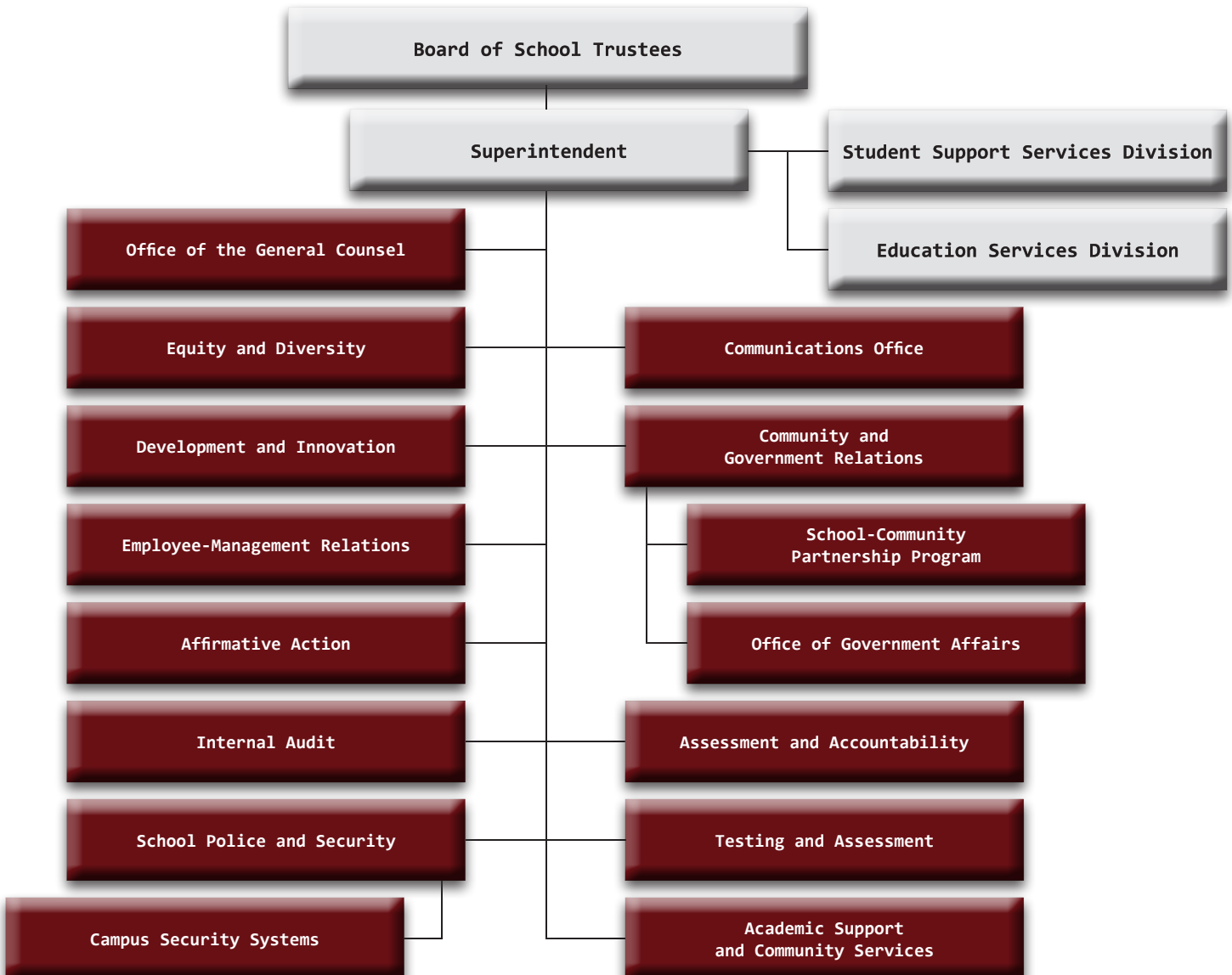
Superintendent

Cost Center Groups

001 Office of the Superintendent
 003 Office of the General Counsel
 004 Equity and Diversity
 005 Development and Innovation
 006 Employee Management Relations
 007 Affirmative Action
 053 Internal Audit
 156 School Police and Security

Cost Center Groups

012 Communications Office
 008 Office of Government Affairs
 133 Community and Government Relations
 145 School-Community Partnership Program
 055 Assessment and Accountability
 121 Testing and Assessment
 164 Academic Support and Community Services
 657 Campus Security Systems



Board of School Trustees

Vision Statement

All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy.

Services:

The Board of School Trustees (the Board), Cost Center Group 002, as authorized by Chapter 386 of the Nevada Revised Statutes, is comprised of seven members, each elected to four-year terms and representing a different geographic region of Clark County. The Board elects a president, vice president, and clerk annually from among its members and currently schedules two regular meetings per month, as well as special meetings as needed. The Board adopted a governance method that allows the Board to focus its policies on issues that direct the overall goals of the District and the vision of public education in Clark County.

The Board has set a vision that directs the superintendent to ensure that students will have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and contribute in a diverse global society. In addition to setting the vision, there is an ongoing, rigorous monitoring system in place and an annual formal evaluation of the superintendent and the District.

Throughout the year, trustees increase their dialogue with the community by conducting Community Linkage meetings to Advisory Committee (PAC), or Community Education Advisory Board (CEAB) meeting that promotes communication between parents, trustees, and the community as a whole.

The Board is dedicated to providing the leadership necessary for students to accomplish their education goals and securing financial resources for the District to ensure student success is an ongoing priority.

The budget includes salaries for staff, regular operational expenses for the Board Office, and compensation.



Fiscal Year 2011-12 Accomplishments:

- Completed the redistricting zones for Trustees' election boundaries
- Hosted four "School Matters" shows on Vegas PBS with topics that included back to school information, performance zones, District enrollment, class size, outreach to parents and community transparency, High School Proficiency Exams, summer learning, School Performance Framework, and the Watch Us Grow Campaign
- Hosted three Community Linkage meetings that included discussions on parent involvement, student engagement, and former District employees
- Provided additional opportunities for members of the public to speak during board meetings
- Continued to be involved in their respective Districts through student, school, and community educational programs

Fiscal Year 2012-13 Objectives:

- Continue to use Community Linkage meetings as well as the Board's call-in show "School Matters" on Vegas PBS, as a public outreach tool
- Focus on the academics of all schools while providing additional support for under achieving schools
- Continue to be involved with students, schools, and community educational programs
- Organize and implement a community service project

Board Of School Trustees Allocations For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	1.00	\$ 84,846	1.00	\$ 89,270	1.00	\$ 89,956	\$ 686	0.8 %
Support staff	4.00	249,090	4.00	270,098	4.00	275,815	5,717	2.1 %
Benefits	-	116,131	-	109,526	-	114,700	5,174	4.7 %
Purchased services	-	135,640	-	88,640	-	88,640	-	- %
Supplies	-	39,900	-	39,900	-	39,900	-	- %
Other	-	28,560	-	28,560	-	28,560	-	- %
Total	5.00	\$ 654,167	5.00	\$ 625,994	5.00	\$ 637,571	\$ 11,577	1.8 %

Source: CCSD Budget and Accounting Departments

Office of the Superintendent

Mission Statement

All students must be **“Ready by Exit.”** Whether students enter the workforce or postsecondary education after high school, graduation should prepare them to succeed without any need for remediation.

Services:

Office of the Superintendent, Cost Center 001, the Superintendent is the Chief Executive Officer of the District and is appointed by the Board of School Trustees. In turn, the Deputy Superintendent, Chief Financial Officer, and specific divisions and departments such as the Office of the Chief of Staff, Office of the General Counsel, Diversity and Affirmative Action Office, Chief of School Police, Community and Government Relations, Equity and Diversity Education, Assessment, Accountability, Research and School Improvement, Student Support Services Division, and Education Services Division report to and are evaluated by the Superintendent, who is responsible for implementing the Board’s policies and directions. In addition, the Superintendent is the liaison to the Public Education Foundation.

The Office serves all of Clark County, which encompasses an area of 8,012 square miles and includes both metropolitan and rural areas. With more than 308,000 students, about 38,000 full-time, part-time, temporary, and substitute employees, and 356 schools, the District is the fifth-largest school district in the United States.

Fiscal Year 2011-12 Accomplishments:

Major reform efforts highlighted in “A Look Ahead, Phase I: Preliminary Reforms Report” (available at <http://ccsd.net/news/pdf/20110527-469751854.pdf>) guided reform efforts in 2011-12, included:

- Graduation rate increased from 59% in 2011 to 65% in 2012
- Academic progress indicated from results on the CRT tests in almost every subject and grade level
- Evolved the Nevada Growth Model to show student-level data and provide a tool for facilitating transparency of individual school and student performance
- Released the School Performance Framework (SPF) that assigned a star rating to each comprehensive school in the District based on the Nevada Growth Model and other climate indicators
- 7,000 teachers participated in the District’s largest ever professional development program
- Approved a new, more rigorous curriculum for the District’s middle schools where student achievement has traditionally lagged
- Discussed and recommended an expanded empowerment plan
- Created 13 performance zones and an autonomous zone replacing the former area service center structure allowing 5-star schools more oversight in budget and staffing issues



- Identified five turnaround schools, formerly performing below capacity, began implementing dramatic changes including substantial re-staffing, that now show progress on student achievement and graduation rates including a 60% decrease in non-proficient students in math and science
- More aggressively pursued the use of technology in remote learning and blended with traditional face-to-face instruction to maximize both talent and resources within the District and provided another venue for instruction for those students who can benefit from online learning
- Implemented a new Human Resources system to ensure the best talent faces students every day and provides support to all teachers and support staff
- Continued to cultivate public-private partnerships in the community, and build momentum and common interest behind the goal of making all students “Ready by Exit”

Fiscal Year 2012-13 Objectives:

- Release and implement “A Look Ahead, Phase 2: Past Accomplishments, Present Projects, and the Next Reform Mile.” to evaluate the first full school year of reform efforts with an eye to the next steps that will stay the course set out in Phase 1
- Create a new schools division/office of school reform and innovation to mature and increase school choice options for students and families
- Provide resources for the four new turnaround schools to improve their student achievement
- Release an Operational Dashboard (similar to the School Performance Framework) to track the progress of efficiencies for the operations units in the District
- Partner with The New Teacher Project to provide more informative and supportive evaluations for principals and teachers as a guide to more effective instruction
- Release an action plan that best addresses the needs of English language learners and provide the instruction necessary to enable them to catch up to their peers

Office of the General Counsel, Cost Center Group 003, The Office provides advice and representation on all legal matters in both State and federal courts, and before a variety of administrative agencies involving alleged civil rights violations, workers' compensation claims and appeals, unemployment hearings, disputes before Nevada's Employee-Management Relations Board, and administrative arbitrations with the various labor organizations which represent District employees. Additionally, the Office provides advice and counsel to staff and administration on a broad variety of issues faced daily by schools and the central office.

When demands for legal services exceed in-house capability, the Office contracts for additional legal services. Purchased services expenditures reflect those amounts reserved for contracted litigation support when it is impractical for in-house counsel to provide representation.



Fiscal Year 2011-12 Accomplishments:

- **Litigation:** The Office defended and resolved 69 lawsuits litigated in various courts including the Ninth Circuit Court of Appeals, federal district court in Nevada, the Nevada Supreme Court, State district courts, and various specialty courts, regarding a broad range of claims in such areas as civil rights, tort claims, commercial disputes, bankruptcy actions, construction claims, and employment disputes. The Office recovered in excess of \$175,000 in auto liability, workers' compensation, property damage, and other miscellaneous claims on behalf of the District.
- **Administrative Law:** The Office represented the District and resolved 55 labor arbitrations with various employee groups, and conducted numerous investigations, evidentiary hearings, employee suspension hearings, student expulsion review hearings, and employment screens. The Office represented the District in formal hearings regarding workers' compensation, unemployment compensation, labor disputes before Nevada's Employee-Management Relations Board, civil rights claims and investigations before the Office of Civil Rights, and reviewed and advised on numerous disciplinary documents, evaluations, and employment of probationary employees in support of collective bargaining agreements.

- **Advice and Counsel:** Recognizing the advantage of having in-house legal counsel who understand the organization, education laws, and District regulations and policies which apply to school activities, the Office has daily contact with schools and central office, and handles thousands of requests for legal advice on such topics as child custody, student records, protection orders, reports to child protective services, trespassing disruptive persons, subpoenas, school commercial contracts, fundraising, magnet lottery and desegregation issues, civil rights, bid protests, construction disputes, education records, copyright, charter schools, special education, public records, and collective bargaining. The Office also participated in the legislative process by providing legal analysis and testimony. Counsel provided numerous presentations to various groups of administrators, staff, parents, and elected officials on common legal problems and issues; provided two State-wide education law seminars to approximately 150 participants, and provided support to students by judging numerous moot court competitions and participating in other law related educational activities in schools.

Fiscal Year 2012-13 Objectives:

- Minimize the financial impact of claims and litigation against the District
- Maximize participation in District operational and employment planning in order to anticipate legal issues, thereby reducing the need for reactive legal services
- Maximize preventive law programs and inform administration regarding new legal developments



Communications Office, Cost Center Group 012, facilitates internal and external communication programs for the District. The Office serves students, families, departments, staff, businesses, other local agencies, and the community by overseeing or assisting departments with communication efforts such as special events, informational programs, District-wide newsletters and mailings, fast facts reference materials, District highlights posted online, and media relations with local, State and national print and broadcast outlets.

Equity and Diversity Department, Cost Center Group 004, provides services to assist educators in creating culturally supportive learning environments for all students in collaboration with District personnel and community leaders regarding culturally diverse programs and resources. The Department advocates for equity and diverse educational programs for students, parents, and the community. Technical assistance is provided and professional development is designed to focus on diversity as it relates to student achievement.

Fiscal Year 2011-12 Accomplishments:

- Sponsored a New Teacher Cultural Reception that included a professional development training session on the crucial focus of 21st Century educators to continuously find ways to help children of poverty and those from diverse populations build a bridge from a culture of despair to a future of hope
- Completed the "Diversity Sourcebook" consisting of four-step main segments that assist the District's educational and community partners with accessing, planning, implementation, and delivery of diverse population services
- Monitored the "Say No to Bullying" website and reviewed the accumulated data supporting SB 276 and AB 138
- Sponsored the Cross-Cultural Institute - "Creating a Respectful Culture"
- Delivered professional development training sessions to 106 schools, impacting 3,906 District staff members in addition to delivering the administrative staff professional development training sessions to a total of 14,809 individuals

Fiscal Year 2012-13 Objectives:

- Develop a partnership with Guardian Quest that will apply the concepts of cultural diversity and responsiveness, enhance the school environment, and impact overall student achievement.
- Develop a bully prevention booklet in hardcopy and electronic format for distribution District-wide and to community members on defining bullying, consequences, awareness, and preventive measures
- Enhance professional development to meet the needs of administrators, teachers, parents, students, and community members in the areas of culturally responsive teaching and anti-bullying strategies
- Provide ongoing cultural diversity training opportunities to all employees to improve skills in ways to create culturally supportive learning environments
- Provide employees an opportunity to participate in professional development training and events that focus on cultural responsiveness and anti-bullying strategies that will assist with developing and enhancing conceptual understanding, and provide specific, practical, field-tested applications
- Hold training programs and staff development sessions throughout the year on a variety of equity, multicultural education, and cultural diversity related topics
- Increase the efficiency of the American Indian/Alaskan Native tutorial program to assist students in the areas of reading, math, and science, via the Indian Education Opportunities Program (IEOP)



Development and Innovation Department, Cost Center Group 005, through partnership and collaboration with The Public Education Foundation, provides support through public and private sector funding for projects and initiatives that produce measurable outcomes and improved results that can be identified and documented as best practices. In collaboration with The Public Education Foundation, the Department provides administrators and teachers with the opportunity to test new ideas, forge strategic alliances, and establish pilot programs that encourage the highest standard of performance.

Fiscal Year 2011-12 Accomplishments:

- Expanded the We R Community program to 14 high schools
- Restructured Clark County Reads programs - upgraded three libraries, served 36 schools with Reading is Fundamental (RIF), placed reading partners in 36 elementary schools, and maintained Reach Out and Read in 10 medical clinics
- Continued the expansion of the Teacher EXCHANGE™ with teachers receiving over 225,000 items, and partnered with Clean the World Foundation to provide hygiene products to students in need at 17 schools
- Awarded 426 scholarships to graduating high school seniors valued at \$592,400

Fiscal Year 2012-13 Objectives:

- Continue the expansion of We R Community to additional high schools
- Continue building service learning and volunteerism in the We R Community program
- Pursue additional scholarship opportunities and follow-up of high school graduates
- Continue to establish partnerships with local nonprofits to leverage resources
- Pursue public and private resources to support best practices, innovation, and effective research and development activities
- Launch the first cohort of the State-wide Executive Leadership Academy

Development and Innovation Department

Performance Measures	2009-10	2010-11	2011-12
New books distributed	119,000	93,000	106,000
Scholarships awarded	\$478,350	\$749,300	\$592,400
Volunteer hours by We R Community students from 13 classes	2,601	4,000	6,100

Employee-Management Relations (EMR), Cost Center Group 006, provides courteous, efficient, and effective customer service to schools, departments, employees, and the public in order to support student achievement by assisting administrators in implementing applicable laws, contractual agreements, and District policies, regulations, and procedures as they relate to personnel issues. These procedures support the implementation of the District's mission to provide students the tools and resources so they will have the knowledge, skills, attitudes, and ethics necessary to succeed academically and practice responsible citizenship.

EMR represents the interests of the District in the interpretation and implementation of the five employee negotiated agreements, as well as the policies, regulations, and procedures of the District. Examples of services include, but are not limited to:

- Bargaining with all five employee groups
- Working with all departments and area service centers in the application of contract provisions
- Facilitating conflict resolution between employees and management with the five employee groups
- Interacting with appropriate divisions of the District's organization in grievance hearings and arbitration proceedings

Fiscal Year 2011-12 Accomplishments:

- Aligned administrative staff to mirror Area/Performance Zone Organization to streamline case management and promote equity within the Department
- Closely monitored, reported, and resolved cases in which licensed or unified employees are assigned to home with pay in an expeditious manner
- Concluded bargaining process for four of the five employee groups

Fiscal Year 2012-13 Objectives:

- Work with the Office of the General Counsel to streamline employee disciplinary processes, thus avoiding a duplication of efforts, resulting in cost savings
- Collaborate with Human Resources to identify assignments for greater customer service
- Closely monitor, report, and resolve cases in which licensed or unified employees are assigned to home with pay in an expeditious manner
- Move to conclusion of negotiations for all five employee groups

Employee-Management Relations

Performance Measures	2009-10	2010-11	2011-12
Grievances Filed by CCEA	129	211	370
Grievances Filed by ESEA	135	111	135
CCEA Successful			
Pre-Grievance Resolutions	74	34	12
ESEA Successful			
Pre-Grievance Resolutions	42	29	19

Affirmative Action, Cost Center Group 007, is charged with the responsibility of handling complaints and issues related to the enforcement of Title VI and Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Americans with Disabilities Act of 1990, and the ADA Amendments Act of 2008, the Age Discrimination Act of 1975, Section 504 of the Rehabilitation Act of 1973, and Title IX of the Education Amendment of 1972. Specifically, the Office investigates complaints and inquiries from District staff and employment applicants who feel discriminated against in the areas of race, color, creed, sex (including harassment), marital status, national or ethnic origin, age (40 and over), and disability. In addition, a number of reports are compiled and issued relative to the age, sex, race, and ethnic composition of the District workforce to include unified administration, licensed personnel, and support staff. The Office also annually prepares and distributes a detailed report on student enrollment by race, sex, and ethnicity. The Office also monitors all District activities relevant to maintaining a workforce that reflects the cultural diversity makeup of the community.

Fiscal Year 2011-12 Accomplishments:

- Investigated and responded to 15 formal employee/applicant complaints filed with the Nevada Equal Rights Commissions (NERC)
- Investigated and responded to 29 formal employee/applicant complaints filed with the Equal Employment Opportunity Commissions (EEOC)
- Investigated and made decisions on 90 requests for reasonable accommodations made by disabled/injured employees for accommodations under the Americans with Disabilities Act (ADA)
- Investigated and brought resolution to 190 internal employee complaints/inquiries filed with the Office, running the gamut from sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, etc.

Fiscal Year 2012-13 Objectives:

- Continue to investigate and respond to formal employee/applicant complaints filed with the Nevada Equal Rights Commission (NERC)
- Continue to investigate and respond to formal employee/applicant complaints filed with the Equal Employment Opportunity Commission (EEOC)
- Continue to investigate and make decisions on disabled/injured employees' requests for reasonable accommodations under the Americans with Disabilities Act (ADA)
- Continue to investigate and bring resolution to internal complaints/inquiries filed with the Office (e.g., sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, etc.)
- Prepare and issue major annual reports analyzing the status of student enrollment and employee workforce of the District

Affirmative Action

Performance Measures	2009-10	2010-11	2011-12
Number of District employees	31,140	30,555	29,470
Number of cases filed (all categories)	323	302	324
Number of cases closed/resolved	299	288	302

Internal Audit Department, Cost Center Group 053, provides assurances to administration and the Board that the District's operations and functions are adequately controlled, effective, efficient, and being carried out in accordance with applicable policies, plans, and regulations. The Department makes recommendations for improvement and provides impetus to administration to correct any weaknesses and discrepancies revealed by its examinations.

The Department performs audits in accordance with an audit plan approved by the Chief of Staff, with such plans and general results of audits being periodically reviewed by the Superintendent or his designee, and the audit advisory committee of the Board. The plan includes audits of any District related activities. School audits are performed on a rotation basis, and the Department's goal is to audit elementary schools every three years, and secondary schools at least every two years.

Fiscal Year 2011-12 Accomplishments:

- Conducted 73 school audits, 14 gate receipt audits, and 17 operational or construction-related audits, as well as responded to numerous requests for audits
- Participated in training sessions for school administrators, bankers, and office managers
- Evaluated seven charter school's financial compliance of state requirements and provided requested support to charter schools, as part of the charter school evaluation team
- Provided two UNLV student interns with practical on-the-job internal audit experience
- Achieved highest rating of "generally conforms" on external Quality Assessment Review of the Department

Fiscal Year 2012-13 Objectives:

- Conduct over 70 school audits, 12 gate receipts audits, and 10 operational or construction-related audits
- Respond to requests for audits as resources allow
- Participate in training administrators and school bankers as requested
- Continue to assist management to improve overall school audit results
- Evaluate charter schools as part of the charter school evaluation team
- Provide UNLV student interns with practical on-the-job internal audit experience

Internal Audit Department

Performance Measures	2009-10	2010-11	2011-12
School Audit Reports	100	97	73
Construction/ Department Audits/ Follow-ups	14	17	17
Gate Receipt Audits	13	12	14



Assessment and Accountability, Cost Center Group 055, includes the departments of Accountability, Instructional Data Services, and Student Data Services. Accountability performs certain functions mandated by the legislature including the direction of production and dissemination of the District and school accountability reports.

Instructional Data Services (IDS) provides direction for the support and implementation of the District-wide Instructional Data Management System (IDMS) including the support for technical issues, development and delivery of training, creation of support materials, oversight for data collection and verification.

Student Data Services (SDS) provides ongoing supervision of the District's enrollment and attendance systems to assure accuracy of enrollment counts, which are required to obtain State funding and Federal Impact Aid. In addition to reporting for financial reasons, this department provides student-related information for dropout and demographic reports, monitors the enrollment and attendance for non-resident students, and assists school registrars and attendance clerks in managing their site-level student accounting responsibilities.

Research provides oversight for all institutional research, program evaluation, and District-wide survey activities conducted by the organizations and individuals within the District, as well as outside agencies and individuals. Research conducts original research that examines the effectiveness of District initiatives and programs, the results of which are used by District leadership to inform policy decisions. Research also coordinates the Action Research Project, a year-long professional development activity that supports teacher improvement, leadership, networking and morale.

School Improvement provides the legislated technical assistance to performance zones and schools through data gathering/analysis, inquiry and root cause analysis, and collaborating within best practices to focus on increasing overall student achievement, lowering the dropout rate, and increasing the graduation rate.

Fiscal Year 2011-12 Accomplishments:

- Resolved 19,528 HelpDesk calls and/or emails within 24 business hours
- Conducted 220 professional development sessions
- Generated and submitted 352,444 assessment reports
- Conducted 24 professional development sessions
- Conducted 608 professional development sessions to include a series of school improvement District-wide planning sessions that occurred January through March and serviced 268 school improvement planning teams - 2,680 teachers/administrators
- Submitted 357 School Improvement, Restructuring, and Turnaround Plans to the Nevada Department of Education in a timely manner
- Developed and disseminated a school improvement planning manual to assist staff in understanding school improvement
- Conducted 37 professional development sessions
- Responded to 1,211 requests for technical assistance in 314 schools

Fiscal Year 2012-13 Objectives:

- Track HelpDesk calls and/or emails and resolve 95% of them on the average within 24 business hours
- Conduct 24 professional development sessions and create related materials on navigating through and generating reports within the Division's data warehouses
- Generate 95% of the identified District assessment reports on the average within five business days of data uploads into IDMS for administrators, site coordinators, and area administrators
- Develop, implement, and evaluate training to assist schools, as requested, in transitioning to the Common Core State Standards (CCSS)
- Submit 100% of the required School Improvement, Restructuring, and Turnaround Plans to the Nevada Department of Education in a timely manner

Assessment and Accountability

Performance Measures	2009-10	2010-11	2011-12
Number of Surveys Evaluated	139,934	116,510	162,757
District/School			
Improvement Plan Submitted	347	425	357
Staff Trained in School			
Improvement Process	14,457	6,730	2,680
Accountability Plans Submitted	344	349	353
Instructional DMS HelpDesk	2,373	9,307	19,528
Participants Trained in IDMS	1,572	4,373	3,332
Student Transcript			
Requests Processed	48,069	43,459	59,387
Confidential Record			
Requests Processed	15,039	17,373	16,143

School Police and Security, Cost Center Group 156, is comprised of the School Police Operations, Administrative Division, and the Security Services Division.

The Operations Division encompasses campus and patrol-based police officers supervised by two police captains, four police lieutenants and 14 police sergeants. Its jurisdiction is divided geographically into eight law enforcement area commands. Two police officers are assigned to most high schools and four patrol officers are assigned to each area command and are primed to respond to the needs of all elementary, middle, and high schools. Additional police officers patrol all properties and buildings 24 hours each day, seven days each week.

The Administrative Division is supervised by a police lieutenant and two police sergeants and encompasses the Training, Detective, and Communications Bureaus as well as the Bureau of Professional Standards. The Training Bureau manages and facilitates "training tracks" focusing on skills specific to the Nevada Commission on Peace Officers' Standards & Training (POST) and the Department's organizational structure and needs.

The Detective Bureau investigates crimes committed on District property. Duties include crime scene investigation, physical surveillance and intelligence gathering. The Bureau interviews victims, witnesses, and suspects; and utilizes photography, video surveillance, and audio/video recording equipment to resolve criminal and non-criminal acts that impact the District. The Bureau works closely with the Office of General Counsel and EMR departments on cases involving District employees.

The Dispatch Center provides public safety dispatch services to the District and local communities. The Center is staffed 24 hours each day, seven days each week with dispatchers trained to handle emergency calls for police, fire, and emergency medical assistance, as well as non-emergency calls and inquiries. The dispatchers utilize a dispatch program titled Computer Aided Dispatch (CAD). Dispatchers are cross-trained to perform criminal history checks, enter and receive warrant information, monitor all District intrusion, fire, and freezer alarm systems, in addition to monitoring over 12,000 surveillance cameras stationed throughout District properties.



The mission of the Department is to provide a safe, secure, and nurturing learning environment that is conducive to education. This includes the maintenance of law and order with respect for the constitutional rights of all. It supports the implementation of the District's educational programs and goal of ensuring students are "ready by exit" by providing optimal service to meet the collective needs of students, employees and the community.

Fiscal Year 2011-12 Accomplishments:

- Increased the number of community and school forums
- Implemented a paperless management system called NetRMS (a paperless records management program designed to reduce the amount of paper used by the Department and expedite the report submission process)
- Established a Quality Assurance Unit (QAU) responsible for conducting surveys of customers to help improve service and response

Fiscal Year 2012-13 Objectives:

- Increase service to elementary and middle schools
- Establish two Field Initiative Teams (FITs) responsible for providing additional resources in the areas of gangs, threat assessment, community resources and problem solving
- Establish a 40-hour training course for all entry level school police officers related to their role as a "school" police officer

School Police and Security

Performance Measures	2009-10	2010-11	2011-12
Number of Calls for Service	70,631	84,137	77,432
Number of Alarm Activations	23,919	31,903	30,874
Number of Reports	7,703	8,568	8,087

Superintendent's Office and Other Subordinate Allocations¹

For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	53.02	\$ 5,883,222	63.12	\$ 6,383,487	63.32	\$ 6,413,528	\$ 30,041	0.5 %
Licensed	3.00	398,523	5.00	560,770	5.00	575,436	14,666	2.6 %
Support staff	264.09	16,682,380	270.70	15,820,714	273.70	16,522,713	701,999	4.4 %
Benefits	-	7,949,196	-	8,930,178	-	9,286,079	355,901	4.0 %
Purchased services	-	2,426,608	-	2,215,408	-	2,215,408	-	- %
Supplies	-	2,921,727	-	1,844,050	-	1,864,050	20,000	1.1 %
Other	-	86,700	-	78,850	-	78,850	-	- %
Total	320.11	\$36,348,356	338.82	\$35,833,457	342.02	\$36,956,064	\$1,122,607	3.1 %

Source: CCSD Budget and Accounting Departments

Note: Includes General Counsel, Equity and Diversity, Development and Innovation, Employee-Management Relations, Affirmative Action, Communications Office, Internal Audit, Assessment and Accountability, Testing, and School Police.

Community and Government Relations

Mission Statement

Community and Government Relations supports academic, social, and personal growth through productive relationships, public policy development, resource acquisition, and open communications with our students and their families, our diverse communities, and our education partners.

Services:

The Division is comprised of four offices, each providing a valuable service in support of the District's mission.

Office of Community and Government Relations, Cost Center Group 133, works with various audiences to garner support for education. The Office interacts with local, State and federal elected officials and associated agencies to ensure the coordination of

policies, legislation, and funding in a manner that benefits students, parents, the District, and the general public. The Office also coordinates statewide activities with various organizations and works with the business community to enlist support of District goals. Other initiatives include the District's public concern process, the School Name Committee, the annual administrative kickoff, and other assignments.

School-Community Partnership Program, Cost Center Group 145, coordinates efforts of the business community to support, complement, and supplement the curriculum of the District. The Office is guided by the Partnership Advisory Council and works with more than 700 business and community agencies whom provide partnership experiences for students through programs, events, and activities that enrich their learning.

Office of Government Affairs, Cost Center Group 008, represents the District in matters concerning the Nevada Legislature, the federal government, the Nevada State Board of Education, the Nevada Department of Education, and local governments. The Office helps develop legislative priorities; represents the District at legislative hearings; meets with legislators during the interim to assist with the education-related concerns of their constituents; produces an analysis of education-related legislation; and serves as the District contact on public policy issues.

Office of Parent Services is responsible for developing, coordinating, and implementing programs that focus on increasing parent involvement and student academic achievement. Its purpose is to increase the engagement of parents through identifying, creating, and fostering opportunities for two-way, meaningful communication with parents, students, community partners, and staff. The office manages five family engagement resource centers; coordinates services with Title 1 parent centers; facilitates the District-wide Parent Engagement Forum; and provides a list of resources for parents.



Fiscal Year 2012-13 Objectives:

- Represent the District during the 77th Regular Session of the Nevada Legislature
- Coordinate the information campaign for the proposed Capital Improvement Program
- Increase the number of participants in the Stay-in-School Mentoring Project and the number of businesses participating in the Focus School Project
- Expand opportunities for parent and community participation by coordinating outreach programs including Principal for a Day, Family Enrichment Day, and the State-wide Parent Involvement Conference
- Expand and support the Reclaim Your Future initiative with other divisions to re-engage students not enrolled in school or who are at risk of dropping out

Fiscal Year 2011-12 Accomplishments:

- Represented the District before interim committees of the Nevada Legislature
- Monitored implementation of education reform initiatives passed by the Nevada Legislature and coordinated District participation in the SB 11 study on developing a new funding formula for public schools
- Increased the number of the Stay-in-School Mentoring Project participants from 243 during the 2010-11 school year to 319 during the 2011-12 school year
- Coordinated the Reclaim Your Future initiative to re-engage students not enrolled in school and recruited over 500 community and school volunteers
- Coordinated the fourth District-wide Family Enrichment Day in collaboration with UNLV and the Nevada System of Higher Education to increase parental involvement in academics and educate families on college planning in support of the Go-To-College State-wide initiative

Performance Measures	2009-10	2010-11	2011-12
Focus Schools with Partners	132	137	146
Number of business partners	211	216	252
Focus School Students Served	122,902	121,646	132,447
Communities in Schools - students served	14,156	9,968	15,958
School-Community Partnership Volunteers	10,124	12,396	23,494
School-Community Partnership (in-kind and volunteer)	\$15,597,168	\$20,985,086	\$20,186,051
School-Community Partnership Cash Donations	\$2,476,774	\$1,873,550	\$2,737,026

Community and Government Relations Allocations For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech Licensed	8.00	\$ 810,180	7.00	\$ 672,755	7.00	\$ 673,035	\$ 280	- %
Support staff	-	4,170	-	1,966	-	1,966	-	- %
Benefits	7.84	327,429	5.84	248,453	6.68	281,196	32,743	13.2 %
Purchased services	-	377,199	-	327,058	-	346,968	19,910	6.1 %
Supplies	-	137,096	-	112,596	-	112,596	-	- %
Other	-	13,352	-	9,352	-	9,352	-	- %
	-	1,406	-	906	-	906	-	- %
Total	15.84	\$1,670,831	12.84	\$1,373,086	13.68	\$1,426,019	\$ 52,933	3.9 %

Source: CCSD Budget and Accounting Departments

Final Survey Results Comparative Percent Positive Response

For Fiscal Years 2009-10 Through 2011-12

Response	Parents			Students			Staff		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
Safe environment	94.2	94.8	96.3	81.7	83.0	85.7	93.1	92.0	92.0
Clean environment	95.3	96.0	95.9	65.0	65.4	67.1	88.3	86.5	86.1
Adequate facilities	94.2	93.6	95.5	82.9	83.3	84.6	86.8	85.3	84.9
Welcome at school	95.1	94.9	95.9	89.7	90.0	91.2	N/A	N/A	N/A
Shared decision making	85.2	86.8	88.7	71.6	72.7	73.5	77.1	71.8	71.0
Staff accessibility for parents	92.8	93.0	94.2	N/A	N/A	N/A	96.2	94.9	95.9
Staff accessibility for students	N/A	N/A	N/A	82.2	83.2	84.6	97.1	96.5	96.8
Performance Zone accessibility	91.4	89.1	92.2	N/A	N/A	N/A	80.7	73.4	72.3
Fair treatment of students	93.2	94.4	95.3	63.7	65.0	66.9	90.1	89.5	89.4
Special needs programs availability	95.4	95.2	96.4	94.6	94.7	95.5	85.3	83.6	83.5
High academic expectations	90.5	90.6	93.3	81.9	83.2	84.5	79.7	75.7	83.6
Basic - reading, writing, math	97.3	97.0	98.2	96.3	96.6	97.0	89.0	86.1	89.8
Learning other subjects	97.7	97.0	98.0	93.5	93.6	94.8	89.7	87.4	90.5
Academic progress communication	92.7	93.3	94.8	78.4	78.3	79.8	96.6	94.4	95.9
Attendance and behavior communication	94.6	94.9	96.0	75.6	75.1	76.4	94.4	92.7	92.9
Transportation communication	75.7	72.7	73.7	N/A	N/A	N/A	89.3	88.1	86.9
Academic assistance opportunities	91.3	91.4	92.6	89.8	90.1	91.2	94.5	93.0	93.7
Student technology use	94.2	93.3	95.5	81.3	81.4	83.1	89.2	87.6	88.4
Student recognition	90.9	91.0	92.8	72.7	73.4	74.7	88.4	86.0	86.8
Extracurricular activities	90.5	89.5	90.9	87.4	87.2	87.9	85.8	84.5	84.8
Responsible citizenship	92.6	92.9	95.0	84.5	85.5	87.1	77.8	74.7	76.6
Enthusiasm/excitement for learning	91.1	92.0	93.2	74.5	75.2	77.9	63.5	61.1	63.6
Career education	N/A	N/A	N/A	N/A	N/A	N/A	80.2	77.6	77.7
Dress code enforced	N/A	N/A	N/A	78.5	80.3	80.9	N/A	N/A	N/A
Full day kindergarten beneficial	90.0	92.2	93.9	65.8	67.1	70.5	85.9	88.8	91.4
Recommend school to a friend	91.4	91.3	93.4	73.3	73.1	75.7	84.1	80.5	80.5
Homework relates to classwork	95.7	96.1	97.0	90.7	91.3	91.6	N/A	N/A	N/A
Creativity and innovation	90.5	90.7	92.9	80.3	80.7	81.5	77.5	74.0	76.1
Critical thinking/problem solving	92.0	91.5	94.2	86.3	86.9	88.8	80.3	75.6	79.6
Leadership skills	88.2	88.2	91.0	82.7	84.1	85.7	75.9	72.5	75.5
Interpersonal skills	90.5	90.2	93.1	86.0	86.1	87.5	78.9	77.0	77.8
Organizational skills	88.7	88.2	90.9	71.9	72.2	73.2	80.1	76.3	77.0
Courtesy and respect	94.2	94.9	96.0	83.8	85.3	86.3	84.8	83.5	85.0
Honesty and trustworthiness	93.0	93.4	95.2	82.2	83.8	85.2	82.4	79.8	82.0
Fosters kindness and caring	91.7	92.7	94.6	78.2	80.8	82.9	82.2	80.3	82.9
Report card helps	93.9	93.4	93.8	91.5	91.7	92.9	N/A	N/A	N/A
Parent link	69.1	82.8	82.8	-	66.3	68.1	94.1	94.8	94.8
N/A = Not Applicable									
Source: Community and Government Relations Allocations									

Instruction Unit

Cost Center Groups

100 Deputy Superintendent

103 Area Service Center 1

106 Area Service Center 2

105 Area Service Center 3

Performance Zones

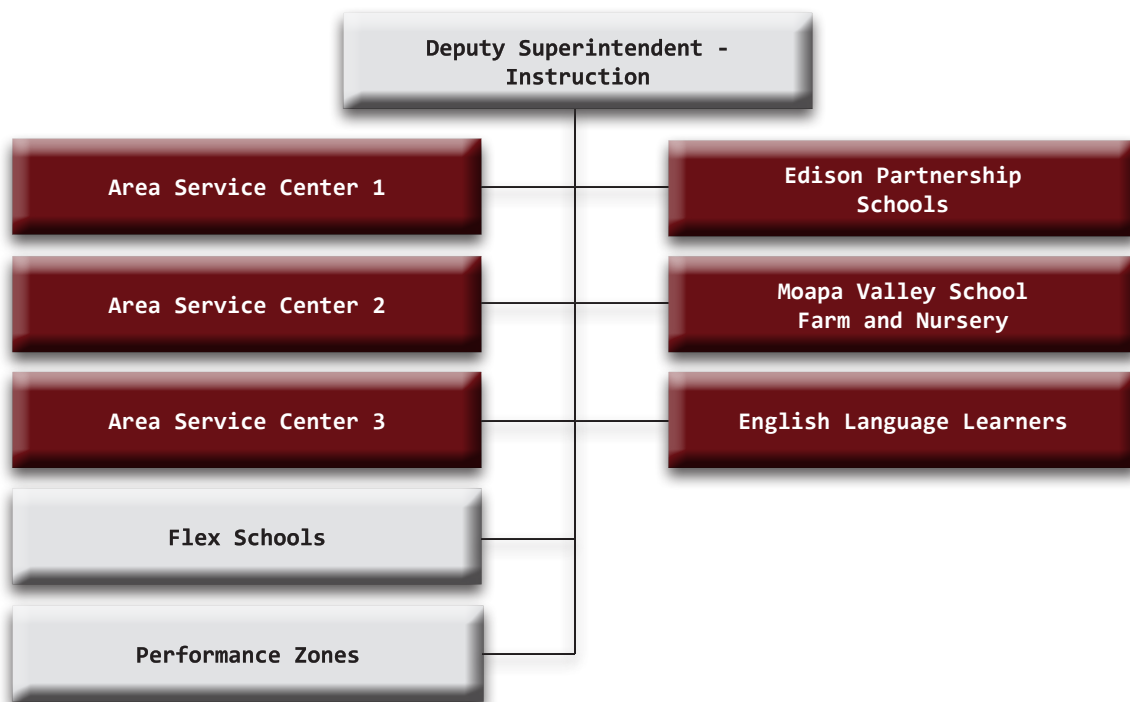
Cost Center Groups

049 Edison Partnership Schools

114 Moapa Valley School Farm and Nursery

122 English Language Learners

582 Flex Schools



Instruction Unit

Mission Statement

The Instruction Unit leads and supports the District community to increase student academic achievement and to improve operational effectiveness and efficiency.

Services:

The Unit is responsible for the operation of 321 schools divided among three area service centers, 13 performance zones, one turnaround zone, and a Prime Six zone.

The Cost Center Groups comprising the Unit overview are the following:

100	Deputy Superintendent - Instruction
103	Area Service Center 1
105	Area Service Center 3
106	Area Service Center 2
049	Edison Partnership Schools
114	Moapa Valley School Farm and Nursery
122	English Language Learners

Cost Center Groups 100, 103, 105, and 106 - Cost centers comprising the Unit include the operations of the offices of the Deputy Superintendent, three associate superintendents, and 16 academic managers who are assigned to supervise the elementary, secondary, and magnet schools along with the career and technical academies located within the District. The budget appropriations include three area associate superintendents, 16 academic managers, three ombudsman, secretarial staff, services, and supplies.

Seven elementary schools are managed by Edison Schools. The expenses covered by the partnership contract reside in Cost Center 0049, Edison Partnership Schools, Inc. The seven schools are Cahlan, Crestwood, Elizondo, Lincoln, Lynch, Park, and Ronnow Elementary Schools. The budget for this cost center includes staffing, utilities, and supplies for the seven schools.

The Moapa Valley School Farm and Nursery Project, Cost Center 0114, was established to provide high school students with "hands-on" experiences on a model working farm. The project provides students with development and implementation of planting, harvesting, and watering schedules, as well as a variety of livestock production projects. The project also provides support activities for students affiliated with the high school chapter of the FFA (formerly known as Future Farmers of America). In addition, the farm is responsible for planting and nurturing a variety of trees and shrubs which are then utilized by the Grounds Department to replace or augment the landscaping of existing school sites.

The English Language Learners (ELL) program, Cost Center 0122, offers dual language programs in which English speakers and learners are grouped in classrooms

and learn literacy skills in both English and Spanish. The goal of this program is to assist schools in providing comprehensive services for English language learners including student identification, language assessment, program placement, instructional support, and coordination of related services. Direct services to schools are provided by itinerant specialists who are assigned by their area service center. These specialists serve as mentors to classroom teachers and provide onsite training, technical assistance, and language assessments to all ELL students in accordance with the requirements of the No Child Left Behind provisions.

Fiscal Year 2011-12 Accomplishments:

- Improved graduation rates
 1. As of June 2012, an anticipated 65% of students were on track for graduation (up from 59%, or an improvement of 10%)
- Implemented the Common Core State Standards (CCSS)
 1. Supports were put in place for teachers in both elementary and middle schools, including Adolescent Reading Academy 2.0, Response to Instruction (RTI) Reading Decision Map, Collaborative CCSS CORE Reading Academy, Collaborative CCSS Mathematics Academy, and a variety of targeted professional development opportunities
 2. The high school level CCSS was unwrapped in the Curriculum Engine and the Curriculum Engine was refined to facilitate planning
- Identified and acknowledged schools that met or exceeded District expectations and standards
 1. The School Performance Framework (SPF) was created for all schools. Fifty-three schools achieved a 5-star ranking and are a part of the Autonomous Professional Learning Community
 2. As ranked by the SPF, 51 schools were 4-star and 126 schools were 3-star and over 70% of ranked schools achieved a meets expectations or better score



Fiscal Year 2011-12 Accomplishments - Continued:

- Developed a long-term ELL support strategy
 1. A task force has worked to review current instructional practices and develop proactive strategies for a five-year strategic plan.
 2. In 2012-13, those recommendations will be analyzed and an implementation plan will be developed and launched.
- Monitored student performance
 1. The Proficiency Academy for Student Success (PASS) was implemented for elementary and middle schools through which funding was available to provide additional intervention and support to students who had not yet demonstrated proficiency through outside of the school day tutoring, intervention during the school day, and mentoring
 2. The SPF was introduced and included measures of students enrolled in advanced coursework to enable schools to monitor and respond to this information
- Increased rigor at 20 middle schools
 1. Planning and preparation are complete and teachers are set to receive professional development throughout the summer of 2012 and into the 2012-13 school year for SpringBoard, International Baccalaureate (IB), and Science, Technology, Engineering, and Mathematics (STEM)
 2. Scheduled the implementation of programs with students into the 2012-13 school year

Fiscal Year 2012-13 Objectives:

- Implement a District-wide benchmark assessment system and use results to guide how schools deliver acceleration, intervention, and maintenance services to students
- Increase overall school performance, as measured by the SPF
- Increase the percentage of students catching up, keeping up, and moving up in each school as measured by School Growth Summaries and Academic Growth indicators in the SPF
- Improve school performance in achievement gaps as measured by the Academic Growth Gaps indicators in the SPF
- Improve postsecondary readiness as measured by Other Factors in the SPF (including graduation rates)
- Improve effective and efficient communication with schools and other departments

Instruction Allocations**For Fiscal Years 2010-11 Through 2012-13**

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	125.00	\$ 11,482,705	118.00	\$ 11,603,670	176.00	\$ 16,386,495	\$ 4,782,825	41.2 %
Licensed	1,427.53	69,888,084	1,471.60	79,109,278	2,111.07	116,887,668	37,778,390	47.8 %
Support staff	354.95	13,603,981	338.02	13,305,735	450.25	16,324,157	3,018,422	22.7 %
Benefits	-	36,794,915	-	38,926,707	-	56,788,659	17,861,952	45.9 %
Purchased services	-	2,464,765	-	2,043,191	-	2,079,567	36,376	1.8 %
Supplies	-	5,521,882	-	9,785,223	-	9,485,296	(299,927)	(3.1)%
Other	-	50,464	-	32,089	-	33,589	1,500	4.7 %
Total	1,907.48	\$139,806,795	1,927.62	\$154,805,893	2,737.32	\$217,985,431	\$63,179,538	40.8 %
Source: CCSD Budget and Accounting Departments								

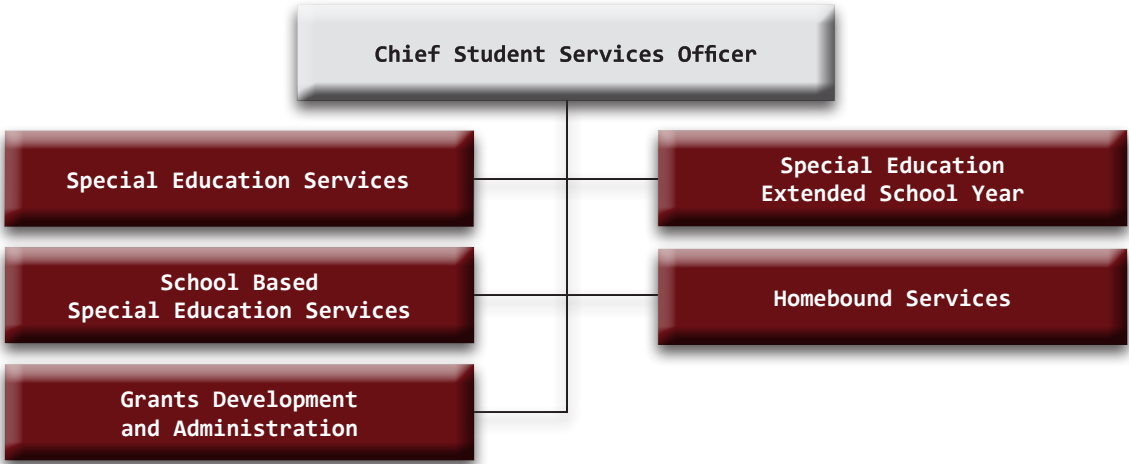
Student Support Services Division

Cost Center Groups

- 135 Chief Student Services Officer
- 044 Special Education Services
- 130 School Based Special Education Services
- 137 Grants Development and Administration

Cost Center Groups

- 663 Special Education Extended School Year
- 842 Homebound Services



Student Support Services Division

Mission Statement

The Student Support Services Division provides leadership, services, and support to strengthen the capacity of schools, families, and communities to ensure the success of all students through collaboration in the education process.

Services

The Division is responsible for providing services under Special Education, Gifted and Talented Education (GATE), Grants Development and Administration (GDA), and Title I.

The Cost Center Groups comprising the Student Support Services Division are the following:

135	Chief Student Services Officer
044	Special Education Services
130	School Based Special Education Services
137	Grants Development and Administration
663	Special Education Extended School Year
842	Homebound Services

Chief Student Services Officer, Cost Center Group 135, supports and provides opportunities for students with disabilities. The Office of Compliance and Monitoring Department ensures compliance with federal and State mandates concerning students with disabilities and represents the District in matters of due process. Support is also provided regarding Section 504, IDEA, and NRS 388. Additionally, Cost Center 0135 supports bilingual services for special education students and provides funding for professional development activities. The Division assists with the coordination of charter school activities.

Special Education Services, Cost Center Group 044, provides unit allocations to schools for licensed personnel. The special education programs are developed to meet the staffing needs of students with disabilities as well as those who are gifted and talented. Various programs that support the continuum of special education services are funded by this Cost Center.

School Based Special Education Services, Cost Center Group 130, provides funding for a full continuum of educational services to students with disabilities including students eligible under the Individual Disabilities Educational Act (IDEA). The services range from the inclusive practices to special education schools and out-of-District placement pursuant to the provision of NRS 395. The determination of appropriate special education services and programs and the extent to which the student participates in general education programs are based upon the student's individual needs as determined by the Individualized Education Program (IEP) process. During 2011-12, the Department provided services to 33,129 students while placing 52.8% of these students in a general education setting. Gifted and Talented Education (GATE) is also associated with this cost center.



Grants Development and Administration, Cost Center Group 137, consists of grant writers, program evaluators, and support staff. Once funding is obtained, the grant writers assume responsibility for project oversight, and adherence to local, State, and national policies, regulations, and laws. The program evaluators conduct evaluation activities throughout the year that include program and participant research, data collection, analysis of process and outcome data. Evaluators monitor aggregated and disaggregated data for analysis to produce local, State and federal reports in compliance with activity monitoring. The Grants Development and Administration Department shares all fiscal and evaluation reports with appropriate District personnel to achieve maximum program efficiency and effectiveness. Title I is also associated with this cost center.

Special Education Extended School Year (ESY), Cost Center Group 663, services are mandated to assure a Free and Appropriate Public Education (FAPE) as determined by the Individualized Education Program (IEP) for students with disabilities. The number of students identified for and participating in the Extended School Year Program for 2011-12 is 5,029.

Homebound Instructional Services, Cost Center 842, provides instruction to general and special education students who are too ill or injured to attend school for a minimum of 15 consecutive days as determined by a qualified physician. Homebound employs both full time teachers and teachers who are under contract to teach at a school during the day and elect to teach students after duty hours.

Fiscal Year 2011-12 Accomplishments:

- Received grant awards in the amount of \$195,963,973
- Increased the number of Title 1 schools by 145.65%
- Thirty-three Early Childhood programs received accreditation from the National Association for the Education of Young Children (NAEYC)
- Monitored disproportionality in special education through data analyses (relative risk ratios) and annual reports

Fiscal Year 2011-12 Accomplishments - Continued:

- Less disproportionality of special education identification than other equally large U.S. school districts
- Maintained a lower percentage (10.5%) of students in special education than the national average (11.9%)
- Implemented Proficiency Academy for Student Success (PASS) to maximize grant resources by providing early intervening services funding directly to the school level
- Maintained the percentage of special education students placed in a general education at 52.8%
- Implemented procedures to increase participation of community based instruction
- Realigned resources to increase specialized support to schools
- Provided support through the Parent Connection Center for families of students with autism
- Aligned resources, personnel, and professional development under common District goals and initiatives for improved student outcomes
- Increased collaboration among various departments to ensure alignment with common objectives

Fiscal Year 2012-13 Objectives:

- Support District initiatives, such as the Growth Model, INFORM, Curriculum Engine, and Common Core State Standards
- Design a school performance framework for the special schools serving students with disabilities
- Ensure compliance with Title 1 and various rights, laws, regulations, and policies governing students with disabilities
- Evaluate current spending to ensure fiscal compliance, as well as drive educational change

- Increase the number of schools implementing inclusive practices, school-wide positive behavioral supports, and ongoing student progress monitoring
- Support schools in the utilization of the Response to Instruction Framework.
- Secure additional funding to serve identified program needs of the District
- Develop community partnerships to expand the services and supports offered to students with individualized needs
- Provide data-driven, on-going professional development opportunities for support staff, licensed personnel, and administrators
- Evaluate the content of applied classes and ensure alignment with the Common Core State Standards (CCSS)
- Establish Variety School as a professional development school for self-contained programs

Student Support Services

Performance Measures	2009-10	2010-11	2011-12
Students receiving special education services	32,167	32,454	33,129
Percentage of students in special education	10.4%	10.5%	10.7%
Percentage of special education students in general education	52%	52.8%	52.8%
Students enrolled in special education extended school year program	3,809	4,383	5,029
Gifted and Talented Education (GATE) students served	5,552	5,316	5,704

Student Support Services Division Allocations
For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	63.55	\$ 3,676,246	59.40	\$ 5,572,297	63.40	\$ 5,990,669	\$ 418,372	7.5 %
Licensed	3,077.80	144,677,428	3,364.10	172,450,750	3,376.10	179,568,601	7,117,851	4.1 %
Support staff	81.83	3,977,274	86.04	5,549,133	85.04	5,527,072	(22,061)	(0.4)%
Benefits	-	61,940,105	-	70,823,872	-	72,926,311	2,102,439	3.0 %
Purchased services		1,139,539	-	5,409,124	-	5,407,048	(2,076)	- %
Supplies		608,736	-	824,509	-	808,509	(16,000)	(1.9)%
Property		5,000	-	10,000	-	10,000	-	- %
Other		69,432	-	24,432	-	22,932	(1,500)	(6.1)%
Total	3,223.18	\$216,093,760	3,509.54	\$260,664,117	3,524.54	\$270,261,142	\$9,597,025	3.7 %

Source: CCSD Budget and Accounting Departments

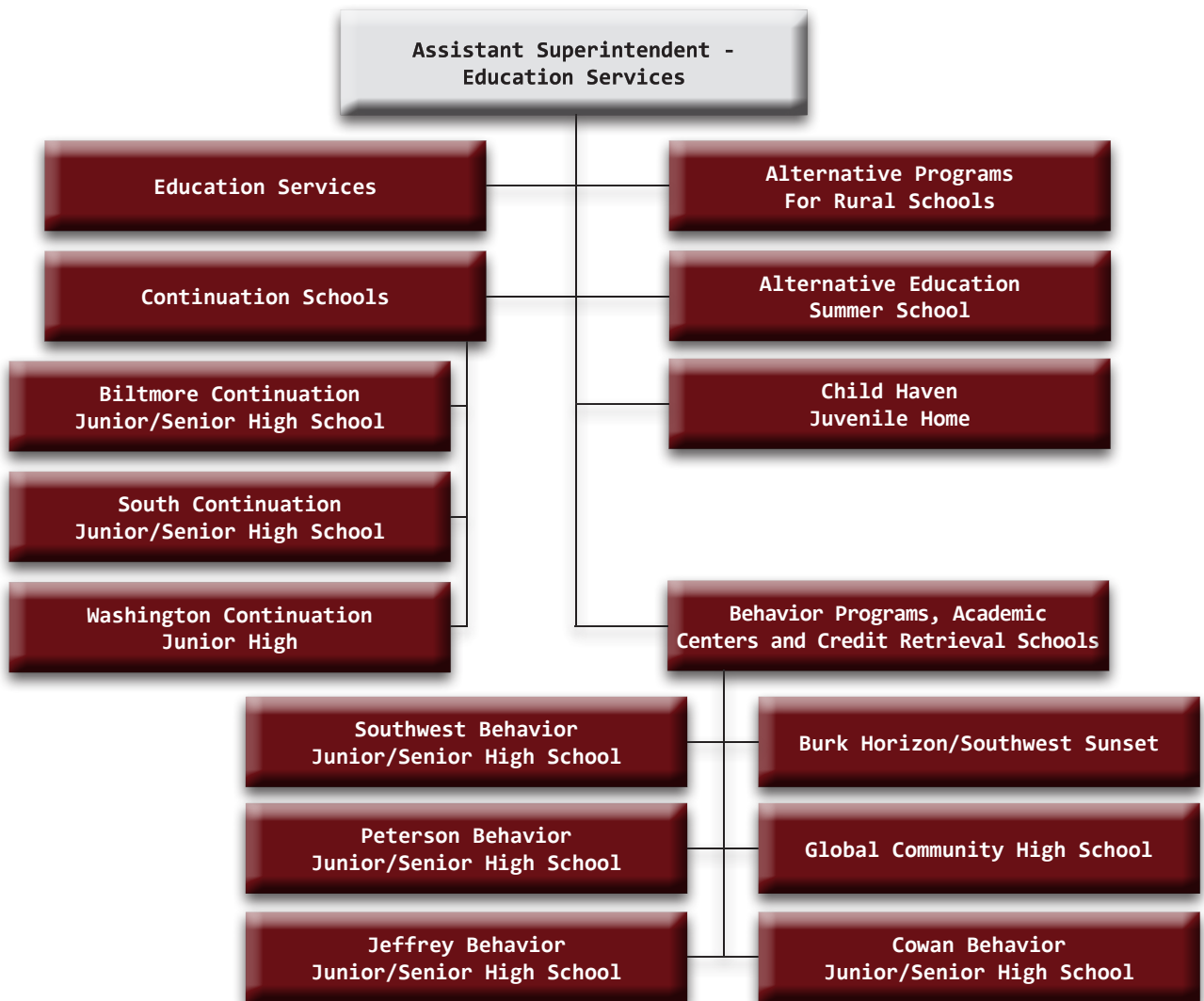
Education Services Division

Cost Center Groups

151 Assistant Superintendent - Education Services
 128 Education Services
 152 Alternative Programs for Rural Schools
 220 Biltmore Continuation Junior/Senior High School
 439 Peterson Behavior Junior/Senior High School
 664 Alternative Education Summer School
 720 Southwest Behavior Junior/Senior High School
 773 Jeffrey Behavior Junior/Senior High School

Cost Center Groups

792 South Continuation Junior/Senior High School
 844 Child Haven Juvenile Home
 877 Burk Horizon/Southwest Sunset
 878 Global Community High School
 880 Washington Continuation Junior High
 888 Cowan Behavior Junior/Senior High School



Education Services Division

Mission

It is the mission of the Education Services Division (ESD) to provide students with the essential skills, attitudes, and integrity necessary to become successful, responsible citizens.

Services:

The Assistant Superintendent of the Education Services Division oversees the Department of Education Options - Correctional, Department of Education Options - East, Department of Education Options Areas - West, Department of Adult Education, Department of Adult English Language Acquisition Services, Department of Pupil Personnel Services, Office of Instructional Support, Office of Administrative Services, and Institute for Accelerated Studies. The Division provided instruction and related services to approximately 35,000 students during the 2011-12 school year. Many of these students experienced academic and social challenges in comprehensive school environments. The unique needs of these students require ongoing evaluation and development of curriculum and innovative instructional programs.

The Cost Center Groups comprising the Division overview are the following:

128	Education Services
151	Assistant Superintendent, Pupil Personnel Services, Attendance Enforcement
152	Alternative Programs for Rural Schools
220	Biltmore Continuation High School
437	Morris Behavior Junior/Senior High School
439	Peterson Behavior Junior/Senior High School
440	Cowan Behavior Junior/Senior High School
550	Desert Rose High School
609	Adult English Language Acquisition Services
615	High Desert State Prison
617	Adult Education
664	Continuation Summer Schools
720	Southwest Behavior Junior/Senior High School
773	Jeffrey Behavior Junior/Senior High School
792	South Continuation Junior/Senior High School
815	Morris Sunset East High School
832	Florence McClure Women's Correctional Center
838	Southern Desert Correctional Center
839	High Desert Correctional Center Youthful Offender Program
844	Child Haven, Juvenile Court Schools
846	Spring Mountain Junior/Senior High School
863	Desert Rose Adult High School
877	Burk Horizon High School/Burk Southwest Sunset High School
878	Global Community High School at Morris Hall
880	Washington Continuation Junior High School
888	Cowan Sunset High School

The Division operates five behavior schools for secondary students and provides short term placement for students with chronic and/or severe behavior problems at their zoned school of enrollment. Students are assigned to the program by the principal of the secondary schools and through adjudication during the expulsion referral process. The programs are for students in grades 6-12. Students are often assigned to schools for approximately 45 school days from the date of the



disciplinary offense. The goal is to assist students in changing their behaviors so that they may successfully return to the home school, to an alternative school, or to a secondary school, which may be other than the zoned school, once the student has completed his/her assignment. Students are required to regularly attend school, adopt and maintain a positive attitude, comply with school rules and District policies and regulations, and perform well academically.

The three continuation schools provide educational programs for students who, by action of the Board, have been expelled from the District. Continuation schools educate and prepare students for a successful return to a comprehensive or alternative school settings. Students are provided core academic and elective courses and the curriculum is delivered utilizing direct instruction, independent study, competency based instruction, and directed-study models.

Global Community High School at Morris Hall serves students new to the country, grades 9-12, while promoting English proficiency and acceptance of cultural diversity among all students.

One horizon and three sunset high schools provide an alternative education setting for students in grades 9-12 who are at-risk of dropping out of school or who have already dropped out but may have accumulated academic credits towards graduation. Horizon students attend classes during the day while sunset students attend in the afternoon and evening. The small school model contributed to the success of horizon and sunset students.

Adjudicated school aged students, under jurisdiction of the Clark County Division of Family and Youth Services receive instruction at Juvenile Court Schools and the Clark County Detention Center (CCDC). These educational programs are an essential component in the overall responsible effort to rehabilitate at-risk, adjudicated offenders. Upon release from incarceration or custody, the student may become eligible for enrollment in a comprehensive school, a virtual type school, or another non-traditional educational program offered through the Division.

Correctional programs provide adult inmate students located within the State prisons with instructional activities, both academic and vocational, which lead to the attainment of an adult high school diploma or to prepare for the General Educational Development (GED) test. The curriculum follows the adult education open entry/open exit format in all areas required for an adult high school diploma or a GED certificate. Services are provided at High Desert State Prison Adult High School, High Desert State Prison Youthful Offender Program, Southern Desert Correctional Center Adult High School, and Florence McClure Women's Correctional Center Adult High School.

The Department of Adult Education provides educational services for individuals 17 years old and older who are seeking either a GED or a high school diploma. Students entering with the idea of earning a GED are encouraged and counseled into expanding their career opportunities to include a high school diploma. Programming is provided through direct classroom instruction at approximately 40 sites across the valley as well as through an independent study format.

The Department of Pupil Personnel Services is responsible for processing all student expulsion recommendations and coordinating due process hearings as prescribed by District, State, and/or federal regulations. Outcomes may include, but are not limited to: return to a comprehensive school, placement in a behavior school, or placement in a continuation school. The Department processes and evaluates out-of-District expulsions, long-term suspensions, and other disciplinary placement of students as a result of out-of-District expulsion referrals. The Department processed approximately 6,000 recommendations during the 2011-12 school year.

The Department of Adult English Language Acquisition Services provides non-English speaking adults the workplace literacy and life skills needed to become self-sufficient and productive members of their community. Students can use these skills to enhance employment and career opportunities, become better citizens or obtain citizenship, progress to vocational or academic programs, and function in English at higher cognitive levels. The program also provides resources such as free notary services, domestic violence referrals, GED referrals, and continuing education referrals.

Education Services Division Allocations For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	22.50	\$ 2,032,720	20.00	\$ 1,931,465	20.00	\$ 1,906,316	\$(25,149)	(1.3)%
Licensed	120.00	7,224,135	139.50	9,242,605	139.50	9,504,108	261,503	2.8 %
Support staff	98.05	4,241,638	92.44	4,117,553	92.44	4,145,226	27,673	0.7 %
Benefits	-	4,754,294	-	5,290,599	-	5,446,316	155,717	2.9 %
Purchased services	-	44,100	-	12,500	-	12,500	-	- %
Supplies	-	534,175	-	500,988	-	500,988	-	- %
Other	-	6,600	-	6,100	-	6,100	-	- %
Total	240.55	\$18,837,662	251.94	\$21,101,810	251.94	\$21,521,554	\$419,744	2.0 %
Source: CCSD Budget and Accounting Departments								

The Office of Attendance Enforcement assigns attendance officers to serve all schools. Attendance officers assume a primary responsibility for identifying the cause of student absences and working with schools, parents, and other District and community agencies to resolve attendance issues and ensure that all parties are in compliance with State and federal compulsory attendance statutes and District attendance policies and regulations.

Fiscal Year 2011-12 Accomplishments:

- Provided over 30 training sessions and referral information regarding student searches and bullying, cyber-bullying, harassment and intimidation initiatives
- Implemented a 6th grade academy program at Morris Behavior Junior/Senior High which focused on rigorous academics, resiliency educational practices, and behavior mentoring while self-containing the academy students
- Provided direct instruction classes meeting on a regular basis for adult students who require that instructional modality
- Instituted a computer-based GED pre-test for all interested students to obtain a projected GED score
- Expanded adult education classrooms to include blended-learning opportunities for students

Fiscal Year 2012-13 Objectives:

- Make available to selected students standardized commercially-produced assessments in language arts and mathematics to be used as prescriptions for learning
- Provide adult education instruction utilizing a project-based learning modality for students able to make a longer-term commitment to their education
- Pilot an 8th Grade Academy at Global Community High with the anticipation to expand and start a 7th Grade Academy for the 2013-14 school year
- Expand the Court Truancy Diversion program, in coordination with Juvenile Justice Services, to all eight consequence type schools

Education Services

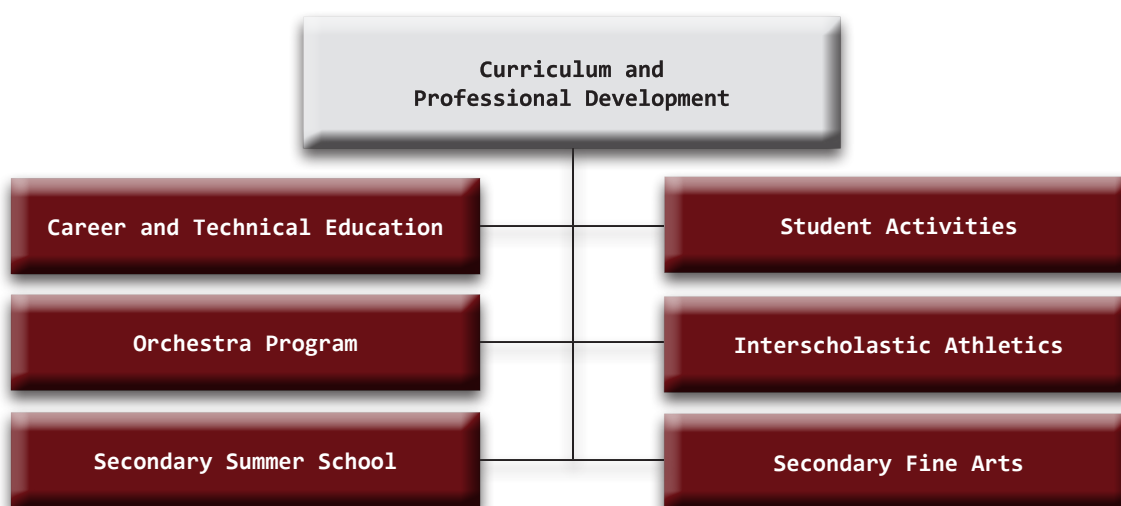
Performance Measures	2009-10	2010-11	2011-12
Average students serviced daily	23,000	23,000	23,000
Number of programs/schools	31	31	26
Expulsion referrals processed	4,660	4,890	4,700

Curriculum and Professional Development Division**Cost Center Groups**

110 Curriculum and Professional Development
111 Student Activities
112 Interscholastic Athletics
113 Career and Technical Education

Cost Center Groups

116 Secondary Fine Arts
119 Orchestra Program
662 Secondary Summer School



Curriculum and Professional Development Division

Mission Statement

The Curriculum and Professional Development Division provides leadership and guidance for all stakeholders to increase student achievement through standards-based curricula, professional development, and educational support.

Services:

The Division is an integral part of the Instruction Unit and provides leadership and service in support of the District's Vision: All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and contribute in a diverse global society. The Superintendent's vision of "Ready by Exit" establishes a foundation of high expectations to promote success for all students. The Division serves 217 elementary schools, 56 middle schools, and 49 high schools located in Area Service Centers 1, 2, and 3 of the District.

The Cost Centers comprising the Division are the following:

110	Curriculum and Professional Development
111	Student Activities
112	Interscholastic Athletics
113	Career and Technical Education
116	Secondary Fine Arts
119	Orchestra Program
662	Secondary Summer School

Curriculum and Professional Development, Cost Center Group 110, reflects the organization of the Division and includes the assistant superintendent; directors, each with responsibility for specific core content areas and programs including mathematics, English language arts, science, and social studies; and curriculum and professional development administrators, project facilitators, and secretarial support necessary for those operations. Additional budget projects also support services including K-12 Library, K-12 Instructional Technology, Elementary Fine Arts, K-12 Foreign Language, and K-12 Guidance and Counseling. Support for secondary education programs, early intervention, drivers' education, health, and physical education is also reflected in this unit.

Student Activities, Cost Center 111, and Interscholastic Athletics, Cost Center Group 112, provide direction and coordination of information and support related to student activities and graduation for areas and schools; opportunities for student interaction with appropriate local, State, and national organizations; high school commencement ceremonies for the District; leadership training opportunities for students and adults; and a variety of athletic programs for students in middle schools and high schools. The funds also provide fees and travel expenses associated with student organizations; Northwest Accreditation fees for all District schools; payment of all officials, non-District security, athletic trainers, and stand-by medical services;



State tournament and meet expenses; program staffing of administrative, licensed, and secretarial support; and Nevada Interscholastic Activities Association dues.

Career and Technical Education (CTE), Cost Center Group 113, supports students in developing academic and technical skills necessary to succeed in college and/or careers through numerous student leadership activities and work-based learning experiences. CTE staff lead teacher task forces to develop, revise, and align curriculum with CTE and academic State standards. Additionally, CTE staff provides professional development to teachers allowing them to stay abreast of current technologies and pedagogies.

Secondary Fine Arts, Cost Center 116, and the Orchestra Program, Cost Center Group 119, provide a sequential, comprehensive, standards-based curriculum for the music, dance, theater, and visual arts programs in each of the secondary schools and allow for participation in professional development and community outreach opportunities. Through the direction provided by nationally recognized trained and qualified experts and adjudicators, students participating in festivals, honor ensembles, and other organized events are provided with the opportunity to achieve a higher standard of performance. The Orchestra Program also partially funds the year-long, four-tiered Las Vegas Youth Orchestra Program and serves to organize the District's Equivalent Credit Music and Distinguished Music Scholar programs.

Secondary Summer School, Cost Center Group 662, provides support for students to participate in middle school and high school enrichment summer courses, including facilities, personnel, and instructional materials. The Guidance and Counseling Services Department coordinates the summer school annually. Together with the summer school coordinator, the Department works with the Performance Zones in establishing summer school guidelines and identifying summer school sites for the six-week instructional period. Funding for summer school is derived from tuition, which is presently \$100 per half-credit.

Fiscal Year 2011-12 Accomplishments:

- Implemented the new K-8 English language arts and mathematics curricula aligned to the Common Core State Standards (CCSS)
- Developed a new secondary science course sequence
- Developed and implemented a District-wide Title IX Improvement Plan
- Increased the number of hours in English language arts and mathematics professional development to better provide instructional support aligned to the CCSS
- Developed the new middle school and high school course sequence to reflect the CCSS in English language arts and mathematics
- Created new ELA and mathematics elective courses to allow schools to provide options to students needing additional time and support to master material in these content areas
- Provided professional development for elementary teachers on the Reading Academy and Mathematics Academy for approximately 1,113 teachers
- Provided Common Core State Standards-based mathematics professional development to 507 K-8 teachers through the Title I funded Mathematics Lesson Study
- Provided professional development for elementary-level Math Site Leaders and Math Strategists in the implementation of the CCSS
- Provided professional development for 36 teachers of the Mathematics Applications course, a course specifically designed to assist seniors who need to pass the Nevada High School Proficiency Examination in Mathematics (NHSPE)
- Supported District-wide mathematics competitions through Coaches Clinics for both the MathCounts Competition and the Krypto Competition
- Provided professional development for middle school teachers on the Adolescent Reading Academy 2.0 for approximately 299 teachers
- Received the Striving Readers Comprehensive Literacy Grant for over \$16 million for fiscal years 2012 thru 2014
- Provided professional development and resources to teachers with a focus on student wellness

Fiscal Year 2012-13 Objectives:

- Continue to move forward with implementation of all K-12 curriculum into the curriculum engine
- Provide professional development for teachers and administrators focusing on reading and writing in the content areas
- Provide ongoing professional development for mathematics teachers in grades 6-8 as well as teachers of algebra I and geometry honors focusing on the implementation of the CCSS in mathematics
- Provide ongoing professional development for English language arts teachers in grades 6-12 focusing on the implementation of the CCSS in English language arts
- Implement the District's literacy plan
- Continue to implement the Reading Academy, Writing Academy, and Mathematics Academy for elementary schools focusing on the implementation of the CCSS
- Implement the new course sequence for high school English language arts and mathematics
- Continue to develop, revise, and refine curriculum with CTE and academic state standards
- Prepare for the implementation of the Next Generation Science Standards
- Implement new secondary foreign language curriculum
- Provide professional development and support to 217 K-5 instructional coach project facilitators

Curriculum and Professional Development

Performance Measures	2009-10	2010-11	2011-12
Curriculum Engine Professional Development Participants	N/A	3,366	5,549
Professional Development Session - Participants	46,092	42,361	33,552
Students Participating in Work-Based Learning Opportunities	112,303	118,050	91,621
CTE Business/Community Members Enhancing Student Learning	3,583	3,821	4,050
Students Enrolled in Secondary Summer School	14,303	12,289	¹

¹ Data is not yet available**Curriculum And Professional Development Division Allocations
For Fiscal Years 2010-11 Through 2012-13**

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	23.10	\$ 2,253,881	21.50	\$ 2,114,489	21.50	\$ 2,148,958	\$ 34,469	1.6 %
Licensed	10.00	2,243,214	5.50	2,373,710	6.50	2,441,210	67,500	2.8 %
Support Staff	40.37	2,564,622	28.56	2,149,467	28.56	2,390,483	241,016	11.2 %
Benefits	-	1,657,188	-	1,453,347	-	1,513,954	60,607	4.2 %
Purchased Services	-	4,730,426	-	4,788,050	-	4,716,050	(72,000)	(1.5)%
Supplies	-	1,240,034	-	1,218,284	-	1,218,284	-	- %
Other	-	235,085	-	225,085	-	225,085	-	- %
Total	73.47	\$14,924,450	55.56	\$14,322,432	56.56	\$14,654,024	\$331,592	2.3 %

Source: CCSD Budget and Accounting Departments

Finance and Operations Division

Cost Center Groups

050 Chief Financial Officer
 052 Budget Department
 060 Accounting Department
 650 Facilities and Bond Management
 636 Real Property Management
 593 Demographics, Zoning, and Geographic Information Systems

Cost Center Groups

011 Graphic Arts Center
 070 Purchasing and Warehousing
 767 Risk Management
 091 Transportation
 953 Food Services



¹ Note: Described in Other Governmental and Proprietary Funds Sub-Section

Finance and Operations Division

Services:

The Deputy Superintendent/Chief Financial Officer (CFO) is responsible for all financial operations of the District. The financial operations of the District include all bond financing, budgeting, and financial reporting activities. The Division acts as a liaison with State, elected, and other officials in all matters regarding State-wide school finances, appropriations and tax policy, as well as providing testimony on District finances during sessions of the Nevada Legislature.

The cost centers comprising the Finance and Operations Division overview are the following:

050	Chief Financial Officer
052	Budget Department
060	Accounting Department
650	Facilities and Bond Management (Capital Funds)
593	Demographics, Zoning, and Geographic Information Systems
636	Real Property Management
011	Graphic Arts Center (Internal Service Fund)
070	Purchasing and Warehousing
767	Risk Management (Internal Service Fund)
091	Transportation
953	Food Services (Enterprise Fund)

The Budget Department, Cost Center Group 052, is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. Based upon direction by the Board, the District's budget is established through the presentation of a recommended budget by staff, discussion and analysis of the merits of alternatives and options through the Board, and distribution of the approved budget allotments to the operating divisions of the District. The Department provides financial information as requested by the media, legislators, union representatives, other governing bodies, the Board, the Superintendent, and the CFO. The Department's staff assists schools and departments in working within their individual budgets and developing methods of budgetary allotments for future years.

The Accounting Department, Cost Center Group 060, is organized along six functional lines, which include General Accounting, Accounts Payable, Cash and Investment Management, Accounting Systems, Payroll, and Employee Benefits. These areas perform various duties, including maintaining the District's accounting software package, monitoring and reconciling the District's purchasing card program, processing payments to over 13,000 vendors, servicing both the General and Bond Proceed Investment Portfolios, preparing the Comprehensive Annual Financial Report (CAFR), producing and distributing bi-weekly and semi-monthly payrolls for over 38,000 employees, and administering all benefit and related payroll deductions, including tax-deferred 403(b) and 457 plans for District employees.



Fiscal Year 2011-12 Accomplishments:

- Provided periodic reports and attended meetings with individual committee members to provide fiscal reporting of the 1998 Capital Improvement Program (CIP) progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others involved in the District's issuance of debt
- Earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the 19th consecutive year
- Earned the Meritorious Budget Award from the Association of School Business Officials (ASBO)
- Earned the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the 2010-11 Comprehensive Annual Financial Report (CAFR)
- Prepared and submitted all Nevada Department of Education as well as other State of Nevada reporting requirements within requested deadlines

Fiscal Year 2012-13 Objectives:

- Continue to provide fiscal reporting of school construction program progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others
- Prepare a 2012-13 Budget and Statistical Report that meets the GFOA criteria to earn a Distinguished Budget Presentation Award
- Prepare a 2011-12 Comprehensive Annual Financial Report (CAFR) that qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting
- Conduct work sessions to provide budgetary updates and seek input from members of the Board, administration, and community
- Provide fiscal reporting as necessary to support the need for the \$669 million capital renovation and replacement program scheduled for the November 2012 ballot

Finance

Performance Measures	2009-10	2010-11	2011-12
Amount of Bonds Sold			
for School Construction	N/A	\$110,245,000	N/A
Fitch Bond Rating	AA	AA	AA
Moody's Bond Rating	Aa1	Aa2	Aa2
Standard and Poor's Bond Rating	AA ¹	AA-	AA-
A/P Invoices Processed	128,946	119,188	110,500
Number of Purchasing Card Transactions	139,862	141,846	125,801
Amount of Purchasing Card Transactions	\$58,849,308	\$65,714,708	\$35,179,826
Received GFOA awards for Budget and Statistical Report and CAFR	Yes	Yes	Yes
Tentative Budget Adopted	4/14/09	4/7/10	4/6/11
Final Budget Adopted	5/20/09	5/19/10	5/18/11
Amended Final Budget Adopted	12/10/09	12/9/10	12/8/11

¹ The District was the first Nevada school district to be rated in the AA category from all three rating agencies.



The Demographics, Zoning, and Geographic Information Systems (DZG), Cost Center Group 593, consists of three sections that provide student enrollment projections, attendance zone recommendations, building utilization studies, school capacity calculations, and space analysis for educational programs. It evaluates the District's desegregation plan and recommends boundary adjustments, school choice options and programs to promote student diversity throughout the District; allocates the use of and coordinates the relocation of portable classrooms; manages and operates the geographic information system (GIS) and computerized zoning; evaluates student enrollments and tracks demographic trends; develops maps identifying school locations, attendance zones, future school locations, region and Board of Trustee boundaries; and coordinates student safety routes to and from school. In addition, the staff facilitates the activities of the Attendance Zone Advisory Commission (AZAC).

Fiscal Year 2011-12 Accomplishments:

- Converted all architectural floor and site plans of educational (school) programs to a GIS format
- Supported the Emergency Management Team by establishing permanent GIS functionality for an alternate Emergency Operations Center at Vegas PBS and participated as technical staff at a County-wide "Simple Truth" exercise simulating the Incident Command System (ICS) response to a biological agent release
- Collaborated with the Board to establish new trustee districts following the 2010 Census and County reapportionment

- Streamlined the installation and deployment of the ArcGIS software at West CTA that enabled students same day access to the software and required minimal staff resources
- Completed the CTA Transport Area Student Demographic 5-Year Review, complete with a Las Vegas valley map, annual datasheets, and a one page executive summary allowing for streamline decision making by DZG, magnet schools, career and technical academies (CTA), and the District's Legal Department to insure minority representation in CTA enrollments
- Constructed and delivered the Minority to Majority Sending and Receiving Data Study, in a geo-referenced database, complete with M2M maps, annual datasheets, and a one page executive summary for decision making

Fiscal Year 2012-13 Objectives:

- Provide a professional development workshop to increase geospatial thinking across the curriculum to magnet teachers and provide materials to instruct teachers in the use of a web-based GIS
- Create a GIS administrator support staff position that will complete a seamless GIS career ladder from intern (to support West CTA students) to coordinator with defined duties and responsibilities
- Support conversion to paperless reporting by converting DZG reports to electronic formats delivered in a security setting as an effort to increase cost savings to the District
- Develop and maintain a Department webpage
- Continue to provide ongoing support and collaboration with UNLV's CBER Population Forecast Workgroup and the Southern Nevada Population and Projection Estimation Committee (SNAPPE)
- Increase the Department's role in the Suggested Route to School Program and continue to work with governmental entities to improve pedestrian and vehicular traffic safety around schools
- Develop a desktop "Visual Assessment Tool" GIS application for use throughout the Facilities Division

Demographics, Zoning, and Geographic Information Systems

Performance Measures	2009-10	2010-11	2011-12
Projected Number of Students	313,688	309,373	309,480
Final Number of Students Enrolled	309,442	309,899	308,377
Variance From Projection	(1.4)%	0.2 %	(0.4)%

Transportation, Cost Center Groups 091 and 093, employs over 1,800 employees, operates 1,492 buses and supports 1,263 other vehicles. The mission of the Department is to provide safe, efficient, and timely transportation to over 105,000 students to and from school each day over an area of 8,012 square miles. Transportation is provided to students who live two or more miles (exceptions for hazards) from school and to special education students with unique transportation needs. Transportation is provided during regular school day hours as well as for interscholastic athletics, school activities, and special events. The Department endorses data-driven management concepts and is dedicated to continual improvement, student achievement, and every student being "Ready by Exit".



Drivers and buses are added each year to accommodate the increasing number of routes associated with the opening of new schools, the accelerating demands of transporting disabled students, and the reconfiguration of transportation patterns resulting from a dynamic, often expanding metropolitan area.

Vehicle Maintenance Services, Cost Center Group 092, employs a staff of 137 employees. The most cost-effective means of vehicle maintenance is provided without compromising safety. It provides the required number of vehicles daily, including school buses for student transportation and fulfills the needs of all administrative and support staff vehicle requirements.

Fiscal Year 2011-12 Accomplishments:

- Provided safe, reliable, and efficient transportation services to eligible students and staff, while maintaining the bus fleet availability at a rate of over 95% with over 100,000 miles between accidents
- Assisted implementation of bell schedules which leveled out peak workloads resulting in a reduced requirement of over 100 buses and drivers with an estimated savings of \$12 million and reduced capital bus purchases of almost \$10 million
- Executed an effective Bus Park-out shuttle program realizing over \$100,000 in cost avoidance savings thru mileage reductions
- Expanded usage of GPS and video camera surveillance technology aboard buses for improved security and veracity of investigatory results
- Collaborated with Student Services Division through Case Management, ECSE, and Title I Hope to improve procedures and support for special needs students and homeless student

Fiscal Year 2012-13 Objectives:

- Open the new northwest bus facility with minimal staffing increases realizing an estimated savings of over 2 million deadhead miles and improved response to area schools
- Transfer bus routing and scheduling to an upgraded software system to optimize service while improving overall efficiencies and maintain a single system for routing solutions

- Continue to improve bell time efficiencies and service levels to schools thru upgraded reporting on optimal timeframes
- Realign staffing to gain more efficient operations with a smaller office staff
- Test an RFID identification system of smart card student passes to enhance tracking software to include the ability to identify students as to their approved bus and route to track their boarding and unloading

Transportation and Vehicle Maintenance Services

Performance Measures	2009-10	2010-11	2011-12
Buses	1,470	1,567	1,492
Students Transported Daily	119,572	111,504	105,998
Bus Miles Driven	19,806,036	20,843,596	21,008,080
Number of Bus Stops	19,233	18,872	18,361
Vehicles/Buses Maintained	2,716	2,818	2,755
Vehicles/Bus Miles Driven	29,446,843	31,429,169	31,086,594

Purchasing and Warehousing Department, Cost Center Group 070, oversees the functions of District-wide purchasing, warehousing, mail distribution, equipment/furniture standards, graphic arts, design and production, and supply chain management.

The Purchasing Department procures equipment, supplies and services for the District in accordance with the Nevada Revised Statutes (NRS) and District policies. The Department processes over 50,000 purchase orders each year in excess of \$350 million. Competitive activities are issued each year for expenditures exceeding \$50,000 in accordance with NRS 332. The Department is also responsible for new construction equipment and furniture standards and placement of all furniture and equipment in new construction projects, portables, additions, and in areas with increased enrollment and/or new special education classes. The Department also manages the supplier outreach program, equipment replacement programs, Connex clean-up program, and three satellite purchasing operations in the Maintenance, Food Service, and Transportation Departments.

Fiscal Year 2011-12 Accomplishments:

- Implemented additional punch out catalogs
- Participated in communication and customer service training
- Automated non-standard purchase order request process
- Began new vendor introduction and fair process procedure
- Enhanced focus on employees' strengths
- Offered two new vendor open houses and one viewing fair

Fiscal Year 2012-13 Objectives:

- Plan for SRM 7.0 upgrade
- Continue to improve communications
- Automate a contract review process
- Expand a new vendor intake and outreach process
- Create a succession plan and begin knowledge transfer
- Expand RFI process to streamline competition process

Purchasing and Warehousing Department

Performance Measures	2009-10	2011-12	2012-13
Dollar Value of Purchase Orders (not including facilities projects)	\$302 Mil	\$371 Mil	\$389 Mil
Number of Purchase Orders Processed	60,636	50,785	42,839
Suppliers Average Delivery Time	18 Days	16 Days	25 Days
Number of Bids Processed	71	73	74
Number of Active Suppliers	4,426	5,091	5,664
Number of On-Line Requisitions	113,664	110,346	106,786

The Warehousing Section, Cost Center Group 074, The Warehousing Section receives, stores, delivers, transfers, and picks up supplies, furniture, equipment, and books throughout the District. The distribution section of the warehouse is comprised of a fleet of nine trucks, including a 2 ½ ton truck and tractor trailers. The Department also manages the District's surplus equipment, FOSS science replenishment program, and recycles computers, printers, plastic, cardboard, toner cartridges, paper, metals, and other items.

Fiscal Year 2011-12 Accomplishments:

- Utilized nationwide surplus disposition system
- Completed musical instrument replacement program
- Piloted FOSS refurbishment cost containment program
- Developed tracking system for delivery completion
- Implemented quality process for used furniture items

Fiscal Year 2012-13 Objectives:

- Consolidate functions and co-locate with Mail Services
- Convert personnel to cross-functional Logistics positions
- Continue to improve FOSS production methods
- Provide archiving solution to reduce Connex usage
- Increase recycling efforts District-wide

Warehousing Section

Performance Measures	2009-10	2011-12	2012-13
Number of EDI Suppliers	9	10	9
Dollar Value of EDI Orders	\$64,577,200	\$66,514,516	\$26,057,466
Number of Pickups and Returns	4,225	3,776	2,876

Finance And Operations Division Allocations For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	47.00	\$ 4,190,252	47.75	\$ 4,310,525	47.75	\$ 4,376,768	\$ 66,243	1.5 %
Support staff	1,442.86	70,499,775	1,354.14	55,027,729	1,350.62	63,363,751	8,336,022	15.1 %
Benefits	-	29,562,234	-	28,869,429	-	31,746,166	2,876,737	10.0 %
Purchased services	-	6,840,745	-	6,711,188	-	6,721,188	10,000	0.1 %
Supplies	-	11,066,731	-	14,254,051	-	19,077,789	4,823,738	33.8 %
Other	-	46,624	-	44,465	-	44,465	-	- %
Total	1,489.86	\$122,206,360	1,401.89	\$109,217,387	1,398.37	\$125,330,127	\$16,112,740	14.8 %

Source: CCSD Budget and Accounting Departments

The Mail Services Center, Cost Center Group 076, The Mail Services Center offers intra-district delivery and pickup services to all schools and departments within the District. Thirteen delivery trucks service 498 locations and handle an average of 16,000 pieces of U.S. mail per day. The Center acts as the centralized liaison between the District and United States Postal Service and Federal Express, insuring the lowest possible cost on mailings.

Fiscal Year 2011-12 Accomplishments:

- Implemented a new geographic route structure
- Resolved all non-delivery issues within 24 hours
- Maximized savings by utilizing pre-sort services
- Updated website and published USPS changes promptly
- Cross-trained with Warehouse personnel

Fiscal Year 2012-13 Objectives:

- Consolidate functions and co-locate with the Warehouse
- Convert personnel to cross-functional Logistics positions
- Continue to work on cost savings and cost avoidance
- Identify and offer additional cost savings opportunities
- Continue with communication and services training

Mail Services Center

Performance Measures	2010-11	2011-12	2012-13
Number of Mail Stops	501	498	482
Pieces of Mail Posted	5,383,837	4,166,120	3,482,240
Average Cost of Mail Piece Posted	0.306	0.321	0.320
Average Cost of US First Class Rate	0.36	0.37	0.37
Mail Services Cost Avoidance	\$290,727	\$183,309	\$188,040

Districtwide Expenditures**Services:**

This cost center provides for those costs which are not necessarily assigned to individual schools or departments. Projects in this unit are typically to appropriate funds that are distributed Districtwide or to accumulate reserves or deferred appropriations.

The 2012-13 Final Budget development for this unit involves the following areas.

Salary line items include:

- Extra duty payments for building rental activities
- Salary schedule payments for mid-year reclassifications of support and administrative staff

Benefits include:

- Funding for potential shortfall of retiree health payments and vacations
- Funding for unused sick leave payments
- Funding for CCEA career plan benefit payments

Purchased Services include:

- Projected professional fee of \$6.5 million paid to Edison Schools. In the General Operating Fund, the contract fee has been reduced to a flat amount of \$3.8 million subsequent to the adoption of the Final Budget. The realized savings will be reappropriated in the Amended Final Budget to be approved in December 2012.
- \$2.5 million for transfers to area service centers based upon the formula to support differentiated funding
- \$5 million for waste removal services
- \$5 million for property and liability insurance
- Deferred purchased services allocations

Supplies include:

- Deferred instructional supplies
- Field trip clearing account. This account reflects a credit appropriation of \$5.5 million. Schools are charged for field trips by the Transportation Department. The offsetting credit is reported in this clearing account.

Property includes:

- Vehicle needs for the District
- Equipment requests from all administrative units

Ending fund balance categories include:

- \$4.0 million non-spendable for inventories, \$16.5 million assigned for categorical indirect cost reimbursement and school projects, and \$19.5 million as an unassigned ending fund balance.

School Allocations Districtwide**Services**

This cost center reflects amounts for instructional supplies and equipment for all schools in the District. Following approval of the total appropriation levels in this budget for all schools combined, the aggregate amounts are then distributed to schools based upon formulas tied to enrollments. Those formulas are detailed in the Allocation of Personnel and Supplies Section of this document.

Salaries and Benefits include:

- Expenditures in school-based staff development programs

Purchased Services include:

- Printing/binding services, communication charges, postage and other miscellaneous service expenditures

Supplies include:

- Expenditures for athletic supplies, textbook appropriations and related expenditures, custodial supplies, special education supplies, and related supplies for various magnet programs

Property includes:

- Major, minor, and computer equipment expenditures associated with instruction and vocational education

Other includes:

- Assigned allowances for maximum school carryover (See Budget Policy/Budget Administration - Schools)

Districtwide Expenditures And School Allocations For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	1.00	\$ 66,486	1.00	\$ 117,504	1.00	\$ 69,868	\$ (47,636)	(40.5)%
Licensed	-	-	-	977,000	-	977,000	-	- %
Support staff	1.82	628,660	1.91	1,658,950	17.91	1,991,366	332,416	20.0 %
Benefits	-	15,568	-	1,830,244	-	1,886,401	56,157	3.1 %
Purchased services	-	27,905,684	-	24,542,830	-	23,302,935	(1,239,895)	(5.1)%
Supplies	-	57,126,832	-	41,167,168	-	51,966,625	10,799,457	26.2 %
Property	-	6,312,707	-	6,793,720	-	4,198,340	(2,595,380)	(38.2)%
Other	-	3,279,500	-	63,854,100	-	44,560,100	(19,294,000)	(30.2)%
Total	2.82	\$95,335,437	2.91	\$140,941,516	18.91	\$128,952,635	\$(11,988,881)	(8.5)%

Source: CCSD Budget and Accounting Departments

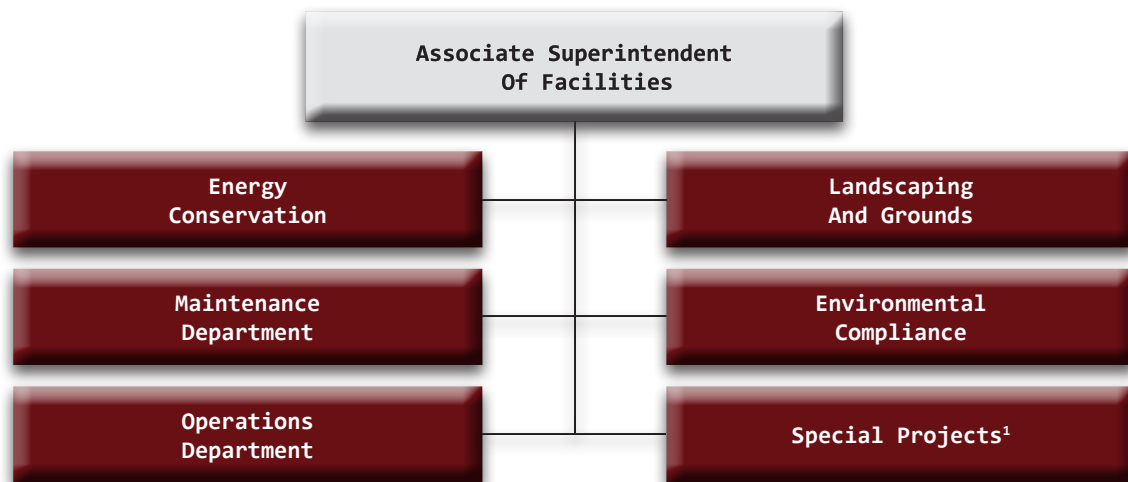
Facilities Division

Cost Center Groups

020	Associate Superintendent of Facilities
021	Energy Conservation
023	Maintenance Department
024	Operations Department

Cost Center Groups

025	Landscaping and Grounds
029	Environmental Compliance
589	Special Projects



¹ Note: Described in Other Governmental and Proprietary Funds Sub-Section

Facilities Division

Mission

The Facilities Division administers a wide scope of functions including, but not limited to, the operation, maintenance, and fiscal control of all District facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, environmental services to include asbestos and lead abatement, indoor air quality, mold investigation and remediation, and hazardous materials/laboratory functions, emergency management, and all school facilities grounds maintenance.

Services:

The Division is comprised of approximately 2,096 personnel, 356 programs in 330 facilities on 324 campuses, and 59 administrative sites; spanning a geographic area of approximately 8,000 square miles; and is managed by the Associate Superintendent with the assistance of six department heads. Capital funded departments within the Division are not included in this overview. Accordingly, the accomplishments, objectives, and performance measures are General Operating Fund-based only and do not include capital funded activities.

The Cost Center Groups comprising the Facilities Division overview are the following:

020	Associate Superintendent
021	Energy Conservation
023	Maintenance Department
024	Operations Department
025	Landscaping and Grounds
029	Environmental Compliance

Associate Superintendent, Cost Center Group 020, is charged with supervision of all Division departments. The Associate Superintendent is responsible for the operation, maintenance, and fiscal control of all District facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, environmental services to include asbestos abatement and hazardous materials/laboratory functions, all school facilities grounds maintenance, and emergency management functions. The Associate Superintendent is the primary purchasing authority with respect to construction and renovation of school facilities. This responsibility, coupled with those related to planning for facilities, places the Office in a central role regarding the District's long-term school construction and renovation program. The Associate Superintendent is also tasked with the coordination of all emergency management functions for the District.

Energy Conservation, Cost Center Group 021, tracks and analyzes all utility usage and costs and oversees and administers energy and water conservation for facilities within the District, and performs energy audits of all facilities approximately every six weeks. Operating with the centrally controlled Energy Management Systems



(EMS), the Office ensures that prudent air conditioning, heating, and lighting practices are established and maintained at all District facilities. It also promotes usage of the most energy efficient air conditioning, heating systems, electrical power, and lighting systems in new schools, searches for methods to increase energy and water efficiency in existing facilities through mechanical and electrical retrofits, promotes energy and water conservation through behavioral changes in personnel who occupy and operate all facilities, and seeks alternative or renewable energy sources. The Office also has taken on the responsibility of commissioning on all modernization and new projects as well as retro-commissioning existing schools to insure that proper space conditions exist for the learning environment.

Maintenance, Cost Center Group 023, accomplishes maintenance and repair of District facilities, equipment, and utility systems utilizing the Work Management Center, equipment repair, general repair, mechanical systems and equipment, exterior and structural, and utility-monitor control. Five zonal maintenance vans are in operation to assist in maintaining the needs of schools and support facilities. The Work Management Center responds to approximately 86,945 work orders each year for Maintenance alone. The Work Management Center currently maintains nine other District department and responds and distributes approximately 105,837 work orders annually. The energy management system currently operates the heating, ventilation, and air conditioning systems at the school sites.

Operations, Cost Center Group 024, is the largest department in the Division in terms of staff size and provides custodial services, payroll for over 1,500 employees, District-wide recycling, coordination of refuse disposal, pest control treatment, pigeon deterrent, and gym floor refinishing. The head custodian, custodial leader, or custodian, depending on the type of facility, is at the location while the school is in session and assists the administration in site maintenance, equipment set-ups, work order submission, ensuring playground equipment is operable and in good condition, and provides support in the area of minor repairs such as tile maintenance, furniture adjustment, carpet cleaning, and training. An Epidemic/Pandemic Control Center has been established to coordinate an open line of interdepartmental communication and execute protocol to maintain and minimize health and safety hazards.



Landscaping and Grounds, Cost Center Group 025, despite having endured 28% in budget cuts in the last three years, performs the primary function of installation and maintenance of plant material and grass playing fields and the installation and maintenance of irrigation systems to promote a sustainable environment for plants. Support personnel perform turf mowing and other horticultural practices, equipment maintenance and repair, grading and clean-up support, pest control including Africanized bees and weeds, and installation and repair of irrigation components including computerized water management systems. The Department develops landscape standards for new construction, monitors landscape contractors, assists schools with self-funded projects, and prepares fields for sporting events.

Environmental Compliance, Cost Center Group 029, provides oversight and assistance in complying with federal, State, and local environmental occupational health and safety laws as well as administration of asbestos, hazard communication, hazardous waste, and underground storage tank management programs. This Section also receives, investigates, evaluates, and reports on environmental complaints and concerns within the District or as referred by external regulatory agencies. Activities include performing indoor air quality investigations, collecting routine and special water quality samples, accomplishing asbestos, lead paint, and mold testing and remediation, and bi-annually performing school equipment safety inspections.



Fiscal Year 2011-12 Accomplishments:

- Conducted follow-up inspections for repeat and red-tagged items to ensure that corrective action had been completed
- Worked with Maintenance to develop priority repair or replacement list for damaged and deteriorated playground safety fall surfaces
- Conducted four safety investigations of student playground injuries
- Conducted eight playground in-services for FASAs
- Reviewed plans and submittals for playground equipment for replacement and modernization projects
- Completed required AHERA asbestos inspections and 3-year re-inspections
- Completed seven lead-based paint abatement projects
- Continued working with Risk Management and UNLV on implementation of the Chimera program
- Investigated 67 alleged mold and water damage complaints/concerns at schools and facilities. Air and surface samples were collected as appropriate. As a result of these investigations, 41 mold and water-damage remediation projects were completed
- Completed 40 AHERA 3-year re-inspections and 46 periodic surveillance inspections. Collected, shipped, and reported analytical results for 47 sets of TEM air clearance samples; 63 sets of asbestos bulk samples; 27 sets of PCM air samples, and 56 sets of lead bulk and wipe samples
- Completed asbestos abatement, lead paint abatement, and pigeon cleanup projects as required
- Completed routine and special pickups of hazardous and universal waste from schools and facilities; completed 77 shipments of hazardous and universal wastes to disposal and recycling facilities
- Rewarded 325 schools with cost avoidance energy savings of 10% or more, which combined with all other energy efficient methods and systems put in place but with a warmer year resulted in a net 2% reduction in energy use per square foot from the previous year
- Completed lighting projects to retrofit approximately 150 schools replacing inefficient lighting with high efficiency T8 lights aimed at saving \$1,941,000 per year, and additionally received NV Energy rebates of \$653,000 to help defray the cost of the work
- With rebates from NV Energy, completed the installation of 50kW solar PV panels at 3 schools as a renewable energy source, estimated to save \$10,000 per year, per school
- Again, using rebate money from NV Energy, replaced gym or other high bay lighting in 37 middle or high schools with energy efficient T5 lighting estimated to save \$178,000 per year in energy costs
- Working with the new Enterprise Energy Management System (EEMS), completed the process to electronically import Las Vegas Valley Water District account information
- Continued in-house commissioning of HVAC systems completing 25 projects and with 40 projects currently working
- Continued the development of a strategic plan for staffing, equipping, and decentralizing support for the four geographic regions with zonal maintenance

Fiscal Year 2012-13 Objectives:

- Conduct school and equipment safety inspections at schools and facilities and report in a timely manner
- Continue improvements to resolve serious code violations, repair, or removal of red-tagged equipment
- Continue work with Maintenance to complete repairs and replacement of playground safety fall surfacing
- Complete required AHERA compliance activities
- Continue to investigate complaints and complete requests for waste pickups from schools and facilities
- Maintain required training and licensing for lead and asbestos activities
- Continue work with Purchasing, Risk Management, and Curriculum departments to streamline review and approval of school science chemical purchases
- Continue work with Risk Management to complete implementation of Chimera chemical inventory, tracking, and reporting program
- Complete a de-lamping project in approximately 100 over-lighted schools due to previous lighting standards aimed at saving \$600,000 per year
- Continue working with Technology Department to install a District-wide automatic computer shutdown program
- Obtain reservations and use available rebates from NV Energy for installation of additional solar PV systems
- Continue with in-house commissioning of all HVAC modernization projects and expand the program to commission existing schools
- Continue with replacement of gym or other high bay lighting, as rebate funds permit
- Put in place the ECMs (Energy Conservation Measures) proposed for the operation of the geothermal schools starting with ECTA to reduce their energy use for a savings goal of 3kWh/SF per year

**Facilities Division**

Performance Measures	2009-10	2010-11	2011-12
Number of Schools	353	357	357
Cost Avoidance Savings (electrical)	\$10,726,000	\$9,500,000 ¹	\$9,600,000 ¹
Safety/Environmental/Hazardous Materials and Indoor Air Quality Requests/Complaints	532	536 ²	559 ²
Acres of Improved Ground	5,178	5,200	5,200
Number of maintenance work orders	87,906	95,984	86,945
Cleaning Square Footage:			
Schools	34,094,193	34,510,009	34,510,009
Portables	1,630,247	1,387,676	1,387,676
Administrative Sites	1,454,022	1,432,257	1,432,257
School Safety Inspections	1,022	1,343	1,343
Energy Conservation Rebates	323	310	N/A

¹ The reduction in cost avoidance savings resulted from further revisions to energy baselines for all schools using the new EEMS, thus making it more difficult to show savings and raises the bar on energy conservation expectations.

² Starting last year, this performance measure reflects the total requests for pick up of hazardous, special and universal wastes and responses to hazardous material spills and incidents at schools and facilities.

Facilities Division Allocations**For Fiscal Years 2010-11 Through 2012-13**

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	19.00	\$ 1,786,454	18.92	\$ 1,811,912	18.00	\$ 1,758,390	\$ (53,522)	(3.0)%
Support staff	2,067.37	86,636,793	2,054.50	85,075,815	2,056.00	86,735,827	1,660,012	2.0 %
Benefits	-	34,028,121	-	37,382,110	-	38,925,070	1,542,960	4.1 %
Purchased services	-	18,383,400	-	18,887,040	-	22,912,040	4,025,000	21.3 %
Supplies	-	61,592,199	-	59,963,329	-	59,939,729	(23,600)	- %
Property	-	75,000	-	48,750	-	48,750	-	- %
Other	-	84,010	-	44,795	-	44,795	-	- %
Total	2,086.37	\$202,585,977	2,073.42	\$203,213,751	2,074.00	\$210,364,601	\$7,150,850	3.5 %

Source: CCSD Budget and Accounting Departments

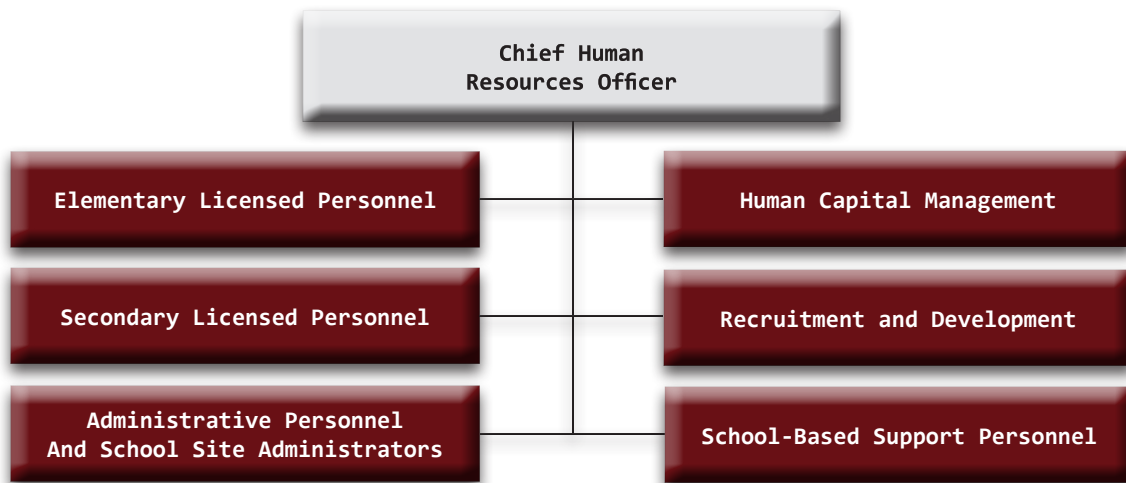
Human Resources Division

Cost Center Groups

031 Chief Human Resources Officer
032 Human Capital Management
033 Recruitment and Development
040 Administrative Personnel and
School Site Administrators

Cost Center Groups

042 Elementary Licensed Personnel
043 Secondary Licensed Personnel
046 School-Based Support Personnel



Human Resources Division

Services:

The Human Resources Division is responsible for recruiting, hiring, placing, and retaining the District's licensed staff, support staff, police, and administrative employees, to include the staffing of all elementary, secondary, specialized, and alternative schools in addition to all other departments in the organization. The Division is organized so that functions are aligned to address customer service and effectiveness in each of the areas of responsibility.

The Cost Centers comprising the Division overview are the following:

031	Chief Human Resources Officer
032	Human Capital Management
033	Recruitment and Development
040	Administrative Personnel and School Site Administrators
042	Elementary Licensed Personnel
043	Secondary Licensed Personnel
046	School Based Support Personnel

Cost Centers include the operations of the offices of the Chief Human Resources Officer, Human Capital Management, and Recruitment and Development, and the directors assigned to supervise recruitment and selection, staffing, evaluation, and school support, employee onboarding and development activities, alternative routes to licensure, and substitute services.

Fiscal Year 2011-12 Accomplishments:

- Focused teacher recruitment and selection processes and procedures to ensure high-need teaching content areas were filled earlier in the hiring season and that the highest-need schools had early access to the best candidates
- Utilized research to identify principal candidates in Nevada and other states whom had documented success increasing student achievement in high-need schools and areas, and increased the diversity and numbers principal candidates, ensuring the most highly-rated candidates were given preference for early placement in the highest-need schools

- Made changes to the Division's organizational model to provide faster and more efficient service to staff and schools and to promote research-based best practices in broad human resources functional areas
- Expanded collaboration with the Curriculum and Professional Development Division to ensure all professional development is focused on specific strategies designed to increase student achievement

Fiscal Year 2012-13 Objectives:

- Develop a licensed personnel career lattice framework which does the following:
 1. Identifies career activities and professional development needs for the novice teacher
 2. Identifies the process by which a novice (probationary) teacher moves to a professional (tenured) teacher
 3. Identifies career and role opportunities which will be accessible to teachers deemed "highly effective" in the new evaluation system
 4. Identifies methods by which a "highly effective" teacher is able to maximize his/her impact on the most students and/or the teacher quality system at large
- Identify and develop research and technology-based tools to utilize in identifying, recruiting, and assessing leadership and/or teaching potential, to include the following:
 1. An on-line application process for all applicants to the District
 2. An on-line assessment of building leadership potential
 3. An on-line assessment of teacher potential and future professional development needs



Human Resources Administrative Unit Allocations For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	21.00	\$2,296,410	20.00	\$ 2,160,402	19.92	\$ 2,116,909	\$ (43,493)	(2.0)%
Licensed	8.00	747,663	2.00	261,563	1.00	166,686	(94,877)	(36.3)%
Support Staff	134.00	6,064,227	129.00	6,047,740	129.00	6,125,947	78,207	1.3 %
Benefits	-	3,113,813	-	3,130,476	-	3,255,769	125,293	4.0 %
Purchased Services		1,745,922	-	1,102,200	-	1,058,000	(44,200)	(4.0)%
Supplies		299,800	-	236,300	-	213,800	(22,500)	(9.5)%
Other		735,500	-	530,500	-	78,500	(452,000)	(85.2)%
Total	163.00	\$15,003,335	151.00	\$13,469,181	149.92	\$13,015,611	\$(453,570)	(3.4)%

Source: CCSD Budget and Accounting Departments

District-Wide Staffing Allocations

The District-wide staffing allocations represent the appropriations for staffing and employee benefits under the control of the Division at the school site level as contrasted with the appropriations assigned for the Division's administrative operations.

District-wide staffing allocations are maintained in four cost center groups separated by employee groups with exception to the support and school police employee groups which are maintained combined in the support cost center group. Licensed staffing is separated into two cost centers delineating between elementary and secondary education.

Administrative Personnel and School Site Administrators, Cost Center Group 040, provides accounting for site allocations of administrative personnel at the all grade levels that includes principals, vice-principals, deans, and other site administrative personnel.

Elementary Licensed Personnel, Cost Center Group 042, provides accounting for site allocations of licensed personnel at the elementary grade levels that includes teachers, librarians, specialists, and other certified personnel.

Secondary Licensed Personnel, Cost Center Group 043, provides accounting for site allocations of licensed personnel at the secondary grade levels that includes teachers, librarians, and other certified personnel.

School Based Support Personnel, Cost Center Group 046, provides accounting for site allocations of support staff at all grade levels that includes secretaries, office managers, classroom aides, and other support personnel.

The related allocation ratios are detailed in the Informational Section of this document.

District-Wide Staffing Allocations

For Fiscal Years 2010-11 Through 2012-13

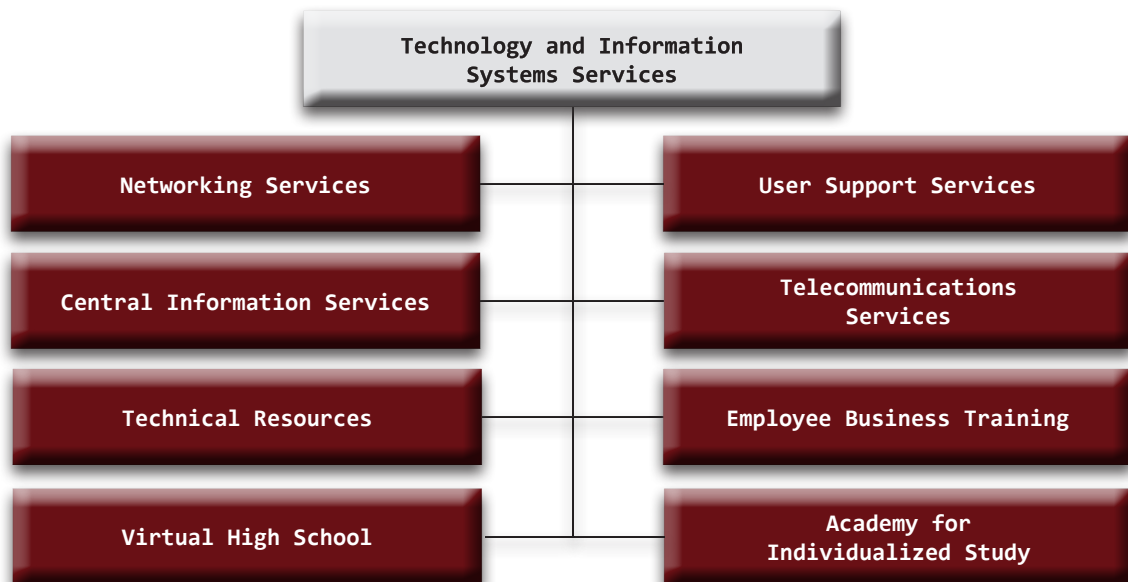
Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	673.00	\$ 57,990,688	694.00	\$ 63,909,780	616.00	\$ 56,680,614	\$(7,229,166)	(11.3)%
Licensed	10,799.28	520,230,796	11,051.21	614,546,787	9,380.17	536,751,621	(77,795,166)	(12.7)%
Support Staff	2,798.72	108,777,767	3,076.29	110,166,812	2,983.30	106,191,567	(3,975,245)	(3.6)%
Benefits	-	276,801,836	-	306,889,149	-	275,933,500	(30,955,649)	(10.1)%
Total	14,271.00	\$963,801,087	14,821.50	\$1,095,512,528	12,979.47	\$975,557,302	\$(119,955,226)	(10.9)%
Source: CCSD Budget and Accounting Departments								

Technology and Information Systems Services Division**Cost Center Groups**

056	Technology and Information Systems Services
054	Networking Services
057	User Support and School Technology Deployment Services
058	Central Information Services
063	Technical Resources

Cost Center Groups

190	Telecommunications Services
009	Employee Business Training
603	Virtual High School
879	Academy for Individualized Study



Technology and Information Systems Services Division

Mission

The mission of Technology and Information Systems Services (TISS) is to provide technology-related leadership and support to enhance the District's ability to meet its goals.

Services:

The Division's major responsibilities include: oversight of two innovative schools, Virtual High School and Academy for Individualized Study; supporting the District's central information systems (e.g., payroll, student accounting, human resources), parent communication system, and professional development tracking system; implementing and maintaining local area networks (LAN) and wide area networks (WAN) throughout the District; supporting all desktop computers and related equipment; providing technology and business systems training for all employees; providing leadership to assigned schools; and providing blended learning opportunities for all students.

To meet these requirements, the Division is organized into the following cost center groups:

056	Chief Technology Officer
054	Networking Services
057	User Support and School Technology Deployment Services
058	Central Information System
009	Employee Business Training
063	Technical Resources
190	Telecommunication Services
603	Virtual High School
879	Academy for Individualized Study

Due to ongoing budgetary reductions, the Division has continued to decrease the level of contracted services and cut new project budget line items and annual maintenance agreements on many of the systems installed throughout the District. This has caused a negative impact of services to schools by an increased response and resolution time for service requests.

Networking Services (NS), Cost Center Group 054, Due to ongoing budgetary reductions, the Division has continued to decrease the level of contracted services and cut new project budget line items and annual maintenance agreements on many of the systems installed throughout the District. This has caused a negative impact of services to schools by an increased response and resolution time for service requests.

User Support Services (USS), Cost Center Group 057, is responsible for providing integration of technology into schools, help desk support for all personal computers (PCs) and peripherals, network-related issues, and Districtwide software applications.

Central Information Services (CIS), Cost Center Group 058, provides enterprise applications, supporting systems and database architecture, development, and operations for educational and business functions such as student information system (SIS), universal



screeners, web-based curriculum and assessments, credit retrieval, individualized education programs (IEP), payroll, licensed personnel position allocation and control, budget, finance, accounting, and purchasing and warehousing.

Technical Resources, Cost Center Group 063, provides electronic communications, application development services, professional development, training materials, InterAct, and Internet services (including Internet access, Web development/hosting, and Web content filtering).

Telecommunication Services, Cost Center Group 190, provides engineering, installation, and maintenance of telephone communication systems in the District. This equipment includes electronic, digital, and Voice over IP (VoIP) telephone systems as well as two-way radios. Engineering services include custom system design and interoperability assessments.

Employee Business Training, Cost Center Group 009, provides training and instructional design services to all District employees, schools, and departments. The classes are offered in a variety of modalities (face-to-face, online, and blended). Additionally, EBT creates and produces e-learning modules upon demand for all areas of the District. EBT also provides training and support for the District's Professional Development Registration and Tracking System (Pathlore LMS).

Virtual High School, Cost Center Group 603, functions as a fully accredited, credit-bearing distance education high school which offers full-time and part-time students instruction through Internet-based classes. Through the development of a District-wide vision that continues to transform innovative learning environments, includes the four models of blended learning, uses a modular approach to program development and implementation, and leverages technologies such as electronic textbooks and curriculum resources to alter instructional processes and improve efficiency and effectiveness.

Academy for Individualized Study, Cost Center Group 879, addresses the educational needs of students in a nontraditional format, allowing students the freedom to perform, compete, work, live, and recover without compromising educational opportunities.

Fiscal Year 2011-12 Accomplishments:

- Evaluated current data processes and systems and developing a plan that includes recommendations for moving to an enterprise data management framework that will:
 1. Establish enterprise data standards
 2. Document enterprise data processes
 3. Establish and implement clear staff roles and responsibilities for data management
 4. Establish efficient data integration across all mission critical systems
- Deployed full-coverage, second generation WiFi systems at 99 schools and installed WLAN controllers in each school and 2,072 access points throughout those campuses
- Migrated 86 schools from Novell NetWare to Microsoft Windows server, with all but one on consolidated server platforms
- Created a school-based support team to provide comprehensive support for school-based technology, including mobile devices
- Implemented the basis of an inventory of school software in use to support the Gibson study
- Upgraded the SmartFind Express system for substitute services in the Human Resources Division
- Supported Classworks implementation for approximately 50 schools for the Student Support Services Division and the Instructional Division
- Migrated all core Internet facing systems to an open source platform, cutting costs by 83%
- Doubled Internet bandwidth to enhance student and staff web experience for 21st century learning initiatives

Fiscal Year 2012-13 Objectives:

- Hire appropriate staff and organize committees to fulfill data management roles in the completion of a Location Code pilot data management project
- Adopt and implement a system of technology governance to deliver benefits, balance risk, and optimize costs
- Identify a Mobile Device Management (MDM) product to be used to manage devices
- Implement the first phase of the plan identified to re-purpose the role of the ECS (Gibson Recommendation 5-4.5) by placing technicians in three high schools
- Continue to migrate face-to-face training sessions to online offerings; create new classes and workshops that help employees better meet the needs of our students; and increase the number of online classes produced next year
- Provide equipment, infrastructure, and professional development to provide a 1:1 learning environment at five Title I middle schools

Technology

Performance Measures	2009-10	2010-11	2011-12
PC/Network Repair Tickets	27,859	26,301	32,571
Business Application Tickets Generated	35,462	37,414	37,469
Refreshment Computers	1,992	20,870	6,327
Telephones Supported	32,048	31,815	33,503
Teacher Voice Mail Boxes	17,055	17,160	N/A
Sites with E911	325	329	329
Report Cards Printed	659,506	671,843 ³	657,553
ParentLink Parent Logins	2,099,279	4,861,670	6,844,831
Phone Messages Delivered Via ParentLink	11,403,420	19,486,563	16,800,466
InterAct Users	45,000	45,000	45,000
District Web Site hits	755 mil ¹	27.4 mil	28.5 mil
Filtered Internet pages	1.5 bil	1.7 bil	1.86 bil
Email messages filtered for SPAM/VIRUS	400 mil	257 mil	115 mil

² Reported internet hits

³ 2010-11 includes first year Summer School Report Card printing

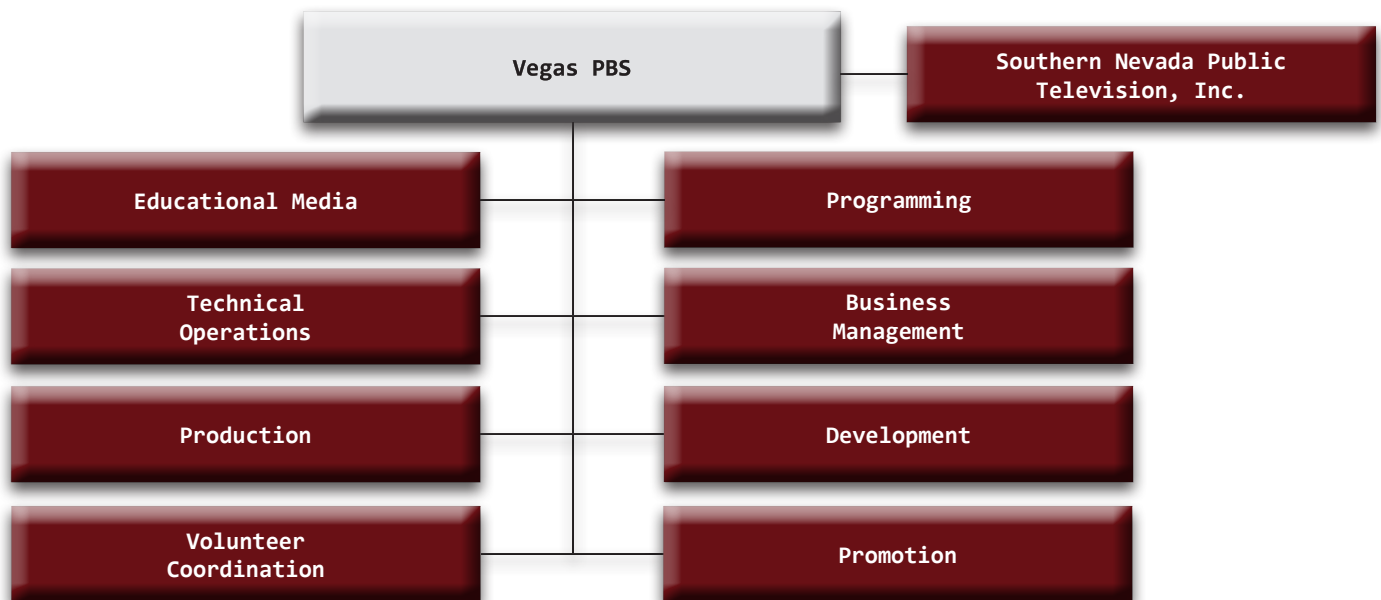
Technology and Information Systems Services Division Allocations For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	20.70	\$ 1,936,814	21.70	\$ 2,069,537	21.70	\$ 2,106,230	\$ 36,693	1.8 %
Licensed	16.00	849,726	16.00	1,028,950	16.00	1,017,946	(11,004)	(1.1)%
Support staff	157.65	11,386,381	164.65	11,320,936	164.65	11,352,930	31,994	0.3 %
Benefits	-	4,568,794	-	4,969,776	-	5,135,144	165,368	3.3 %
Purchased services		14,905,044	-	13,717,272	-	14,654,881	937,609	6.8 %
Supplies		2,378,087	-	2,587,018	-	2,633,518	46,500	1.8 %
Other		26,800	-	21,000	-	21,000	-	- %
Total	194.35	\$36,051,645	202.35	\$35,714,489	202.35	\$36,921,649	\$1,207,160	3.4 %
Source: CCSD Budget and Accounting Departments								

Vegas PBS

Cost Center Group

140 Vegas PBS



Note: Also described in Other Governmental and Proprietary Funds Sub-Section

Vegas PBS

Mission Statement

The mission of Vegas PBS is to improve people's lives by creating and distributing media content that improves health and education; strengthens community institutions; provides universal access to the arts; and fosters civic engagement. This is accomplished by the creation, acquisition, and distribution of educational courses and program content using "high tech" digital media that is enhanced with "high touch" community partnerships, civic events and outreach activities.

Services:

Vegas PBS consists of several distinct media services managed according to mission, technology, and revenue sources. Functionally these service units are divided into the Educational Media Services (EMS) and Public Service Media (PSM) departments.

EMS is funded primarily by the District with supplemental support from corporate funding, foundation and government grants. All educational media services directly serve classroom teachers, counselors, librarians, or principals, and offer District-approved professional development curriculum.

PSM includes public television, educational cable, internet services, programming outreach activities, and emergency communications services funded with non-District revenues received through donations from individuals, corporations, foundations, service fees, tuition, and federal matching grants.

Vegas PBS Educational Media Services (EMS)

The Vegas PBS Educational Media Services Department consists of many services reaching all areas of the District including:

- Programming six closed-circuit Educational Broadband Services (EBS) channels for schools via curriculum based "themed" channels named Health, Live!, Career, World, NASA TV, and Vegas PBS-10.1
- Digitizing the 47 "cable in the classroom" and local commercial channels provided by Cox Cable, plus seven Vegas PBS public channels, and five EBS channels for access on the District's wide area network (WAN)
- Acquiring, producing, and indexing 185,000 curriculum-based educational digital media objects, linking resource databases, and training teachers to effectively use on-demand digital media objects in the classroom
- Collecting, duplicating, and lending physical media materials from the Educational Media Center to schools across the State
- Funding operations of Ready To Learn early childhood literacy workshops, Reading for Smiles oral health workshops, and Keeping Kids Fit child obesity workshops, including workshop facilitators, student books and technology kits



- Marketing and administering the PBS TeacherLine online professional development college credit course offerings and scholarships allowing teachers to expand their technological and instructional capabilities
- Coordinating State-wide educational media services targeted to deaf/hard of hearing and blind/visually impaired students and their families through the Described and Captioned Media Center (DCMC), using television, captioning services, Braille embossing services, a lending library of Braille and audio book companion sets, parental backpacks, curriculum kits for teachers and students, descriptive and captioned DVD and VHS, educational games, study materials and textbooks
- Promote awareness of dropout related issues and solutions through the CPB American Graduate project
- Providing production, duplication, and distribution of administrative training materials, police and human resources updates, student contests, PSA's, Inside Education, School Matters, and a homework math tutoring program
- Acquiring, marketing, and supporting users of video-based GED courseware in schools, businesses, and nonprofit organizations Statewide
- Collecting and creating extensive educational program-related and curriculum-based web materials for parents, teachers, and children on VegasPBS.org, VegasPBSParents.org, VegasPBSTeachers.org, VegasPBSKids.org, VegasPBSKidsGo.org, and VegasPBSPlay.org

Major community engagement activities are scheduled by Vegas PBS or its non-profit subsidiary, Southern Nevada Public Television (SNPT), each year around high visibility national PBS television programs. Special emphasis is currently on the child health issues of oral hygiene and obesity. An ongoing program focuses on early childhood literacy by providing over 400 workshops each year for children and parents in Title I neighborhood schools. Special outreach programs with the District support adult literacy, GED courses, and English language proficiency.

Vegas PBS produces many privately funded local programs for KLVX-DT Channel 10 which attempt to meet community interest and civic needs including:

Inside Education's exploration of K-12 school issues for the general public

Nevada Week's roundtable discussion of political issues

Scheduling and operating Cox educational access channels 110 (Rewind) and 111 (Jackpot), for a consortium that includes CCSD, CSN, and UNLV

Community Calendar's public notice on Vegas PBS and Vegas PBS.org including hundreds of community lectures, nonprofit fundraisers, cultural performances, and ethnic celebrations

Green from the Ground Up's examples of desert appropriate, energy efficient commercial building construction options

Fiscal Year 2011-12 Accomplishments:

- Provided classrooms with approximately 475,000 programs or media objects through distribution, broadcast, physical loan, duplication, satellite, or video on demand services
- Offered online college credit professional development classes to teachers assisting with retention of quality teachers and focused on improving classroom instruction
- Continued promotion of literacy, mathematics, oral health, nutrition, and exercise instruction and outreach to students and classrooms
- Replaced 44-year old broadcast tower on Black Mountain and completed digital transition of all active rural translator stations to improve or extend digital PBS broadcasts throughout Southern Nevada using federal grant funds
- Constructed and activated the Alternate Emergency Operations Center and demonstrated Mobile Emergency Alert System technology for displaying rich media alerts and warnings to mobile television devices
- Initiated operation of the Commercial Mobile Alert System, whereby Homeland Security and severe weather alerts can be distributed to wireless carriers through a partnership with PBS data-casting stations

Fiscal Year 2012-13 Objectives:

- Provide classrooms with programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Provide certification online courses acquired from PBS TeacherLine to offer math and science-based courses adhering to District requirements
- Continue the Keeping Kids Fit multi-media educational initiative focusing on childhood obesity
- Continue to provide services to non-English speaking populations
- Develop and promote workforce readiness programs to combat unemployment
- Develop an off-site backup capability to protect critical facility data and preserve the ability to broadcast during an emergency
- Expand cooperative efforts with local, regional, and State agencies for communications interoperability and community resilience through technology and planning
- Strive to maintain a minimum of 99.95% reliability for broadcast operations



Vegas PBS Division Allocations

For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Amended Final Budget		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	8.00	\$ 750,589	8.00	\$ 760,990	8.00	\$ 775,267	\$ 14,277	1.9 %
Support staff	26.75	1,539,227	21.25	1,291,818	21.25	1,193,862	(97,956)	(7.6)%
Benefits	-	747,906	-	712,480	-	719,731	7,251	1.0 %
Purchased services	-	178,068	-	145,643	-	145,643	-	- %
Supplies	-	121,106	-	111,299	-	111,299	-	- %
Other	-	213,792	-	182,129	-	182,129	-	- %
Total	34.75	\$3,604,338	29.25	\$3,204,359	29.25	\$3,127,931	\$(76,428)	(2.4)%
Source: CCSD Budget and Accounting Departments								



This page is intentionally left blank



Other Governmental and Proprietary Funds

In this sub-section, other governmental and proprietary funds are detailed with narratives of their respective services, goals, achievements, and performance measurements.

Special Revenue Funds	114
Federal Projects Funds.....	114
Other Special Revenue Funds	116
Debt Service Funds	118
Capital Projects Funds.....	122
Proprietary Funds	131
Food Services Fund.....	131
Internal Service Funds.....	133



Special Revenue Funds

The District maintains one major governmental and five non-major governmental special revenue funds. "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects." *Government Accounting Standards Board, Statement 54, Par. 30*

Federal Projects Funds

The Federal Projects Funds are used to account for projects related to federally assisted activities. A

detailed listing of grants is included in the appendix section. The Medicaid programs are for services rendered on behalf of eligible students receiving School-Based Child Health Services that are used to supplement the District's educational process.

The Federal Projects Funds' ending fund balance are expected to decrease by over \$1.5 million due to the planned spend down of reimbursement revenues received in prior years for Medicaid services on behalf of eligible students.

Grants From Federal Sources

For the Fiscal Years 2011-12 and 2012-13

Description	2011-12 Estimated	2012-13 Budget
Title I, Part A Cluster		
P.L. 103-382:		
Title I Basic	\$105,450,000	\$105,530,000
Title I-D Neglected and Delinquent Children	280,000	280,000
Differentiated Consequences Grant	1,820,000	1,470,000
American Recovery and Reinvestment Act:		
ARRA - Title I	6,850,000	-
ARRA - School Improvement Grant - Sec 1003(g)	3,200,000	3,200,000
Special Education Cluster (IDEA)		
P.L. 101-476:		
Educate the Handicapped	71,340,000	71,340,000
CCSD Mentoring and Retention Facilitator	130,000	130,000
Educate the Handicapped: Preschool	1,435,000	1,125,000
Carl D. Perkins Vocational and Applied Technology Education	4,090,000	4,090,000
Indian Education Act, Title IX-A, P.L. 102-382	176,000	176,000
Office of Refugee Resettlement School Impact Aid	117,000	117,000
Special Projects		
GEAR UP	700,000	640,000
Advanced Placement Fee Payment Program	5,000	5,000
Direct Grants from the Nevada Department of Education		
FIE - School Drug Testing	135,000	135,000
FIE - Executive Leadership	344,000	344,000
FIE - Counselor Connect	856,000	856,000
FIE - Urban Teacher Mentor	238,000	238,000
FIE - Family Leadership Initiative	190,000	190,000
FIE - White MS Physical Education	500,000	500,000
FIE - Highly Gifted (GATE Title V-D)	600,000	600,000
FIE - English Language Learners	600,000	600,000
Direct Grant from the Department of Energy		
Thermal Demonstration Project	1,200,000	1,200,000
ARRA - Solar Lighting Demonstration	760,000	760,000
21st Century Community Learning Centers		
Title IX 21st Century-Bell	78,000	78,000
Title IX 21st Century-Brown MS	100,000	100,000
Title IX 21st Century-Cashman MS	83,000	83,000
Title IX 21st Century-District Incentive	230,000	230,000
Title IX 21st Century-Edwards	90,000	90,000
Title IX 21st Century-Fyfe	100,000	100,000
Title IX 21st Century-Garside MS	100,000	100,000
Title IX 21st Century-Hancock	100,000	100,000
Title IX 21st Century-Harris	81,000	81,000
Title IX 21st Century-J D Smith MS	90,000	90,000
Title IX 21st Century-Kelly	100,000	100,000
Title IX 21st Century-Laughlin HS	84,000	84,000
Title IX 21st Century-Lunt	90,000	90,000

Grants From Federal Sources - Continued

For the Fiscal Years 2011-12 and 2012-13

Description	2011-12 Estimated	2012-13 Budget
21st Century Community Learning Centers - Continued		
Title IX 21st Century-Martinez	100,000	100,000
Title IX 21st Century-Moapa Education Center	54,000	54,000
Title IX 21st Century-Orr MS	90,000	90,000
Title IX 21st Century-Robison MS	100,000	100,000
Title IX 21st Century-Roundy	100,000	100,000
Title IX 21st Century-Rowe	125,000	125,000
Title IX 21st Century-Sewell	81,000	81,000
Title IX 21st Century-Squires	85,000	85,000
Title IX 21st Century-Cowan Sunset HS	308,000	308,000
Title IX 21st Century-Wendell Williams	100,000	100,000
Title IX 21st Century-Wynn	100,000	100,000
Education Technology State Grants Cluster		
Title II-D Education Technology Grants	540,000	540,000
Enhancing Education Through Technology	385,000	385,000
Nevada Department of Education Pass Thru Programs		
High School Graduation Initiative	850,000	250,000
Title III English Language Acquisition	8,050,000	4,950,000
Title II-A Improving Teacher Quality	10,150,000	9,300,000
Title II-A Nevada Growth Model	225,000	225,000
Title II-A Teacher Incentive Fund	50,000	50,000
Education for Homeless Children and Youth	115,000	115,000
Safe and Drug-Free Schools and Communities	670,000	670,000
Nevada Reading First Grant	550,000	-
Project VISIONS	720,000	720,000
American Recovery and Reinvestment Act - Prevention First	775,000	775,000
American Recovery and Reinvestment Act - Solar Photovoltaic Systems	1,450,000	1,450,000
American Recovery and Reinvestment Act - School Improvement Grants	2,925,000	2,925,000
American Recovery and Reinvestment Act - Education Jobs Fund	22,150,000	10,740,000
Nevada Department of Transportation		
Drivers' Education Certification	30,000	30,000
Safe Routes to School	415,000	415,000
Southern Nevada Workforce Investment Board		
Year-Round Youth Program	365,000	365,000
Other Federal Sources		
Medicaid Reimbursement Programs	5,500,000	5,000,000
Total Federal Programs	\$259,500,000	\$235,000,000

Source: Fiscal Accountability and Data Analysis

Federal Projects Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals	2011-12 Estimated Actuals	2012-13 Final Budget	2011-12 Vs. 2012-13 Amount	2011-12 Vs. 2012-13 Percent
	Staff	Amount	Staff	Amount	
Revenues and Resources:					
Federal sources		\$ 239,208,765		\$ 259,500,000	
Opening fund balance		3,896,185		8,796,581	
Total Resources		<u>243,104,950</u>		<u>268,296,581</u>	
Expenditures:					
Salaries	2,021.52	115,268,585	1,322.04	117,014,250	1,200.00
Employee benefits		36,962,556		37,568,500	
Purchased services		30,583,356		43,493,500	
Supplies		44,643,400		49,047,750	
Property/equipment		1,131,793		4,470,000	
Other expenditures		4,992,230		11,351,000	
Transfer to other funds		726,449		-	
Total Expenditures:		<u>234,308,369</u>		<u>262,945,000</u>	
Ending fund balance		<u>8,796,581</u>		<u>5,351,581</u>	
Total Applications	2,021.52	\$ 243,104,950	1,322.04	\$ 268,296,581	1,200.00
				\$ 240,351,581	
				<u>\$(27,945,000)</u>	<u>(10.4)%</u>

Source: CCSD Budget and Accounting Departments

Other Special Revenue Funds

The Other Special Revenue Funds are used to account for activities of the District relating to additional educational services provided to the public for student activities, drivers' education, adult education, telecommunications, special State appropriations, and other revenues from entities and individuals outside the District.

Major programs included are:

Class Size Reduction (CSR) - A special appropriation distributed by the State to meet the legislative mandate to align class sizes to a student-teacher ratio of 18:1 for first and second grades and 21:1 for third grade. All funding is to be used for teacher salary and benefit costs only. If the program calls for additional expenditures over and above those allowed by State funding, the District is required to supplement with other local revenue sources unless a waiver against the required ratio is requested.

Adult High School Diploma - Educational program funding is for out-of-school persons (including prison inmates) 17 years of age and older who seek a high school diploma or General Educational Development (GED) certificate. The Education Services Division administers the Adult Education Program. This program also serves students enrolled in regular day schools who need to make up a number of deficient high school credits.

Nevada Department of Education Special Appropriations - Provides a wide range of special appropriations for enhancing educational programs, including school improvement plans, funding for full day kindergarten programs, operations of professional development centers, providing remedial education programs for schools designated as demonstrating need for improvement, upgrading technology in schools, and implementing other educational support programs.

Vegas PBS - Revenues are generated from public television memberships, corporate program sponsors, contract productions, facility rentals, and the Corporation for Public Broadcasting and includes non-instructional public television expenditures such as general audience programming and capital purchases. These sources provide approximately two-thirds of the operating budget for Vegas PBS, which includes: public television, audio and video services for the District, school cable wiring, educational satellite and cable, and closed circuit wireless services. Certain revenues in this fund are restricted by the donor for specific programming or capital purchases. More detailed operations information on Vegas PBS is included in Unit 140 of the General Operating Fund.

Special Revenue Appropriations - Other governmental entities outside the District for special instructional projects or programs are included.

Other Special Revenue Funds - Budget Summary Fiscal Year 2012-13

Description	Fund	Unit	2012-13 Budget
Vegas PBS Services Public and Private	220	140	\$ 9,800,000
Transfer to Building and Sites Fund			500,000
Total Vegas PBS Services Public and Private			<u>10,300,000</u>
State Funded Grant Programs:			
Class Size Reduction Fund	200	042/049	84,505,000
Transfer to General Operating Fund	200		23,700,000
Adult education-prison program	230	153	3,225,000
Adult education-regular program	230	617	8,185,000
Educational enhancement programs	279	137	1,947,000
Educational technology	279	137	3,045,000
Full day kindergarten program	279	137	20,000,000
Assembly Bill 1 Incentive Grant	279	137	11,700,000
Professional development programs	279	137	4,165,000
Windsong - Improve The Quality Of Teaching	279	137	2,000,000
Windsong - Pre-Kindergarten	279	137	600,000
Other	279	137	1,228,000
Total State funded grant programs			<u>164,300,000</u>
Total Special Revenue Funds			<u>\$ 174,600,000</u>

Source: Fiscal Accountability and Data Analysis

Other Special Revenue Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance For Fiscal Years 2010-11 Through 2012-13

Description	Staff	2010-11	Estimated	2011-12	Final	2012-13	2011-12	2012-13	
		Actuals		Actuals		Budget			Vs.
		Amount	Staff	Amount	Staff	Amount	Amount		
Revenues and Resources:									
Local sources		\$ 9,860,358		\$ 11,810,000		\$ 12,620,000	\$ 810,000	6.9 %	
State sources		168,134,551		157,265,000		161,345,000	4,080,000	2.6 %	
Federal sources		309,893		710,000		100,000	(610,000)	(85.9)%	
Opening fund balance		23,918,565		5,911,515		5,256,515	(655,000)	(11.1)%	
Total Revenues and Resources		202,223,367		175,696,515		179,321,515	3,625,000	2.1 %	
Expenditures and Uses:									
Salaries	1,631.85	95,936,869	1,637.12	87,546,500	1,698.00	88,946,500	1,400,000	1.6 %	
Employee benefits		44,578,009		41,632,000		44,542,000	2,910,000	7.0 %	
Purchased services		3,938,183		7,515,000		7,260,000	(255,000)	(3.4)%	
Supplies		6,293,898		6,791,500		6,896,500	105,000	1.5 %	
Property/equipment		818,585		1,355,000		1,355,000	-	- %	
Other expenditures		2,013,510		1,400,000		1,400,000	-	- %	
Transfers to other funds		42,732,798		24,200,000		24,200,000	-	- %	
Total Expenditures and Uses		196,311,852		170,440,000		174,600,000	4,160,000	2.4 %	
Ending fund balance		5,911,515		5,256,515		4,721,515	(535,000)	(10.2)%	
Total Applications		1,631.85	\$202,223,367	1,637.12	\$175,696,515	1,698.00	\$179,321,515	\$3,625,000	2.1 %
Source: CCSD Budget and Accounting Departments									

Source: CCSD Budget and Accounting Departments

The District Projects Fund ending fund balance is anticipated to decrease by \$930,000 after a transfer to the Building and Sites Fund.

Special Revenue Funds - Projected Budgets For Fiscal Years 2012-13 Through 2015-16 Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Local sources	\$ 12,620,000	\$ 12,000,000	\$ 13,000,000	\$ 13,000,000	0.0 %
State sources	161,345,000	150,000,000	145,000,000	140,000,000	(3.4)%
Federal sources	235,100,000	223,000,000	202,000,000	192,000,000	(5.0)%
Total Revenues	<u>409,065,000</u>	<u>385,000,000</u>	<u>360,000,000</u>	<u>345,000,000</u>	<u>(4.2)%</u>
Expenditures:					
Salaries	192,670,750	185,000,000	180,000,000	175,000,000	(2.8)%
Employee benefits	80,424,000	75,000,000	70,000,000	68,000,000	(2.9)%
Purchased services	44,509,000	40,000,000	35,000,000	30,000,000	(14.3)%
Supplies	51,600,250	50,000,000	45,000,000	40,000,000	(11.1)%
Property and equipment	5,805,000	5,000,000	5,000,000	4,000,000	(20.0)%
Other expenditures	11,841,000	5,000,000	5,000,000	3,000,000	(40.0)%
Total Expenditures	<u>386,850,000</u>	<u>360,000,000</u>	<u>340,000,000</u>	<u>320,000,000</u>	<u>(5.9)%</u>
Excess (Deficiency) of Revenues over Expenditures	22,215,000	25,000,000	20,000,000	25,000,000	
Other Sources and (Uses):					
Transfers to other funds	(24,200,000)	(25,000,000)	(25,000,000)	(25,000,000)	
Opening fund balance - July 1	<u>10,608,096</u>	<u>8,623,096</u>	<u>8,623,096</u>	<u>3,623,096</u>	
Ending Fund Balance - June 30	<u>\$ 8,623,096</u>	<u>\$ 8,623,096</u>	<u>\$ 3,623,096</u>	<u>\$ 3,623,096</u>	

Source: Budget Department

Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. The sources of revenue are property taxes, room taxes, and real property transfer taxes earmarked by statute for capital programs. Additionally, proceeds of refunding bonds are accounted for in this fund. The Fund includes obligations of the 1998 Capital Improvement Program, the \$642.7 million 1996 bond program, and the \$605 million 1994 bond program.

Nevada Revised Statute 387.400 limits the aggregate principal amount of the District's general obligation debt to 15% of the total assessed valuation of property within the District. Based upon the assessed valuation for fiscal year 2013 (using the Nevada Department of Taxation's estimate of \$55 billion), the District's current debt limit is \$8.3 billion. The District had outstanding general obligation debt on July 1, 2012, of \$3.6 billion, leaving additional debt capacity of \$4.7 billion, or a margin of 57% additional.

Balances in the Fund, which are restricted by statute only for payment of debt service, will decrease as a reflection of the decline in Clark County's assessed valuation. These balances, being restricted from other use, provide both a margin of security for the District's bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates. The schedule of statutory debt limitation indicates that existing and projected debt levels will not impact current and future operations.

Authorized Debt

In November 1998, voters of Clark County approved funding for a 10-year building program for school construction and modernization. This program was funded through a combination of property tax supported general obligation debt and debt additionally secured by pledged room tax and real property transfer tax revenues. The final bond



issue from the 1998 authorization occurred in 2008. The District has delayed requesting voter approval for another building program until the economic conditions in the County have substantially improved.

Defeasement of Debt

The District has defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust accounts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2012, \$536 million of previously outstanding principal is considered to be defeased.

Debt Service Reserve Fund

Nevada Revised Statute 350.020 requires that the District establish a reserve account within its debt service fund for payment of the outstanding bonds of the District. Currently, the account must be established and maintained in an amount at least equal to the lesser of the amount of principal and interest payments due on 25% of the outstanding bonds in the next fiscal year (\$124 million) or 10% of all principal amounts (\$355 million) outstanding at the end of fiscal year 2012-13. The projected ending fund balance at June 30, 2012, of \$276 million exceeds the 25% of all outstanding bonds principal and interest payments in the next fiscal year.

The statutory debt capacity is established in accordance with NRS 350.013. The District's debt management policy is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. It is expected that future increases in assessed valuation, along with retirement of existing bonds, will result at all times in a statutory debt limitation substantially in excess of outstanding debt.

Summary of Debt Service ¹

As of June 30, 2012

Fiscal Year	Principal	Interest	Total Requirements
2013	\$ 320,530,000	\$ 174,460,000	\$ 494,990,000
2014	335,595,000	158,147,342	493,742,342
2015	343,475,000	140,998,730	484,473,730
2016	314,475,000	123,764,140	438,239,140
2017	281,195,000	108,274,165	389,469,165
2018-2022	1,159,970,000	348,272,275	1,508,242,275
2023-2027	756,560,000	106,012,523	862,572,523
2028	42,775,000	2,138,750	44,913,750
Total	\$3,554,575,000	\$1,162,067,925	\$4,716,642,925

⁽¹⁾ This schedule includes all of the District's outstanding debt service, inclusive of other funds, and is current as of June 30, 2012; therefore, it may not reflect changes or balance to the 2012-13 Final Budget for the Debt Service Fund.

Debt Service Funds - Statutory Debt Limitation

Fiscal Years 2012-13

Description	Assessed Valuation Basis
Fiscal Year 2012-13 Assessed Value of all taxable property situated in Clark County (includes \$1,030,444,078 assessed valuation for redevelopment agencies)	\$55,225,712,173
Gross Limitation -- 15% of assessed valuation (NRS 387.400)	\$ 8,283,856,826
Outstanding bonds of the Debt Service Fund at July 1, 2012	3,554,575,000
Excess of limitation at July 1, 2012	\$ 4,729,281,826
Debt Limit Margin	42.9%

Source: CCSD Budget Department

Debt Service Fund - Schedule Of General Obligation Bonds Outstanding

As of July 1, 2012

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2012
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977%	\$ 169,310,000	\$ 104,710,000
September 1, 2001D (Refunding Mar. 2000) ¹	June 15, 2019	18 Years	4.6811	39,915,000	8,680,000
July 1, 2002 (Refunding May 1995, May 1996, Apr. 1997)	June 15, 2016	14 Years	3.9484	160,630,000	49,645,000
November 4, 2003 ¹	June 15, 2015	20 Years	4.3437	400,000,000	63,185,000
March 1, 2004A (Refunding Apr. 1999)	June 15, 2017	13 Years	3.4948	210,975,000	139,030,000
March 1, 2004B (Refunding July 1999, Mar. 2000)	June 15, 2020	16 Years	3.7298	124,745,000	91,155,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	14,335,000
November 1, 2004 ¹	June 15, 2019	20 Years	4.1145	450,000,000	169,310,000
March 1, 2005A (Refunding Apr. 1999, Jun. 2002)	June 15, 2019	14 Years	3.9800	269,600,000	269,600,000
March 1, 2005B (Refunding Oct. 2001)	June 15, 2022	17 Years	4.0713	209,995,000	194,525,000
November 15, 2005 ¹	June 15, 2021	20 Years	4.4161	500,000,000	250,120,000
March 30, 2006 (Refunding Mar. 1996, Jun. 2002)	June 15, 2015	9 Years	3.8515	153,925,000	60,495,000
December 19, 2006B	June 15, 2026	20 Years	4.1025	450,000,000	376,855,000
December 19, 2006C	June 15, 2026	20 Years	4.1125	125,000,000	104,685,000
March 30, 2007 (Refunding Nov. 2003, Nov. 2004, Nov. 2005)	June 15, 2025	18 Years	4.1262	473,045,000	390,715,000
December 11, 2007B	June 15, 2027	20 Years	4.3330	400,000,000	351,975,000
December 11, 2007C	June 15, 2027	20 Years	4.3246	250,000,000	219,985,000
June 3, 2008	June 15, 2028	20 Years	4.1960	675,000,000	486,745,000
July 8, 2010A	June 15, 2024	14 Years	0.7497	104,000,000	104,000,000
July 8, 2010D	June 15, 2020	10 Years	0.7033	6,245,000	6,245,000
March 3, 2011A (Refunding Sept. 2001C)	June 15, 2016	5 Years	2.1065	69,160,000	69,160,000
March 3, 2011B (Refunding Sept. 2001D)	June 15, 2019	8 Years	2.9849	29,420,000	29,420,000
Total Outstanding Bonded Indebtness					\$3,554,575,000

⁽¹⁾ Date of final maturity has been changed from the original final maturity due to refunded debt payments.

Source: CCSD Budget and Accounting Departments

Debt Service Funds - Statutory Debt Limitation - Continued

For Fiscal Years 2003-04 Through 2012-13

Fiscal Year	Total Assessed Valuation ¹	Debt Limit	Outstanding General Obligation Debt As of July 1	Additional Statutory Debt Capacity
2003-04	\$ 45,219,108,074	\$ 6,782,866,211	\$ 2,568,008,215	\$ 4,214,857,996
2004-05	50,803,469,742	7,620,520,461	2,914,099,191	4,706,421,270
2005-06	65,582,487,400	9,837,373,110	3,220,455,500	6,616,917,610
2006-07	91,622,434,937	13,743,365,241	3,534,820,500	10,208,544,741
2007-08	109,212,919,843	16,381,937,976	3,915,265,500	12,466,672,476
2008-09	115,790,200,550	17,368,530,083	5,006,995,500	12,361,534,583
2009-10	93,790,791,674	14,068,618,751	4,670,965,000	9,397,653,751
2010-11	65,758,625,871	9,863,793,881	4,110,425,000	5,753,368,881
2011-12	59,055,745,520	8,858,361,828	3,860,905,000	4,997,456,828
2012-13	55,225,712,173	8,283,856,826	3,554,575,000	4,729,281,826

(1) Includes redevelopment agencies

Source: CCSD Budget and Accounting Departments

Property Tax Levies (Per \$100 Of Adjusted Assessed Valuation)

For Fiscal Years 2008-09 Through 2012-13

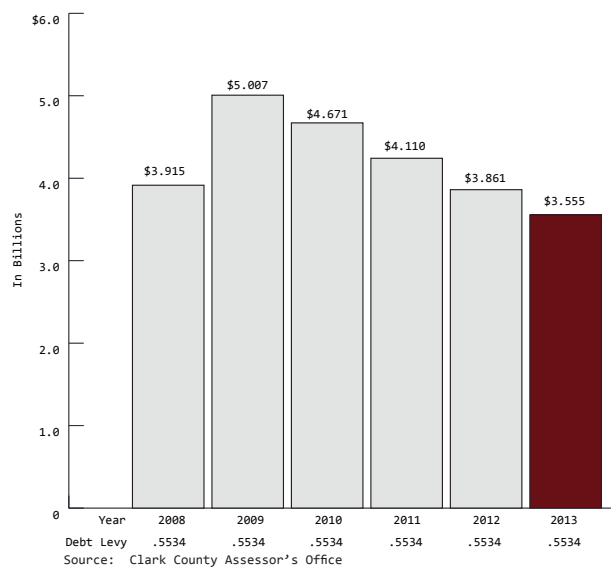
Fiscal Year	2008-09	2009-10	2010-11	2011-12	2012-13
Basic School Levy (General Operations)	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500
Debt Service/Special Projects Levy	0.5534	0.5534	0.5534	0.5534	0.5534
Total District Levies	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034

Source: Clark County Assessor's Office

(1) Debt includes any special tax overrides for public safety projects and other capital programs (fire safety retrofit/asbestos removal, pay-as-you-go, EPA loan).

Supported Debt And Related Tax Levy¹

As of June 30, 2012



Debt Service Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2010-11 Through 2012-13

	2010-11 Actuals	2011-12 Estimated Actuals	2012-13 Final Budget	2011-12 vs. 2012-13 Amount	2011-12 vs. 2012-13 Percent
Debt Service					
Revenues and resources:					
Local revenues	\$ 352,400,912	\$ 313,920,000	\$ 291,390,000	\$(22,530,000)	(7.2)%
Proceeds of refunding bonds	109,014,682	-	287,475,000	287,475,000	100.0 %
Transfers from other funds	92,341,241	92,555,000	92,175,000	(380,000)	(0.4)%
Opening fund balance	479,362,977	361,212,422	271,172,422	(90,040,000)	(24.9)%
Total revenues and resources	1,033,119,812	767,687,422	942,212,422	174,525,000	22.7 %
Expenditures and other uses:					
Principal	356,120,000	306,330,000	320,530,000	14,200,000	4.6 %
Interest	206,686,713	190,035,000	174,460,000	(15,575,000)	(8.2)%
Purchased services	471,050	150,000	1,645,000	1,495,000	100.0 %
Payments to refund escrow agent	108,629,627	-	285,980,000	285,980,000	100.0 %
Total expenditures and uses	671,907,390	496,515,000	782,615,000	286,100,000	57.6 %
 Ending fund balance	 361,212,422	 271,172,422	 159,597,422	 (111,575,000)	 (41.1)%
Total applications	\$1,033,119,812	\$ 767,687,422	\$ 942,212,422	\$174,525,000	22.7 %

Source: CCSD Budget and Accounting Departments

Debt Service Funds - Projected Budgets
For Fiscal Years 2012-13 Through 2015-16
Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Property taxes	\$ 289,420,000	\$ 303,200,000	\$ 318,500,000	\$ 333,500,000	4.7 %
Interest on investments	1,935,000	1,800,000	2,000,000	2,500,000	25.0 %
Other local revenues	35,000	40,000	45,000	50,000	11.1 %
Total Revenues	<u>291,390,000</u>	<u>305,040,000</u>	<u>320,545,000</u>	<u>336,050,000</u>	<u>4.8 %</u>
Expenditures:					
Principal	320,530,000	335,595,000	343,475,000	314,475,000	(8.4)%
Interest	174,460,000	158,150,000	141,000,000	123,525,000	(12.4)%
Purchased services	1,645,000	-	-	-	0.0 %
Total Expenditures	<u>496,635,000</u>	<u>493,745,000</u>	<u>484,475,000</u>	<u>438,000,000</u>	<u>(9.6)%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(205,245,000)</u>	<u>(188,705,000)</u>	<u>(163,930,000)</u>	<u>(101,950,000)</u>	
Other Sources and (Uses):					
Proceeds of refunding bonds	287,475,000	-	-	-	
Payment to refunding escrow agent	(285,980,000)	-	-	-	
Transfer from other funds	92,175,000	95,000,000	100,000,000	100,000,000	
Total Other Sources and (Uses):	<u>93,670,000</u>	<u>95,000,000</u>	<u>100,000,000</u>	<u>100,000,000</u>	
Opening Fund Balance - July 1	<u>271,172,422</u>	<u>159,597,422</u>	<u>65,892,422</u>	<u>1,962,422</u>	
Ending Fund Balance - June 30	<u>\$ 159,597,422</u>	<u>\$ 65,892,422</u>	<u>\$ 1,962,422</u>	<u>\$ 12,422</u>	

Source: Budget Department

Capital Projects Funds

The various capital projects funds are used to account for projects related to land and building acquisition, construction, and improvements to schools and other District-owned properties. The District maintains a demand-responsive and dynamic construction program to construct and renovate facilities, and to provide technology and equipment upgrades as necessary to meet the District facilities requirements. This program is described in the Capital Improvement Plan (CIP).

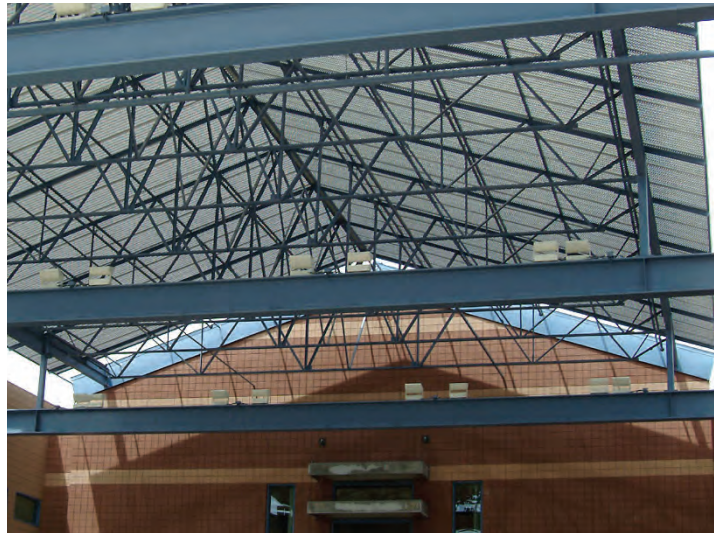
The 1998 Capital Improvement Program - The Capital Improvement Plan (CIP) was a financial plan for the acquisition of land and buildings, construction of new buildings, improvement or replacement of District-owned facilities and infrastructure, and the upgrade of technology. Those capital improvements were projects with long useful lives that acquired buildings and land, provided land improvements, constructed new buildings, and expanded, upgraded, or repaired existing facilities or infrastructure. Capital project expenditures transpired over two or more years and generally required recording the project over multiple fiscal year budgets. Most of the capital projects were funded with bonded debt due to the significant costs involved and the need to spread the acquisition cost of the asset over several years.

The number of schools maintained and the age of the schools places unrelenting demands on the available modernization funds. The CIP provides for the possibility of a full replacement of a building or a wing of a building, replacement and/or major renovation of building components once the useful life has been reached. The plan also addresses major renovations needed for mandated modification and changing educational program needs.

After fulfilling the growth demands of the District, more than one-third of the funding from the CIP has been or will be expended on renovation and modernization projects. Modifications are made at schools to bring their facilities up to date in design and function. Modernization is much more than merely a cosmetic effort. It is essential work intended to extend the life of the facility and provide improved physical facilities essential for student achievement. Almost all projects have to install new security systems, new playground shade structures, access to the wide area network, new computers, and replacement of worn or unsafe furniture.

Capital Improvement Plan Process

The Capital Improvement Plan (CIP) is updated annually to outline the planned capital improvements within the available financial resources by the Facilities and Bond Fund Financial Management office. Input is shared from the Demographics and Zoning Department, the Real Property Management Department, the Facilities Division Planning and Design team, and Construction Management. The Instructional Division, the Maintenance Department, the Technology Division, and the Purchasing Department also contribute during the planning and construction phases. The CIP is reviewed frequently by the Bond Oversight



Committee (BOC) and approved by the Board of Trustees (BOT) through a formal revision process.

The five-year CIP is prepared showing the planned expenditures in the various capital funds for the next five years. Although the five-year CIP shows projects scheduled throughout the five-year plan, it is only those expenditures shown in the first year of the plan that are adopted as part of the current fiscal year budget. The five-year CIP takes into account the execution, completion, and close-out of previously approved projects, and the start-up of future projects. The 2012-13 through 2016-17 five-year CIP, includes a revision to the program based on updated revenue projections, enrollment projections, and additional needs and was formally approved by the Board of Trustees on July 12, 2012.

Five Year Capital Improvement Plan For Fiscal Years 2012-13 Through 2016-17

Descriptions	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
1998 Capital Improvement Program:					
Land Acquisition	\$ 10,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
New Construction:					
<i>High Schools</i>	13,960,000	-	-	-	-
<i>Other Facilities</i>	8,200,000	-	-	-	-
Rehab/Modernization	55,305,000	-	-	-	-
Fund Total	87,465,000	-	-	-	-
Interim Capital Improvement Program:					
Rehab/Modernization	41,505,000	41,000,000	-	-	-
Fund Total	41,505,000	42,000,000	-	-	-
Governmental Services Tax Fund:					
Rehab/Modernization	11,790,000	11,790,000	19,500,000	19,500,000	19,500,000
Purchase of Portable Classrooms	-	1,000,000	1,000,000	1,000,000	1,000,000
Relocation of Portable Classrooms	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Fund Total	17,290,000	21,200,000	21,200,000	21,200,000	21,200,000
Building And Sites Fund:					
Land Acquisition	750,000	750,000	750,000	750,000	750,000
Fund Total	750,000	750,000	750,000	750,000	750,000
Total All Capital Funds	\$ 147,010,000	\$ 63,950,000	\$ 21,950,000	\$ 21,950,000	\$ 21,950,000
Source: CCSD Facilities and Bond Financial Management					

Capital Improvement Program Revenue Sources

Nevada is a state that historically has not provided assistance for school construction and modernization projects. Seeking voter approval to pass bond questions has been the only feasible way of obtaining financing to build schools at the pace needed. The District has received the approval of Clark County voters for bond questions consistently since 1988. During the 1997 Legislature, the District sought the enactment of laws providing more effective methods of supplementing bond funds for school construction.

Assembly Bill 353 (AB 353), approved in 1997, provided the District with ongoing and reliable revenues to address the financing of land acquisition for schools, and the design, new construction, and repair of school facilities. This bill provided three proactive solutions to fund construction.

Freeze on Property Tax Rates for Long-Term Bonding

In 1998, the Board authorized a ballot initiative seeking approval to freeze property tax rates for long-term bonding that would enable the District to issue general obligation bonds until 2008 while maintaining a property tax levy of .5534 for school bond debt service. In the 1998 election, voters provided approval for the bond initiative which froze the tax rate for school construction for a decade. It is anticipated that a similar ballot proposal will be requested when economic conditions in the County have substantially improved to continue a similar capital improvement program without increasing the existing property tax levy.

County Room Tax Proceeds

The Board of County Commissioners was authorized to increase the Clark County room tax rate by one percent beginning August 1997. Proceeds from this tax are deposited in the District's fund for capital projects. Also, effective July 1, 1999, the five-eighths of one percent of the room tax previously provided to the Las Vegas Convention and Visitors Authority is now a revenue component of the District's Capital Projects Fund.

Real Property Transfer Tax Proceeds

This bill also authorized an increase in the real property transfer tax from 65 cents to \$1.25 for each \$500 of value. Proceeds from this 60 cents increase are deposited in the District's Capital Projects Fund.



1998 Capital Improvement Program Building and Modernization Plan

Descriptions	Program Total	Percent of Total Program	Number of Schools
Land Acquisition	\$ 235,000,000	4.8%	
New School Construction			
<i>Special/Alternative</i>	35,695,000	0.7%	2
<i>Elementary</i>	1,117,690,000	22.8%	61
<i>Middle</i>	629,600,000	12.9%	22
<i>Senior High</i>	1,136,821,000	23.2%	16
Total New School Construction	2,919,806,000	59.6%	101
Replacement Schools			
<i>Elementary</i>	184,050,000	3.7%	8
<i>Middle</i>	106,580,000	2.2%	2
<i>Senior High</i>	77,455,000	1.6%	1
<i>Special Schools</i>	53,200,000	1.1%	2
Total Replacement Schools	421,285,000	8.6%	13
Phase Replacements			
<i>Elementary</i>	29,370,000	0.6%	3
<i>Senior High</i>	142,015,000	2.9%	3
Total Phase Replacements	171,385,000	3.5%	6
Additions to Existing Schools			
<i>Elementary</i>	36,795,000	0.7%	8
<i>Middle</i>	7,365,000	0.2%	1
<i>Senior High</i>	57,740,000	1.1%	8
Total Additions to Existing Schools	101,900,000	2.0%	14
Rehabilitation and Modernization			
<i>Modernization/Upgrade</i>	754,368,639	15.4%	229
<i>Furniture and Equipment Upgrade/Replacement</i>	120,000,000	2.5%	229
<i>Technology Upgrades</i>	81,975,361	1.7%	
<i>Portables</i>	21,500,000	0.4%	
Total Rehabilitation and Modernization	977,844,000	20.0%	
Satellite Bus Yards	72,780,000	1.5%	2
Total 1998 Capital Improvement Program	\$ 4,900,000,000	100.0%	

Source: CCSD Facilities and Bond Financial Management

Major Capital Projects Funds

1998 Capital Improvement Program

Legislative Assembly Bill 353 (AB 353) provided the District the opportunity to offer a proactive solution to the voters of Clark County by financing public school construction and renovation as needed without increasing the property tax rate.

Voters authorized the issuance of bonds through June 2008, to be repaid within the existing property tax levy, allowing greater flexibility in responding to the imminent need to provide seats for new students and to repair and renovate existing school facilities. General obligation bonds issued under AB 353 were approved only after determination by the Board and after receiving approval from the Clark County Oversight Panel for School Facilities and the Debt Management Commission.

In addition to property tax supported bonds, AB 353 provided additional sources of capital funding for the District with approval of the room tax and the real property transfer tax. AB 353 provides safeguards to taxpayers through the tax freeze, more stringent debt reserve requirements, and requiring bond issuance approval by both the Oversight Panel for School Facilities and the Debt Management Commission.

The 1998 Capital Improvement Program was approved by the Board on May 28, 1998, and approved by voters in November 1998. The original program totaling \$3.526 billion was projected to meet the needs of the District through 2008. The program was allocated for \$115 million in land acquisition, \$2.526 billion for construction of 88 new schools, \$31 million for construction of two new bus yards, and \$854 million for modernization of older schools.

All projects financed through the 1998 Capital Improvement Program are scheduled to be completed as of June 30, 2013.

The program was last reviewed by the Bond Oversight Committee on February 16, 2012 who is determining whether to prepare a current revision of the program based upon updated revenue projections, enrollment projections, and additional needs. The Clark County Debt Management Commission has approved the recommendation by the Board of Trustees to pursue a voter approved tax in November 2012 that would provide additional financial resources funding necessary replacements, refurbishments, and upgrades to those facilities that have urgent and significant demands. The previous CIP revision approved continuation of the construction of new schools, adjusted the budgets of the career and technical high schools, replacement schools, phased replacement of schools and transportation facilities, and increased funding for modernization of older schools.

The program, now projected at a total of \$4.9 billion, and meeting the needs of the District through 2012 includes:

- Land acquisition funding for future school sites at a cost of \$235 million
- Construction of 101 new schools at a cost of \$2.92 billion:
 1. 61 elementary schools, 22 middle schools, 11 high schools
 2. 4 career and technical academy high schools, 1 alternative high school
 3. 1 special school and 1 alternative school
- Construction of 13 replacement schools as mandated by Assembly Bills 368, 396, and 499 at a cost of \$421 million
- Construction of 6 phased replacement schools at a cost of \$171 million
- Renovation of existing schools, including additions, modernizations, lifecycle replacement and life/safety upgrades at a cost of \$1.08 billion
- Construction of two satellite bus transportation centers at a cost of \$73 million.

2012 Capital Renovation and Replacement Plan

The Board of School Trustees has proposed a ballot measure to seek voter approval in the November 2012 general election for a six-year property tax increase (21.2 cents per \$100 of taxable property) to renovate and replace certain aging schools. The tax increase is projected to generate \$669 million between 2013 and 2019 to be expended on a pay-as-you-go basis to generate funding for these projects that have been identified as being high need:

- Major rehabilitation at 19 schools including gym additions at four schools
- Replace two elementary schools
- Construct two new elementary schools to alleviate current overcrowding
- Replace heating and air conditioning units at seven middle schools
- Provide \$62 million for equipment replacements and electrical and technology upgrades
- Complete the phased replacement of Boulder City High School and convert West Preparatory Academy into a full K-12 facility

Student Enrollment Projections

The Demographics and Zoning Department utilizes current birth rates and cohort projection techniques, including review of the number of new residents moving into Clark County and the advancement of students through grade levels, to calculate the student enrollment projections. The District has maintained a reliable accuracy rating compared to actual enrollments in previous years' projections.

Student enrollment has increased by over 52,000 students during the past ten years. The fiscal 2011-12 official student enrollment was 308,377 and is projected to decrease to 307,574 during 2012-13. Current projections indicate that school population will remain stable over the next three years.

New School Completion Schedule Fiscal Years 2001-2013

School Year	Special School Alternative School	Elementary School	Middle School	High School Career and Technical Academy	Replacement Schools	Total
2000-01	0	4	2	0	0	6
2001-02	0	7	5	1 & 1 AHS	1 RES	15
2002-03	0	6	2	0	1 RES	9
2003-04	0	7	3	2	1 RES	13
2004-05	0	7	3	3	0	13
2005-06	0	7	3	1	1 RHS	12
2006-07	1 SS	6	2	1	0	10
2007-08	0	6	2	1	1 RES & 1 RMS	11
2008-09	1 AS	4	0	1 & 1 CTA	4 RES & 1 RMS	12
2009-10	0	3	0	1 & 2 CTA	0	6
2010-11	0	4	0	1 CTA	0	5
2011-12	0	0	0	0	2 RSS	2
2012-13	0	0	0	0	0	0
Totals	2	61	22	16	13	114

RES = Replacement Elementary School

RMS = Replacement Middle School

RHS = Replacement High School

Source: CCSD Facilities and Bond Financial Management

AHS = Alternative High School

CTA = Career and Technical Academy

RSS = Replacement Special School

Cost of Building New Schools

It is vital to look at several factors when analyzing the cost of building new schools. Although single designs are frequently used for new schools, the specific site adaptations, construction, and equipment needs will vary for each school. A formula is necessary to account for the variables to accommodate escalating prices, in addition to providing a contingency for unforeseen events.

Site development costs can add significantly to the school's projected cost. Site development costs are those costs related to preparing the site for construction and occupation. Activities may include leveling the site, installing utility services, and building roads and other infrastructure to the school. Costs can range between \$3 million and \$10.5 million per school for site development. The figures in this summary reflect the current average "turnkey costs." The budgets for these costs are developed using the estimated construction cost as a base and adding set percentages for design fees, telecommunications (including the linking of the security, intercom, clock and telephone systems), inspection and administrative costs, contingency costs, and furnishings.

The average turnkey costs of schools by type are shown below:

Elementary School, \$27.4 million
Middle School, \$40 million
High School, \$105.7 million
Career and Technical Academy, \$115 million

New School Construction

Since 1990, the District has addressed its rapidly growing student population through the efficient use of prototype designs for new schools. Experienced school design architects have carefully expanded the current prototype. The input of educators has been utilized to incorporate the space design needed for a successful educational program at each site. The designs also incorporated the most economical life cycle cost to operate and maintain the facility. The current prototype design has been repeated for the construction of almost every new school built during the past two decades. This practice has saved significant time and millions in design and construction fees.

Cost Saving Measures

The District views its responsibility to expend scarce capital funding wisely. Management practices and construction protocols are constantly monitored to achieve maximum efficiency. Due to this proactive approach, additional funding was realized to enable the modernization of far more schools than originally projected. Measures that have resulted in significant savings include the packaging of multiple projects for bidding, peer reviews, focusing on energy efficient designs, considerable scrutiny of change orders, and careful monitoring of inspection practices. Value engineering is the process of reviewing the design of a facility before it is advertised for competitive bidding contributes to significant savings being realized and provides guidelines for future construction projects.



Energy Efficiency

The District has accomplished hundreds of major modernizations at existing school sites replacing major mechanical systems in older schools with more energy efficient systems. This has generated significant savings to the General Fund for electricity and water consumption.

The replacement of a chiller at a high school with more energy efficient systems saves approximately \$25,000 each year in energy costs. By replacing multiple systems at a high school site by including a new HVAC system, roof, electrical and lighting upgrades, and adding day lighting, results in savings in excess of \$100,000 per year in energy consumption costs.

Solar Photovoltaic Systems

The District utilizing ARRA grant funding and cash rebates from NV Energy has installed solar photovoltaic systems at 25 schools. The systems generate electricity at those schools by converting sunlight into electric current at a substantial savings.

Non-Major Capital Projects Funds

Building and Sites (Fund 330)

Proceeds are used for the construction, purchase, or modernization of buildings and sites. On March 31, 2004 the Board approved a mid-term financing plan to accommodate non-school facility needs of the District to build or purchase buildings to replace the aging and unsafe Vegas PBS facility, to provide space for staff located in aging and unsafe buildings, and to provide permanent buildings to replace leased space. The \$60 million plan plus interest and bond premiums includes: \$31.2 million to construct a new Vegas PBS facility, \$4 million to construct the Education Media Services at the Vegas PBS complex, \$6.2 million to purchase the School Security and Safety Services Building, \$18.4 million to purchase buildings to house staff from aging and unsafe conditions, and \$8.1 million to build modular office buildings to relocate staff housed in leased spaces.

Governmental Services Tax (Fund 340)

Proceeds are used for the construction, purchase, or modernization of District-owned facilities in response to any immediate facility needs to accommodate enrollment fluctuations and growth, staff changes and growth, and changes to and/or addition of educational programs. The dollar amount received each year is not sufficient to respond to the District's long term capital needs.

Capital Projects Funds - Expenditures Summary

For Fiscal Years 2008-09 Through 2012-13

Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Estimated Actual	2012-13 Final Budget
Regular programs:					
Instructional services					
Salaries	\$600,088	\$416,491	\$517,439	\$515,000	\$250,000
Benefits	150,086	102,242	129,945	135,000	50,000
Purchased services	361,377	146,031	1,513,238	1,550,000	250,000
Supplies	40,192,121	12,790,317	30,070,840	20,564,088	4,625,000
Other	658	1,672	342	-	-
Other direct support					
Supplies	2,246,343	2,371,000	1,428,941	1,500,000	200,000
Undistributed expenditures					
Central services					
Purchased services	294,692	81,588	1,463,005	1,645,000	-
Operations/maintenance plant services					
Salaries	3,493,306	1,864,537	1,712,761	1,725,000	900,000
Benefits	1,284,395	489,952	417,805	575,000	325,000
Purchased services	1,774,587	831,130	1,154,671	2,200,000	2,000,000
Supplies	801,717	223,125	386,278	350,000	350,000
Property	151,725	-	-	-	-
Other	1,106	537	840	-	1,000
Student transportation					
Property	-	10,840,423	18,653,104	-	-
Land acquisition					
Salaries	675,010	579,013	27,105	50,000	-
Benefits	210,600	190,483	9,693	20,000	-
Purchased services	126,953	42,210	238,484	300,000	200,000
Supplies	-	-	-	5,000	5,000
Property	-	1,849,299	-	-	-
Other	2,797	5,410	1,368	-	-
Site improvements					
Salaries	245,176	237,032	109,228	80,000	40,000
Benefits	78,288	58,747	6,935	6,500	8,500
Purchased services	210,037,733	56,867,795	9,343,921	11,853,500	4,510,000
Supplies	51,847	49,623	25,475	40,000	35,000
Other	9,056	6,077,720	5,614	10,000	25,000
Architecture/engineering					
Salaries	-	-	4,209	-	-
Benefits	-	-	1,067	-	-
Purchased services	30,450	15,722	66,857	55,000	25,000
Building acq. And const.					
Salaries	3,431,875	1,874,835	469,807	550,000	565,000
Benefits	755,532	435,121	105,357	115,000	125,000
Purchased services	136,337,976	79,063,978	17,200,810	28,050,000	25,020,000
Supplies	3,860,612	4,901,545	688,524	525,000	150,000
Property	17,283,634	-	-	-	-
Other	466,371	5,095,333	38,392	200,000	50,000
Building improvements					
Salaries	3,555,660	3,364,436	5,595,973	4,014,000	3,872,500
Benefits	823,442	765,840	1,141,795	1,126,000	1,096,000
Purchased services	67,330,159	69,677,927	105,808,821	216,178,999	91,589,000
Supplies	2,225,505	3,094,506	3,437,834	3,750,000	2,750,000
Property	-	-	-	500,000	-
Other	42,870	23,412	31,065	50,000	51,000
Other facilities - all objects	17,470,611	11,144,485	5,296,226	9,680,000	7,942,000
Debt service	7,700,500	-	-	-	-
Interfund transfers	81,233,060	261,200,780	145,994,345	112,555,000	112,175,000
Total expenditures and uses	\$605,337,918	\$536,774,297	\$353,098,114	\$420,473,087	\$259,185,000

Source: CCSD Facilities and Bond Financial Management

Capital Projects Funds - Funds Summary

Fiscal Year 2012-13

Funds Budget Descriptions	Staff	Amount
Fund 308 - 1998 Bond Proceeds		
New school construction	-	\$ 22,160,000
Rehabilitation of existing schools	-	2,500,000
1998 Bond issue administrative support	15.00	3,580,000
Construction management	52.00	3,750,000
Rehabilitation/modernization management/technology	8.00	45,475,000
Land acquisition	-	10,000,000
Total budget	75.00	87,465,000
Fund 310 - QSCB Interim Capital Improvement Program		
Rehabilitation/modernization management/technology	17.00	41,505,000
Total budget	17.00	41,505,000
Fund 330 - Building and Sites		
On and off site improvements	-	175,000
Site purchases and leases	-	260,000
Other expenditures	-	315,000
Total budget	-	750,000
Fund 340 - Governmental Services Tax		
Refurbish/modernization crew	-	10,000
Project management	18.00	1,492,000
Refurbish and modernization projects	-	5,382,000
Asphalt/drain/offsite	-	2,000,000
Furniture and equipment	-	125,000
Portables and trailers	-	5,500,000
Other expenditures	14.00	2,781,000
Total budget	32.00	17,290,000
Transfers		
Transfer to General Operating Fund	-	20,000,000
Transfer to Debt Service Fund	-	92,175,000
Total budget	-	112,175,000
2012-13 Capital Projects Funds Budget	124.00	\$259,185,000

Source: CCSD Facilities and Bond Financial Management



Capital Projects Funds - Summary Of Budget Categories
For Fiscal Years 2010-11 Through 2012-13

General Ledger Accounts	Description	2010-11		2011-12		2012-13	
		Staff	Actual	Staff	Estimated Actual	Staff	Final Budget
5118080000	Administrative specialist	2.00	\$ 162,661	2.00	\$ 200,000	2.00	\$ 200,000
5118130000	Assistant director	1.00	94,635	2.00	125,000	2.00	125,000
5118170000	Coordinators and specialists	4.00	374,174	6.00	450,000	5.00	400,000
5118190000	Directors	3.00	322,210	4.00	425,000	4.00	425,000
5118855000	Coordinator I	1.00	86,127	1.00	100,000	1.00	100,000
5118860000	Coordinator II	6.00	520,404	6.00	555,000	6.00	555,000
5118865000	Coordinator III	11.00	1,042,940	21.00	2,505,000	19.00	1,720,000
5117001000	Accountants	-	8,498	-	-	-	-
5117010000	Analysts/planners	1.50	73,060	-	-	-	-
5117020000	Buyers/buyer assistants	-	783	-	-	-	-
5117030000	Classified-salaries	-	18,125	2.00	745,000	3.00	480,000
5117075000	Supervisors	-	143	-	-	-	-
5117085000	Energy supervisor	-	364	-	-	-	-
5117400000	Data management specialist	4.00	332,368	6.00	600,000	6.00	600,000
5117405000	Systems analysts/specialists	1.00	98,741	2.00	130,000	2.00	130,000
5117430000	Labor-telecommunications	3.50	251,998	3.00	200,000	3.00	200,000
5117650000	Secretarial and clerical	24.00	1,282,942	33.00	2,055,000	27.00	1,500,000
5117725000	Classified labor	33.00	2,917,772	18.00	2,429,000	18.00	3,197,500
5117800000	Labor-grounds	3.00	214,176	-	-	-	-
5117805000	Labor-maintenance	34.00	2,142,900	16.00	1,730,000	14.00	905,000
5117895000	Warehouser and delivery drivers	-	589	-	-	-	-
5117905000	Salary-inspectors	23.00	1,897,610	24.00	1,290,000	12.00	590,000
5117947000	Student workers	0.98	22,131	2.00	200,000	-	-
5200000000	Employee fringe benefits	-	3,247,121	-	4,287,500	-	3,549,500
5300000000	Purchased professional and technical services	-	20,563,744	-	11,760,000	-	11,212,000
5400000000	Purchased property services	-	116,132,162	-	250,227,499	-	112,467,000
5500000000	Other purchased services	-	177,500	-	-	-	-
5600000000	Supplies	-	36,397,048	-	27,134,088	-	8,515,000
5700000000	Property/equipment	-	18,636,094	-	500,000	-	-
5800000000	Other expenses	-	84,749	-	270,000	-	139,000
5910000000	Interfund transfers	-	145,994,345	-	112,555,000	-	112,175,000
Total Capital Projects Funds		155.98	\$353,098,114	148.00	\$420,473,087	124.00	\$259,185,000

Source: CCSD Facilities and Bond Financial Management

Capital Projects Funds - Summary of Revenues, Expenditures, And Changes In Fund Balance For Fiscal Years 2010-11 Through 2012-13

Description	2010-11 Actuals		2011-12 Estimated Actuals		2012-13 Final Budget		2011-12 Vs. 2012-13	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Revenues and resources:								
Local revenues		\$108,306,648		\$106,405,000		\$106,035,000	\$(370,000)	(0.3)%
Federal revenues		5,685,686		-		-	-	- %
Transfers from other funds		19,267,440		500,000		500,000	-	- %
Sale of Bonds		101,184,389		-		-	-	- %
Opening fund balance		699,609,470		580,955,519		267,387,432	(313,568,087)	(54.0)%
Total revenues and resources		934,053,633		687,860,519		373,922,432	(313,938,087)	(45.6)%
Expenditures and uses:								
Salaries	155.98	11,865,352	127.50	13,739,000	124.00	11,127,500	(2,611,500)	(19.0)%
Employee benefits		3,247,121		4,287,500		3,549,500	(738,000)	(17.2)%
Purchased services		136,873,405		261,987,499		123,679,000	(138,308,499)	(52.8)%
Supplies		36,397,048		27,134,088		8,515,000	(18,619,088)	(68.6)%
Property and equipment		18,636,094		500,000		-	(500,000)	(100.0)%
Other expenditures		84,749		270,000		139,000	(131,000)	(48.5)%
Transfers to other funds		145,994,345		112,555,000		112,175,000	(380,000)	(0.3)%
Total expenditures and uses		353,098,114		420,473,087		259,185,000	(161,288,087)	(38.4)%
Ending fund balance		580,955,519		267,387,432		114,737,432	(152,650,000)	(57.1)%
Total Applications	155.98	\$934,053,633	127.50	\$687,860,519	124.00	\$373,922,432	\$(313,938,087)	(45.6)%
Source: CCSD Budget and Accounting Departments								

Capital Projects Funds - Projected Budgets For Fiscal Years 2012-13 Through 2015-16 Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Real estate transfer taxes	\$18,775,000	\$19,000,000	\$19,500,000	\$20,000,000	2.6 %
Hotel room taxes	64,000,000	64,500,000	65,000,000	65,500,000	0.8 %
Governmental services taxes	21,200,000	22,000,000	22,500,000	23,000,000	2.2 %
Interest on investments	2,000,000	1,000,000	750,000	500,000	(33.3)%
Other local revenues	60,000	50,000	50,000	50,000	- %
Total Revenues	106,035,000	106,550,000	107,800,000	109,050,000	1.2 %
Expenditures:					
Salaries	11,127,500	3,000,000	3,000,000	3,000,000	- %
Employee benefits	3,549,500	1,000,000	1,000,000	1,000,000	- %
Purchased services	123,679,000	50,000,000	11,700,000	11,700,000	- %
Supplies	8,515,000	8,955,000	5,255,000	5,255,000	- %
Property and equipment	-	750,000	750,000	750,000	- %
Other expenditures	139,000	245,000	245,000	245,000	- %
Total Expenditures	147,010,000	63,950,000	21,950,000	21,950,000	- %
Excess (Deficiency) of Revenues over Expenditures	(40,975,000)	42,600,000	85,850,000	87,100,000	
Other Sources and (Uses):					
Transfers from other funds	500,000	500,000	-	-	
Transfers to other funds	(112,175,000)	(115,000,000)	(120,000,000)	(120,000,000)	
Opening Fund Balance - July 1	267,387,432	114,737,432	42,837,432	8,687,432	
Ending Fund Balance - June 30	\$114,737,432	\$42,837,432	\$8,687,432	\$(24,212,568)	¹

¹ The projected deficit must be eliminated either through increased local tax collections, a reduction of proposed projects, or a reduction of transfers to the General or Debt Service Funds.

Source: Budget Departments

Proprietary Funds

The Proprietary Funds are comprised of the Food Services Fund (Enterprise Fund) and the Graphic Arts Center and Risk Management Funds (Internal Service Funds).

Enterprise Fund

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services.

Food Services Fund

The Food Services Department constantly strives to have one of the most progressive school food programs in the nation. Responding to changing federal regulations and customer preferences is a combination that has worked well over the years. Providing exceptional customer service is of the utmost importance.



Students, administrators, and members of the community are involved in the constant evolution of the program. Department employees take particular pride in their work and maintain a creative approach to the business of providing meals to students.

Strong emphasis is placed on operating in a positive position for which the manager of each kitchen has responsibility. Eye appeal and food quality have high priority. The Department recognizes that the most important function is to meet nutritional needs of students with meals that they will find acceptable.

Meals Served

National School Lunch/Breakfast Programs Only

Year	Breakfast	Lunch	Total Meals Served
2007-08	7,978,017	25,316,824	33,294,841
2008-09	7,112,400	24,213,138	31,325,538
2009-10	6,765,638	24,136,029	30,901,667
2010-11	7,651,544	27,244,928	34,896,472
2011-12 ¹	10,890,000	27,805,000	38,695,000

¹ Estimated

Mission Statement

We serve nutritious meals with outstanding customer service while maintaining cost effectiveness.

Motto: Food Service - Fuel for student achievement

The Fund is an enterprise fund used to account for food service operations that are financed and operated in a manner similar to private business enterprise where net income is necessary for sound financial administration. The Department is expected to be self-supporting and does not receive funds from the General Fund. The primary sources of revenue are cash sales and USDA subsidies. The Department serves approximately 197,800 breakfasts, lunches, and snacks each day to students of the District.

Fiscal Year 2011-12 Accomplishments:

- Implemented online meal benefit application
- Increased average meals per labor hour
- Increased participation by 10% through implementation of successful pilot programs, improved menus, and aggressive marketing at secondary schools
- Reduced food cost of lunch equivalent meals by 2% from purchasing food via manufacturer direct
- Implemented electronic daily financial and product reports eliminating all daily paper reports saving \$220,000 per year in printing, handling, and storage costs
- Decreased average serving line wait time by five minutes through the use of digital identification
- Continued to improve food quality
- Maximized central kitchen efficiency through production line equipment modernization
- Established 5-Star Kitchen Award for school kitchens
- Increased training of all personnel
- Implemented new employee appreciation recognition
- Implemented National Serve-Safe Professional Food Service Certification Program

Fiscal Year 2012-13 Objectives:

- Improve time card payroll management through electronic processing
- Implement absence reporting system
- Reduce temporary staffing service
- Continue to improve online forms
- Continue to reduce expense of delivery and warehousing while maintaining service level for the school sites
- Plan and implement third central kitchen production line
- Upgrade bakery equipment to increase efficiency and production
- Continue plans to expand the central kitchen to meet the demands of new programs and menus
- Increase individual recognition programs
- Obtain emergency operations trailer
- Maintain financial solvency

Food Services Fund - Summary of Income, Expenses, And Changes In Net Assets For Fiscal Years 2010-11 Through 2012-13

Food Service Description	2010-11 Actuals		2011-12 Estimated Actuals		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
Operating Income:								
Sales		\$19,649,330		\$20,060,000		\$20,560,000	\$500,000	2.5 %
Operating Expenses:								
Salaries	449.34	26,033,858	443.66	26,000,000	479.29	26,500,000	500,000	1.9 %
Employee benefits		9,487,022		10,250,000		10,535,000	285,000	2.8 %
Purchased services		1,925,027		4,000,000		4,000,000	-	- %
Supplies		46,974,737		58,000,000		62,330,000	4,330,000	7.5 %
Property		115,715		2,000,000		2,000,000	-	- %
Depreciation		1,915,686		2,000,000		2,200,000	200,000	10.0 %
Other expenses		1,618,973		2,500,000		2,600,000	100,000	4.0 %
Total Operating Expenses		88,071,018		104,750,000		110,165,000	5,415,000	5.2 %
Operating Loss		(68,421,688)		(84,690,000)		(89,605,000)	(4,915,000)	(5.8)%
Nonoperating Income:								
Federal subsidies		71,988,510		78,500,000		85,500,000	7,000,000	8.9 %
Commodities received		5,866,715		6,000,000		6,000,000	-	- %
State subsidies		434,066		450,000		450,000	-	- %
Investment income		153,571		170,000		155,000	(15,000)	(8.8)%
Other income		41,577		-		-	-	- %
Total Nonoperating Income		78,484,439		85,120,000		92,105,000	6,985,000	8.2 %
Net Gain (Loss)		10,062,751		430,000		2,500,000	2,070,000	100.0 %
Transfers from other funds		1,583,205		1,500,000		1,500,000	-	- %
Beginning Net Assets		29,433,477		41,079,433		43,009,433	1,930,000	4.7 %
Ending Net Assets	449.34	\$41,079,433	443.66	\$43,009,433	479.29	\$47,009,433	\$4,000,000	9.3 %
Source: CCSD Budget and Accounting Departments								

The increase in net assets is a result of a proactive reduction in per meal direct costs. There was also a shift to higher margin free meals from full pay meals reflecting the general economic conditions in the District. An increase of students approved for free or reduced priced meal benefits occurred during fiscal year 2012.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. Budgeting for Internal Service Funds is designed to accumulate the total cost of operations for providing a particular service. Graphics Production services and Risk Management operations currently provide the activities for this fund.

Graphic Arts Center Fund

Mission

The mission of the Graphic Arts Center is to provide superior services and support for the students and employees of the District with a continuing commitment to improvement and education; to serve as responsible custodians of taxpayer funds ensuring maximum value for each dollar spent; and uphold the highest ethical and legal standards ensuring that all suppliers and customers are treated equally and fairly.

Services

The Center is comprised of several sections including Design, Printing, Copying, and Forms. The Printing and Copying sections utilize large graphic machinery, including high-speed copiers and multi-color presses, to serve the District's requirements.

Fiscal Year 2011-12 Accomplishments:

- Began accepting on-line job requests
- Implemented on-line catalog for pre-designed items
- Introduced yearbook services
- Increased finishing capabilities
- Expanded product line

Fiscal Year 2012-13 Objectives:

- Increase internal marketing efforts
- Diversify product offerings
- Identify new business opportunities
- Increase delivery capability/options
- Broaden staff skills across the spectrum of reprographics equipment

Performance Measures	2009-10	2010-11	2011-12
Copy center income	\$1,048,936	\$1,114,544	\$764,607
Printing income	1,102,362	1,007,187	766,052
Graphic service income	365,993	517,364	11,760
Color copy income	309,473	204,352	185,927
Subcontracting income	154,432	101,920	43,396
Art and darkroom Income	172,911	148,107	143,158
Total income	3,154,107	3,093,474	1,918,820
Salary expenses	\$1,326,827	\$1,329,314	\$1,308,716

Risk Management Fund

Mission Statement

The mission of Risk Management is to effectively protect the District's human, financial, and physical assets and resources from the consequences of losses.

Services

The Department is responsible for identifying the risk exposures of the District and recommending the most efficient and cost effective methods for handling those exposures. Methods include transferring risk through the purchase of insurance; assisting other departments with loss control; and administering the self-insured claims for property damages, public liability, motor vehicle liability, school board legal liability, workers' compensation, boiler and machinery, and crime.

The Department continued to provide the following services in accordance with its mission using the most efficient and cost effective methods:

- Providing loss control services for other departments, including risk assessments and safety training
- Administering the self-insured claims for property damages, public liability, motor vehicle liability, school board legal liability, workers' compensation, boiler and machinery, and crime
- Transferring risk through the purchase of insurance
- Collaborating with local, state, and federal agencies to ensure compliance with all applicable safety and health requirements

Fiscal Year 2011-12 Accomplishments:

- The chemical inventory program implementation was completed for high school science areas and scheduled the implementation for middle school science areas no later than July 2012. Staff was trained at each location on how to utilize the program and maintain the school's inventory.
- A new paperless claims administration system was utilized to help coordinate with other departments to improve work flow and provide a single source to track issues from pre-loss to post-loss.
- Collaboration was made with the Technology Division to develop training classes in the Pathlore system. Three topics are currently in production.
- Conversion of all new claim files was continued to move existing claim files from a hard copy format into electronic format.
- A District-wide informational campaign was completed on the proper reporting of on-the-job injuries.
- Updated workers' compensation forms and brochures were distributed to all work locations.

Fiscal Year 2012-13 Objectives:

- Design and implement the safety assessment tracking portion of the Risk Management Information System (RMIS)
- Utilize new RMIS to produce and distribute statistical reports to management to assist in fact based decisions
- Review the internal structure for the claims unit and determine how to increase productivity and improve customer service
- Work with administrative sites to standardize chemical inventory process utilizing the same system for handling school science chemicals
- Master using the newly implemented claims administration software and create appropriate workers' compensation metrics to measure staff efficiency and compliance
- Review any proposed legislative changes to workers' compensation law, and provide analysis and recommendations to management

Performance Measures	2009-10	2010-11	2011-12
Number of Claims			
Property/Liability count	1,409	1,411	1,304
Workers' Compensation count	1,245	1,381	1,364
Total Insurance Premiums			
Property, Liability, and Workers' Compensation	\$3,419,999	\$3,140,792	\$2,429,456
Claim Count Ratio			
Property/Liability per \$1,000 Premium	0.44	0.45	0.54
Workers' Compensation per \$100,000	10.33	10.89	11.24
Third-Party Recoveries			
Property/Liability	\$116,338	\$196,731	\$235,918
Workers' Compensation	\$239,954	\$420,232	\$158,755
Managed Care Savings			
Workers' Compensation	\$1,148,178	\$1,118,836	\$1,337,915

Internal Service Funds - Summary Of Income, Expenses, And Changes In Net Assets For Fiscal Years 2010-11 Through 2012-13

Internal Service Description	2010-11 Actuals		2011-12 Estimated Actuals		2012-13 Final Budget		2011-12 vs. 2012-13	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
Operating Income:								
Local sources		\$18,444,189		\$18,945,000		\$19,245,000	\$ 300,000	1.6 %
Operating Expenses:								
Salaries	58.41	3,330,173	55.50	3,755,000	68.25	3,930,000	175,000	4.7 %
Employee benefits		1,169,272		1,435,000		1,540,000	105,000	7.3 %
Purchased services		4,604,950		7,080,000		7,080,000	-	- %
Supplies		1,010,595		1,150,000		1,130,000	(20,000)	(1.7)%
Property		-		225,000		355,000	130,000	57.8 %
Depreciation		133,402		155,000		45,000	(110,000)	(71.0)%
Other expenses		7,604,820		13,230,000		13,230,000	-	- %
Total Operating Expenses		<u>17,853,212</u>		<u>27,030,000</u>		<u>27,310,000</u>	<u>280,000</u>	<u>1.0 %</u>
Operating Income (Loss)		590,977		(8,085,000)		(8,065,000)	20,000	0.2 %
Nonoperating income		339,164		275,000		280,000	5,000	1.8 %
Transfers to other funds		-		(3,800,000)		-	3,800,000	(100.0)%
Beginning Net Assets		<u>32,185,367</u>		<u>33,115,508</u>		<u>21,505,508</u>	<u>(11,610,000)</u>	<u>(35.1)%</u>
Ending Net Assets	58.41	\$33,115,508	55.50	\$21,505,508	68.25	\$13,720,508	\$(7,785,000)	(36.2)%
Source: CCSD Budget and Accounting Departments								

The decrease of net assets is a result of an anticipated increase in risk assessment services and the purchase and implementation of the student health office software program and related equipment. The Department, in its expanded role, also has had staffing increases for risk control positions, including safety assessments and training. Even with this scheduled draw down of net assets, the Fund still maintains more than six months reserve of projected operating income. It is anticipated that insurance premiums may need to be increased during 2012-13.

Allocations and Schedules:

Explanation of Budget Allocations	139
Full Time Equivalents - Calculation	139
Annual Teacher Salary Schedule	139
Teacher Duty Days	140
Budget Formulas for Allocating Licensed School Personnel	143
Secondary Magnet School Formula Enhancements	145
Administrative Titles and Salary Ranges	145
Administrative Salary Schedules - Monthly Salaries	148
Professional Technical Salary Schedules - Monthly Salaries ..	148
Support Staff Personnel Titles and Salary Pay Grades	149
Support Staff Personnel Pay Grades and Hourly Rates	153
Budget Formulas for Allocating Support Staff Personnel	154
Fringe Benefit Rates	158
Budget Formulas for Allocating School Supplies and Equipment	159
Impact of New Schools on the General Operating Fund	162

Statistical Data:

Birth History - Clark County	164
Projected Enrollment by Grade	164
History of District Enrollment	164
Projected Enrollment and School Count by Area Service Center	165
Ethnic Distribution by Grade - Projected 4th Week Enrollment	165
High School Graduates	166
Criterion Referenced Tests	167
History of Dropout Percentages	168
State vs. Local Revenues	169
Property Tax Levies and Collections	169
History of Assessed Valuation	169
History of Local Tax Support Per Pupil	170
Impact of Tax Rate on Taxpayers	170
History of State Aid	170
Indices of Economic Growth in Clark County	171
History of Utility Costs	171
General Operating Fund - Projected Budgets	172
Special Revenue Funds - Projected Budgets	173
Debt Service Funds - Projected Budgets	173
Capital Projects Funds - Projected Budgets	174
Schedule of Staff Positions - General Fund	175
Schedule of Staff Positions - Other Funds	176
History of Teachers' Salary Schedules	176
Teacher Salary Schedule - Full-Time Teacher Placement	177
Educational Level of Teaching Staff	177
Schedule of General Obligation Bonds Outstanding	178
Combined Amortization Schedule	179
School Locations Within County	182
Performance Zones	183
High School Attendance Boundaries	184
Middle/Junior High School Attendance Boundaries	185
Elementary School Attendance Boundaries	186
Autonomous Schools	187
Assigned Schools for Outlying Communities	188
Summary of Schools by Age and Size	189
School Location and Enrollment Information	190
2012-13 School Calendars	197



This page is intentionally left blank



Allocations and Schedules

In this sub-section, the District employs budgeting methods based on formulated allocations and bargaining contracts. Those formulated allocations and salary information are presented in this section in coordination with District policy.

Explanation of Budget Allocations	139
Full Time Equivalents - Calculation	139
Annual Teacher Salary Schedule	139
Teacher Duty Days	140
Budget Formulas for Allocating Licensed School Personnel	143
Secondary Magnet School Formulas Enhancements	145
Administrative Titles and Salary Ranges	145
Administrative Salary Schedule Base - Monthly Salaries	148
Professional Technical Salary	
Schedule Base - Monthly Salaries	148
Support Staff Personnel Titles and Salary Pay Grades ...	149
Support Staff Personnel Pay Grades and Hourly Rates ...	153
Budget Formulas for Allocating Support Staff Personnel .	154
Fringe Benefit Rates	158
Budget Formulas for Allocating	
School Supplies and Equipment	159
Impact of New Schools on the General Operating Fund	162



This page is intentionally left blank

Explanation of Budget Allocations

The Regulation 3130, Budget Administration, adopted by the Board on June 28, 2001, specifies that:

“Procedures should be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.”

In order to implement this statement, formulas for the allocation of personnel and supplies are used. These formulas cover the major items of salaries and supplies. Positions not covered by formulas are specifically authorized by Board action on the budget.

Nine, ten, and eleven-month support staff employees are reflected as a percentage of full FTEs. The following table can be used to determine full-time equivalents:

Full Time Equivalents - Calculation

Fiscal Year 2012-13

Hours Per Day	Nine	Ten	Eleven	Twelve
1.0	0.09	0.11	0.11	0.13
1.5	0.14	0.16	0.17	0.19
2.0	0.19	0.21	0.23	0.25
2.5	0.23	0.26	0.29	0.31
3.0	0.28	0.32	0.34	0.38
3.5	0.33	0.37	0.40	0.44
4.0	0.37	0.42	0.46	0.50
4.5	0.42	0.47	0.52	0.56
5.0	0.46	0.53	0.57	0.63
5.5	0.51	0.58	0.63	0.69
6.0	0.56	0.63	0.69	0.75
6.5	0.60	0.68	0.75	0.81
7.0	0.65	0.74	0.80	0.88
7.5	0.70	0.79	0.86	0.94
8.0	0.74	0.84	0.92	1.00

Annual Teacher Salary Schedule

Fiscal Year 2012-13

	Class A B.A.	Class B B.A.+16	Class C B.A.+32	Class D M.A.	Class E M.A.+16	Class F M.A.+32	Class G Asc
1	\$34,688	\$36,548	\$38,413	\$40,280	\$42,148	\$44,512	\$47,659
2	36,137	37,998	39,867	41,730	43,604	46,212	49,358
3	37,586	39,456	41,316	43,185	45,051	47,914	51,060
4	39,041	40,905	42,768	44,634	46,497	49,609	52,755
5	40,486	42,354	44,219	46,087	47,949	51,311	54,457
6		43,809	45,682	47,535	49,402	53,011	56,157
7			47,122	48,989	50,854	54,711	57,858
8			48,572	50,438	52,303	56,411	59,558
9			50,025	51,895	53,754	58,109	61,256
10						59,917	63,063
11						61,507	64,653
12						63,557	66,704
13						64,828	67,975
14						66,125	69,272

Definition Of Classes:

Licensed employees completing the following years of district service will be eligible for longevity compensation for which PERS contributions will be made:

Class A	Bachelor's degree and valid Nevada certification for the level or subject taught
Class B	Bachelor's degree plus 16 increment growth units and valid Nevada certification for the level or subject taught. Units must be taken after receipt of bachelor's degree.
Class C	Bachelor's degree plus 32 increment growth units and valid Nevada certification for the level or subject taught
Class D	Master's degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught
Class E	Master's degree plus 16 increment growth units and valid Nevada certification for level or subject taught, or completion of one Advanced Studies Certification 18-hour program. Units must be taken after receipt of master's degree.
Class F	Master's degree plus 32 increment units and valid Nevada certification for level or subject taught, or completion of two Advanced Studies Certification 18-hour programs.
Class G	Advanced Studies Certification
Ph.D.	Doctorate degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught will receive an additional yearly salary of \$1,500 above class F or Class G, whichever is applicable.

Licensed employees completing the following years of district service will be eligible for longevity compensation for which PERS contributions will be made:	District Service	Amount
	10-15	\$ 500
	16-20	550
	21-25	800
	26+	1,100

Professional Compensation

- Only advanced degrees awarded by an accredited institution recognized by the Commission on Professional Standards in Education in a field pertinent to the position and valid in their entirety for Nevada certification for level and subject taught will be recognized for advancement on the salary schedule.
- The basis of the professional schedule is the Bachelor's degree or its recognized equivalent. Only units secured after the requirements for the degree have been completed for the degree, except in fields certified in writing by the Human Resources Division of critical need in upper division or graduate courses recognized by the Commission on Professional Standards in Education, will be recognized for placement in Classes B, C, D, E, F, and G. Increment growth units are granted for approved in-service courses or workshops approved by the Division to upgrade or improve the educational program.
- Teachers hired to teach the 2012-13 school year shall receive a maximum of nine years qualifying experience (Step 10) and be placed in the appropriate class column. This provision shall not apply at the option of the District to teachers hired to provide service in the areas of bilingual education and the specialty licensed areas of special education, specifically excluding resource room and GATE.

Teacher Duty Days

Teacher Work Year

The work year of the employees covered by the classroom teacher salary schedule (other than new personnel who may be required to attend five additional orientation days) shall consist of not more than 184 school days and shall be distributed according to the calendar determined and officially adopted by the Board.

A. Senior High School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Head Football (M)	.093	\$3,226	1
Head Basketball (M)	.093	3,226	1
Head Baseball (M)	.079	2,740	1
Head Track (M)	.084	2,914	1
Head Wrestling (M)	.084	2,914	1
Head Soccer (M)	.079	2,740	1
Head Tennis (M)	.054	1,873	1
Head Golf (M)	.056	1,943	1
Head Cross Country (M)	.068	2,359	1
Head Swimming (M)	.063	2,185	1
Head Volleyball (M)	.075	2,602	1
Assistant Football (M)	.070	2,428	AAAA-6, AAA-5, AA-4, A-4
Assistant Basketball (M)	.070	2,428	2
Assistant Baseball (M)	.061	2,116	2
Assistant Track (M)	.063	2,185	AAAA-2, AAA-2, AA-1, A-1
Assistant Wrestling (M)	.063	2,185	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer (M)	.059	2,047	1
Assistant Volleyball (M)	.061	2,116	1
9th Grade Basketball (M)	.043	1,492	1
9th Grade Volleyball (M)	.038	1,318	1
9th Grade Basketball (W)	.043	1,492	1
9th Grade Volleyball (W)	.038	1,318	1
Head Bowling (M & W)	.065	2,255	1
Head Basketball (W)	.093	3,226	1
Head Volleyball (W)	.075	2,602	1
Head Softball (W)	.079	2,740	1
Head Track (W)	.084	2,914	1
Head Soccer (W)	.079	2,740	1
Head Tennis (W)	.054	1,873	1
Head Golf (W)	.056	1,943	1
Head Cross Country (W)	.068	2,359	1
Head Swimming (W)	.063	2,185	1
Assistant Basketball (W)	.070	2,428	2
Assistant Volleyball (W)	.061	2,116	2
Assistant Softball (W)	.061	2,116	2
Assistant Track (W)	.063	2,185	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer	.059	2,047	1
Band ^d (Over 500)	.097	3,365	1
Band ^d (Under 500)	.082	2,844	1
Chorus ¹	.063	2,185	1
Mariachi/Guitar ¹ (Over 500)	.043	1,492	1
Mariachi/Guitar ¹ (Under 500)	.040	1,388	1
Yearbook ¹	.075	2,602	1
Drama/Theatre ¹	.080	2,775	1
Newspaper ¹	.056	1,943	1
Pep Club ¹	.032	1,110	1
Cheerleader ¹	.058	2,012	1
JV/9th Grade Cheerleader ¹	.043	1,492	1

Hours of Work

Employees on the teachers' salary schedule shall be required to work at the school premises a regular workday of seven hours and eleven minutes, including the 30-minute duty-free lunch period that is provided.

In addition to their regular teaching contract, teachers have the opportunity to earn extra compensation in the following areas:

A. Senior High School - Extended Day Pay - Continued	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Forensics/Speech Club ¹	.057	\$1,977	1
Dance/Drill Team ¹	.047	1,630	1
Student Council ¹	.080	2,775	1
Key Club ¹	.030	1,041	1
Human Relations ¹	.030	1,041	1
Varsity Quiz ¹	.043	1,492	1
Athletic Director ¹	.104	3,608	1
Orchestra ¹	.060	2,081	1
Chess Club ¹	.043	1,492	1
FBLA ¹	.043	1,492	1
Science Bowl ¹	.028	971	1
Honor Society ¹	.030	1,041	1
ROTC ¹	.061	2,116	2
DECCA ¹	.043	1,492	1
VICA/Skills of America ¹	.043	1,492	1
FCCLA ¹	.043	1,492	1
HOSA	.043	1,492	1

⁽¹⁾ Does not qualify for years of experience

The year of experience stipend for athletics shall be based on the Index, Class A, Step 1 Base Salary as follows:

Teaching Experience	Percent of Class A Step 1 - Base Salary	Yearly Rates
1-3	.0039	\$135
4-6	.0078	271
7-9	.0117	406
10-12	.0156	541
13 or Over	.0195	676

D. Extra Pay for Licensed Personnel in Special Categories:

1. Secondary Counselors

Each full-time counselor shall be assigned nine additional days of service at the employee's daily rate of pay. PERS and other legally required contributions shall be made for these days from the negotiated salary package.



2. Librarians

Librarians shall be assigned additional days of service to be paid at the employee's daily rate of pay according to the following formula:

Projected Enrollment	Additional Days Allotted
Under 500	3.5
500 - 999	7.0
1,000 - 1,499	10.5
1,500 and over	14.0

The additional days may be broken down in additional hours upon agreement between the librarian and the principal according to the following schedule:

3.5 days or 24.5 hours at hourly rate
7.0 days or 49.0 hours at hourly rate
10.5 days or 73.5 hours at hourly rate
14.0 days or 98.0 hours at hourly rate

PERS and other legally required contributions shall be made for these days.

3. Occupational Teachers

Teachers who are full-time teachers of occupational subjects, and who hold occupational licensure with an endorsement in business and industry, and meet the following requirements in the area taught, shall receive \$682 in addition to their base contract salary. A trade and technical work experience background, which includes three years of continuous paid experience at the journeyman level in addition to three to five years at the apprentice learning level. This provision applies only to teachers employed as vocational teachers prior to the 1977-78 school year.

4. Teachers Requiring Special Licensing (Psychologist, Speech Therapists, Special Ed. Teachers, and Nurses)

Teachers assigned to these specialist areas who hold proper licensing shall receive \$220 in addition to their base contract salary. This provision shall apply only to teachers employed in these positions prior to the 1977-78 school year.

B. Middle School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
7th/8th Grade Basketball (M)	.042	\$1,457	1
7th/8th Grade Softball (M)	.039	1,353	1
7th/8th Grade Tennis (M & W)	.027	937	1
7th/8th Grade Track (M)	.033	1,145	1
7th/8th Grade Basketball (W)	.042	1,457	1
7th/8th Grade Volleyball (W)	.038	1,318	1
7th/8th Grade Track (W)	.033	1,145	1
7th/8th Grade Softball (W)	.039	1,353	1
Band ¹	.063	2,185	1
Chorus ¹	.042	1,457	1
Newspaper ¹	.038	1,318	1
Human Relations ¹	.028	971	1
Forensics ¹	.028	971	1
Yearbook ¹	.028	971	1
Orchestra ¹	.040	1,388	1
Cheerleader ¹	.028	971	1
Drama ¹	.028	971	1
Dance/Drill Team ¹	.028	971	1
Chess Club ¹	.028	971	1
Honor Society ¹	.028	971	1
FBLA ¹	.028	971	1
Student Council ¹	.038	1,318	1
Mariachi/Guitar ¹	.040	1,388	1
JV Quiz ¹	.028	971	1

⁽¹⁾ Does not qualify for years of experience

Schools may utilize two volunteer coaches per team per season. The following positions are in addition to any volunteer coaches: statisticians, video personnel, student teachers, and athletic trainers.

C. Payment for Directing Intramural Programs

1. Determination of Intramural Allotment to Schools

The amount of funds available to secondary schools for extended day pay to direct intramural programs shall be based on projected student enrollment at the rate of 92¢ per student. Allotments will be based on the actual October 1st enrollment. No secondary school shall receive less than \$495.

2. Determination of Payment to Individual Teachers

Extended day pay for directing intramural activities will be based on the number of days per week an activity is supervised throughout the school year according to the following guidelines:

Number of Days Per Week Directing Activity	Number of Weeks	Total Amount
1	36	\$ 286
2	36	572
3	36	858
4	36	1,144
5	36	1,430

5. Teachers Assigned to Remote Areas

Teachers assigned to schools in remote or isolated areas shall receive an incentive allotment of \$2,000 in addition to their base contract salary. Following are the areas of the County applicable to remote pay:

Blue Diamond	Southern Desert	Sandy Valley
Goodsprings	Correctional Center	Searchlight
High Desert State Prison	Laughlin	Spring Mountain
Indian Springs	Moapa Valley	Virgin Valley
	Mt. Charleston	

Effective with the 1992-93 school year, teachers at Blue Diamond will no longer receive remote pay. Those teachers at Blue Diamond prior to the 1992-93 school year shall continue to receive remote pay as long as they are employed at Blue Diamond.

6. Responsible Teachers

A small school with a staff of one to four teachers shall have one teacher designated as the responsible teacher. Responsible teachers shall receive additional pay added to their base contract salary according to the following formula added to their base contract:

Number of Teachers	Additional Pay as a Fraction of Teacher's Contract Salary
1	1/25
2	1/20
3	1/15
4	1/10

7. School Bankers

Teachers assigned as school bankers to provide banking and accounting services at athletic events at senior high schools shall be compensated at the rate of \$10 per hour. The maximum number of assigned hours per event shall be based on student enrollment as indicated below:

Student Enrollment	Hours Allocated
1,200 or more	4 hours
1,199 – 600	3 hours
599 and below	2 hours

8. Speech Therapists, Nurses, and Psychologists

Teachers in these specialist areas assigned to year-round schools shall be given one year at a time extended contracts with PERS paid.

E. Extra Pay for Instructional Services

Activity	Hourly Rate
1. Continuing Education Instruction	\$22
2. In-Service Training Instruction	22
3. Summer School	22
4. Graduate Incentive Program	22
5. Other Approved Instructional Services:	
a. Homebound Extended Day Teachers	22
b. Itinerant Teachers	22
c. Committees, Task Forces, PDE Instructors	22
d. Approved Instructional Services (not listed)	22
6. Extra Duty Teaching Assignments:	
a. Early Bird/Late Bird	} Teacher's Contract
b. "Behavior School" Instruction	
c. "Sunset High School" Instruction	} Hourly Rate of Pay
d. Juvenile Court School Programs	
e. Purchased Preparation Period	
f. Extended School Year, Summer	

F. Extra Pay for Ticket Takers and Sellers

Varsity Athletic Contests \$10 per hour



G. Funds for Additional Extended Day Student Activities

Name of School	Amount	
Advanced Technologies Academy	\$2,500	Guinn Middle School \$1,500
Arbor View High School	2,500	Harney Middle School 1,500
Basic High School	2,500	Hughes Middle School 1,500
Bonanza High School	2,500	Hyde Park Middle School 1,500
Boulder City High School	1,500	Johnson Middle School 1,500
Canyon Springs High School	2,500	Johnston Middle School 1,500
Centennial High School	2,500	Keller Middle School 1,500
Chaparral High School	2,500	Knudson Middle School 1,500
Cheyenne High School	2,500	Lawrence Middle School 1,500
Cimarron-Memorial High School	2,500	Leavitt Middle School 1,500
Clark High School	2,500	Lied Middle School 1,500
Coronado High School	2,500	Lyon Middle School 1,500
Del Sol High School	2,500	Mack Middle School 1,500
Desert Oasis High School	2,500	Mannion Middle School 1,500
Desert Pines High School	2,500	Martin Middle School 1,500
Desert Rose High School	1,500	Miller Middle School 1,500
Durango High School	2,500	Molasky Middle School 1,500
East Career and Technical Academy	2,500	Monaco Middle School 1,500
Eldorado High School	2,500	O'Callaghan Middle School 1,500
Foothill High School	2,500	Orr Middle School 1,500
Green Valley High School	2,500	Robison Middle School 1,500
Indian Springs Junior/Senior High School	1,000	Rogich Middle School 1,500
Las Vegas Academy	1,500	Saville Middle School 1,500
Las Vegas High School	2,500	Sawyer Middle School 1,500
Laughlin High School	1,500	Schofield Middle School 1,500
Legacy High School	2,500	Sedway Middle School 1,500
Liberty High School	2,500	Silvestri Middle School 1,500
Moapa Valley High School	1,500	Smith Middle School 1,500
Mojave High School	2,500	Swainston Middle School 1,500
Northwest Career and Technical Academy	2,500	Tarkanian Middle School 1,500
Palo Verde High School	2,500	Von Tobel Middle School 1,500
Rancho High School	2,500	Webb Middle School 1,500
Sandy Valley Junior/Senior High School	1,000	White Middle School 1,500
Shadow Ridge High School	2,500	Woodbury Middle School 1,500
Sierra Vista High School	2,500	
Silverado High School	2,500	Total <u>\$187,500</u>
Southeast Career and Technical Academy	2,500	
Southwest Career and Technical Academy	2,500	
Spring Valley High School	2,500	
Sunrise Mountain High School	2,500	
Valley High School	2,500	
Veteran's Tribute Career and Technical Academy	2,500	
Virgin Valley High School	1,500	
West Career and Technical Academy	2,500	
West Preparatory Academy	1,500	
Western High School	2,500	
Bailey Middle School	1,500	
Becker Middle School	1,500	
Bridger Middle School	1,500	
Brinley Middle School	1,500	
Brown Middle School	1,500	
Burkholder Middle School	1,500	
Cadwallader Middle School	1,500	
Canarelli Middle School	1,500	
Cannon Middle School	1,500	
Cashman Middle School	1,500	
Cortney Middle School	1,500	
Cram Middle School	1,500	
Escobedo Middle School	1,500	
Faiss Middle School	1,500	
Ferttita Middle School	1,500	
Findlay Middle School	1,500	
Fremont Middle School	1,500	
Garrett Middle School	1,500	
Garside Middle School	1,500	
Gibson Middle School	1,500	
Greenspun Middle School	1,500	
Name of School	Amount	

Three hundred dollars shall be allocated to each elementary school and Prime Six School, Helen J. Stewart, Variety School, John F. Miller, and Spring Mountain. Each Community College High School and each alternative campus in the six regions shall be allocated \$600 to be used for payment to the licensed personnel supervisor of all extended day student activities.

Formulas For Allocating Licensed School Personnel

The following formulas are used in developing the General and Special Education Funds staffing levels for budgetary purposes. Staffing assignments to individual schools may vary slightly at the discretion of the Area Service Center Associate Superintendents, Academic Managers, Deputy Superintendent, Associate Superintendent of Student Support Services, or the Chief Human Resources Officer.

A. Principals (249)

Each school of eight or more teachers will have budgeted one full-time principal. (Teaching principals and responsible teachers will be budgeted by unit as specified in district regulations.)

B. Assistant Principals (235)

Elementary Schools--Each elementary school over 650 student enrollment and each Prime 6 school will be budgeted one full-time assistant principal. The number of positions calculated in this fashion constitutes a District-wide full-time equivalency cap. Actual assignment of these FTEs is determined by the Deputy Superintendent but may not exceed the total FTE number.

Middle Schools--Each middle school of 600 student enrollment and all rural schools will have budgeted one full-time assistant principal. Two assistant principals will be budgeted when the enrollment reaches 1,700 or more.

Senior High Schools--Only full-time assistant principals will be budgeted. One assistant principal will be budgeted for all rural schools or when enrollment reaches 500 students. Two assistant principals will be budgeted when the enrollment reaches 1,700 students. Three assistant principals will be budgeted when enrollment reaches 2,200 students. Schools with an enrollment of 3,000 students or more will be eligible for four assistant principals.

C. Deans (132)

Middle Schools--All middle schools, except rural schools, will staff at least one dean. Two deans will be added when total enrollment reaches 1,500 students.

Senior High Schools--All senior high schools, except rural schools, will be budgeted for at least one dean. Schools with an enrollment of 1,500 students or more will be budgeted two deans. When enrollment reaches 2,800 another dean will be added.

D. Classroom Licensed Staff (11,802.13 including prep periods)

Fiscal year 2012-13 budget development staffing ratios:

Kindergarten:	1 licensed staff member for each 52 students.
Grades 1-2:	1 licensed staff member for each 18 students.
Grade 3:	1 licensed staff member for each 21 students.
Grades 4-5:	1 licensed staff member for each 30 students.
Grades 6-12:	1 licensed staff member for each 32 students.

Due to a budgetary shortfall of almost \$64 million, these staffing ratios have been temporarily increased to 93% of previously utilized ratios.

E. In addition to regular staffing formulas, additional licensed positions are budgeted for the following purposes:

1. 2,553 licensed positions for special education students.
2. 108 licensed positions to supplement the staff at the small, rural schools and provide school-to-school rounding adjustments.
3. 100 licensed positions to handle extra music needs of middle school students.
4. 158.5 licensed positions to supplement the State's Class Size Reduction program.
5. 64.5 licensed positions to instruct second language students.
6. 173 licensed positions for educational computer strategists.
7. 20.5 licensed positions for special assignment (i.e., Prime 6, Reading Recovery Trainers, court orders, etc.)

F. Counselors (611)

Elementary Schools--The Board has approved establishing a goal of adding 15 elementary counselors each year until elementary schools have a counselor for every school over 500 enrollment. An increase was not included in this year's development due to budgetary constraints.

Middle Schools--Counselors are budgeted for each middle school on the basis of one counselor for each 500 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for middle schools will be made only once each year after the second week of the fall semester.

Senior High Schools--Counselors are budgeted to each senior high school on the basis of one counselor for each 400 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for senior high schools will be made only once each year after the second week of the fall semester.

G. Library Services (300)

- Elementary schools with enrollment of at least 400 students shall be allocated one licensed staff unit (202).
- Each middle school shall be allocated one licensed staff unit (61).
- Senior High schools shall be allocated extra days of library services based upon the enrollment illustrated to the right (37):

Student Enrollment	Days Allocated
Under 500 students	3.5 days
500 to 999 students	7.0 days
1,000 to 1,499 students	10.5 days
1,500 or more students	14.0 days

H. Homebound Teachers (16)

One teacher is budgeted to assist homebound students at the ratio of one for each 18,450 students or major fraction thereof.

I. Psychologists (169)

One school psychologist is budgeted for each 1,825 students or major fraction thereof.

J. Nurses (169)

One school nurse is budgeted for each 1,825 students or major fraction thereof.

K. Speech/Language Pathologists (306)

Speech/language pathologists are to be budgeted based on the prior school year's ratio of actual student caseloads to actual handicapped enrollment. The resultant ratio (actual) is applied to the current school year's estimated handicapped enrollments to determine estimated caseloads. The estimated caseloads are then divided by the maximum caseload mandate to determine speech therapist/pathologist requirements.

L. Summary of Pupil/Teacher Ratio Calculations - District-wide

Regular classroom staffing (Section D) = 11,802.13
 District pupil/teacher ratios $(297,012.2 \div 11,802.13) = 25.17$

Regular classroom staffing with additional positions
 (Sections D and E) = 14,979.73
 District pupil/teacher ratio $(297,012.2 \div 14,979.73) = 19.83$
 District licensed - all positions
 (Sections D - K) = 16,549.98
 District pupil/teacher ratio $(297,012.2 \div 16,549.98) = 17.95$

Note: The 2001 Legislature provided funds toward reducing the pupil/teacher ratio in the early elementary grades (1-3). The Class Size Reduction funds and positions for 2012-13 are being channeled through the Special Revenue Funds, and therefore, are not reflected in the above calculations.

Secondary Magnet School Formula Enhancements

As a result of varying length of day and program requirements, magnet schools within the District require additional enhancement appropriations. This necessitates adjustments to classroom staffing, recruiting counselors, and an available pool from which the Deputy Superintendent may draw to provide staffing for necessary school administrative support services.

The current budget for magnet school programs is developed from a student-teacher ratio of 30:1. The Advanced Technologies Academy (ATA) was constructed with classroom sizes of 20 students per classroom. Because of this room configuration, a student-teacher ratio of 20:1 will be retained at ATA. A recruiting counselor is provided for each secondary school that has magnet programs. Senior high school recruiting counselor positions are staffed starting November 1 preceding the start of the magnet school's initial opening. Middle school recruiting counselors begin at the end of the first semester of the preceding year.



Administrative Titles And Salary Ranges Fiscal Year 2012-13

Class Title	Range
Superintendent of Schools	XX
Deputy Superintendent ^[1]	52
General Counsel ^[1]	51
Chief Financial Officer ^[1]	50
Chief Student Services Officer ^[1]	50
Chief Human Resources Officer ^[1]	49
Associate Superintendent/Chief Negotiator ^[1]	48
Chief Technology Officer ^[1]	48
Chief Communications Officer ^[1]	48
Associate Superintendent, Community and Government Relations	47
Associate Superintendent, Facilities ^[1]	47
Associate Superintendent, Instruction Unit ^[1]	47
Deputy General Counsel ^[1]	47
General Manager, Vegas PBS ^[1]	47
Academic Manager, Instruction Unit ^[1]	46
Academic Manager, Innovative Learning Environments, Technology and Information Systems Services ^[1]	46
Assistant Superintendent, Assessment, Accountability, Research, and School Improvement	46
Assistant Superintendent, Curriculum and Professional Development ^[1]	46
Assistant Superintendent, Education Services Division ^[1]	46
Chief of School Police ^[1]	46
Chief of Staff ^[1]	46
Deputy Chief Financial Officer	46
Deputy Human Resources Officer	46
Senior Assistant General Counsel ^[1]	46
Assistant General Counsel ^[1]	45
Director IV, Curriculum and Instruction	45
Director IV, Education Services	45
Director IV, Facilities Planning and Design	45
Director IV, Human Resources ^[1]	45
Director IV, Instructional Support	45
Director IV, Instructional Support and Student Activities	45
Director IV, Support Services	45
Director IV, Technology Information Systems	45
Principal, Senior High School	43-45
Director III, Compliance and Monitoring	44
Director III, Educational Media Services	44
Director III, Engineering, Information Technology, and Emergency Response Systems	44
Director III, Food Service	44
Director III, Government Affairs	44
Director III, Maintenance	44
Director III, Purchasing and Warehousing	44
Director III, Quality Assurance	44
Director III, Special Projects and Renovation Services	44
Director III, Transportation	44
Principal, Career and Technical Academy ^[2]	42-44
Principal, Junior High/Middle School ^[2]	41-44
Director II, Budget	43
Director II, Career and Technical Education	43
Director II, Central Information Systems	43
Director II, Demographics, Zoning, and GIS	43
Director II, Distance Education and Virtual High School	43
Director II, Diversity and Affirmative Action Programs ^[1]	43
Director II, Education Services	43
Director II, Employee-Management Relations	43
Director II, Employee Onboarding and Development	43
Director II, English Language Learner Program	43
Director II, Equity and Diversity Education	43
Director II, Facilities and Bond Fund Financial Management	43
Director II, Facilities Manager	43
Director II, Guidance and Counseling	43
Director II, Internal Audit	43
Director II, Instruction Unit Services	43
Director II, K -12 Literacy	43

Administrative Titles And Salary Ranges - Continued

Fiscal Year 2012-13

Class Title	Range	Class Title	Range
Director II, K-12 Math and Instructional Technology	43	Director I, Workforce Training and Economic Development, Vegas PBS	42
Director II, K-12 Science, Health, and Foreign Language	43	Director I, Wraparound Services	42
Director II, K-12 Special Education	43	Principal, Advanced Technologies Academy ^[2]	42
Director II, Magnet Programs	43	Principal, Desert Rose Adult High School	42
Director II, Networking Services	43	Principal, Alternative School ^[2]	41-42
Director II, Real Property Management	43	Assistant Principal, Secondary School ^[2]	41
Director II, Related Services	43	Coordinator IV, Accounting	41
Director II, Research and School Improvement	43	Coordinator IV, Assessment and Accountability	41
Director II, Risk Management	43	Coordinator IV, Assistive Technology	41
Director II, School and Department Human Capital Management Support	43	Coordinator IV, AVID Program	41
Director II, School and Department Recruitment	43	Coordinator IV, Budget	41
Director II, School Safety and Crisis Management	43	Coordinator IV, Bus Operations	41
Director II, Special Education Programs and Projects	43	Coordinator IV, Child Find Project	41
Director II, Special Education Support Services	43	Coordinator IV, Claims Management Services	41
Director II, Technical Resources	43	Coordinator IV, Demographics and Zoning	41
Director II, Title I Services	43	Coordinator IV, Educational Resources	41
Director II, User Support Services	43	Coordinator IV, Employee Development	41
Police Captain	43	Coordinator IV, Employee-Management Relations	41
Principal, Elementary School ^[2]	41-43	Coordinator IV, Engineering Services	41
Principal, Special Education School ^[2]	43	Coordinator IV, English Language Learner Program	41
Principal, Boulder City High School ^[2]	43	Coordinator IV, Employee Business Training	41
Principal, Indian Springs High School ^[2]	43	Coordinator IV, Expulsion Due Process and Trial Enrollments	41
Principal, Las Vegas Academy of International Studies Performing Arts and Visual Arts ^[2]	43	Coordinator IV, Facility Requirements	41
Principal, Laughlin High School ^[2]	43	Coordinator IV, Financial Management, Vegas PBS	41
Principal, Moapa Valley High School ^[2]	43	Coordinator IV, Financial Management, Food Service	41
Principal, Sandy Valley High School ^[2]	43	Coordinator IV, Gifted and Talented Education	41
Principal, Virgin Valley High School ^[2]	43	Coordinator IV, Grants Development and Administration	41
Deputy Assistant General Counsel ^[1]	42	Coordinator IV, Guidance and Counseling Services	41
Director I, Adult Language Acquisition Services	42	Coordinator IV, Health Services	41
Director I, Communications Office	42	Coordinator IV, Information Systems Architecture and Special Projects Operations	41
Director I, Compliance and Building Operations	42	Coordinator IV, K-12 Instructional Technology	41
Director I, Constituent Services	42	Coordinator IV, K-12 Special Education	41
Director I, Corporate Communications, Vegas PBS	42	Coordinator IV, Literacy Innovative Programs	41
Director I, Development and Innovation	42	Coordinator IV, Low Incidence Disabilities	41
Director I, Development, Vegas PBS	42	Coordinator IV, Mechanical Systems and Equipment	41
Director I, Early Childhood	42	Coordinator IV, Modernization Services	41
Director I, Employee Contracts and Separation Compliance	42	Coordinator IV, New Construction	41
Director I, Energy Management	42	Coordinator IV, Occupational and Physical Therapy Services	41
Director I, English Language Learner Program	42	Coordinator IV, Ombudsman, Instruction Unit	41
Director I, Environmental Services	42	Coordinator IV, Payroll and Employee Benefits	41
Director I, Fiscal Accountability	42	Coordinator IV, Psychological Services	41
Director I, Food Service	42	Coordinator IV, Purchasing and Warehousing	41
Director I, Grants Development and Administration	42	Coordinator IV, Real Property Management	41
Director I, Health Services	42	Coordinator IV, Risk and Insurance Services	41
Director I, Inspection Services	42	Coordinator IV, Safe and Respectful Learning Environment	41
Director I, Intergovernmental Affairs	42	Coordinator IV, School-Community Partnership Program	41
Director I, Low Incidence Disabilities	42	Coordinator IV, Special Education Services	41
Director I, Maintenance	42	Coordinator IV, Speech/Audiology Services	41
Director I, Maintenance Manager	42	Coordinator IV, Student Data Services	41
Director I, Management Process System	42	Coordinator IV, School Safety and Crisis Management	41
Director I, Operations	42	Coordinator IV, Telecommunications Services	41
Director I, Professional Development, Special Education	42	Coordinator IV, Title I Services	41
Director I, Programming, Vegas PBS	42	Police Lieutenant	41
Director I, Psychological Services	42	Principal, Academy for Individualized Study	41
Director I, Purchasing and Warehousing	42	Principal, Community College High School ^[2]	41
Director I, Risk Management	42	Principal, Continuation School ^[2]	41
Director I, School-Community Partnership Program	42	Principal, Florence McClure Women's Correctional Center ^[2]	41
Director I, Security Systems, School Police Services	42	Principal, High Desert State Prison Adult High School ^[2]	41
Director I, Speech/Language Therapy Services	42	Principal, Juvenile Court Schools	41
Director I, Student Athletics	42	Principal, Southern Desert Correctional Center Adult HS ^[2]	41
Director I, Superintendent's Office ^[1]	42	Principal, Spring Mountain School ^[2]	41
Director I, Title I Services	42	Assistant Principal, Elementary School ^[2]	40
Director I, Transportation	42	Assistant Principal, Special Education School ^[2]	40
Director I, Vehicle Maintenance	42	Coordinator III, Adult Education	40
		Coordinator III, Adult Language Acquisition Services	40

Administrative Titles And Salary Ranges - Continued Fiscal Year 2012-13

Class Title	Range	Class Title	Range
Coordinator III, Architect	40	Coordinator III, Special Education Management System	40
Coordinator III, Board of School Trustees	40	Coordinator III, Specialized Human Resources Support	40
Coordinator III, Budget	40	Coordinator III, Statistician, Demographics, Zoning, and GIS	40
Coordinator III, Career and Technical Education	40	Coordinator III, Student Activities	40
Coordinator III, Cash and Investment Management	40	Coordinator III, Student Adjudication	40
Coordinator III, Charter School Compliance	40	Coordinator III, Student Attendance Enforcement	40
Coordinator III, Compliance and Monitoring	40	Coordinator III, Substitute Hiring and Smartfind Administration	40
Coordinator III, Compensation, Contracts, and Employee Records	40	Coordinator III, Teacher Induction and Mentoring	40
Coordinator III, Custodial Supervision	40	Coordinator III, Technology Program Office	40
Coordinator III, Data Performance Management and Project Facilitation	40	Coordinator III, Technical Resources	40
Coordinator III, Data Specialist	40	Coordinator III, Title I Homeless Program	41
Coordinator III, Demographics, Zoning, and Geographic Information System	40	Coordinator III, Title I Services	40
Coordinator III, Distance Education	40	Coordinator III, Vegas PBS	40
Coordinator III, Early Childhood Literacy	40	Coordinator III, Work Management, Maintenance	40
Coordinator III, Early Childhood Program	40	Coordinator III, WNW Production Services	40
Coordinator III, Early Childhood Title I Services	40	Coordinator III, Administrative Assistant, Bond Administration	40
Coordinator III, Early Childhood Transition Specialist	40	Coordinator III, Administrative Assistant, Community and Government Relations	40
Coordinator III, Education Services	40	Coordinator III, Administrative Assistant, Instruction Unit	40
Coordinator III, Employee Development	40	Coordinator III, Administrative Assistant, School Police Services	40
Coordinator III, Engineering Services	40	Coordinator III, Administrative Assistant, Student Support Services	40
Coordinator III, Environmental Compliance	40	Coordinator III, Administrative Assistant, Technology and Information Systems	40
Coordinator III, Equipment Repair	40	Coordinator III, Administrative Assistant, Dean, Secondary ^[3]	40
Coordinator III, Equity and Diversity Education	40	Coordinator II, Academic Support and Community Service Center	39
Coordinator III, Exterior and Structural Building Repair	40	Coordinator II, Accounting	39
Coordinator III, Facilities and Bond Fund Financial Management	40	Coordinator II, Adaptive Physical Education	39
Coordinator III, Facilities Project Manager	40	Coordinator II, Benefits Accounting Supervisor	39
Coordinator III, Facilities Space Requirements	40	Coordinator II, Communities in Schools	39
Coordinator III, Fine Arts, Elementary	40	Coordinator II, Dietitian	39
Coordinator III, Fine Arts, Secondary	40	Coordinator II, Early Reading First	39
Coordinator III, Fiscal Accountability and Data Analysis	40	Coordinator II, Geographic Information Systems	39
Coordinator III, Fiscal Accountability and Program Analysis, CPD	40	Coordinator II, Industrial Hygiene	39
Coordinator III, General Repair	40	Coordinator II, Instructional Web Design	39
Coordinator III, Geographic Information System	40	Coordinator II, Payroll Processing Supervisor	39
Coordinator III, Gift Manager	40	Coordinator II, Real Property Management	39
Coordinator III, Grant Evaluator	40	Coordinator II, Risk Management Accounting	39
Coordinator III, Grant Writer	40	Coordinator II, School-Community Partnership Program ^[2]	39
Coordinator III, Homebound Education Program	40	Coordinator II, Senior Accountant, Fiscal Accountability, and Data Analysis	39
Coordinator III, Industrial Hygiene, Environmental Services	40	Coordinator II, Site Development Planner	39
Coordinator III, Instructional Data Management System	40	Coordinator II, Technical Resources	39
Coordinator III, Internal Audit	40	Coordinator II, Technology Projects and Training	39
Coordinator III, K-5 Mathematics	40	Coordinator I, Accounting	38
Coordinator III, K-12 English Language Arts	40	Coordinator I, Grants/Fiscal Accountability	38
Coordinator III, K-12 Foreign Language	40	Coordinator I, Accounting Treasurer	38
Coordinator III, K-12 Health, Physical Education, and Driver Education	40	Coordinator I, Budget	38
Coordinator III, K-12 Library Services	40	Coordinator I, Communications Specialist	38
Coordinator III, K-12 Literacy	40	Coordinator I, Fleet Manager	38
Coordinator III, K-12 Science/Health	40	Coordinator I, Parent Services	38
Coordinator III, K-12 Social Studies	40	Coordinator I, Public Information Specialist	38
Coordinator III, Landscaping and Grounds	40		
Coordinator III, NCLB and Data Verification	40		
Coordinator III, Program Evaluator, Inclusive Schools Practices/Intervention	40		
Coordinator III, Public Information and Media Manager	40		
Coordinator III, Purchasing	40		
Coordinator III, Ready to Learn, Vegas PBS	40		
Coordinator III, Research and Evaluation	40		
Coordinator III, Resource Management	40		
Coordinator III, Safe and Drug Free Schools	40		
Coordinator III, Safety	40		
Coordinator III, School Accounting	40		
Coordinator III, School Banking	40		
Coordinator III, School Police Investigator	40		

¹ "At-Will" Employees--A contract signed by an at-will employee will state that the employee serves in that position at the will of the superintendent and may be returned to a position of no lesser range and step than the last held with the District. At-will positions will be so designated at the time the position is offered to an employee. At the time of appointment, the Board of School Trustees will designate the range and step of the position.

² Incumbents of these classes receive monthly salaries in accordance with this schedule for 11 months per year. Incumbents in all other classes receive monthly salaries in accordance with this schedule for 12 months per year.

³ Incumbents of this class receive monthly salaries in accordance with this schedule for 10 months per year.

Administrative Salary Schedule Base - Monthly Salaries**Fiscal Year 2012-13**

Range	A	B	C	D	E	F	G ¹
52	\$ 9,867	\$ 10,365	\$ 10,886	\$ 11,431	\$ 12,003	\$ 12,602	\$ 13,233
51	9,397	9,867	10,365	10,886	11,431	12,003	12,602
50	8,957	9,397	9,867	10,365	10,886	11,431	12,003
49	8,530	8,957	9,397	9,867	10,365	10,886	11,431
48	8,122	8,530	8,957	9,397	9,867	10,365	10,886
47	7,736	8,122	8,530	8,957	9,397	9,867	10,365
46	7,367	7,736	8,122	8,530	8,957	9,397	9,867
45	7,027	7,367	7,736	8,122	8,530	8,957	9,397
44	6,692	7,027	7,367	7,736	8,122	8,530	8,957
43	6,370	6,692	7,027	7,367	7,736	8,122	8,530
42	6,063	6,370	6,692	7,027	7,367	7,736	8,122
41	5,778	6,063	6,370	6,692	7,027	7,367	7,736
40	5,497	5,778	6,063	6,370	6,692	7,027	7,367
39	5,238	5,497	5,778	6,063	6,370	6,692	7,027
38	4,995	5,238	5,497	5,778	6,063	6,370	6,692
37	4,750	4,995	5,238	5,497	5,778	6,063	6,370
36	4,530	4,750	4,995	5,238	5,497	5,778	6,063

Professional-Technical (PT) Salary Schedule Base - Monthly Salaries**Fiscal Year 2012-13**

Range	A	B	C	D	E	F	G ¹
44	\$ 6,692	\$ 7,027	\$ 7,367	\$ 7,736	\$ 8,122	\$ 8,530	\$ 8,957
43	6,370	6,692	7,027	7,367	7,736	8,122	8,530
42	6,063	6,370	6,692	7,027	7,367	7,736	8,122
41	5,778	6,063	6,370	6,692	7,027	7,367	7,736
40	5,497	5,778	6,063	6,370	6,692	7,027	7,367
39	5,238	5,497	5,778	6,063	6,370	6,692	7,027
38	4,995	5,238	5,497	5,778	6,063	6,370	6,692
37	4,750	4,995	5,238	5,497	5,778	6,063	6,370
36	4,530	4,750	4,995	5,238	5,497	5,778	6,063
35	4,306	4,530	4,750	4,995	5,238	5,497	5,778
34	4,095	4,306	4,530	4,750	4,995	5,238	5,497
33	3,907	4,095	4,306	4,530	4,750	4,995	5,238
32	3,714	3,907	4,095	4,306	4,530	4,750	4,995
31	3,534	3,714	3,907	4,095	4,306	4,530	4,750
30	3,371	3,534	3,714	3,907	4,095	4,306	4,530
29	3,204	3,371	3,534	3,714	3,907	4,095	4,306
28	3,051	3,204	3,371	3,534	3,714	3,907	4,095

¹ Eligibility for Step G requires that the administrator has been on any Step F for four years, is beginning his/her 18th year in the District during the contracted school year, and the adjusted hire date and the effective date of the administrative appointment is prior to February 1. If the adjusted hire date is February 1 or after, the administrator will be placed on Step G at the beginning of the subsequent year.

Administrative employees holding a doctoral degree from an accredited institution and valid for Nevada certification will receive an additional \$1,478 stipend for which Public Employees Retirement System (PERS) contributions will be made.

Administrative employees completing the following years of District service will be eligible for longevity compensation for which PERS contributions will be made:

District Service	Amount
10 Years	\$1,281
15 Years	1,773
20 Years	2,266
25 Years	2,758
30 Years	3,940

A principal who is assigned either to a Prime 6 school (before July 1, 2008), a rural high school, or to a double session or flexible double session schedule shall receive an additional stipend of \$1,970 for which PERS contributions will be made. A \$1,970 stipend will be provided to eligible senior high school deans and assistant principals.

Support Personnel Titles And Salary Pay Grades
Fiscal Year 2012-13

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
2040	Accountant	56	\$23.11	\$29.51	7700	Code Compliance Inspector/Site Manager	59	\$26.77	\$34.17
2027	Accounts Payable Supervisor	50	17.26	22.02	7209	Commissioning Technician I	59	26.77	34.17
2016	Accounts Payable Technician	49	16.44	20.96	7194	Communication Equipment Installer Assistant	51	18.12	23.11
0200	Administrative Clerk	50	17.26	22.02	7195	Communication Equipment Installer/Repairer	55	22.02	28.12
1446	Administrative Computer Services Specialist	56	23.11	29.51	7198	Communication Installation/ Repair Supervisor	58	25.50	32.53
0320	Administrative School Secretary	50	17.26	22.02	0306	Communications Assistant	52	19.02	24.28
0240	Administrative Secretary I	51	18.12	23.11	4410	Communications System Manager	61	29.51	37.66
0250	Administrative Secretary II	52	19.02	24.28	1650	Computer Forensic Investigator	62	30.98	39.56
0251	Administrative Secretary III	54	20.96	26.77	1410	Computer Operator	50	17.26	22.02
0252	Administrative Secretary IV	57	24.28	30.98	1330	Computer Systems Specialist	51	18.12	23.11
7780	AHERA Compliance Monitor	58	25.50	32.53	1555	Computer Technician I	52	19.02	24.28
1532	Applications Developer - COBOL/CICS	59	26.77	34.17	7152	Construction Compliance Clerk	48	15.65	19.97
1460	Applications Developer II - ABAP/NETWEAVER	63	32.53	41.52	7146	Construction Documents Clerk	48	15.65	19.97
1508	Applications Manager	64	34.17	43.60	4260	Construction Documents Manager	56	23.11	29.51
7725	Apprentice Drafter	47	14.90	19.02	7153	Construction Estimator	57	24.28	30.98
7730	Asbestos Abatement Worker/Insulator	51	18.12	23.11	7147	Construction Site Development Data Specialist	50	17.26	22.02
7705	Asbestos Inspector	56	23.11	29.51	7645	Construction Supervisor	58	25.50	32.53
7735	Asbestos Planner/Scheduler	57	24.28	30.98	7032	Cross Connection Control Specialist	56	23.11	29.51
7410	Asphalt, Concrete, and Masonry Supervisor	58	25.50	32.53	8100	Custodial Leader	46	14.19	18.12
2050	Assistant Accountant	50	17.26	22.02	8160	Custodial Supervisor	54	20.96	26.77
8170	Assistant Custodial Supervisor	53	19.97	25.50	8040	Custodian	43	12.27	15.65
7091	Assistant Grounds Equipment Technician	46	14.19	18.12	1485	Data Communications Specialist	59	26.77	34.17
1060	Assistant Offset Shop Supervisor	54	20.96	26.77	1405	Data Control Manager	58	25.50	32.53
0352	Assistant Terminal Agency Coordinator	53	19.97	25.50	1320	Data Processing Clerk I	42	11.68	14.90
1449	Assistive Technology Services Specialist	56	23.11	29.51	1326	Data Processing Machine Operator	46	14.19	18.12
7420	Athletic Equipment & Fencing Supervisor	58	25.50	32.53	1515	Database Administrator	63	32.53	41.52
4000	Attendance Officer	50	17.26	22.02	1518	Database Analyst III	62	30.98	39.56
7115	Audio Visual Technician	52	19.02	24.28	1519	Database Analyst III (Web Based) Assessment and Accountability	62	30.98	39.56
5020	Baker	43	12.27	15.65	1521	Database Analyst III Special Education Management Systems (SEMS)	62	30.98	39.56
1550	Basis Administrator I	60	28.12	35.87	1525	Database Systems Specialist	56	23.11	29.51
0134	Benefits Technician	49	16.44	20.96	4300	Demographic Specialist	57	24.28	30.98
4248	Bilingual Translator/Interpreter	51	18.12	23.11	4150	Dispatcher	47	14.90	19.02
7000	Boiler Equipment Technician	54	20.96	26.77	3030	District Mail Courier	46	14.19	18.12
0170	Brailist	52	19.02	24.28	4404	Document Control Specialist	54	20.96	26.77
0176	Broadcast Captionist I	47	14.90	19.02	7720	Drafter	55	22.02	28.12
0177	Broadcast Captionist II	52	19.02	24.28	7719	Drafting and Records Manager	58	25.50	32.53
0178	Broadcast Captionist III	56	23.11	29.51	6130	Driver Training Instructor	49	16.44	20.96
4100	Budget Assistant	55	22.02	28.12	7131	Duplicating Equipment Technician	53	19.97	25.50
7120	Building Engineer	52	19.02	24.28	1505	EDP Operations Manager	62	30.98	39.56
7550	Building Engineer Supervisor	58	25.50	32.53	4240	Educational Interpreter I	46	14.19	18.12
6100	Bus Driver	47	14.90	19.02	4241	Educational Interpreter II	53	19.97	25.50
6105	Bus Driver Trainee	47-A	14.90	N/A	4242	Educational Interpreter III	54	20.96	26.77
6005	Bus Washer	41	11.12	14.19	4243	Educational Interpreter IV	55	22.02	28.12
1511	Business Intelligence (BI) Analyst	63	32.53	41.52	3121	Educational Media Center Supervisor	56	23.11	29.51
0330	Business Services Specialist	51	18.12	23.11	4231	Educational Transcriber	54	20.96	26.77
1540	Business Systems Security Specialist	57	24.28	30.98	7010	Electrician	55	22.02	28.12
3081	Buyer I	49	16.44	20.96	7570	Electrician Supervisor	58	25.50	32.53
3082	Buyer II	52	19.02	24.28	7575	Electronics Supervisor	58	25.50	32.53
3084	Buyer III	54	20.96	26.77	7390	Electronics Technician II	53	19.97	25.50
3086	Buyer IV	57	24.28	30.98	0143	Elementary School Clerk	46	14.19	18.12
7727	CADD Technical I	55	22.02	28.12	7208	Energy Management and Commissioning Supervisor	62	30.98	39.56
7728	CADD Technical II	57	24.28	30.98	7207	Energy Management Systems Scheduler	50	17.26	22.02
7729	CADD Technical III	59	26.77	34.17	7205	Energy Management Technician I	55	22.02	28.12
4170	Campus Security Monitor	44	12.87	16.44	7206	Energy Management Technician II	56	23.11	29.51
7060	Carpenter	52	19.02	24.28	1444	Enterprise Instructional Design Specialist Trainer	57	24.28	30.98
7560	Carpenter Supervisor	58	25.50	32.53	8315	Equipment Operator Crew Leader	52	19.02	24.28
7585	Carpet and Flooring Supervisor	58	25.50	32.53	8300	Equipment Operator/Truck Driver	50	17.26	22.02
8030	Carpet Cleaning Technician	50	17.26	22.02	8305	Equipment Operator/Truck Driver Assistant	48	15.65	19.97
8039	Central Kitchen Steward	43	12.27	15.65	4065	Equipment Requisition Funds Analysis/Forms Mgmt Supv	58	25.50	32.53
4222	Certified Occupational Therapy Assistant	50	17.26	22.02	4090	Equipment Specialist	52	19.02	24.28
5320	Chief Refrigeration Engineer	59	26.77	34.17	0370	Executive Legal Secretary	55	22.02	28.12
7309	Civil and Landscape Quality Assurance Construction Inspector/Manager	58	25.50	32.53	7630	Fabrication Supervisor	58	25.50	32.53
2103	Claims Examiner	52	19.02	24.28	3240	Facilities and Equipment Safety Inspection Manager	57	24.28	30.98
2100	Claims Management Specialist	57	24.28	30.98	7204	Facilities Energy Inspector/Analyst	54	20.96	26.77
2098	Claims Manager	60	28.12	35.87	4402	Facilities Operations Analyst	57	24.28	30.98
2102	Claims Technician	48	15.65	19.97					
4285	Classification/Compensation Analyst	57	24.28	30.98					
0110	Clerk Typist I	40	10.59	13.53					
0175	Clerk/Brailist	45	13.53	17.26					
1531	Client Server Application Programmer	56	23.11	29.51					
7105	Clock, Fire Alarm, and Intercom Technician	55	22.02	28.12					

Support Personnel Titles And Salary Pay Grades - Continued

Fiscal Year 2012-13

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
7308	Facilities QA/QC Inspector/Manager	57	\$24.28	\$30.98	0172	Instructional Assistant (Bilingual)	40	\$10.59	\$13.53
3200	Facility & Equipment Safety Inspector	52	19.02	24.28	0192	Instructional Assistant			
7655	Facility Service Region Representative	59	26.77	34.17		(Least Restrictive Environment)	40	10.59	13.53
7650	Facility Service Representative	58	25.50	32.53	0179	Instructional Assistant (Physical Education)	40	10.59	13.53
8260	Farm/Nursery Manager	52	19.02	24.28	0190	Instructional Assistant (Teacher Aide)	40	10.59	13.53
0185	Federal Programs Teacher/Family Aide	43	12.27	15.65	7050	Insulator	54	20.96	26.77
0270	Federal Projects Clerk	46	14.19	18.12	2112	Insurance Services Manager	62	30.98	39.56
6180	Field Supervisor	56	23.11	29.51	0133	Intake Clerk	46	14.19	18.12
3120	Film and Video Traffic Supervisor	54	20.96	26.77	4245	Interpreter Specialist	59	26.77	34.17
3110	Film Center Control Clerk	47	14.90	19.02	7576	Intrusion Alarm Supervisor	58	25.50	32.53
4053	Fingerprint Technician	47	14.90	19.02	7100	Intrusion Alarm Technician	54	20.96	26.77
7260	Fire Equipment Technician	55	22.02	28.12	8240	Irrigation Systems Installer/Repairer	50	17.26	22.02
7329	Fire Equipment Technician Assistant	51	18.12	23.11	4226	Itinerant Tester	46	14.19	18.12
7031	Fire Sprinkler Technician	56	23.11	29.51	2045	Junior Accountant	54	20.96	26.77
0090	First Aid/Safety Assistant	43	12.27	15.65	1527	Junior Database Analyst	51	18.12	23.11
6090	Fleet Maintenance Manager	58	25.50	32.53	8220	Landscape and Grounds Supervisor	58	25.50	32.53
8119	Floor Care Supervisor	52	19.02	24.28	8230	Landscape Leader	48	15.65	19.97
8117	Floor Care Technician	48	15.65	19.97	8235	Landscape Technician	52	19.02	24.28
7280	Flooring Technician	52	19.02	24.28	8000	Landscaping and Grounds Assistant Supervisor	57	24.28	30.98
7275	Food Service Equipment Technician	54	20.96	26.77	3035	Lead District Mail Courier	49	16.44	20.96
5305	Food Service Maintenance Supervisor	58	25.50	32.53	0365	Legal Secretary I	48	15.65	19.97
5110	Food Service Manager I	50	17.26	22.02	0360	Legal Secretary II	51	18.12	23.11
5113	Food Service Manager I Floater	50	17.26	22.02	0105	Library Aide	40	10.59	13.53
5120	Food Service Manager II	51	18.12	23.11	7070	Locksmith	52	19.02	24.28
5114	Food Service Manager II Floater	51	18.12	23.11	7187	Logistics Specialist I	48	15.65	19.97
5270	Food Service Region Supervisor	57	24.28	30.98	3400	Mail Services Manager	54	20.96	26.77
5001	Food Service Specialist	43	12.27	15.65	1425	Mainframe Operations Scheduling Specialist	55	22.02	28.12
5260	Food Service Supervisor II	55	22.02	28.12	7315	Maintenance Leader - Carpenter	57	24.28	30.98
5300	Food Service Warehouse Supervisor	55	22.02	28.12	7316	Maintenance Leader - Electrical	57	24.28	30.98
5000	Food Service Worker	41	11.12	14.19	7317	Maintenance Leader - Electronics			
5010	Food Service Worker Floater	41	11.12	14.19		Equipment and Systems	57	24.28	30.98
7270	Furniture Repair Technician	51	18.12	23.11	7327	Maintenance Leader - Fire Sprinkler Systems	57	24.28	30.98
7565	Furniture Repairer Supervisor	58	25.50	32.53	7319	Maintenance Leader - Flooring	57	24.28	30.98
8190	Gardener I	44	12.87	16.44	7320	Maintenance Leader - Glazier	57	24.28	30.98
8200	Gardener II	46	14.19	18.12	7322	Maintenance Leader - Hardware/Locksmith	57	24.28	30.98
4294	Geographic Information System (GIS) Analyst I	56	23.11	29.51	7321	Maintenance Leader - HVACR	57	24.28	30.98
4295	Geographic Information System (GIS) Analyst II	57	24.28	30.98	7325	Maintenance Leader - Office Machine Repair	57	24.28	30.98
6351	Geographic Information System (GIS)				7323	Maintenance Leader - Painter	57	24.28	30.98
	Transportation Technician I	55	22.02	28.12	7324	Maintenance Leader - Plumber	57	24.28	30.98
6352	Geographic Information System (GIS)				7326	Maintenance Leader - Roofer	57	24.28	30.98
	Transportation Technician II	58	25.50	32.53	7310	Mason	53	19.97	25.50
7210	Glazier	52	19.02	24.28	4796	Master Control Specialist	50	17.26	22.02
1105	Graphic Artist Assistant	45	13.53	17.26	1050	Media Specialist	57	24.28	30.98
1110	Graphic Artist I	50	17.26	22.02	1445	Microcomputer Support Specialist	52	19.02	24.28
1120	Graphic Artist II	55	22.02	28.12	1475	Microcomputer Systems Specialist	55	22.02	28.12
1030	Graphic Artist Supervisor	58	25.50	32.53	1490	Microcomputer Systems Supervisor	58	25.50	32.53
1100	Graphics Specialist	54	20.96	26.77	1473	MIS/DP Technology Specialist	58	25.50	32.53
8005	Grounds Assistant Supervisor -				7055	Mobile Crane Operator I	52	19.02	24.28
	Equipment Operator	57	24.28	30.98	7056	Mobile Crane Operator II	55	22.02	28.12
8010	Grounds Assistant Supervisor -				7240	Musical Instrument Technician	54	20.96	26.77
	Equipment Repair	57	24.28	30.98	1558	Network Technician I	52	19.02	24.28
7090	Grounds Equipment Technician	50	17.26	22.02	1559	Network Technician II	55	22.02	28.12
7590	Hardware/Locksmith Supervisor	58	25.50	32.53	1560	Network Technician III	58	25.50	32.53
7285	Hazardous Materials Field Technician	55	22.02	28.12	7640	Office Equipment Supervisor	58	25.50	32.53
8110	Head Custodian I	47	14.90	19.02	4200	Office Manager	53	19.97	25.50
8120	Head Custodian II	48	15.65	19.97	0123	Office Specialist II	45	13.53	17.26
8130	Head Custodian III	52	19.02	24.28	0206	Office Supervisor	51	18.12	23.11
7540	Heating Ventilation and A/C Supervisor	58	25.50	32.53	1010	Offset Machine Operator	47	14.90	19.02
3090	Heavy Truck Driver	50	17.26	22.02	1025	Offset Machine Operator Leader	51	18.12	23.11
7040	HVACR Technician I	54	20.96	26.77	1040	Offset Machine Operator Trainee	41	11.12	14.19
7400	HVACR Technician II	56	23.11	29.51	0355	Operations Clerk	46	14.19	18.12
7635	Industrial Arts Maintenance Supervisor	58	25.50	32.53	2085	Organizational Management Business Specialist	57	24.28	30.98
7160	Industrial Arts Maintenance Technician	54	20.96	26.77	7080	Painter	52	19.02	24.28
0195	Infant/Toddler Day Care Aide	44	12.87	16.44	7580	Painter Supervisor	58	25.50	32.53
0305	Information Aide	48	15.65	19.97	9961	Para Professional: Avid Tutor I	N/A	12.00	N/A
4405	Information and Records Manager	60	28.12	35.87	9962	Para Professional: Avid Tutor II	N/A	15.00	N/A
1542	Information Control Specialist	51	18.12	23.11	9963	Para Professional: Avid Tutor III	N/A	18.00	N/A
0124	Information Liaison	46	14.19	18.12	9964	Para Professional: Avid Tutor IV	N/A	20.00	N/A
0285	Information Processor	45	13.53	17.26	0367	Paralegal	54	20.96	26.77
1477	Information Systems Help Desk Manager	60	28.12	35.87	0194	Parent/Guardian Mentor	44	12.87	16.44
1447	Information Systems Help Desk Specialist	53	19.97	25.50	2125	Payroll Technician I	46	14.19	18.12
7011	Infrared Thermographer (Electrical)	56	23.11	29.51	2120	Payroll Technician II	49	16.44	20.96
0165	In-House Suspension Teacher Aide	41	11.12	14.19	4283	Personnel Analyst	53	19.97	25.50

Support Personnel Titles And Salary Pay Grades - Continued
Fiscal Year 2012-13

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
0136	Personnel Assistant	47	\$14.90	\$19.02	1509	Senior Systems Analyst	62	\$30.98	\$39.56
0135	Personnel Clerk	46	14.19	18.12	1466	Senior Systems Software Analyst	63	32.53	41.52
4252	Personnel Paydata Specialist	49	16.44	20.96	4831	Senior Telecommunication Specialist	65	35.87	45.78
2031	Personnel Paydata Supervisor	54	20.96	26.77	3050	Senior Truck Driver	51	18.12	23.11
8101	Pest Control Supervisor	50	17.26	22.02	4830	Senior TV Engineer	56	23.11	29.51
8103	Pest Control Technician	44	12.87	16.44	6310	Senior Vehicle/Heavy Duty Equipment Parts Clerk	52	19.02	24.28
1150	Photographer/Lithographer	52	19.02	24.28	3020	Senior Warehouser	53	19.97	25.50
4221	Physical Therapist Assistant	50	17.26	22.02	1541	Server Administrator I	58	25.50	32.53
7140	Pipefitter	55	22.02	28.12	1545	Server Technician I	52	19.02	24.28
7706	Plans Examiner	59	26.77	34.17	1554	Server Technician II	55	22.02	28.12
5315	Plant Manager	61	29.51	37.66	1553	Server Technician III	58	25.50	32.53
7030	Plumber	54	20.96	26.77	0161	Sign Language Aide	45	13.53	17.26
7620	Plumber/Pipefitter/Boiler Technician Supervisor	58	25.50	32.53	7180	Skilled Trades Assistant	50	17.26	22.02
7709	Preventive Maintenance Manager	58	25.50	32.53	1512	Software Quality Assurance Manager	64	34.17	43.60
7145	Pricing Clerk	47	14.90	19.02	6110	Special Education Bus Driver	48	15.65	19.97
0181	Principal Operations Support Clerk	46	14.19	18.12	8115	Special School Head Custodian	47	14.90	19.02
7711	Program Development Specialist	57	24.28	30.98	0095	Specialized Health Aide	46	14.19	18.12
7155	Project Scheduler	57	24.28	30.98	0097	Specialized Procedures Nurse	49	16.44	20.96
4225	Psychological Services Assistant	49	16.44	20.96	0160	Specialized Programs Teacher Assistant	41	11.12	14.19
7712	Purchasing Analyst/Contract Specialist	58	25.50	32.53	0162	Specialized Programs Teacher Assistant II	44	12.87	16.44
3025	Purchasing Supervisor	60	28.12	35.87	0164	Specialized Programs Teacher Assistant Training Specialist	51	18.12	23.11
3027	Purchasing Supervisor II	62	30.98	39.56	8250	Sprinkler Equipment Supervisor	58	25.50	32.53
7192	Radio Communications and Video Equipment Installer	54	20.96	26.77	8245	Sprinkler Equipment Technician	51	18.12	23.11
4290	Real Property & Site Analyst	54	20.96	26.77	8247	Sprinkler Repairer Leader	55	22.02	28.12
4110	Realty Specialist	56	23.11	29.51	4070	Standards Specialist	58	25.50	32.53
0286	Records Processor	46	14.19	18.12	0265	Statistical Clerk	46	14.19	18.12
8020	Recycling Specialist	53	19.97	25.50	1448	Student Information Systems Specialist	51	18.12	23.11
0145	Registrar I	45	13.53	17.26	0280	Student Program/Placement Processor	47	14.90	19.02
0146	Registrar II	46	14.19	18.12	4220	Student Success Advocate	49	16.44	20.96
7760	Risk Assessor	54	20.96	26.77	4229	Student Success Advocate (Bilingual)	49	16.44	20.96
2097	Risk Control/Safety Manager	62	30.98	39.56	9040	Student Worker I	N/A	7.55	N/A
2096	Risk Management Field Investigation Supervisor	62	30.98	39.56	9000	Substitute Food Service Worker	FS	7.98	N/A
2109	Risk Services Analyst	54	20.96	26.77	0101	Support Staff Assistant	40	10.59	13.53
2104	Risk Services Technician	48	15.65	19.97	9080	Support Staff Intern	44	12.87	16.44
7220	Roofer	52	19.02	24.28	4215	Support Staff Trainer - Human Resources	51	18.12	23.11
7500	Roofing Supervisor	58	25.50	32.53	7336	Support Staff Trainer - Maintenance Department	51	18.12	23.11
4250	Safety and Health Lab Technician	51	18.12	23.11	8035	Support Staff Trainer - Operations Department	51	18.12	23.11
4256	Sample Control Clerk	50	17.26	22.02	4205	Support Staff Training Supervisor - Human Resources	55	22.02	28.12
0100	School Aide	40	10.59	13.53	4253	Support Staff Training Supervisor - Student Support Services	55	22.02	28.12
0307	School Banker	46	14.19	18.12	6410	Support Staff Training Supervisor - Transportation	55	22.02	28.12
0310	School Office Manager	50	17.26	22.02	7335	Support Staff Training Supervisor - Maintenance Department	55	22.02	28.12
4145	School Police Dispatcher	51	18.12	23.11	8025	Support Staff Training Supervisor - Operations Department	55	22.02	28.12
4140	School Police Dispatcher Supervisor	55	22.02	28.12	1467	Systems Administrator	63	32.53	41.52
4143	School Police Lead Dispatcher	53	19.97	25.50	7200	Systems Control Technician	55	22.02	28.12
0144	School/Community Facilitator	40	10.59	13.53	1464	Systems Software Analyst	62	30.98	39.56
0220	Secretary II	46	14.19	18.12	1495	Technical Support Manager	64	34.17	43.60
0230	Secretary III	48	15.65	19.97	1530	Technology Systems Specialist	54	20.96	26.77
4025	Security Specialist	48	15.65	19.97	0275	Technology Training Specialist	52	19.02	24.28
1492	Security Systems Application Manager	64	34.17	43.60	7196	Telecommunication Services Manager	59	26.77	34.17
1493	Security Systems Design Manager	64	34.17	43.60	4791	Telecommunication Specialist I	55	22.02	28.12
1496	Security Systems Support Technician	58	25.50	32.53	4811	Telecommunication Specialist II	59	26.77	34.17
7750	Senior Asbestos Abatement Inspector	57	24.28	30.98	7197	Telecommunications Services Planner	58	25.50	32.53
4010	Senior Attendance Officer	53	19.97	25.50	0122	Temporary Clerical Assistant	45-A	13.53	N/A
2099	Senior Claims Examiner	57	24.28	30.98	0351	Terminal Agency Coordinator	56	23.11	29.51
7710	Senior Code Compliance Inspector/Site Manager	60	28.12	35.87	4270	Theater Manager	55	22.02	28.12
1310	Senior Data Entry Operator	46	14.19	18.12	6080	Tire Inspector/Repairer	53	19.97	25.50
1517	Senior Database Analyst	62	30.98	39.56	0168	Title I In-House Suspension Teacher Assistant III (S-W)	45	13.53	17.26
0137	Senior Documents Clerk	46	14.19	18.12	0169	Title I In-House Suspension Teacher Assistant IV (S-W)	47	14.90	19.02
0353	Senior Electronics Technician	61	29.51	37.66	0186	Title I Instructional Assistant III (Least Restrictive Environment)	44	12.87	16.44
8118	Senior Floor Care Technician	50	17.26	22.02	0180	Title I Instructional Assistant III (Physical Education)	44	12.87	16.44
5280	Senior Food Service Supervisor	58	25.50	32.53	0198	Title I Instructional Assistant III (S-W)	44	12.87	16.44
5030	Senior Food Service Worker	46	14.19	18.12	0187	Title I Instructional Assistant IV (Least Restrictive Environment)	45	13.53	17.26
5040	Senior Food Service Worker Floater	46	14.19	18.12					
1435	Senior Information Systems Operator	51	18.12	23.11					
0255	Senior Maintenance Clerk	46	14.19	18.12					
1020	Senior Offset Machine Operator	49	16.44	20.96					
8102	Senior Pest Control Technician	47	14.90	19.02					
1472	Senior Programming Analyst	59	26.77	34.17					
7154	Senior Project Scheduler	59	26.77	34.17					
2101	Senior Risk Control Analyst	58	25.50	32.53					
2113	Senior Risk Services Analyst	57	24.28	30.98					

Support Personnel Titles And Salary Pay Grades - Continued

Fiscal Year 2012-13

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
0184	Title I Instructional Assistant IV (Physical Education)	45	\$13.53	\$17.26	6325	Vehicle/Heavy Duty Equipment Parts Clerk	47	\$14.90	\$19.02
0199	Title I Instructional Assistant IV (S-W)	45	13.53	17.26		Vehicle/Heavy Duty Equipment Parts Warehouse Supervisor	54	20.96	26.77
0108	Title I Library Assistant III (S-W)	44	12.87	16.44	0304	Visually Impaired Assistant II	47	14.90	19.02
0109	Title I Library Assistant IV (S-W)	47	14.90	19.02	0300	Visually Handicapped Aide	46	14.19	18.12
0182	Title I Sign Language Aide III (S-W)	46	14.19	18.12	0302	Visually Impaired Assistant I	45	13.53	17.26
0183	Title I Sign Language Aide IV (S-W)	48	15.65	19.97	7193	Voice Communication Network Technician	56	23.11	29.51
0158	Title I Specialized Programs				5310	Warehouse/Distribution Supervisor	57	24.28	30.98
	Teacher Assistant III (S-W)	45	13.53	17.26	3000	Warehouse I	45	13.53	17.26
0159	Title I Specialized Programs				3010	Warehouse II	47	14.90	19.02
	Teacher Assistant IV (S-W)	47	14.90	19.02	7703	Warranty Program Specialist	58	25.50	32.53
0188	Title I Teacher/Family Assistant III (S-W)	46	14.19	18.12	7704	Warranty Program Supervisor	60	28.12	35.87
0189	Title I Teacher/Family Assistant IV (S-W)	48	15.65	19.97	8246	Water Manager	54	20.96	26.77
7181	Trades Dispatcher/Scheduler	50	17.26	22.02	7230	Water Treatment Technician	54	20.96	26.77
0358	Transcriber/Recording Secretary	53	19.97	25.50	1536	Web Designer II	59	26.77	34.17
0104	Transportation Aide-Special Education	43	12.27	15.65	1537	Web Designer III	62	30.98	39.56
0102	Transportation Aide-Special Education Substitute	41-A	11.12	N/A	1535	Web Designer/Programmer	55	22.02	28.12
6150	Transportation Investigator	52	19.02	24.28	1538	Web Programmer II	59	26.77	34.17
6400	Transportation Operations Manager	58	25.50	32.53	1539	Web Programmer III	62	30.98	39.56
6330	Transportation Operations Supervisor	57	24.28	30.98	7250	Welder	55	22.02	28.12
6340	Transportation Routing and Scheduling Analyst	55	22.02	28.12	7184	Work Management Help Desk Specialist	55	22.02	28.12
6335	Transportation Routing and Scheduling Assistant	52	19.02	24.28	0290	Zoning Clerk	45	13.53	17.26
0350	Transportation Routing & Scheduling Clerk	46	14.19	18.12	0021	School Police Officer Lower PERS Rate	21	24.57	34.98
6350	Transportation Routing & Scheduling Supervisor	58	25.50	32.53	0021	School Police Officer Higher PERS Rate	31	22.51	31.99
3040	Truck Driver	49	16.44	20.96	0023	School Police Sergeant Lower PERS Rate	23	27.98	39.83
4840	TV Assistant	49	16.44	20.96	0023	School Police Sergeant Higher PERS Rate	33	25.61	36.45
4810	TV Engineer II	55	22.02	28.12					
4880	TV Member Services Manager	59	26.77	34.17					
4895	TV News and Production Manager	62	30.98	39.56					
4870	TV Operations Manager	59	26.77	34.17					
4800	TV Producer-Director I	54	20.96	26.77					
4850	TV Producer-Director II	55	22.02	28.12					
4765	Underwriting Representative	59	26.77	34.17					
7185	Utility Worker I	45	13.53	17.26					
7186	Utility Worker II	46	14.19	18.12					
4292	Utilization/Capacity Specialist	57	24.28	30.98					
4826	Vegas PBS - Assistant to Executive Secretary	45	13.53	17.26					
4822	Vegas PBS - Assistant Volunteer Specialist	48	15.65	19.97					
4828	Vegas PBS - Executive Secretary	54	20.96	26.77					
4821	Vegas PBS - Membership Specialist	45	13.53	17.26					
4824	Vegas PBS - Receptionist	45	13.53	17.26					
4823	Vegas PBS - Sales Assistant	48	15.65	19.97					
4820	Vegas PBS - Volunteer Specialist	50	17.26	22.02					
6030	Vehicle Body Repairer/Painter	53	19.97	25.50					
6070	Vehicle Garage Shift Supervisor	56	23.11	29.51					
6020	Vehicle Maintenance Technician	54	20.96	26.77					
6060	Vehicle Maintenance Technician Assistant	49	16.44	20.96					
6305	Vehicle Parts Expediter	44	12.87	16.44					
6040	Vehicle Radiator Repair Technician	54	20.96	26.77					
6000	Vehicle Service Worker	47	14.90	19.02					
6010	Vehicle/Garage Attendant	41	11.12	14.19					

Remote Pay

Full-time support employees assigned to remote or isolated areas as of July 31, 2003, shall receive an incentive allotment in addition to their regular salary. Following are the rates:

Galville Bay (Resident Only)	\$1,200	Mt. Charleston	1,200
Goodsprings	1,600	Sandy Valley	1,600
Indian Springs	1,200	Searchlight	1,600
Laughlin	2,000	Spring Mountain	1,200
Moapa Valley	1,200	Virgin Valley	1,200

Employees new to these remote or isolated areas on August 1, 2003, and thereafter shall not receive remote pay.

Effective with the 1991-92 school year, support staff personnel at Blue Diamond will no longer receive remote pay. Support staff employed at Blue Diamond prior to the 1991-92 school year shall continue to receive remote pay in the amount of \$1,200 as long as they are employed at Blue Diamond.

Longevity Steps:

District Service	Amount
25 and 26 years	\$ 500
27 and 28 years	750
29+ years	1,000

Support Staff Personnel Pay Grades And Hourly Rates

Fiscal Year 2012-13

Grade	A1	B1	C1	D1	E1	F1	G1 ¹	G2 ¹	H1 ²	H2 ²	I1 ³
40	\$10.59	\$11.12	\$11.68	\$12.27	\$12.87	\$13.53	\$14.19	\$14.56	\$14.90	\$15.28	\$15.65
41	11.12	11.68	12.27	12.87	13.53	14.19	14.90	15.28	15.65	16.05	16.44
42	11.68	12.27	12.87	13.53	14.19	14.90	15.65	16.05	16.44	16.84	17.26
43	12.27	12.87	13.53	14.19	14.90	15.65	16.44	16.84	17.26	17.69	18.12
44	12.87	13.53	14.19	14.90	15.65	16.44	17.26	17.69	18.12	18.58	19.02
45	13.53	14.19	14.90	15.65	16.44	17.26	18.12	18.58	19.02	19.49	19.97
46	14.19	14.90	15.65	16.44	17.26	18.12	19.02	19.49	19.97	20.47	20.96
47	14.90	15.65	16.44	17.26	18.12	19.02	19.97	20.47	20.96	21.49	22.02
48	15.65	16.44	17.26	18.12	19.02	19.97	20.96	21.49	22.02	22.57	23.11
49	16.44	17.26	18.12	19.02	19.97	20.96	22.02	22.57	23.11	23.70	24.28
50	17.26	18.12	19.02	19.97	20.96	22.02	23.11	23.70	24.28	24.89	25.50
51	18.12	19.02	19.97	20.96	22.02	23.11	24.28	24.89	25.50	26.13	26.77
52	19.02	19.97	20.96	22.02	23.11	24.28	25.50	26.13	26.77	27.44	28.12
53	19.97	20.96	22.02	23.11	24.28	25.50	26.77	27.44	28.12	28.80	29.51
54	20.96	22.02	23.11	24.28	25.50	26.77	28.12	28.80	29.51	30.26	30.98
55	22.02	23.11	24.28	25.50	26.77	28.12	29.51	30.26	30.98	31.77	32.53
56	23.11	24.28	25.50	26.77	28.12	29.51	30.98	31.77	32.53	33.35	34.17
57	24.28	25.50	26.77	28.12	29.51	30.98	32.53	33.35	34.17	35.02	35.87
58	25.50	26.77	28.12	29.51	30.98	32.53	34.17	35.02	35.87	36.77	37.66
59	26.77	28.12	29.51	30.98	32.53	34.17	35.87	36.77	37.66	38.60	39.56
60	28.12	29.51	30.98	32.53	34.17	35.87	37.66	38.60	39.56	40.53	41.52
61	29.51	30.98	32.53	34.17	35.87	37.66	39.56	40.53	41.52	42.57	43.60
62	30.98	32.53	34.17	35.87	37.66	39.56	41.52	42.57	43.60	44.70	45.78
63	32.53	34.17	35.87	37.66	39.56	41.52	43.60	44.70	45.78	46.92	48.07
64	34.17	35.87	37.66	39.56	41.52	43.60	45.78	46.92	48.07	49.28	50.47
65	35.87	37.66	39.56	41.52	43.60	45.78	48.07	49.28	50.47	51.74	52.99

(1) Longevity Step: Requires ten (10) years of service with the District (employee must be on Step F before advancement to Step G)

(2) Longevity Step: Requires fifteen (15) years of service with the District (employee must be on Step G before advancement to Step H)

(3) Longevity Step: Requires twenty (20) years of service with the District (employee must be on Step H before advancement to Step I)

Budget Formulas For Allocating Support Staff Personnel

Fiscal Year 2012-13

A. Senior High Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment				
		Pay	Months	0	500	1,000	1,700	2,600
Position	Code	Grade	Per Year	To 499	To 999	To 1,699	To 2,599	To 3,750
Admin. School Secretary	0320	50	12*	8	8	8	8	8
Registrar II ⁹	0146	46	12*	4	8	8	8	8
School Banker	0307	46	12*	4	4	4	8	8
Offset Machine Operator	1010	47	12*	4	4	8	8	8
Off. Spec. II ³ (Asst. Principal's Office)	0123	45	11	- - - - - One per Assistant Principal - - - - -				
Off. Spec. II ⁴ (Attendance Office)	0123	45	10	4	4	8	8	12
Off. Spec. II (Dean's Office)	0123	45	9	6	6	6	7	7
Off. Spec. II (Counselor's Office)	0123	45	9	3.5 ⁵	3.5 ⁵	3.5 ⁵	7	7
Clerk I (Library/Audio Visual)	0110	40	9	0	7	7	14	14

*11-month assignment if principal is also on an 11-month contract

2. Additional Support Staff				Number Of Hours Per Day By School Enrollment				
		Pay	Months	0	500	1,000	1,700	2,600
Position	Code	Grade	Per Year	To 499	To 999	To 1,699	To 2,599	To 3,750
First Aid Safety Assistant	0090	43	9	6	6	6	6	6
Campus Security Monitor ⁹	4170	44	9	7	14	22*	22*	22*
School Police Officer ¹	0021	31	11	0	0	16	16	16
Gardener I/II ⁶	8190/8200	44/46	12	0	8	8	8	8
Building Engineer ⁶	7120	52	12	8	8	8	8	8
Head Custodian II/III	8120/8130	48/52	12	8	8	8	8	8
Custodial Leader	8100	46	12	8	8	8	8	8
Food Service Manager I	5110	50	9	8	8	0	0	0
Food Service Manager II	5120	51	9	0	0	8	8	8

*22 hours unless the school is assigned a School Police Officer-then 14 hours

B. Middle Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment					
		Pay	Months	0	525	875	1,225	1,400	1,575
Position	Code	Grade	Per Year	To 524	To 874	To 1,224	To 1,399	To 1,574	To 2,600
Admin. School Secretary	0320	50	11	8	8	8	8	8	8
Registrar I ⁴	0145	45	11	8	8	8	8	8	8
Offset Machine Operator	1010	47	10	8	8	8	8	8	8
Off. Spec. II ³ (Asst. Principal's Office)	0123	45	11	- - - - - One per Assistant Principal - - - - -					
Off. Spec. II ⁴	0123	45	10	6	6	8	8	8	8
Off. Spec. II	0123	45	11	0	0	0	4	8	8
Clerk I	0110	40	9	0	0	0	0	0	7
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment					
		Pay	Months	0	525	875	1,225	1,400	1,575
Position	Code	Grade	Per Year	To 524	To 874	To 1,224	To 1,399	To 1,574	To 2,600
First Aid Safety Assistant	0090	43	9	6	6	6	6	6	6
Campus Security Monitor ⁹	4170	44	9	7	14	14	14	14	22*
Head Custodian II	8120	48	12	8	8	8	8	8	8
Food Service Manager II	5120	51	9	8	8	8	8	8	8
In House Suspension Aide	0165	41	9	7	7	7	7	7	7

*22 hours unless the school is assigned a School Police Officer-then 14 hours

Budget Formulas For Allocating Support Staff Personnel - Continued **Fiscal Year 2012-13**

Auxiliary Entitlement--Approved By Specified Department For Middle And Senior High Schools

Position	Code	Pay	Months	Number Of Employees Based On Other Contingencies
		Grade	Per Year	
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Food Service Worker	5000	41	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each high school.
Instructional Assistant (Fine Arts Programs)	0190	40	9	One six-hour employee is assigned per teacher when enrollment in Fine Arts Programs (art, band, chorus, debate, orchestra, etc.) reaches 240 students.
Instructional Assistant ⁷ (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or second language program magnet schools with combination classes are considered first.
Instructional Assistant (In lieu of a Teacher)	0190	40	9	Hours must be approved by Licensed Personnel in lieu of a teacher (middle schools only).
Instructional Asst./Federal	0190/	40/43	9	One seven-hour employee is assigned to each site where an Elementary/Chapter I program
Programs Teacher/Family Aide (Chapter I Program)	0185			exists plus one six-hour employee is assigned to each additional unit pending federal funds and program design (middle schools only).
Instructional Assistant (Special Ed Resource)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Specialized Programs Teacher Assistant ⁸ (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
School Police Officer	0021	31	11	One eight-hour school police officer may be assigned to a middle school based on need as recommended by the Deputy Superintendent of Instruction.

¹ Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

² Clerical staffing will be adjusted after "Count Day" in September for the balance of the current school year.

³ One eight-hour Office Specialist II will be assigned when the enrollment reaches 500 (600-MS/JHS), two when it reaches 1,300 (1,500-MS/JHS), three when it reaches 1,800, and four when it reaches 2,900 or above. Office Specialist II's are assigned only when the number of Assistant Principals increases.

⁴ Office Specialist II positions may be assigned to any of the following: attendance, registrar, dean, and/or counselor's office.

⁵ These positions are compensated at 4.1 hours; however, if combined, they may not exceed 7.5 hours per employee.

⁶ The deployment of these earned positions has, at times, been redirected to other critical maintenance/operations positions as determined by the Associate Superintendent, Facilities Division.

⁷ When funds are available, a nine-month, seven-hour teacher/family aide (0185) may also be added.

⁸ **SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):**

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing (Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade, Traumatic Brain Injured

⁹ The Deputy Superintendent of Instruction may authorize an increase in hours assigned to small high schools. A recommendation for such an increase will be made in writing to the appropriate administrator, Human Resources Division.

Budget Formulas For Allocating Support Staff Personnel - Continued

Fiscal Year 2012-13

C. Elementary Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment			
		Pay	Months	0	400	1,000	1,400
Position	Code	Grade	Per Year	To 399	To 999	To 1,399	To 1,799
School Office Manager	0310	50	11	8	8	8	8
Elementary School Clerk	0143	46	11	8	8	8	8
Office Specialist II	0123	45	11	0	0	8	16
First Aid Safety Assistant	0090	43	9	6	6	6	6
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment			
		Pay	Months	400 ³	600	800	1,000
Position	Code	Grade	Per Year	To 599	To 799	To 999	To 1,199
School Aide ⁴ (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide ⁵	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I ⁶	5110	50	9	8	8	8	8

D. Prime 6 Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment			
		Pay	Months	0	400	1,000	1,400
Position	Code	Grade	Per Year	To 399	To 999	To 1,399	To 2,499
School Office Manager	0310	50	11	8	8	8	8
Elementary School Clerk	0143	46	11	8	8	8	8
Office Specialist II	0123	45	10	0	0	8	8
First Aid Safety Assistant	0090	43	9	7	7	7	7
School Community Facilitator	0144	40	9	7	7	7	7
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment			
		Pay	Months	400 ³	600	800	1,000
Position	Code	Grade	Per Year	To 599	To 799	To 999	To 2,499
School Aide ⁴ (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide ⁵	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I ⁶	5110	50	9	8	8	8	8
Campus Security Monitor	4170	44	9	15	15	15	15

Budget Formulas For Allocating Support Staff Personnel - Continued **Fiscal Year 2012-13**

Auxiliary Entitlement--Approved By Specified Department For Elementary Schools

Position	Code	Pay Grade	Months Per Year	Number Of Employees Based On Other Contingencies
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Senior Food Service Worker	5030	46	9	One five- to six-hour worker is assigned by the Food Service Department if there is no "on-site" food preparation.
Food Service Worker	5000	41	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Substitute Food Service Worker	9000/ 9010	\$7.98/ hr.	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Instructional Assistant (PE Program)	0190	40	9	One six-hour employee is assigned to each elementary PE teacher.
Instructional Assistant ⁷ (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or Second Language Programs magnet classes are considered first.
Instructional Assistant ⁸ (In lieu of a Teacher)	0190	40	9	Twelve hours may be approved by Licensed Personnel in lieu of one teacher.
Instructional Assistant (Special Ed Resource Room)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Instructional Assistant (Kindergarten Program)	0190	40	9	One six-hour instructional assistant is assigned for each full-time kindergarten teacher or a three-hour instructional assistant for half-time teacher assignments.
(Prime 6 only)				One four-hour instructional assistant is assigned to each half unit of Chapter I kindergarten. One seven-hour instructional assistant is assigned to each full unit of Chapter I kindergarten. One seven-hour employee is assigned to each site where a Chapter I pre-kindergarten program exists.
Instructional Asst./ Federal	0190/ 0185	40/43	9	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit.
Programs Teacher/Family Aide ⁹ (Chapter I Program)				
Specialized Programs Teacher Assistant ¹⁰ (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
Attendance Officer	4000	50	9	One eight-hour attendance officer is authorized for each 10,000 students or major fraction thereof. The attendance officer is assigned to serve a specified area of the school district including both elementary and secondary schools.

¹ Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

² Clerical staffing will be adjusted after "Count Day" in September for the balance of the current year.

³ Schools where enrollments are from 0-399 receive entitlement based upon the recommendations of the Deputy Superintendent of Instruction, Support Staff Personnel, and the specific principal.

⁴ One additional hour of school aide time is added for every 100 students enrolled after the school enrollment reaches 900 students. (1,000=9 hours school aide time; 1,100=10 hours; 1,200=11 hours; 1,300=12 hours, etc.)

⁵ Library aide hours are based on the projected spring enrollment and will not be adjusted in the fall.

⁶ Elementary schools must have "on-site" food preparation to receive a food service manager.

⁷ When funds are available, a seven-hour teacher/family aide (0185) may also be added.

⁸ When enrollment does not warrant the full twelve hours, a fraction thereof may be approved.

⁹ Chapter I formulas are contingent upon available federal funds and program design which may vary from year to year.

Budget Formulas For Allocating Certain Support Staff Personnel - Continued

Fiscal Year 2012-13

¹⁰ Specialized programs teacher assistant (special education):

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing (Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade
	Traumatic Brain Injured

Fringe Benefit Rates

Fiscal Year 2012-13

The following rates are used to compute fringe benefits for all District employees:

Fringe Benefit	Rate
Public Employees' Retirement System (PERS)	23.75%
Police Officers who participate in the PERS—Police/Fire Retirement System	39.75%
Occupational Injury Management (OIM) (Previously SIIS)	.33%
Old Age, Survivors, and Disability portion of Federal Insurance Compensation Act (FICA)	6.20% ¹
State Unemployment Insurance (SUI)	.30%
Medicare portion of Federal Insurance Compensation Act (FICA) for employees hired after April 1, 1986	1.45% ²

Employee Group Insurance (EGI)	Annual Contribution Per Employee
Licensed	\$6,620
Support	6,320
Police	6,320
Unified	8,047

¹ Computed on first \$110,100 for employees not covered under PERS (includes Medicare).

² Effective January 2, 1994, the wage base limit for Medicare tax was eliminated.



Formulas Allocating School Supplies And Equipment Fiscal Year 2012-13

An initial allocation of 75% of the estimated total appropriation for each school will be developed by July 1. The estimated total appropriation is determined by budget formula from the projected enrollment and the rates below.

The second (and last) allocation will be made to each school during the last week in October. This allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

Textbooks

Allocations for textbooks are made on two dates a fiscal year. For students enrolled as of September 21, 2012, a textbook allocation rate calculated by pupil is prepared with respects to school grade levels. An additional allocation is provided for pupils enrolled in excess of an enrollment dated December 16, 2011. New school rates apply to newly opened schools for startup expenditures.

Grade Level	Date Enrolled "as of"	Per Pupil Rate	New School Rate
Elementary	September 21, 2012	\$ 38.10	\$ 134.22
	December 16, 2011	30.51	
Middle	September 21, 2012	40.57	162.69
	December 16, 2011	41.57	
Senior High	September 21, 2012	42.61	197.20
	December 16, 2011	55.78	

Instructional Supplies

Allocations for instructional supplies are made on two dates a fiscal year. For students enrolled as of September 21, 2012, an instructional supplies allocation rate calculated by pupil is prepared with respects to school grade levels. An additional allocation is provided for pupils enrolled in excess of an enrollment dated December 16, 2011. New school rates apply to newly opened schools for startup expenditures.

Grade Level	Date Enrolled "as of"	Per Pupil Rate	New School Rate
Elementary	September 21, 2012	\$ 12.77	\$ 45.57
	December 16, 2011	8.19	
Middle	September 21, 2012	14.28	57.39
	December 16, 2011	12.12	
Senior High	September 21, 2012	15.89	73.98
	December 16, 2011	18.15	

An additional lump sums of \$6,000 for elementary, \$9,500 for middle, and \$12,000 senior high schools is allocated for additional startup expenditures.

Small School Formula

Schools with small enrollments shall receive instructional supply funds as per the following schedules. This allocation will be determined by the student enrollment as of September 21, 2012.

Elementary Enrollment	Formulas Per Student Enrolled
1 - 399	\$20.98 per student enrolled
400 - 424	\$19.34 per student enrolled
425 - 449	\$17.69 per student enrolled
450 - 474	\$16.07 per student enrolled
475 - 499	\$14.43 per student enrolled
500 or more	\$12.77 per student enrolled

Formulas Per Student Enrolled		
Secondary Enrollment	Middle School	Senior High
1 - 499	\$26.40	\$34.02
500 - 549	23.96	30.42
550 - 599	21.54	26.79
600 - 649	19.13	23.14
650 - 699	16.71	19.52
700 or more	14.29	15.89

Special Growth Formula

All schools that experience growth of 10 or more students between September 21, 2012, and December 31, 2012, receive \$136 per student for new schools and \$59 per student for established schools.

Special Education Instructional Supplies

Existing resource and gifted and talented classes receive \$631 per unit; new classes receive \$1,048 per unit. Special self-contained classes for the emotionally challenged, learning disabled, autism, early childhood, deaf and hard of hearing, and the mentally challenged classes each receive \$1,048. Visually impaired classes receive \$1,679. Speech therapy services receive \$631.

Instructional Computer Supplies

Elementary Schools

\$0.46 per student enrolled as of September 21, 2012.

Middle Schools

\$1.03 per student enrolled as of September 21, 2012.

Senior High Schools

\$2.18 per student enrolled as of September 21, 2012.

New schools shall receive a computer software allocation:

Elementary School	\$ 7,000
Middle School	15,000
Senior High School	20,000

Printing Services**Elementary Schools**

\$2.50 per student enrolled as of September 21, 2012.

Middle Schools

\$1.35 per student enrolled as of September 21, 2012.

Senior High Schools

\$1.50 per student enrolled as of September 21, 2012.

Audio-Visual Supplies**Elementary Schools**

\$0.17 per student enrolled as of September 21, 2012.

Middle Schools

\$0.80 per student enrolled as of September 21, 2012.

Senior High Schools

\$1.03 per student enrolled as of September 21, 2012.

Technical Services**Middle Schools**

\$0.45 per student enrolled as of September 21, 2012.

Senior High Schools

\$1.10 per student enrolled as of September 21, 2012.

Instructional Equipment (New/Replacement)**Elementary Schools**

\$5.71 per student enrolled as of September 21, 2012.

Middle Schools

\$10.67 per student enrolled as of September 21, 2012.

Senior High Schools

\$14.18 per student enrolled as of September 21, 2012.

Special Education Students

\$19.50 per student enrolled as of September 21, 2012.

Small Schools

All schools shall receive a minimum allocation of \$1,455.

Field Trips**Elementary Schools**

\$2.00 per student enrolled as of September 21, 2012.

Rural Elementary Schools

\$5.49 per student enrolled as of September 21, 2012.

Medical Supplies

\$0.39 per student enrolled as of September 21, 2012.

Library Books And Magazines**Elementary Schools**

\$7.72 per student enrolled as of September 21, 2012.

Middle Schools

\$5.60 per student enrolled as of September 21, 2012.

Senior High and Combined Junior-Senior High Schools

\$4.65 per student enrolled as of September 21, 2012.

Small Schools

All schools shall receive a minimum allocation of \$1,774.

Other Library Supplies**Elementary Schools**

\$0.65 per student enrolled as of September 21, 2012.

Middle Schools

\$0.76 per student enrolled as of September 21, 2012.

Senior High and Combined Junior-Senior High Schools

\$0.66 per student enrolled as of September 21, 2012.

Small Schools

All schools shall receive a minimum allocation of \$104.

Library Computer Supplies**Elementary Schools**

\$0.25 per student enrolled as of September 21, 2012.

Middle Schools

\$0.75 per student enrolled as of September 21, 2012.

Senior High Schools

\$1.10 per student enrolled as of September 21, 2012.

Library Technical Services**Elementary Schools**

\$0.25 per student enrolled as of September 21, 2012.

Middle Schools

\$0.25 per student enrolled as of September 21, 2012.

Senior High Schools

\$0.95 per student enrolled as of September 21, 2012.

Athletic Supplies

Senior High Schools

Senior high schools receive the following amounts for boys' and girls' athletics. In certain situations, when a school does not participate in a complete sports program, the school's allocation is thereby reduced accordingly.

Class	Boys' Athletics	Girls' Athletics
AAAA Schools	\$11,041	\$6,209
AAA Schools	11,041	6,209
AA Schools	10,315	4,575
A Schools	7,360	2,223

Middle Schools

Middle schools receive \$1,612 per school for intramurals.

Other Activity Expenses

Cheerleading Activities

Senior high schools receive \$61 per school.

Postage

Elementary Schools

\$1.58 per student enrolled as of September 21, 2012.

Middle Schools

\$4.69 per student enrolled as of September 21, 2012.

Senior High and Combined Junior-Senior High Schools

\$6.17 per student enrolled as of September 21, 2012.

Maintenance And Repair

Middle Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$350.

Senior High Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$650.

Custodial Supplies

Elementary Schools

\$7.44 per student enrolled as of September 21, 2012.

Middle Schools

\$6.98 per student enrolled as of September 21, 2012.

Senior High Schools

\$7.53 per student enrolled as of September 21, 2012.

Special Education Students

\$24.81 per student enrolled as of September 21, 2012.

Secondary Magnet Schools

As a result of varying length of day and program requirements, magnet schools within the District require additional enhancement appropriations. Increased allocations for instructional supplies and textbooks are required to accommodate longer instructional days resulting from additional classroom periods.

When magnet school instruction requires students to attend either seven- or eight-period days (rather than the traditional six -period day), textbooks and instructional supply formulas will be increased by the following percentages applied to the number of students enrolled in the magnet program.

Schools with seven-period schedules 16.7%

Schools with eight-period schedules 33.3%

The new school growth formula will be applied to the total magnet student enrollment increase in each magnet school. Growth in a magnet program (school within a school) where there is no accompanying growth in the comprehensive school will be calculated at a rate which equates to the percentage of the student day spent in magnet classes for magnet students.

In the initial year of new designation, magnet schools will receive funds typically provided as new school allocations.

Supplies	Middle Schools		High Schools	
Textbooks	\$25,000	plus growth formula	\$30,000	plus growth formula
Supplies	9,500	plus growth formula	12,000	plus growth formula
Computer Software	15,000	plus growth formula	20,000	plus growth formula

New magnet programs (school within a school) will receive a percentage of the above allocations calculated by dividing the number of new magnet students by the total school enrollment.

Prior to the initial year of new magnet schools or programs, an equipment needs assessment (including cost analyses and the planning of implementation timelines) will be conducted by the region superintendents. The Budget Department will review this assessment for inclusion in the budget.



Impact Of New Schools On The General Operating Fund

The Nevada Legislature has declared that the proper objective of State financial aid to public education is to ensure each child a "reasonably equal educational opportunity." Recognizing wide local variations in wealth and costs per pupil, the State supplements local financial ability in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every child to receive the benefit of the purposes for which public schools are maintained. NRS 387.121 sets forth that "...the quintessence of the State's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between the school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated the Nevada Plan."

In determining the amount to be distributed by the State to districts, the amount of tax proceeds received by schools from a 2.60¢ local school sales tax plus the amount received from the 1/3 public schools operating property tax are deducted. Combining all of state aid, less the school support sales tax and one-third of the property tax, has the effect of including over 77% of

the District's operations budget within an enrollment-driven formula, somewhat insulating the District from economic fluctuations. Regardless of how much sales tax or the 1/3 public schools operating property tax is received, the District still expects over 77% of its budget to be covered by the State's guarantee.

The District has successfully absorbed the operational support costs incurred from opening the following number of new or remodeled schools during the past decade.

In a year when new schools are opened, the District must address the challenge to provide the additional resources necessary to fund the increased operational costs required to support the new school site. State operational funding is generated based upon a per pupil formula that does not mitigate school districts for the additional cost impacts created when a new facility is opened. The District is, therefore, very reliant upon the local tax base to provide the necessary funding to finance the demands associated opening new schools.



New School Completion Schedule Fiscal Years 2001-2013

School Year	Elementary	Middle Schools	High Schools	Remodeled Schools	Special Schools	Total New Schools
2000-01	4	2	-	-	-	6
2001-02	7	5	2	1	-	15
2002-03	6	2	-	1	-	9
2003-04	7	3	2	1	-	13
2004-05	7	3	3	-	-	13
2005-06	7	3	1	1	-	12
2006-07	6	2	1	-	1	10
2007-08	6	2	1	2	-	11
2008-09	4	-	2	5	1	12
2009-10	3	-	3	-	-	6
2010-11	4	-	1	-	-	5
2011-12	-	-	-	2	-	2
2012-13	-	-	-	-	-	-
Total	61	22	16	13	2	114

Source: Facilities and Bond Financial Management



Statistical Data

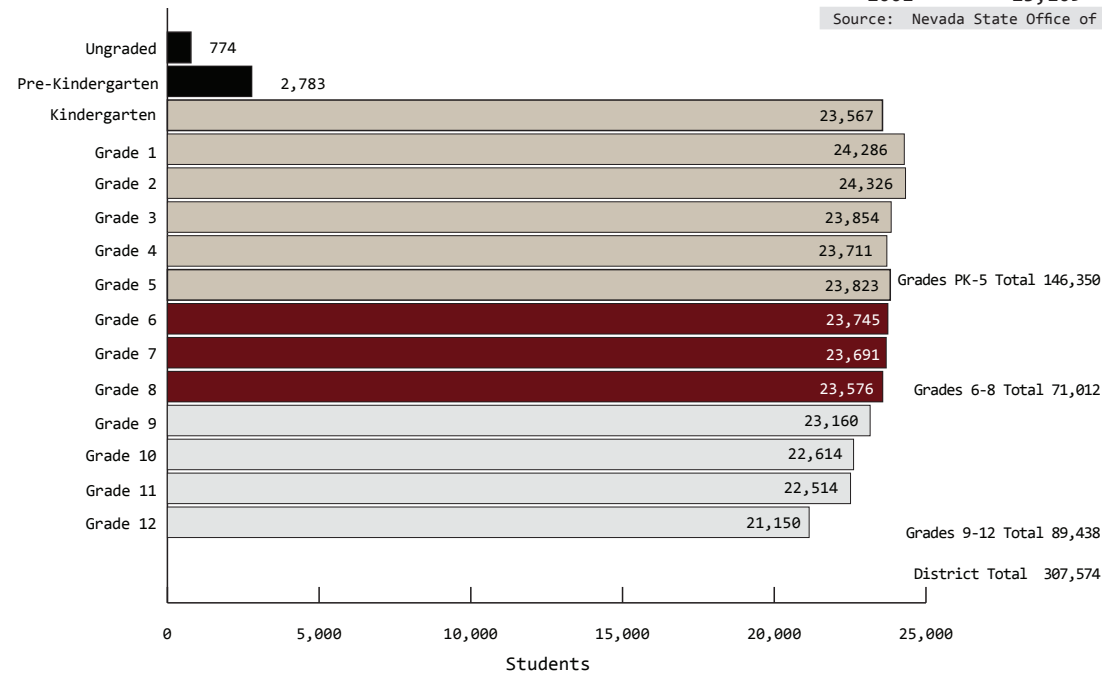
The statistical data sub-section provides an analytical perspective of the District in different areas including; county population, tax levies, enrollment, schools, graduation rates, revenues, and expenditures.

Birth History - Clark County	164
Projected Enrollment by Grade	164
Summary of District Enrollment	164
Enrollment and School Count by Area Service Center	165
Ethnic Distribution by Grade	165
High School Graduates	166
Criterion Referenced Tests	167
History of Dropout Percentages	168
State vs. Local Revenues	169
Property Tax Levies and Collections	169
History of Assessed Valuation	169
History of Local Tax Support Per Pupil	170
Impact of Tax Rate on Taxpayers	170
History of State Aid	170
Indices of Economic Growth of Clark County	171
History of Utility Costs	171
General Operating Fund - Projected Budgets	172
Special Revenue Funds - Projected Budgets	173
Debt Service Funds - Projected Budgets	173
Capital Projects Funds - Projected Budgets	174
Schedule of Staff Positions - General Fund	175
Schedule of Staff Positions - Other Funds	176
History of Teachers' Salary Schedules	176
Teacher Salary Schedule - Full Time Teacher Placement	177
Educational Level of Teaching Staff	177
Schedule of General Obligation Bonds Outstanding	178
Combined Amortization Schedules	179
School Locations within County	182
Performance Zones	183
High School Attendance Boundaries	184
Middle/Junior High School Attendance Boundaries	185
Elementary School Attendance Boundaries	186
Autonomous Schools	187
Assigned Schools for Outlying Communities	188
Summary of Schools by Age and Size	189
School Location and Enrollment Information	190
2012-13 School Calendars	197

Explanation Of Budget Summary And Statistical Data Fiscal Year 2012-13

This section contains a statistical summary of significant district data. It provides information relative to the district that should be of interest to the citizens of Clark County. It is organized in sections beginning with demographic data, followed by information on finance, staffing, facilities, school calendar, special programs, and community services.

Projected Enrollment By Grade Fiscal Year 2012-13



Birth History - Clark County For Calendar Years 1992 Through 2011

Year	Number	Year	Number
1992	14,600	2002	23,962
1993	14,228	2003	24,912
1994	16,109	2004	26,290
1995	16,908	2005	28,067
1996	17,825	2006	30,110
1997	18,618	2007	31,071
1998	20,171	2008	29,972
1999	21,122	2009	29,697
2000	22,457	2010	27,087
2001	23,109	2011	26,860

Source: Nevada State Office of Vital Statistics

Future estimates are made using multiple-year cohort survival analysis based upon historical enrollment trending data. Birth data is also projected derived from the Bureau of Labor statistics. Greatest weight is given to the most recent experience and making adjustments for observed changes in neighborhoods and implied estimates of immigration and outmigration. Recent estimates have been very accurate with a .17% variance in fiscal 2010-11 and a negative variance of (.36)% for fiscal 2011-12.

Summary Of District Enrollment For Fiscal Years 2003-04 Through 2015-16

Year	Average Daily Attendance ¹	% Increase	Average Daily Membership ²	% Increase	4th Week Full Enrollment ³	% Increase	Weighted Enrollment ⁴	% Increase
2003-04	250,914	6.24 %	269,960	6.80 %	268,357	5.10 %	259,393.4	5.12 %
2004-05	261,981	4.41 %	280,275	3.82 %	280,795	4.63 %	271,212.8	4.56 %
2005-06	271,707	3.71 %	292,016	4.19 %	291,329	3.75 %	281,646.2	3.85 %
2006-07	282,452	3.95 %	303,197	3.83 %	302,547	3.85 %	292,489.6	3.85 %
2007-08	286,771	1.53 %	306,801	1.19 %	308,745	2.05 %	298,551.6	2.07 %
2008-09	290,132	1.17 %	309,410	0.85 %	311,221	0.80 %	300,817.0	0.76 %
2009-10	289,698	(0.15)%	307,978	(0.46)%	309,442	(0.57)%	299,058.6	(0.58)%
2010-11	289,619	(0.03)%	307,496	(0.16)%	309,899	0.15 %	299,325.2	0.09 %
2011-12 (Est)	288,200	(0.49)%	306,000	(0.49)%	308,377	(0.49)%	297,659.2	(0.56)%
2012-13 (Est)	287,450	(0.26)%	305,200	(0.26)%	307,574	(0.26)%	297,012.2	(0.22)%
2013-14 (Proj)	287,850	0.14 %	305,615	0.14 %	308,000	0.14 %	297,325.0	0.11 %
2014-15 (Proj)	288,310	0.30 %	306,110	0.30 %	308,500	0.30 %	297,800.0	0.27 %
2015-16 (Proj)	288,780	0.32 %	306,600	0.32 %	309,000	0.32 %	298,300.0	0.33 %

¹ADA--Each month of the school year, an attendance figure is established based upon the actual attendance of the students at school. ADA is the average of all ten school months.

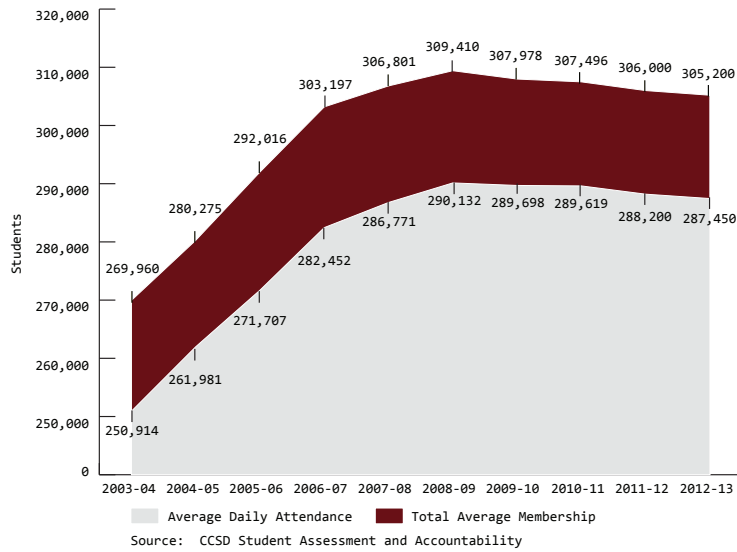
²ADM--Each month of the school year, an enrollment figure is established based upon the number of students enrolled in the district. ADM is the average of all ten school months.

³4th Week--This is the number of students enrolled on the Friday of the fourth week of school. This enrollment figure is unweighted and includes students from other districts receiving an education in the district as reported on the Amended Final Budget.

⁴4th Week Weighted--This is the number of students enrolled on the Friday of the fourth week of school with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the district as reported on the Amended Final Budget.

Source: CCSD Assessment and Accountability

District Enrollment - Average Daily Attendance For Fiscal Years 2003-04 Through 2012-13



Projected Enrollment And School Count by Area Service Center Fiscal Year 2012-13

4th Week Student Enrollment

Schools	ASC1	ASC2	ASC3	Prime 6	Ed. Services	Other	Total
Elementary	44,365	48,853	49,280	3,767	-	-	146,265
Middle	20,951	22,729	25,878	-	-	-	69,558
Senior High	28,602	29,036	31,308	-	110	-	89,056
Other	-	-	-	-	1,871	824	2,695
Total	93,918	100,618	106,466	3,767	1,981	824	307,574

Source: CCSD Demographics and Zoning

School Count

Schools	ASC1	ASC2	ASC3	Prime 6	Ed. Services	Other	Total
Elementary	66	71	71	9	-	-	217
Middle	17	20	19	-	-	-	56
Senior High	15	17	16	-	1	-	49
Other	-	-	-	-	25	9	34
Total	98	108	106	9	26	9	356

Source: CCSD Facilities Department

Ethnic Distribution By Grade - Projected 4th Week Enrollment Fiscal Year 2012-13

Grade	Hispanic	Percent	Caucasian	Percent	African/ American	Percent	Asian	Percent	Other	Percent	Total
Pre-K	1,066	38.3%	1,113	40.0%	330	11.8%	91	3.3%	183	6.6%	2,783
K	11,060	46.9	6,830	29.0	2,530	10.7	1,136	4.8	2,011	8.6	23,567
1	11,199	46.1	7,044	29.0	2,738	11.3	1,320	5.4	1,985	8.2	24,286
2	11,171	45.9	7,055	29.0	2,766	11.4	1,423	5.8	1,911	7.9	24,326
3	10,693	44.8	6,998	29.3	2,786	11.7	1,492	6.3	1,885	7.9	23,854
4	10,692	45.1	6,933	29.2	2,754	11.6	1,586	6.7	1,746	7.4	23,711
5	10,672	44.8	6,953	29.2	2,782	11.7	1,655	6.9	1,761	7.4	23,823
6	10,435	43.9	7,042	29.7	2,920	12.3	1,619	6.8	1,729	7.3	23,745
7	10,282	43.4	7,046	29.7	2,880	12.2	1,653	7.0	1,830	7.7	23,691
8	10,241	43.4	7,033	29.8	2,873	12.2	1,626	6.9	1,803	7.7	23,576
9	9,434	40.7	7,245	31.3	2,872	12.4	1,732	7.5	1,877	8.1	23,160
10	9,115	40.3	7,224	31.9	2,800	12.4	1,660	7.3	1,815	8.1	22,614
11	8,961	39.8	7,100	31.5	2,904	12.9	1,738	7.7	1,811	8.1	22,514
12	8,155	38.6	6,935	32.8	2,893	13.7	1,517	7.2	1,650	7.7	21,150
Ungraded	262	33.7	286	37.0	138	17.9	51	6.6	37	4.8	774
Total	133,438	43.4%	92,837	30.2%	36,966	12.0%	20,299	6.6%	24,034	7.8%	307,574

Source: CCSD Assessment and Accountability

High School Graduates

For Fiscal Years 2008-09 Through 2010-11

School	2008-09			2009-10			2010-11		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Academy For Individualized Study	83	123	206	98	157	255	87	126	213
Adult Education Diploma	815	540	1,355	710	583	1,293	875	520	1,395
Advanced Tech Academy	127	97	224	126	94	220	121	66	187
Alternative Programs ⁽¹⁾	74	65	139	116	115	231	58	85	143
Arbor View	242	226	468	274	239	513	261	247	508
Basic	193	193	386	183	218	401	189	197	386
Bonanza	172	169	341	170	200	370	171	178	349
Boulder City	74	58	132	82	74	156	71	65	136
Canyon Springs	129	204	333	167	213	380	165	197	362
Centennial	296	273	569	299	252	551	281	292	573
Chaparral	146	146	292	158	179	337	143	164	307
Cheyenne	170	181	351	196	162	358	228	206	434
Cimarron-Memorial	237	234	471	257	261	518	233	252	485
Clark	172	207	379	195	215	410	178	244	422
College Of Southern Nevada ⁽²⁾	72	155	227	73	138	211	57	144	201
Coronado	296	273	569	306	312	618	328	310	638
Del Sol	156	183	339	193	174	367	175	175	350
Desert Oasis ⁽³⁾	1	1	2	177	185	362	148	168	316
Desert Pines	148	176	324	193	166	359	133	146	279
Desert Rose ⁽³⁾	7	11	18	11	10	21	29	23	52
Durango	197	208	405	213	235	448	215	201	416
East Career and Technical ⁽⁵⁾	-	-	-	-	-	-	144	160	304
Eldorado	188	219	407	207	193	400	115	106	221
Foothill	206	211	417	219	213	432	236	218	454
Green Valley	258	285	543	292	257	549	309	325	634
Indian Springs	9	5	14	6	10	16	12	8	20
Las Vegas	253	267	520	299	275	574	265	257	522
Las Vegas Academy	110	234	344	108	229	337	110	246	356
Laughlin	23	12	35	24	20	44	19	27	46
Legacy	181	173	354	250	254	504	242	239	481
Liberty	158	168	326	183	176	359	210	180	390
Moapa Valley	62	64	126	77	74	151	73	61	134
Mojave	140	141	281	140	165	305	129	143	272
Northwest Career and Technical ⁽⁴⁾	-	-	-	93	120	213	138	207	345
Palo Verde	272	289	561	323	332	655	304	320	624
Rancho	202	223	425	271	277	548	265	299	564
Sandy Valley	3	6	9	9	10	19	6	5	11
Southeast Career and Technical	169	202	371	184	212	396	184	220	404
Shadow Ridge	182	211	393	183	214	397	216	208	424
Sierra Vista	321	282	603	227	212	439	217	224	441
Silverado	236	239	475	244	249	493	226	253	479
Spring Valley	207	224	431	240	221	461	224	208	432
Sunrise Mountain ⁽⁴⁾	-	-	-	1	-	1	122	105	227
Valley	184	236	420	164	235	399	185	224	409
Virgin Valley	68	58	126	66	62	128	69	65	134
Virtual	7	16	23	14	25	39	16	33	49
Western	118	127	245	156	143	299	159	126	285
Total Graduates	7,364	7,615	14,979	8,177	8,360	16,537	8,341	8,473	16,814

⁽¹⁾ Alternative Programs includes Burk, Cowan, Jeffrey, and Peterson Behavior Highs, and Global Community, Morris Sunset, and West Preparatory Highs

⁽²⁾ Formerly Community College of Southern Nevada

⁽³⁾ Class of 2008-09 first to graduate.

⁽⁴⁾ Class of 2009-10 first to graduate.

⁽⁵⁾ Class of 2010-11 first to graduate.

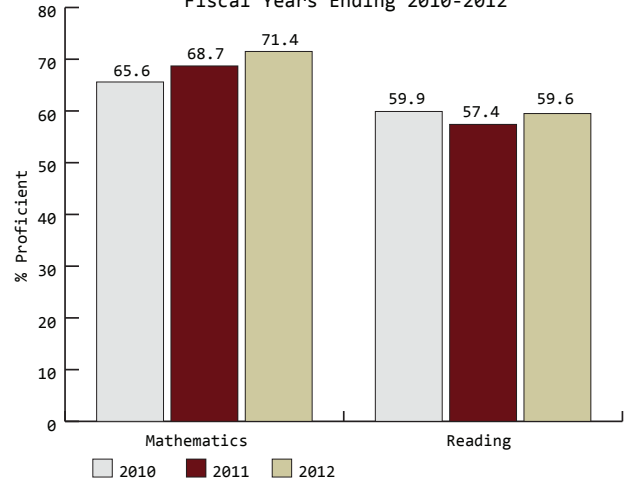
Source: CCSD Assessment and Accountability

Criterion Referenced Test	Percent Proficient					
	Mathematics			Reading		
	2010	2011	2012	2010	2011	2012
Grade 3						
Female	65.4	68.9	71.0	63.5	61.1	63.0
Male	65.8	69.4	72.0	56.6	54.5	56.0
African-American	47.9	47.7	54.0	45.5	41.2	45.0
American Indian	64.7	64.1	67.0	59.4	45.3	57.0
Asian	79.4	85.0	87.0	75.7	76.8	77.0
Hispanic	60.0	63.9	66.0	50.7	47.9	50.0
White	76.2	80.6	83.0	73.7	72.9	75.0
IEP	34.3	41.8	39.0	25.2	27.6	24.0
LEP	47.8	61.2	54.0	31.7	42.9	32.0
FRL	53.8	61.0	64.0	48.1	46.7	50.0

Source: CCSD Assessment and Accountability

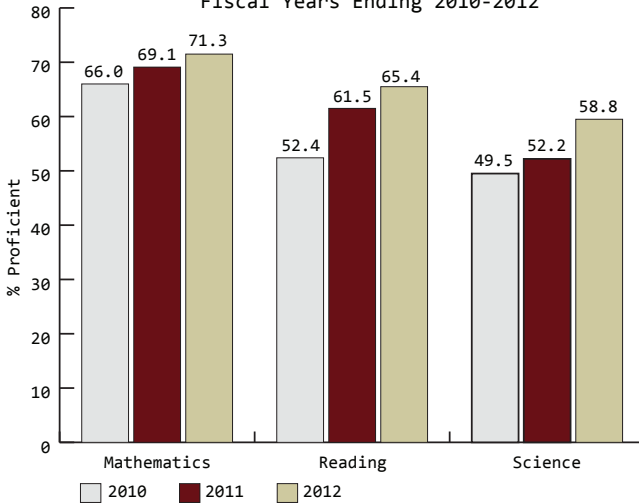
Criterion Referenced Tests

Grade 3 Proficiency Rates
Fiscal Years Ending 2010-2012



Criterion Referenced Tests

Grade 5 Proficiency Rates
Fiscal Years Ending 2010-2012



Criterion Referenced Test	Percent Proficient								
	Mathematics			Reading			Science		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
Grade 5									
Female	67.3	71.2	73.0	55.4	66.6	69.0	47.5	51.2	58.0
Male	64.6	67.8	70.0	49.9	57.4	62.0	51.2	54.1	60.0
African-American	49.8	50.1	53.0	38.8	45.0	50.0	32.0	32.0	40.0
American Indian	60.6	61.7	72.0	47.7	58.2	65.0	49.0	47.4	60.0
Asian	79.6	84.7	88.0	65.5	75.3	81.0	60.1	65.1	76.0
Hispanic	60.4	64.9	67.0	41.8	53.3	57.0	38.8	43.5	49.0
White	75.7	78.7	81.0	68.2	76.0	80.0	66.7	69.1	77.0
IEP	31.6	34.0	33.0	17.1	22.6	70.0	22.5	24.1	28.0
LEP	32.3	63.8	37.0	7.7	49.2	16.0	9.5	39.1	14.0
FRL	54.2	61.7	64.0	39.5	51.8	56.0	35.7	41.3	48.0

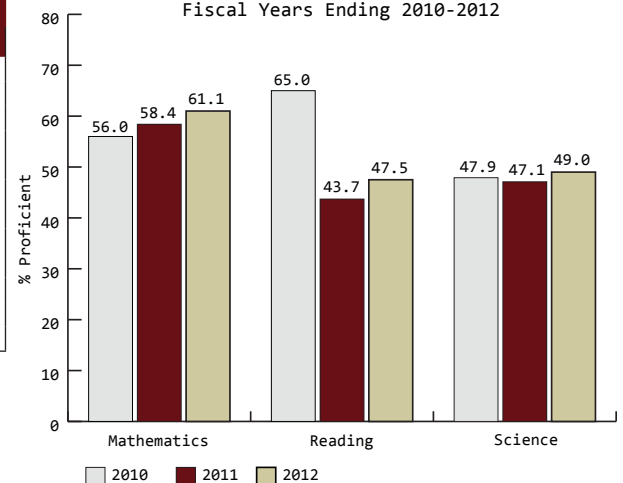
Source: CCSD Assessment and Accountability

Criterion Referenced Test	Percent Proficient								
	Mathematics			Reading			Science		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
Grade 8									
Female	56.2	61.5	64.0	70.4	49.8	54.0	45.8	46.8	48.0
Male	55.8	56.9	58.0	60.6	38.6	41.0	50.0	48.7	50.0
African-American	40.3	41.1	44.0	51.6	27.6	30.0	31.1	28.0	30.0
American Indian	53.1	48.1	51.0	60.4	35.2	38.0	43.3	39.6	37.0
Asian	77.1	81.3	85.0	78.9	62.0	67.0	64.0	65.8	70.0
Hispanic	44.9	49.1	52.0	56.9	33.2	38.0	35.6	35.4	38.0
White	69.1	72.5	74.0	76.9	59.2	63.0	64.3	65.4	67.0
IEP	15.3	15.6	16.0	18.7	7.1	8.0	13.9	13.2	14.0
LEP	13.9	27.9	15.0	10.7	10.0	3.0	3.6	12.0	4.0
FRL	42.6	49.0	52.0	54.2	33.2	37.0	33.3	35.4	38.0

Source: CCSD Assessment and Accountability

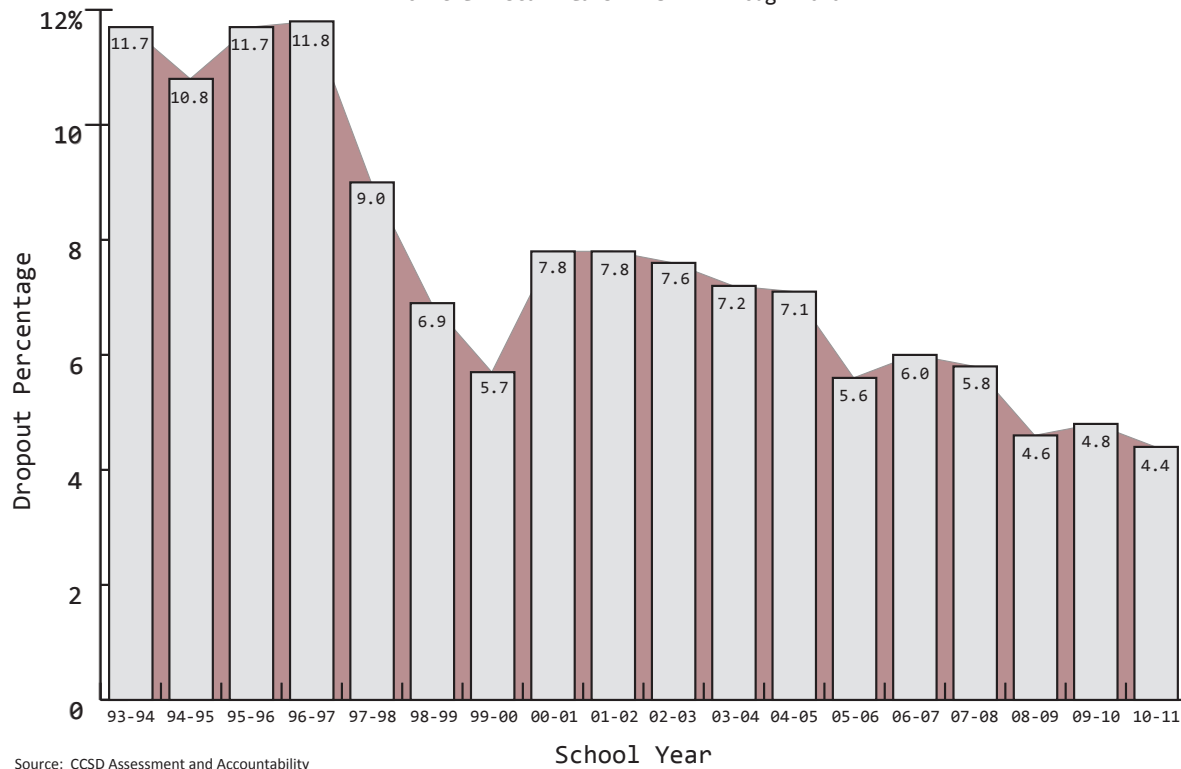
Criterion Referenced Tests

Grade 8 Proficiency Rates
Fiscal Years Ending 2010-2012



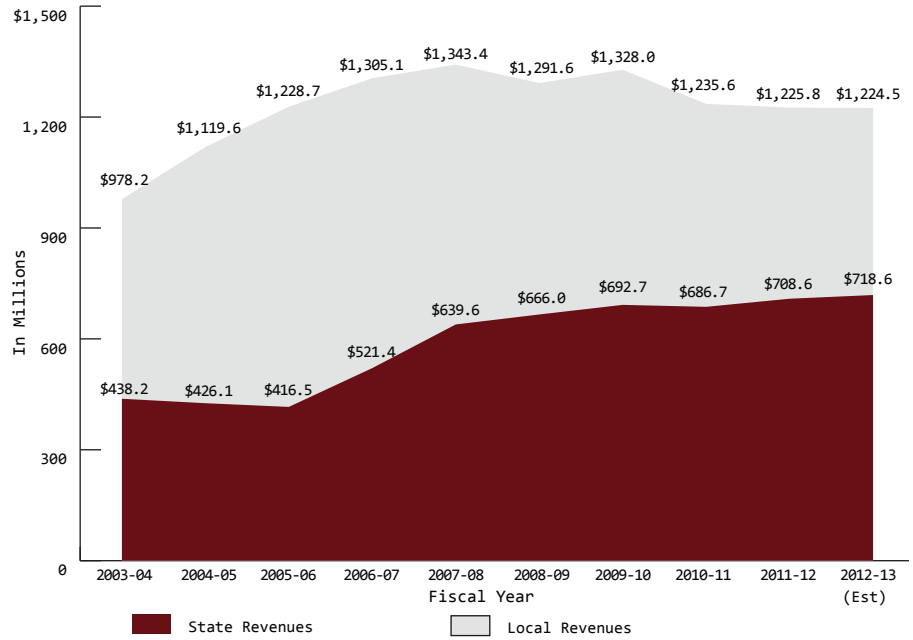
History of Dropout Percentages

For the Fiscal Years 1993-94 Through 2010-11



State vs. Local Revenues - General Operating Fund¹ For Fiscal Years 2003-04 Through 2012-13

Local revenues include all county taxes as well as tuitions, investment earnings, and other miscellaneous local revenues. Beginning balances and execution of capital leases are not included.



Source: CCSD Budget and Accounting Departments

Property Tax Levies And Collections (Total Clark County)¹ For Fiscal Years 2002-03 Through 2011-12

Fiscal Year	Net Secured Roll Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as % of Current Levy ²
2002-03	1,132,959,785	1,118,892,620	98.76%	14,048,926	1,132,941,546	100.00%	18,239	0.00%
2003-04	1,262,337,653	1,251,864,740	99.17	10,437,295	1,262,302,035	100.00	35,618	0.00
2004-05	1,449,273,775	1,439,911,686	99.35	9,317,091	1,449,228,777	100.00	44,998	0.00
2005-06	1,639,442,707	1,632,191,297	99.56	7,201,235	1,639,392,532	100.00	50,175	0.00
2006-07	1,927,238,513	1,909,964,723	99.10	17,185,596	1,927,150,319	100.00	88,194	0.00
2007-08	2,179,452,860	2,144,481,519	98.40	33,831,366	2,178,312,885	99.95	1,139,975	0.05
2008-09	2,357,540,052	2,310,905,968	98.02	43,248,353	2,354,154,321	99.86	3,385,731	0.14
2009-10	2,276,317,176	2,216,527,326	97.37	42,553,621	2,259,080,947	99.24	17,236,229	0.76
2010-11	1,791,972,005	1,733,516,863	96.74	24,360,183	1,757,877,046	98.10	34,094,959	1.90
2011-12	1,598,643,595	1,574,579,090	98.49	³	1,574,579,090	98.49	24,064,505	1.51

¹Represents the real property tax roll levies and collections.

²Figured on collections to net levy (actual levy less stricken taxes)

³Collections still in progress.

Source: Clark County Comptroller's Office

History of Assessed Valuation For Fiscal Years 2003-04 Through 2012-13

Fiscal Year	Total Assessed Valuation ¹	Percent Change
2003-04	45,219,108,074	9.9%
2004-05	50,803,469,742	12.3
2005-06	65,582,487,400	21.9
2006-07	91,622,434,937	39.7
2007-08	109,212,919,843	19.2
2008-09	115,790,200,550	6.0
2009-10	93,790,791,674	(19.0)
2010-11	65,758,625,871	(29.9)
2011-12	59,055,745,520	(10.2)
2012-13	55,225,712,173	(6.5)

(1) Includes redevelopment agencies

Source: Clark County Assessor's Office

Market value is not provided by the Nevada Department of Taxation. Assessed valuation is approximately 35% of market value.

History Of Local Tax Support Per Pupil - General Operating Fund

For Fiscal Years 2003-04 Through 2012-13

Year	Average Daily Members	County Assessed Valuation ²	Assessed Value Per Pupil	Property Tax Revenue	Property Tax Per Pupil	Local School Support Tax (LSST)	LSST Per Pupil	Governmental Services Tax (GST)	GST Per Pupil	Total Local Tax Support Per Pupil
2003-04	269,960	\$ 45,219,108,074	\$ 167,503	\$ 337,526,569	\$ 1,250	\$ 577,496,915	\$ 2,139	\$46,938,376	\$ 174	\$ 3,563
2004-05	280,275	50,803,469,742	181,263	379,111,733	1,353	669,012,541	2,387	58,015,099	207	3,947
2005-06	292,016	65,582,487,400	224,585	426,886,954	1,462	722,039,234	2,473	60,694,024	208	4,143
2006-07	303,197	91,622,434,937	302,188	490,874,071	1,619	719,500,251	2,373	64,063,756	211	4,203
2007-08	306,801	109,212,919,843	355,973	548,305,408	1,787	692,828,832	2,258	63,466,908	207	4,252
2008-09	309,410	115,790,200,550	374,229	593,024,476	1,917	613,140,653	1,982	57,786,715	187	4,086
2009-10	308,978	93,790,791,674	304,537	577,905,383	1,876	658,075,682	2,137	64,984,539 ³	211	4,224
2010-11 ¹	307,496	65,758,625,871	213,852	463,669,889	1,508	692,813,744	2,253	50,442,782	164	3,925
2011-12 ¹	307,250	59,055,745,520	192,207	423,500,000	1,378	730,000,000	2,376	46,500,000	151	3,905
2012-13 ¹	306,500	55,225,712,173	180,182	392,235,000	1,280	756,500,000	2,468	48,000,000	157	3,905

(1) Estimated

(2) The assessed value is stored at a rate of 35% of the market value of the properties.

(3) Includes \$12,111,211 from dissolving of the Clark County Redevelopment Agency

Source: CCSD Accounting Department

Impact Of Tax Rate On Taxpayers

For Calendar Years 2008 Through 2012

	2008	2009	Year 2010	2011	2012
Assessed value of home ⁽¹⁾	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraisal percent of assessed value ⁽²⁾	35.0%	35.0%	35.0%	35.0%	35.0%
Taxable value	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total District property tax rate	0.013034	0.013034	0.013034	0.013034	0.013034
District property taxes due	\$456.19	\$456.19	\$456.19	\$456.19	\$456.19

(1) Defined as a single-family, owner-occupied residence

(2) The 2005 Legislature enacted legislation to provide partial tax relief abatement from escalating assessments. The cap limits each property's tax increase to no more than 3% above the tax in the prior year on all single-family, owner-occupied residence. Thereafter, future tax assessments are based upon prior taxable values and not the property's actual market value.

Source: Clark County Assessor's Office

History Of State Aid

For Fiscal Years 2003-04 Through 2012-13

State aid is designed to provide a minimum acceptable education, irrespective of the wealth of a district. The amount of State aid for 2012-13 is found by multiplying the sum of six-tenths of the kindergarten enrollment and all other grade enrollments by the year's basic support guarantee. Deducted from the guaranteed amount are the proceeds from the 2.60-percent local school sales tax, the 1/3 public schools operating property tax, and other miscellaneous adjustments to include payment to charter schools.

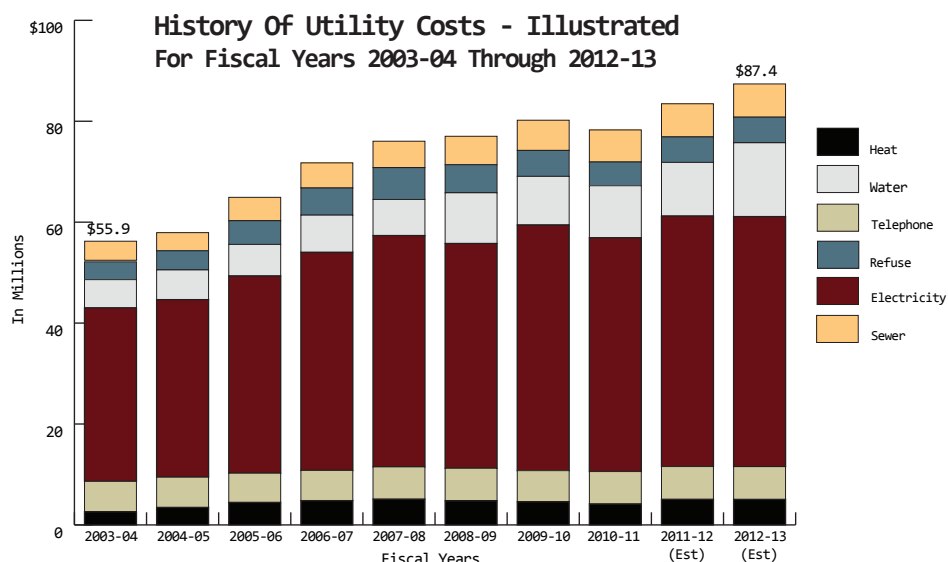
Year	Basic Support Guarantee	Special Education Program Units	Special Education Support Per Unit	Total Distributive Fund Revenue	Weighted Enrollment	State Aid Per Weighted Enrollment
2003-04	\$ 4,077	1,635.5	\$ 31,811	\$ 438,213,334	259,381.2	\$ 1,689
2004-05	4,252	1,697.7	32,447	426,066,729	271,212.8	1,571
2005-06	4,285	1,786.3	34,433	416,504,339	281,646.2	1,479
2006-07	4,489	1,885.4	35,122	521,447,659	292,489.6	1,783
2007-08	4,891	1,945.5	36,541	639,610,545	298,551.6	2,142
2008-09	4,958	2,017.5	38,763	666,045,473	300,817.0	2,214
2009-10	4,962	1,960.7	39,768	692,694,166	299,058.6	2,316
2010-11	5,035	1,948.0	39,768	686,744,074	299,325.2	2,294
2011-12(Est.)	5,136	1,948.0	39,768	708,575,000	297,659.2	2,380
2012-13(Est.)	5,249	1,948.0	39,768	718,625,000	297,012.2	2,420

Source: CCSD Accounting Department

Indices Of Economic Growth In Clark County For Calendar Years 2009 Through 2011

DESCRIPTION	2009	Year 2010	2011
Population (estimated except for census years)	2,006,347	2,036,358	1,966,630
Percent Increase (Decrease)	0.1%	1.5%	(3.4)%
Newcomer Population	55,000	51,000	59,000
Age/Percent of Total Adults Population:			
18-24	11.7%	11.6%	12.1%
25-34	19.6%	19.5%	20.8%
35-44	19.9%	19.6%	19.7%
45-54	18.5%	18.5%	18.0%
55-64	14.8%	15.0%	14.5%
65+	15.5%	15.8%	14.9%
Annual Median Household Income	\$ 58,148	\$ 58,432	\$ 54,255
Value of Residential Building Permits (in thousands)	\$ 435,844	\$ 512,593	\$ 486,835
Number of Permits	3,813	4,509	4,002
Tourism			
Visitor Volume	36,351,000	37,335,000	38,929,000
Airline Passengers	40,469,000	39,757,000	41,480,000
Hotel/Motel Rooms	148,900	148,900	150,200
Hotel/Motel Occupancy	81.5%	80.4%	83.8%
Convention Delegates	4,492,300	4,473,100	4,865,300
Taxable Sales (in thousands)	\$ 31,378,242	\$ 28,307,900	\$ 30,105,400

Source: Las Vegas Perspective, 2012 Edition



History Of Utility Costs For Fiscal Years 2003-04 Through 2012-13

Year	Heat	Telephone	Electricity	Water	Refuse	Sewer	Total Utilities	Utility Cost Per Student
2003-04	\$ 2,607,516	\$ 6,023,401	\$ 34,382,441	\$ 5,599,712	\$ 3,533,107	\$ 3,776,668	\$ 55,922,845	\$ 215.59
2004-05	3,461,625	5,999,187	35,184,882	5,892,853	3,791,787	3,596,004	57,926,338	213.58
2005-06	4,452,436	5,795,144	39,087,295	6,255,589	4,696,620	4,635,084	64,922,168	230.51
2006-07	4,807,841	5,995,253	43,213,762	7,378,647	5,379,730	4,979,230	71,754,463	245.32
2007-08	5,093,500	6,413,672	45,835,300	7,156,784	6,316,770	5,228,719	76,044,745	254.71
2008-09	4,764,897	6,464,181	44,544,021	10,050,171	5,559,603	5,639,598	77,022,471	256.04
2009-10	4,580,358	6,178,225	48,676,587	9,641,753	5,146,491	5,983,914	80,207,328	268.20
2010-11	4,144,898	6,433,039	46,324,037	10,322,907	4,700,132	6,355,068	78,280,081	261.52
2011-12 (Est)	5,060,000	6,508,000	49,640,000	10,634,000	5,053,000	6,570,000	83,465,000	280.40
2012-13 (Est)	5,050,000	6,506,000	49,545,000	14,635,000	5,073,000	6,586,000	87,395,000	294.25

Source: CCSD Accounting Department

General Operating Fund - Projected Budgets

For Fiscal Years 2012-13 Through 2015-16

Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Property taxes	\$392,235,000	\$412,000,000	\$432,000,000	\$452,000,000	4.6%
Local school support taxes	756,500,000	765,000,000	770,000,000	775,000,000	0.6%
Other local revenues	75,795,000	77,800,000	77,800,000	77,800,000	0.0%
State sources	718,625,000	725,000,000	735,000,000	750,000,000	2.0%
Federal sources	300,000	200,000	200,000	200,000	0.0%
Total Revenues	1,943,455,000	1,980,000,000	2,015,000,000	2,055,000,000	2.0%
Expenditures:					
Salaries	1,275,757,494	1,300,000,000	1,325,000,000	1,350,000,000	1.9%
Employee benefits	505,717,770	525,000,000	530,000,000	540,000,000	1.9%
Purchased services	83,426,496	76,000,000	78,000,000	79,000,000	1.3%
Supplies	153,369,139	125,000,000	128,000,000	130,000,000	1.6%
Property and equipment	1,732,090	2,000,000	2,000,000	2,000,000	0.0%
Other expenditures	2,352,011	2,200,000	2,200,000	2,200,000	0.0%
Total Expenditures	2,022,355,000	2,030,200,000	2,065,200,000	2,103,200,000	1.8%
Excess (Deficiency) of Revenues over Expenditures	(78,900,000)	(50,200,000)	(50,200,000)	(48,200,000)	
Other Sources and (Uses):					
Proceeds from insurance	200,000	200,000	200,000	200,000	
Transfers from other funds	43,700,000	45,000,000	45,000,000	45,000,000	
Total Other Sources and (Uses)	43,900,000	45,200,000	45,200,000	45,200,000	
Opening Fund Balance - July 1	75,000,000	40,000,000	35,000,000	30,000,000	
Ending Fund Balance - June 30	\$40,000,000	\$35,000,000	\$30,000,000	\$27,000,000	
Fund Balance:					
Nonspendable	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	
Restricted	500,000	700,000	1,000,000	1,000,000	
Assigned	16,050,000	10,500,000	4,850,000	1,450,000	
Unassigned	19,450,000	19,800,000	20,150,000	20,550,000	
Total Fund Balance	\$40,000,000	\$35,000,000	\$30,000,000	\$27,000,000	

Projections - Looking Forward

Distributive School Account (DSA) funding is a significant component (71.5%) of the General Operating Fund revenues and is mostly determined by the biennial Nevada State Legislature. Key funding elements involve LSST (sales) taxes and property tax collections based upon fluctuating local property valuations. Since the Legislature will not approve DSA funding for fiscal years 2014 and 2015 until June 2013, it is highly likely that the revenue projections above could vary substantially. Expenditures for salaries and benefits could also fluctuate based upon final agreements from the ongoing negotiations with each of the employee unions.

Future LSST and property tax collection projections are based upon a conservative vision for a local economy that has not reflected a measurable return to pre-2009 levels of growth. Expenditure projections were determined through a conservative historical trending that assumes no cost of living increases to employee salary schedules and contained expenditure appropriations to arrive at a nominal ending fund balance.

Special Revenue Funds - Projected Budgets
For Fiscal Years 2012-13 Through 2015-16
Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Local sources	\$ 12,620,000	\$ 12,000,000	\$ 13,000,000	\$ 13,000,000	0.0 %
State sources	161,345,000	150,000,000	145,000,000	140,000,000	(3.4)%
Federal sources	235,100,000	223,000,000	202,000,000	192,000,000	(5.0)%
Total Revenues	409,065,000	385,000,000	360,000,000	345,000,000	(4.2)%
Expenditures:					
Salaries	192,670,750	185,000,000	180,000,000	175,000,000	(2.8)%
Employee benefits	80,424,000	75,000,000	70,000,000	68,000,000	(2.9)%
Purchased services	44,509,000	40,000,000	35,000,000	30,000,000	(14.3)%
Supplies	51,600,250	50,000,000	45,000,000	40,000,000	(11.1)%
Property and equipment	5,805,000	5,000,000	5,000,000	4,000,000	(20.0)%
Other expenditures	11,841,000	5,000,000	5,000,000	3,000,000	(40.0)%
Total Expenditures	386,850,000	360,000,000	340,000,000	320,000,000	(5.9)%
Excess (Deficiency) of Revenues over Expenditures	22,215,000	25,000,000	20,000,000	25,000,000	
Other Sources and (Uses):					
Transfers to other funds	(24,200,000)	(25,000,000)	(25,000,000)	(25,000,000)	
Opening fund balance - July 1	10,608,096	8,623,096	8,623,096	3,623,096	
Ending Fund Balance - June 30	\$8,623,096	\$8,623,096	\$3,623,096	\$3,623,096	

Debt Service Funds - Projected Budgets
For Fiscal Years 2012-13 Through 2015-16
Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Property taxes	\$ 289,420,000	\$ 303,200,000	\$ 318,500,000	\$ 333,500,000	4.7 %
Interest on investments	1,935,000	1,800,000	2,000,000	2,500,000	25.0 %
Other local revenues	35,000	40,000	45,000	50,000	11.1 %
Total Revenues	291,390,000	305,040,000	320,545,000	336,050,000	4.8 %
Expenditures:					
Principal	320,530,000	335,595,000	343,475,000	314,475,000	(8.4)%
Interest	174,460,000	158,150,000	141,000,000	123,525,000	(12.4)%
Purchased services	1,645,000	-	-	-	0.0 %
Total Expenditures	496,635,000	493,745,000	484,475,000	438,000,000	(9.6)%
Excess (Deficiency) of Revenues over Expenditures	(205,245,000)	(188,705,000)	(163,930,000)	(101,950,000)	
Other Sources and (Uses):					
Proceeds of refunding bonds	287,475,000	-	-	-	
Payment to refunding escrow agent	(285,980,000)	-	-	-	
Transfer to other funds	92,175,000	95,000,000	100,000,000	100,000,000	
Total Other Sources and (Uses):	93,670,000	95,000,000	100,000,000	100,000,000	
Opening Fund Balance - July 1	271,172,422	159,597,422	65,892,422	1,962,422	
Ending Fund Balance - June 30	\$159,597,422	\$65,892,422	\$1,962,422	\$12,422	

Capital Projects Funds - Projected Budgets
For Fiscal Years 2012-13 Through 2015-16
Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Real estate transfer taxes	\$18,775,000	\$19,000,000	\$19,500,000	\$20,000,000	2.6 %
Hotel room taxes	64,000,000	64,500,000	65,000,000	65,500,000	0.8 %
Governmental services taxes	21,200,000	22,000,000	22,500,000	23,000,000	2.2 %
Interest on investments	2,000,000	1,000,000	750,000	500,000	(33.3)%
Other local revenues	60,000	50,000	50,000	50,000	- %
Total Revenues	106,035,000	106,550,000	107,800,000	109,050,000	1.2 %
Expenditures:					
Salaries	11,127,500	3,000,000	3,000,000	3,000,000	- %
Employee benefits	3,549,500	1,000,000	1,000,000	1,000,000	- %
Purchased services	123,679,000	50,000,000	11,700,000	11,700,000	- %
Supplies	8,515,000	8,955,000	5,255,000	5,255,000	- %
Property and equipment	-	750,000	750,000	750,000	- %
Other expenditures	139,000	245,000	245,000	245,000	- %
Total Expenditures	147,010,000	63,950,000	21,950,000	21,950,000	- %
Excess (Deficiency) of Revenues over Expenditures	(40,975,000)	42,600,000	85,850,000	87,100,000	
Other Sources and (Uses):					
Transfers from other funds	500,000	500,000	-	-	
Transfers to other funds	(112,175,000)	(115,000,000)	(120,000,000)	(120,000,000)	
Opening Fund Balance - July 1	267,387,432	114,737,432	42,837,432	8,687,432	
Ending Fund Balance - June 30	\$114,737,432	\$42,837,432	\$8,687,432	\$(24,212,568)	¹

¹ The projected deficit must be eliminated either through increased local tax collections, a reduction of proposed projects, or a reduction of transfers to the General or Debt Service Funds.

Source: Budget Departments

Schedule Of Staff Positions - General Fund

For Fiscal Years 2009-10 Through 2012-13

Description		2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget
Instructional staff					
Regular education	Licensed	11,051.15	11,419.67	11,423.31	10,413.74
	Non-licensed	335.09	356.92	353.76	353.76
Special education	Licensed	2,834.30	3,195.50	3,093.60	3,087.60
	Non-licensed	993.92	1,154.56	1,142.67	1,163.81
Vocational education	Licensed	64.00	109.00	59.00	59.00
	Non-licensed	8.88	9.00	0.00	0.00
Co-curricular activities	Licensed	33.00	35.00	36.00	36.00
Total, instruction	Licensed	13,982.45	14,759.17	14,611.91	13,596.34
	Non-licensed	1,337.89	1,520.48	1,496.43	1,517.57
Administrative and instructional support staff					
Student support	Licensed	972.50	1,011.50	999.00	996.00
	Non-licensed	252.70	267.90	263.46	265.88
Instructional staff support	Licensed	611.82	610.12	545.52	553.72
	Non-licensed	285.55	361.13	347.78	358.48
General administration	Licensed	59.70	52.50	51.40	52.40
	Non-licensed	125.35	64.84	67.76	70.60
School administration	Licensed	877.00	800.00	793.00	768.00
	Non-licensed	1,363.78	1,363.16	1,365.90	1,363.88
Central services	Licensed	46.09	58.60	46.10	49.02
	Non-licensed	458.75	510.27	444.20	486.63
Total, administrative and instructional support staff	Licensed	2,567.11	2,532.72	2,435.02	2,419.14
	Non-licensed	2,486.13	2,567.30	2,489.10	2,545.47
Other staff					
Operating/maintenance plant services		2,569.58	2,654.28	2,550.42	2,554.00
Student transportation		1,392.11	1,439.24	1,200.76	1,194.24
Total, other staff		3,961.69	4,093.52	3,751.18	3,748.24
Total - General Operating Fund		24,335.27	25,473.19	24,783.64	23,826.76

Note: FTEs reflect 9-, 10-, and 11-month support staff as percentages of full FTEs.

Source: CCSD Budget and Accounting Departments

The reduction of 921 FTEs from 2011-12 to 2012-13 fiscal years is in response to the level of available funding and reflects the impacts of budgetary reductions of over \$63 million.

Schedule Of Staff Positions Continued - Other Funds

For Fiscal Years 2009-10 Through 2012-13

Description		2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget
Instructional staff					
Regular education	Licensed	2,416.00	2,469.00	2,065.00	1,889.50
	Non-licensed	169.79	264.42	169.00	157.00
Special education	Licensed	30.00	50.00	32.00	32.00
	Non-licensed	230.41	276.46	254.00	254.00
Vocational education	Licensed	0.00	0.00	1.00	2.00
	Non-licensed	10.86	10.00	10.00	10.00
Adult education	Licensed	51.00	53.00	42.00	42.00
Total, instruction	Licensed	2,497.00	2,572.00	2,140.00	1,965.50
	Non-licensed	411.06	550.88	433.00	421.00
Administrative and instructional support staff					
Student support	Licensed	67.75	73.50	64.00	64.00
	Non-licensed	47.51	45.00	42.00	42.00
Instructional staff support	Licensed	96.80	88.00	78.00	80.00
	Non-licensed	47.46	43.00	44.00	45.00
General administration	Licensed	0.00	65.00	30.00	25.00
	Non-licensed	1.49	30.00	15.00	16.00
Central services	Licensed	64.75	47.00	58.50	58.50
	Non-licensed	253.92	253.80	233.43	237.35
Total, administrative and instructional support	Licensed	229.30	273.50	230.50	227.50
	Non-licensed	350.38	371.80	334.43	340.35
Other staff					
Operating/maintenance plant services		10.12	51.02	26.90	40.90
Food service		456.70	489.34	451.74	464.29
Land & building acquisition					
And improvement		229.46	120.00	154.00	110.00
Total, other staff		696.28	660.36	632.64	615.19
Total - all other funds		4,184.02	4,428.54	3,770.57	3,569.54

Source: CCSD Budget and Accounting Departments

The reduction of 665 FTEs from 2010-11 to 2011-12 fiscal years in the other funds is in response to reduced funding in the Special Revenues and Federal Projects Funds by over \$143 million.

Grand total - all funds	28,519.29	29,901.73	28,554.21	27,396.30
--------------------------------	------------------	------------------	------------------	------------------

History Of Teachers' Salary Schedules

For Fiscal Years 2005-06 Through 2012-13

Minimums/ Maximums	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Class A (Bachelor's)	\$ 30,468 37,116	\$ 33,073 38,600	\$ 33,734 39,372	\$35,083 40,947	\$ 35,083 40,947	\$ 35,083 40,947	\$ 34,688 40,486	\$ 34,688 40,486
Class B (Bachelor's + 16)	32,175 40,161	34,845 41,768	35,542 42,603	36,964 44,307	36,964 44,307	36,964 44,307	36,548 43,809	36,548 43,809
Class C (Bachelor's + 32)	33,887 45,859	36,624 47,694	37,356 48,648	38,850 50,594	38,850 50,594	38,850 50,594	38,413 50,025	38,413 50,025
Class D (Master's)	35,597 47,573	38,403 49,476	39,171 50,466	40,738 52,485	40,738 52,485	40,738 52,485	40,280 51,895	40,280 51,895
Class E (Master's + 16)	37,308 49,279	40,184 51,250	40,988 52,275	42,628 54,366	42,628 54,366	42,628 54,366	42,148 53,754	42,148 53,754
Class F (Master's + 32)	39,241 59,431	42,438 63,044	43,287 64,305	45,018 66,877	45,018 66,877	45,018 66,877	44,512 66,125	44,512 66,125
Class G (ASC)	39,741 59,931	42,938 63,544	43,787 64,805	48,201 70,060	48,201 70,060	48,201 70,060	47,659 69,272	47,659 69,272

Source: CCSD Human Resources

Teacher Salary Schedule - Full Time Teacher Placement

Fiscal Year 2011-12

Step	CLASS A Bachelor's		CLASS B Bachelor's + 16		CLASS C Bachelor's + 32		CLASS D Master's		CLASS E Master's + 16		CLASS F Master's + 32		CLASS G ASC
1	(255)	\$34,688	(17)	\$36,548	(49)	\$38,413	(104)	\$40,280	(8)	\$42,148	(20)	\$44,512	\$47,659
2	(327)	36,137	(73)	37,998	(87)	39,867	(206)	41,730	(24)	43,604	(35)	46,212	(6) 49,358
3	(152)	37,586	(45)	39,456	(63)	41,316	(191)	43,185	(42)	45,051	(33)	47,914	(4) 51,060
4	(392)	39,041	(181)	40,905	(204)	42,768	(567)	44,634	(116)	46,497	(151)	49,609	(40) 52,755
5	(548)	40,486	(139)	42,354	(246)	44,219	(795)	46,087	(232)	47,949	(379)	51,311	(155) 54,457
6			(290)	43,809	(80)	45,682	(252)	47,535	(80)	49,402	(205)	53,011	(77) 56,157
7					(80)	47,122	(237)	48,989	(85)	50,854	(217)	54,711	(91) 57,858
8					(69)	48,572	(159)	50,438	(81)	52,303	(197)	56,411	(83) 59,558
9					(692)	50,025	(1,126)	51,895	(391)	53,754	(196)	58,109	(126) 61,256
10											(247)	59,917	(120) 63,063
11											(258)	61,507	(153) 64,653
12											(285)	63,557	(131) 66,704
13											(569)	64,828	(290) 67,975
14											(1,660)	66,125	(936) 69,272
Totals	1,674	10.9%	745	4.9%	1,570	10.2%	3,637	23.7%	1,059	6.9%	4,452	29.0%	2,212 14.4%

Note: Numbers in parentheses reflect the actual count of licensed positions in the General Operating Fund as of May 1, 2012. The General Operating Fund includes both the General and Special Education Funds.

Source: CCSD Human Resources

Educational Level Of Teaching Staff

For Fiscal Years 2004-05 Through 2011-12

Education	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12 ¹
Bachelor's Degree	18.0%	19.6%	18.7%	17.1%	15.1%	13.0%	11.2%	10.9%
Bachelor's + 16 Hours	6.8	6.9	6.7	6.6	6.5	6.0	5.3	4.9
Bachelor's + 32 Hours	13.6	13.7	12.8	12.8	12.4	12.4	11.0	10.2
Master's Degree	22.3	21.9	22.7	23.1	22.6	22.4	23.4	23.7
Master's + 16 Hours	6.5	6.1	6.3	6.4	7.5	6.7	6.7	6.9
Master's + 32 Hours	32.1	31.1	32.1	33.2	28.8	29.2	29.4	28.9
Doctorate or ASC ²	0.7	0.7	0.7	0.8	7.1	10.3	13.0	14.4
Total percentage	100%	100%	100%	100%	100%	100%	100%	100%

¹Based upon General Operating Fund licensed positions as of May 2012.

²Beginning July 1, 2008, the Doctorate degree qualification was superseded with a District sponsored Advance Studies Certification (ASC).

Source: CCSD Human Resources

Debt Service Fund - Schedule Of General Obligation Bonds Outstanding

As of July 1, 2012

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2012
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977%	\$ 169,310,000	\$ 104,710,000
September 1, 2001D (Refunding Mar. 2000) ⁽¹⁾	June 15, 2019	18 Years	4.6811	39,915,000	8,680,000
July 1, 2002 (Refunding May 1995, May 1996, Apr. 1997)	June 15, 2016	14 Years	3.9484	160,630,000	49,645,000
November 4, 2003 ⁽¹⁾	June 15, 2015	20 Years	4.3437	400,000,000	63,185,000
March 1, 2004A (Refunding Apr. 1999)	June 15, 2017	13 Years	3.4948	210,975,000	139,030,000
March 1, 2004B (Refunding July 1999, Mar. 2000)	June 15, 2020	16 Years	3.7298	124,745,000	91,155,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	14,335,000
November 1, 2004 ⁽¹⁾	June 15, 2019	20 Years	4.1145	450,000,000	169,310,000
March 1, 2005A (Refunding Apr. 1999, Jun. 2002)	June 15, 2019	14 Years	3.9800	269,600,000	269,600,000
March 1, 2005B (Refunding Oct. 2001)	June 15, 2022	17 Years	4.0713	209,995,000	194,525,000
November 15, 2005 ⁽¹⁾	June 15, 2021	20 Years	4.4161	500,000,000	250,120,000
March 30, 2006 (Refunding Mar. 1996, Jun. 2002)	June 15, 2015	9 Years	3.8515	153,925,000	60,495,000
December 19, 2006B	June 15, 2026	20 Years	4.1025	450,000,000	376,855,000
December 19, 2006C	June 15, 2026	20 Years	4.1125	125,000,000	104,685,000
March 30, 2007 (Refunding Nov. 2003, Nov. 2004, Nov. 2005)	June 15, 2025	18 Years	4.1262	473,045,000	390,715,000
December 11, 2007B	June 15, 2027	20 Years	4.3330	400,000,000	351,975,000
December 11, 2007C	June 15, 2027	20 Years	4.3246	250,000,000	219,985,000
June 3, 2008	June 15, 2028	20 Years	4.1960	675,000,000	486,745,000
July 8, 2010A	June 15, 2024	14 Years	0.7497	104,000,000	104,000,000
July 8, 2010D	June 15, 2020	10 Years	0.7033	6,245,000	6,245,000
March 3, 2011A (Refunding Sept. 2001C)	June 15, 2016	5 Years	2.1065	69,160,000	69,160,000
March 3, 2011B (Refunding Sept. 2001D)	June 15, 2019	8 Years	2.9849	29,420,000	29,420,000

Total Outstanding Bonded Indebtness
\$3,554,575,000
⁽¹⁾ Date of final maturity has been changed from the original final maturity due to refunded debt payments.

Source: CCSD Budget and Accounting Departments

Debt Service Fund - Combined Amortization Schedules

As of July 1, 2012

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2012-13	09-01-98	\$ 37,930,000	\$ 5,759,050	\$ 43,689,050
2012-13	09-01-01D	100,000	453,700	553,700
2012-13	07-01-02A	-	2,730,475	2,730,475
2012-13	10-07-03D	19,945,000	3,364,175	23,309,175
2012-13	03-01-04A	21,015,000	6,705,200	27,720,200
2012-13	03-01-04B	14,355,000	4,357,000	18,712,000
2012-13	07-01-04C	6,990,000	716,750	7,706,750
2012-13	11-01-04D	20,715,000	8,735,287	29,450,287
2012-13	03-01-05A	24,770,000	13,611,938	38,381,938
2012-13	03-01-05B	16,050,000	9,726,250	25,776,250
2012-13	11-15-05C	22,685,000	12,562,712	35,247,712
2012-13	03-30-06A	19,170,000	3,024,750	22,194,750
2012-13	12-01-06B	20,150,000	15,852,150	36,002,150
2012-13	12-01-06C	5,595,000	4,809,900	10,404,900
2012-13	03-30-07A	22,950,000	18,108,900	41,058,900
2012-13	12-01-07B	10,815,000	10,999,250	21,814,250
2012-13	12-01-07C	17,305,000	17,598,750	34,903,750
2012-13	6-01-08A	20,575,000	24,337,250	44,912,250
2012-13	7-08-10A	-	5,729,630	5,729,630
2012-13	7-08-10D	-	344,100	344,100
2012-13	3-03-11A	19,415,000	3,458,000	22,873,000
2012-13	3-03-11B	-	1,474,783	1,474,783
Fiscal Year Totals		320,530,000	174,460,000	494,990,000
2013-14	09-01-98	40,010,000	3,672,900	43,682,900
2013-14	09-01-01D	8,380,000	449,450	8,829,450
2013-14	07-01-02A	-	2,730,475	2,730,475
2013-14	10-07-03D	21,040,000	2,267,200	23,307,200
2013-14	03-01-04A	22,080,000	5,654,450	27,734,450
2013-14	03-01-04B	6,510,000	3,639,250	10,149,250
2013-14	07-01-04C	7,345,000	367,250	7,712,250
2013-14	11-01-04D	21,800,000	7,647,750	29,447,750
2013-14	03-01-05A	25,805,000	12,373,437	38,178,437
2013-14	03-01-05B	16,680,000	8,923,750	25,603,750
2013-14	11-15-05C	23,815,000	11,371,750	35,186,750
2013-14	03-30-06A	20,155,000	2,066,250	22,221,250
2013-14	12-01-06B	20,955,000	14,844,650	35,799,650
2013-14	12-01-06C	5,820,000	4,530,150	10,350,150
2013-14	03-30-07A	23,985,000	17,076,150	41,061,150
2013-14	12-01-07B	11,250,000	10,458,500	21,708,500
2013-14	12-01-07C	17,995,000	16,733,500	34,728,500
2013-14	6-01-08A	21,605,000	23,308,500	44,913,500
2013-14	7-08-10A	-	5,729,630	5,729,630
2013-14	7-08-10D	-	344,100	344,100
2013-14	3-03-11A	20,365,000	2,487,250	22,852,250
2013-14	3-03-11B	-	1,471,000	1,471,000
Fiscal Year Totals		335,595,000	158,147,342	493,742,342

Continued

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2014-15	09-01-98	\$ 26,770,000	\$ 1,472,350	\$ 28,242,350
2014-15	09-01-01D	-	9,500	9,500
2014-15	07-01-02A	21,855,000	2,730,475	24,585,475
2014-15	10-07-03D	22,200,000	1,110,000	23,310,000
2014-15	03-01-04A	23,195,000	4,550,450	27,745,450
2014-15	03-01-04B	6,815,000	3,313,750	10,128,750
2014-15	11-01-04D	22,945,000	6,339,750	29,284,750
2014-15	03-01-05A	26,970,000	11,018,675	37,988,675
2014-15	03-01-05B	17,345,000	8,089,750	25,434,750
2014-15	11-15-05C	25,010,000	10,181,000	35,191,000
2014-15	03-30-06A	21,170,000	1,058,500	22,228,500
2014-15	12-01-06B	21,795,000	13,796,900	35,591,900
2014-15	12-01-06C	6,055,000	4,239,150	10,294,150
2014-15	03-30-07A	24,945,000	16,116,750	41,061,750
2014-15	12-01-07B	11,695,000	9,896,000	21,591,000
2014-15	12-01-07C	18,715,000	15,833,750	34,548,750
2014-15	6-01-08A	22,685,000	22,228,250	44,913,250
2014-15	7-08-10A	100,000	5,729,630	5,829,630
2014-15	7-08-10D	-	344,100	344,100
2014-15	3-03-11A	14,285,000	1,469,000	15,754,000
2014-15	3-03-11B	8,925,000	1,471,000	10,396,000
Fiscal Year Totals		343,475,000	140,998,730	484,473,730
2015-16	09-01-01D	-	9,500	9,500
2015-16	07-01-02A	27,790,000	1,528,450	29,318,450
2015-16	03-01-04A	48,110,000	3,390,700	51,500,700
2015-16	03-01-04B	7,145,000	2,973,000	10,118,000
2015-16	11-01-04D	24,095,000	5,192,500	29,287,500
2015-16	03-01-05A	28,215,000	9,602,750	37,817,750
2015-16	03-01-05B	18,050,000	7,222,500	25,272,500
2015-16	11-15-05C	26,260,000	8,930,500	35,190,500
2015-16	12-01-06B	22,665,000	12,707,150	35,372,150
2015-16	12-01-06C	6,295,000	3,936,400	10,231,400
2015-16	03-30-07A	25,940,000	15,118,950	41,058,950
2015-16	12-01-07B	12,165,000	9,311,250	21,476,250
2015-16	12-01-07C	19,465,000	14,898,000	34,363,000
2015-16	6-01-08A	23,815,000	21,094,000	44,909,000
2015-16	7-08-10A	-	5,724,890	5,724,890
2015-16	7-08-10D	-	344,100	344,100
2015-16	3-03-11A	15,095,000	754,750	15,849,750
2015-16	3-03-11B	9,370,000	1,024,750	10,394,750
Fiscal Year Totals		314,475,000	123,764,140	438,239,140

Debt Service Fund - Combined Amortization Schedules - Cont.

As of July 1, 2012

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2016-17	09-01-01D	100,000	9,500	109,500
2016-17	03-01-04A	24,630,000	985,200	25,615,200
2016-17	03-01-04B	17,680,000	2,615,750	20,295,750
2016-17	11-01-04D	25,300,000	3,987,750	29,287,750
2016-17	03-01-05A	52,105,000	8,192,000	60,297,000
2016-17	03-01-05B	18,805,000	6,320,000	25,125,000
2016-17	11-15-05C	27,570,000	7,617,500	35,187,500
2016-17	12-01-06B	23,570,000	11,687,225	35,257,225
2016-17	12-01-06C	6,550,000	3,621,650	10,171,650
2016-17	03-30-07A	26,980,000	14,081,350	41,061,350
2016-17	12-01-07B	12,650,000	8,703,000	21,353,000
2016-17	12-01-07C	20,245,000	13,924,750	34,169,750
2016-17	6-01-08A	25,010,000	19,903,250	44,913,250
2016-17	7-08-10A	-	5,724,890	5,724,890
2016-17	7-08-10D	-	344,100	344,100
2016-17	3-03-11B	-	556,250	556,250
Fiscal Year Totals		281,195,000	108,274,165	389,469,165
2017-18	09-01-01D	100,000	4,750	104,750
2017-18	03-01-04B	18,575,000	1,731,750	20,306,750
2017-18	11-01-04D	26,565,000	2,722,750	29,287,750
2017-18	03-01-05A	54,580,000	5,586,750	60,166,750
2017-18	03-01-05B	19,605,000	5,379,750	24,984,750
2017-18	11-15-05C	28,950,000	6,239,000	35,189,000
2017-18	12-01-06B	24,635,000	10,626,575	35,261,575
2017-18	12-01-06C	6,840,000	3,294,150	10,134,150
2017-18	03-30-07A	28,190,000	12,867,250	41,057,250
2017-18	12-01-07B	13,190,000	8,070,500	21,260,500
2017-18	12-01-07C	21,105,000	12,912,500	34,017,500
2017-18	6-01-08A	26,260,000	18,652,750	44,912,750
2017-18	7-08-10A	-	5,724,890	5,724,890
2017-18	7-08-10D	-	344,100	344,100
2017-18	3-03-11B	-	556,250	556,250
Fiscal Year Totals		268,595,000	94,713,715	363,308,715
2018-19	03-01-04B	8,080,000	803,000	8,883,000
2018-19	11-01-04D	27,890,000	1,394,500	29,284,500
2018-19	03-01-05A	57,155,000	2,857,750	60,012,750
2018-19	03-01-05B	20,445,000	4,399,500	24,844,500
2018-19	11-15-05C	30,400,000	4,791,500	35,191,500
2018-19	12-01-06B	25,740,000	9,394,825	35,134,825
2018-19	12-01-06C	7,150,000	2,952,150	10,102,150
2018-19	03-30-07A	29,320,000	11,739,650	41,059,650
2018-19	12-01-07B	13,750,000	7,411,000	21,161,000
2018-19	12-01-07C	22,000,000	11,857,250	33,857,250
2018-19	6-01-08A	27,570,000	17,339,750	44,909,750
2018-19	7-08-10A	-	5,724,890	5,724,890
2018-19	7-08-10D	-	344,100	344,100
2018-19	3-03-11B	11,125,000	556,250	11,681,250
Fiscal Year Totals		280,625,000	81,566,115	362,191,115

Continued

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2019-20	03-01-04B	11,995,000	479,800	12,474,800
2019-20	03-01-05B	21,440,000	3,377,250	24,817,250
2019-20	11-15-05C	31,915,000	3,271,500	35,186,500
2019-20	12-01-06B	26,900,000	8,107,825	35,007,825
2019-20	12-01-06C	7,470,000	2,594,650	10,064,650
2019-20	03-30-07A	30,640,000	10,420,250	41,060,250
2019-20	12-01-07B	14,335,000	6,723,500	21,058,500
2019-20	12-01-07C	22,935,000	10,757,250	33,692,250
2019-20	6-01-08A	28,950,000	15,961,250	44,911,250
2019-20	7-08-10A	2,755,000	5,724,890	8,479,890
2019-20	7-08-10D	6,245,000	344,100	6,589,100
Fiscal Year Totals		205,580,000	67,762,265	273,342,265
2020-21	03-01-05B	22,490,000	2,305,250	24,795,250
2020-21	11-15-05C	33,515,000	1,675,750	35,190,750
2020-21	12-01-06B	28,110,000	6,762,825	34,872,825
2020-21	12-01-06C	7,810,000	2,221,150	10,031,150
2020-21	03-30-07A	32,170,000	8,888,250	41,058,250
2020-21	12-01-07B	14,980,000	6,006,750	20,986,750
2020-21	12-01-07C	23,970,000	9,610,500	33,580,500
2020-21	6-01-08A	30,400,000	14,513,750	44,913,750
2020-21	7-08-10A	22,000,000	5,573,090	27,573,090
Fiscal Year Totals		215,445,000	57,557,315	273,002,315
2021-22	11-15-05C	23,615,000	1,180,750	24,795,750
2021-22	12-01-06B	29,515,000	5,357,325	34,872,325
2021-22	12-01-06C	8,200,000	1,830,650	10,030,650
2021-22	03-30-07A	33,780,000	7,279,750	41,059,750
2021-22	12-01-07B	15,655,000	5,257,750	20,912,750
2021-22	12-01-07C	25,045,000	8,412,000	33,457,000
2021-22	6-01-08A	31,915,000	12,993,750	44,908,750
2021-22	7-08-10A	22,000,000	4,360,890	26,360,890
Fiscal Year Totals		189,725,000	46,672,865	236,397,865
2022-23	12-01-06B	30,990,000	4,471,875	35,461,875
2022-23	12-01-06C	8,610,000	1,420,650	10,030,650
2022-23	03-30-07A	35,470,000	5,590,750	41,060,750
2022-23	12-01-07B	16,360,000	4,475,000	20,835,000
2022-23	12-01-07C	26,175,000	7,159,750	33,334,750
2022-23	6-01-08A	33,515,000	11,398,000	44,913,000
2022-23	7-08-10A	28,070,000	3,148,690	31,218,690
Fiscal Year Totals		179,190,000	37,664,715	216,854,715
2023-24	12-01-06B	32,540,000	3,387,225	35,927,225
2023-24	12-01-06C	9,040,000	990,150	10,030,150
2023-24	03-30-07A	37,240,000	3,817,250	41,057,250
2023-24	12-01-07B	17,095,000	3,657,000	20,752,000
2023-24	12-01-07C	27,350,000	5,851,000	33,201,000
2023-24	6-01-08A	35,190,000	9,722,250	44,912,250
2023-24	7-08-10A	29,075,000	1,602,033	30,677,033
Fiscal Year Totals		187,530,000	29,026,908	216,556,908

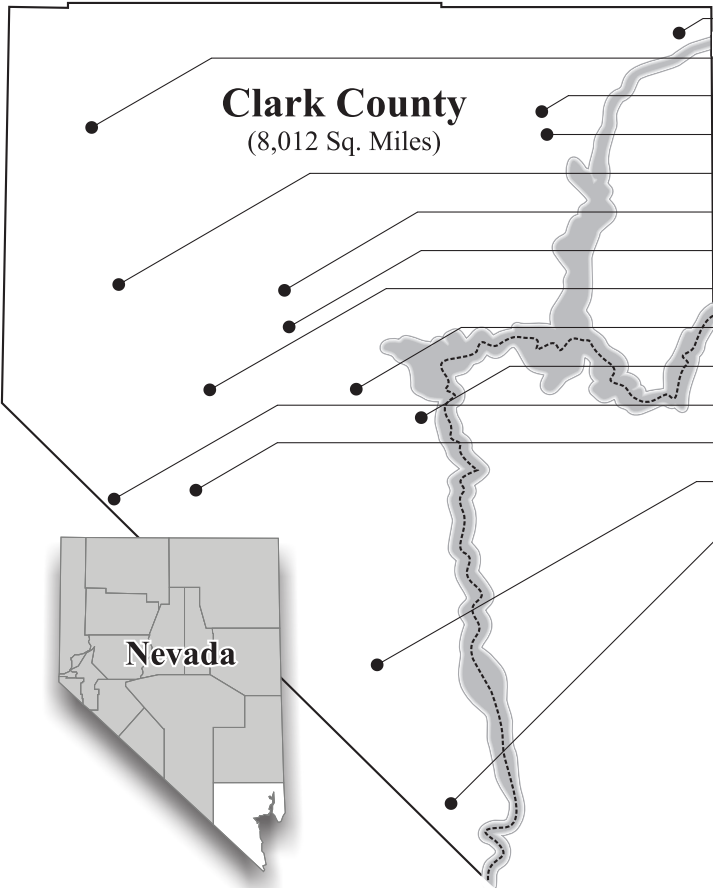
Debt Service Fund - Combined Amortization Schedules - Cont.

As of July 1, 2012

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2024-25	12-01-06B	33,925,000	2,248,325	36,173,325
2024-25	12-01-06C	9,425,000	673,750	10,098,750
2024-25	03-30-07A	39,105,000	1,955,250	41,060,250
2024-25	12-01-07B	17,865,000	2,802,250	20,667,250
2024-25	12-01-07C	28,585,000	4,483,500	33,068,500
2024-25	6-01-08A	36,950,000	7,962,750	44,912,750
Fiscal Year Totals		165,855,000	20,125,825	185,980,825
2025-26	12-01-06B	35,365,000	1,060,950	36,425,950
2025-26	12-01-06C	9,825,000	343,875	10,168,875
2025-26	12-01-07B	18,670,000	1,909,000	20,579,000
2025-26	12-01-07C	29,870,000	3,054,250	32,924,250
2025-26	6-01-08A	38,795,000	6,115,250	44,910,250
Fiscal Year Totals		132,525,000	12,483,325	145,008,325
2026-27	12-01-07B	19,510,000	975,500	20,485,500
2026-27	12-01-07C	31,215,000	1,560,750	32,775,750
2026-27	6-01-08A	40,735,000	4,175,500	44,910,500
Fiscal Year Totals		91,460,000	6,711,750	98,171,750
2027-28	6-01-08A	42,775,000	2,138,750	44,913,750
Fiscal Year Totals		42,775,000	2,138,750	44,913,750



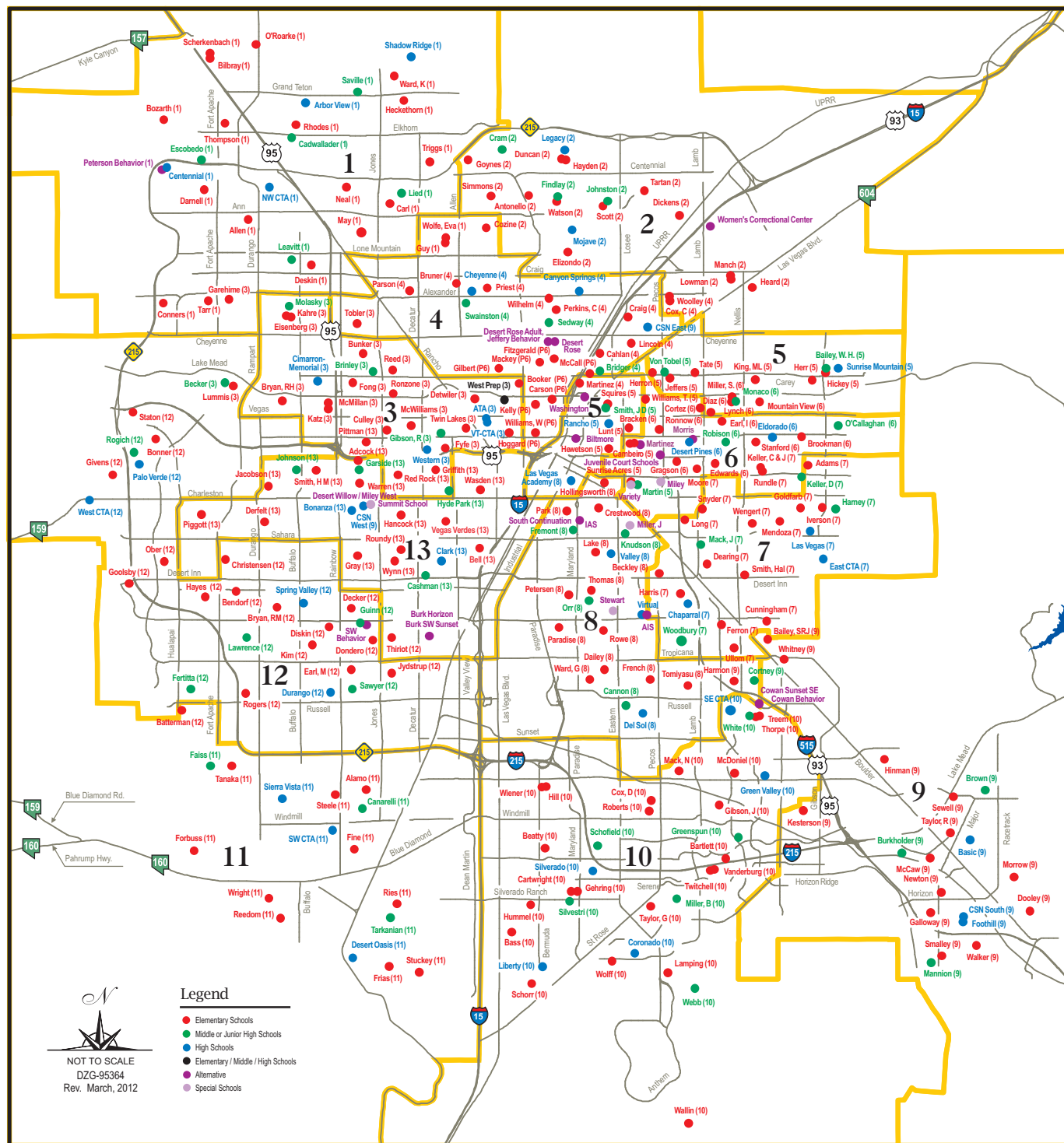
School Locations Within County



Elementary Schools	Middle Schools	Senior High Schools	
2	1	1	Mesquite
1	1	1	Indian Springs
2	0	0	Logandale
0	1	1	Overton
1	0	0	Mt. Charleston
29	7	5	North Las Vegas
150	38	34	Greater Las Vegas Area
1	0	0	Blue Diamond
25	7	4	Henderson
2	1	1	Boulder City
1	0	1	Sandy Valley
1	0	0	Goodsprings
1	0	0	Searchlight
1	0	1	Laughlin

Elementary Schools	217
Middle Schools	56
High Schools.....	49
Alternative Schools.....	26
Special Schools / Programs	8
Totals.....	356

DZG-95373
Source: CCSD Zoning and Demographics



Clark County School District PERFORMANCE ZONES

2011-2012 School Year



Finance & Operations Division
Demographics, Zoning & GIS
4190 McLeod Drive
Las Vegas, NV 89121
p. 702-799-6430
<http://www.ccsd.net>
<http://azac.ccsd.net>

Performance Zones for Outlying Schools

Elementary Schools

School	City	Zone
William Bennett	Laughlin	9
Blue Diamond	Blue Diamond	11
Goodsprings	Goodsprings	11
Grant Bowler	Logandale	4
Joseph L. Bowler	Bunkerville	1
Indian Springs	Indian Springs	11
Martha P. King	Boulder City	9
Earl B. Lundy	Mt. Charleston	11
Andrew Mitchell	Boulder City	9
Ute Perkins	Moapa	4
Harry Reid	Searchlight	9
Sandy Valley	Sandy Valley	11
Virgin Valley	Mesquite	1

Middle/Jr. High Schools

School	City	Zone
Elton M. Garrett	Boulder City	9
Charles A. Hughes	Mesquite	1
Indian Springs	Indian Springs	11
Laughlin	Laughlin	9
W. Mack Lyon	Overton	4
Sandy Valley	Sandy Valley	11

High Schools

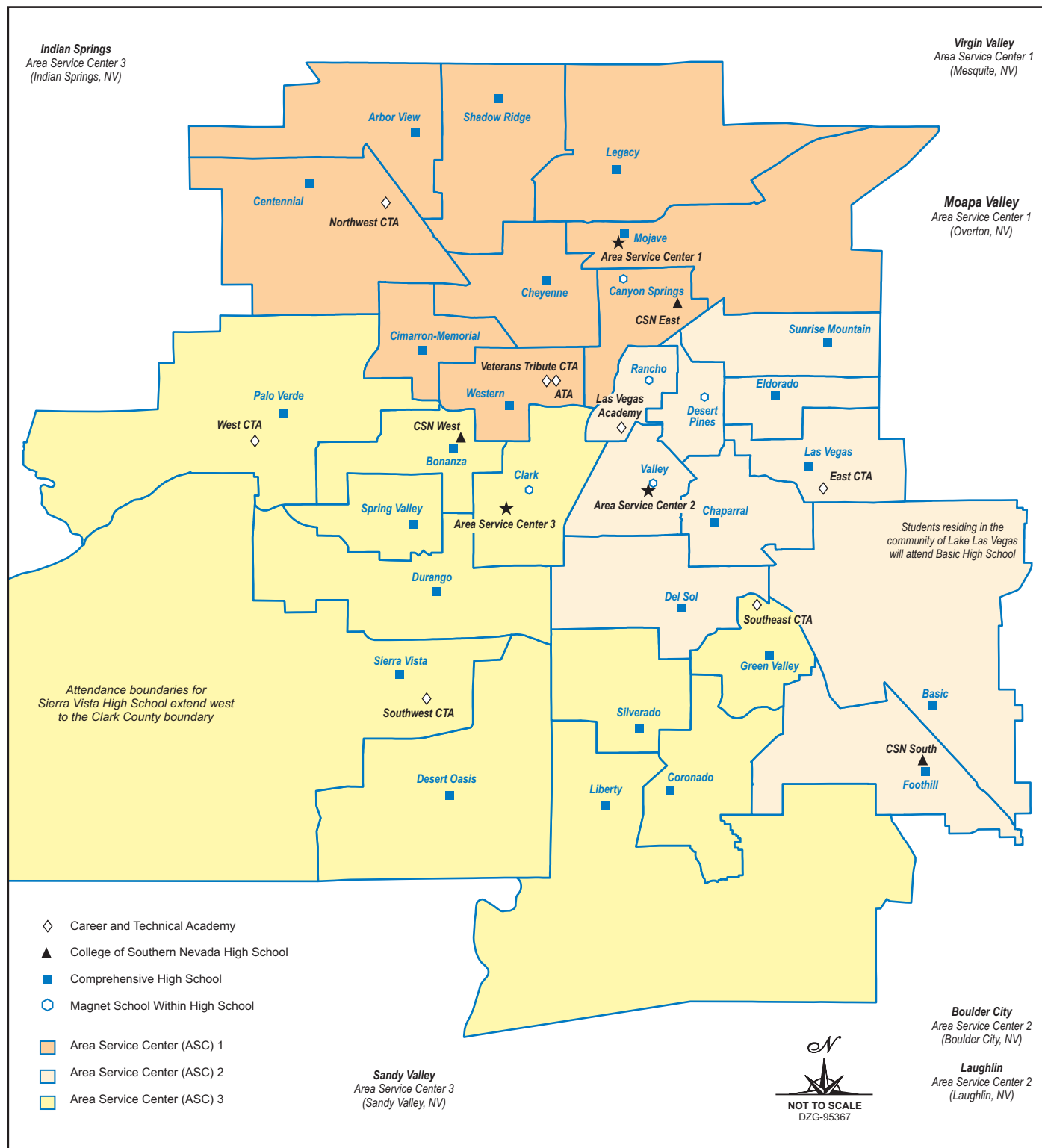
School	City	Zone
Boulder City	Boulder City	9
Indian Springs	Indian Springs	11
Laughlin	Laughlin	9
Moapa Valley	Overton	4
Sandy Valley	Sandy Valley	11
Virgin Valley	Mesquite	1

Clark County School District

HIGH SCHOOL ATTENDANCE BOUNDARIES

(Grades 9-12)

2012-2013 School Year



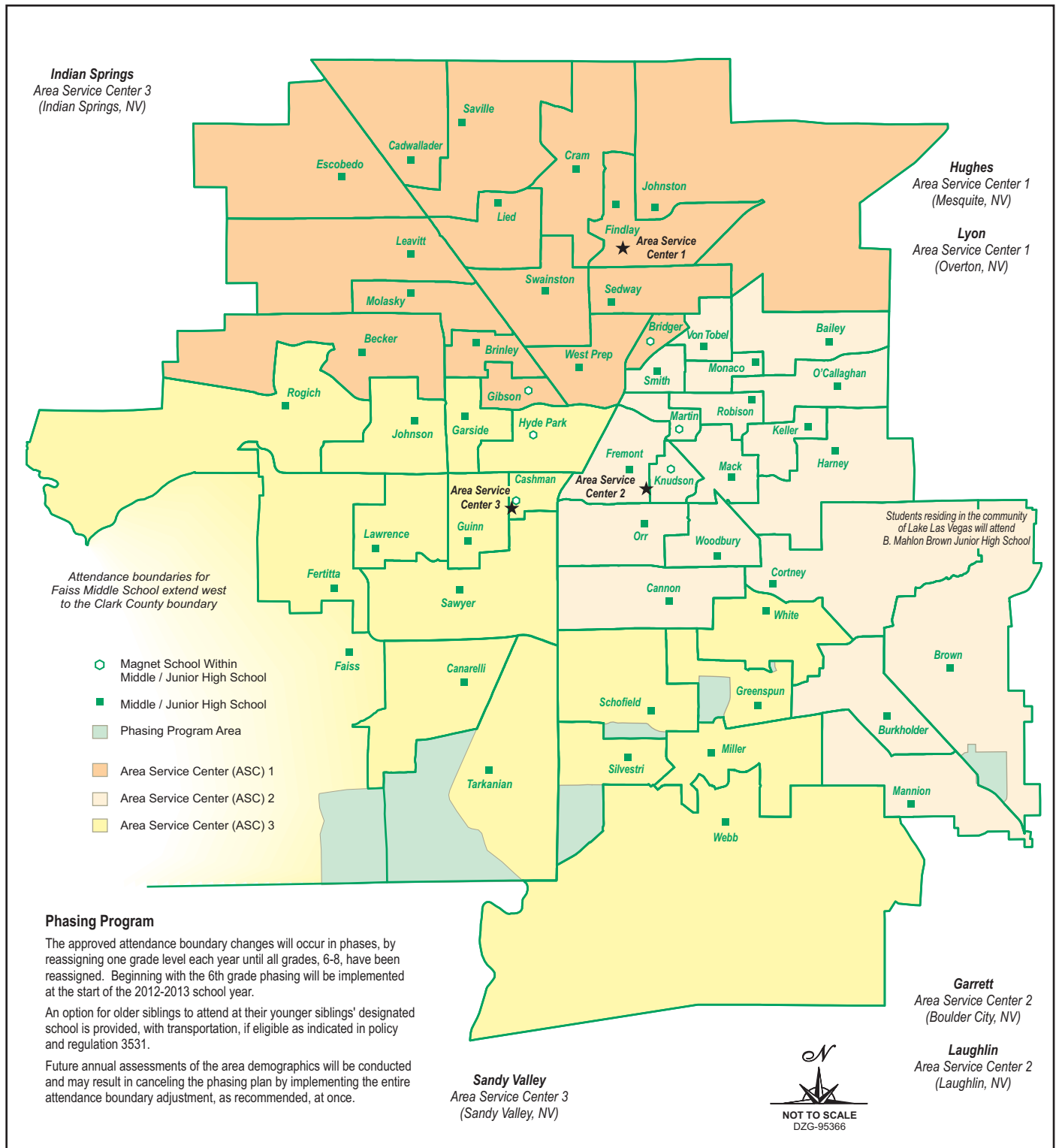
Source: CCSD Facilities Department

Clark County School District

MIDDLE / JUNIOR HIGH SCHOOL ATTENDANCE BOUNDARIES

(Grades 6-8)

2012-2013 School Year

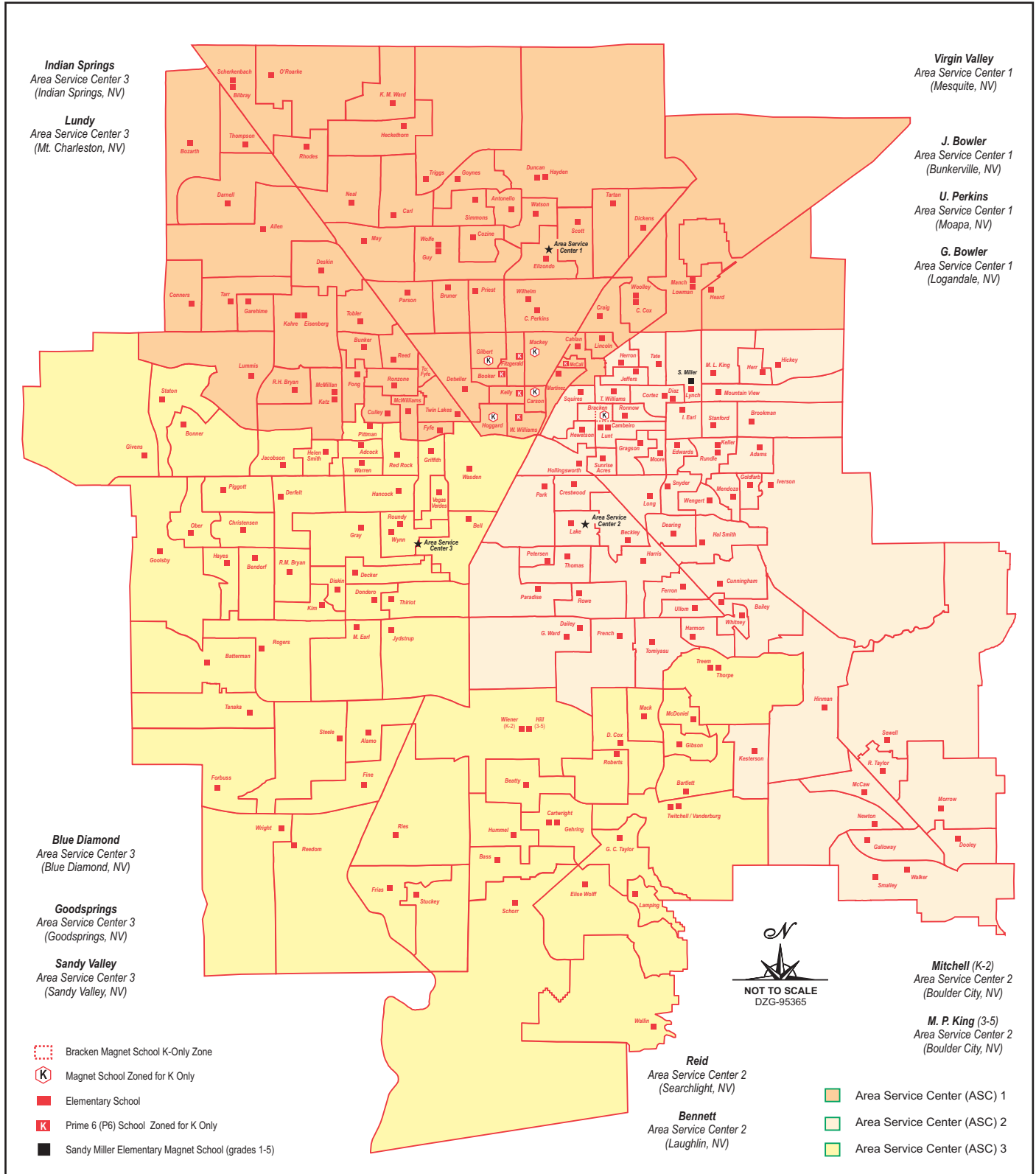


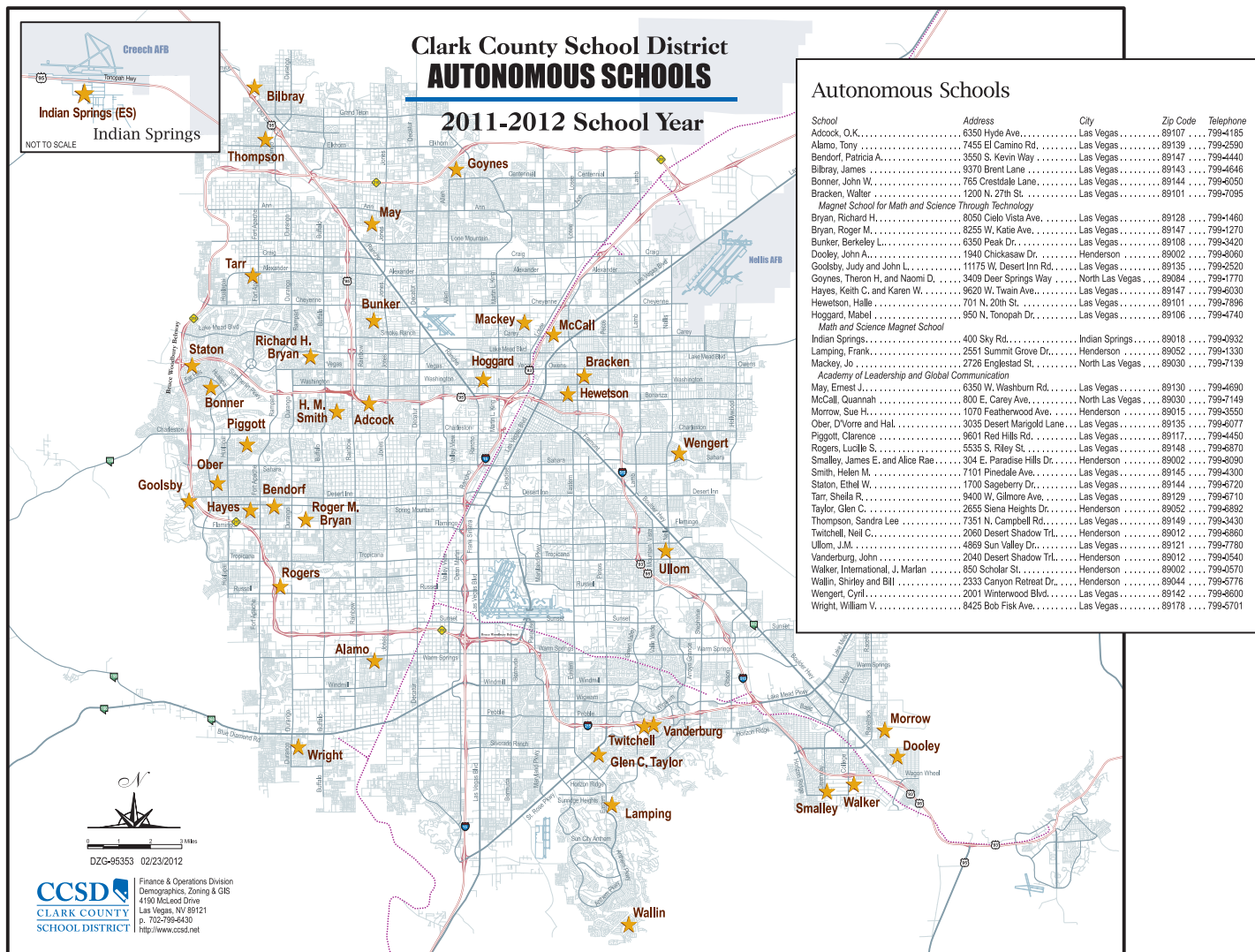
Clark County School District

ELEMENTARY SCHOOL ATTENDANCE BOUNDARIES

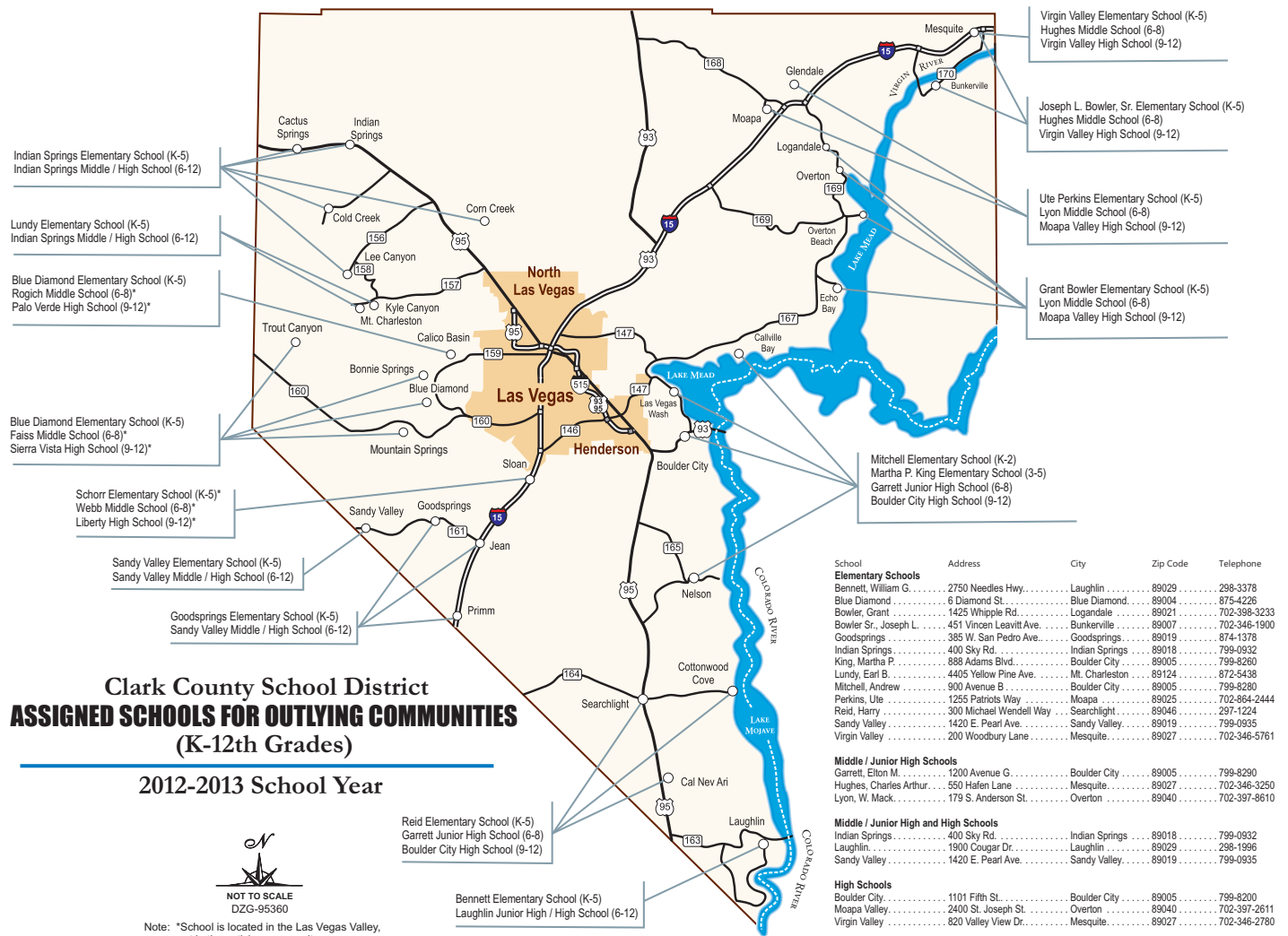
(Grades K-5)

2012-2013 School Year





Source: CCSD Facilities Department



Summary Of Schools By Age And Size

Some statistics on the schools of the District are as follows:

1. The average school in the District is less than 20 years old. The oldest school, Goodsprings, is 96 years old.
2. The largest and smallest schools by type and enrollment are as follows:

School Type	Largest	Enrollment	Smallest	Enrollment
Elementary	William V. Wright	1,179	Goodsprings	14
Secondary	Coronado HS	3,026	Indian Springs	147

3. The numbers of schools by enrollment size are as follows:

Enrollment	Elementary	Middle	Sr. High Combined	Special Education	Alternative Education	Total
¹	0	0	0	0	9	9
1 - 99	4	1	1	5	8	19
100 - 399	8	1	5	3	9	26
400 - 499	11	1	1	0	0	13
500 - 599	38	1	1	0	0	40
600 - 699	61	0	2	0	0	63
700 - 799	43	1	1	0	0	45
800 - 899	37	4	0	0	0	41
900 - 999	10	4	0	0	0	14
1,000 - 1,299	5	15	1	0	0	21
1,300 - 1,599	0	21	3	0	0	24
1,600 - 2,199	0	7	13	0	0	20
2,200 - 2,499	0	0	7	0	0	7
2,500 & Over	0	0	14	0	0	14
Totals	217	56	49	8	26	356

4. The numbers of schools by age are as follows:

Building Year	Schools
1916 - 1949	8
1950 - 1959	20
1960 - 1969	39
1970 - 1979	31
1980 - 1989	23
1990 - 1999	98
2000 - 2010	119
Non-District	18
Total Schools	356

¹ Total includes Desert Rose High School whose students are counted as enrolled in their home schools, schools closed for renovation, and alternative education programs which are not included in District enrollments.

School Location and Enrollment Information

Fiscal Year 2012-13

Cost Center Group	Elementary Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
272	Adams, Kirk L.	580 Fogg St., LV 89110	1991	519	547	568	548
425	Adcock, O. K.	100 Newcomer St., LV 89107	1964 ⁽¹⁾	550	565	559	571
301	Alamo, Tony	7455 El Camino Road, LV 89139	2002	857	931	923	945
235	Allen, Dean LaMar	8680 W. Hammer Ln., LV 89128	1996	611	582	548	518
369	Antonello, Lee	1101 W. Tropical Pkwy., NLV 89031	1992	836	799	705	681
359	Bailey, Sister Robert Joseph	4525 Jimmy Durante Blvd., LV 89122	2007	845	817	877	872
904	Bartlett, Selma F.	1961 Wigwam Pkwy., HD 89014	1992	799	709	662	641
201	Bass, John C.	10377 Rancho Destino Rd., LV 89123	2000	887	906	886	873
404	Batterman, Kathy L.	10135 W. Quail Ave., LV 89148	2005	937	972	1,021	1,032
460	Beatty, John R.	8685 Hidden Palms Pkwy., LV 89123	1988	732	697	653	638
524	Beckley, Will	3223 S. Glenhurst, LV 89121	1965	835	851	824	815
515	Bell, Rex	2900 Wilmington Way, LV 89102	1963	761	803	824	843
459	Bendorf, Patricia A.	3550 W. Kevin St., LV 89117	1992	831	848	850	848
900	Bennett, William G.	2750 Needles Hwy., Laughlin 89029	1986	298	305	311	319
284	Bilbray, James	9370 Brent Lane, LV 89147	2003	697	683	631	607
912	Blue Diamond	Blue Diamond 89004	1942	19	22	33	37
209	Bonner, John W.	765 Crestdale Lane, LV 89134	1996	764	720	763	743
413	Booker, Sr., Kermit R.	2277 Martin L. King Blvd., LV 89106	1953 ⁽²⁾	504	492	499	515
252	Bowler, Grant	1425 Whipple Rd., Logandale 89021	1980	518	638	541	617
920	Bowler, Sr., Joseph L.	851 Vincent Leavitt, Bunkerville 89007	1997	660	517	613	546
479	Bozarth, Henry & Evelyn	7431 Egan Crest Drive, LV 89149	2009	612	724	810	852
322	Bracken, Walter	1200 N. 27th St., LV 89101	1961	470	465	504	529
302	Brookman, Eileen B.	6225 E. Washington Ave., LV 89110	2002	749	696	689	681
539	Bruner, Lucile S.	4289 Allen Ln., NLV 89030	1994	677	733	733	726
230	Bryan, Richard H.	8050 Cielo Vista Ave., LV 89128	1996	615	555	544	553
240	Bryan, Roger M.	8255 W. Katie Avenue, LV 89117	1996	631	669	603	552
250	Bunker, Berkeley L.	6350 Peak Dr., LV 89129	1997	615	555	597	601
325	Cahlan, Marion	2801 Ft. Sumter Dr., NLV 89030	1963	780	792	845	851
239	Cambeiro, Arturo	2851 Harris St., LV 89101	1996	671	635	593	588
279	Carl, Kay	5625 Corbett St., LV 89130	2001	815	848	781	761
315	Carson, Kit	1735 N. "D" St., LV 89106	1956	222	233	314	314
248	Cartwright, Roberta Curry	1050 East Gary Avenue, LV 89123	1997	733	716	731	721
461	Christensen, M. J.	9001 Mariner Cove Cr., LV 89117	1989	721	676	683	665
346	Connors, Eileen	3810 Shadow Peak Dr., LV 89129	2004	833	860	851	858
254	Cortez, Manuel J.	4245 E. Tonopah Ave., LV 89115	1997	660	735	802	804
310	Cox, Clyde C.	3855 Timberlake Dr., LV 89115	1987	819	798	801	788
902	Cox, David M.	280 Clark Dr., HD 89014	1990	691	626	621	594
305	Cozine, Steve	5335 Coleman Street, NLV 89031	2002	868	822	768	743
317	Craig, Lois	2637 E. Gowan Rd., NLV 89030	1963	870	848	800	804
211	Crestwood	1300 Pauline Way, LV 89104	1952	646	702	721	727
416	Culley, Paul E.	1200 N. Mallard, LV 89108	1963	853	919	912	915
560	Cunningham, Cynthia	4145 Jimmy Durante, LV 89122	1989	791	800	789	793
271	Daliley, Jack	2001 E. Reno, LV 89119	1992	719	700	711	715
280	Darnell, Marshall C.	9480 W. Tropical Pkwy., LV 89149	2001	719	700	686	654
215	Dearing, Laura	3046 S. Ferndale, LV 89121	1963	797	803	846	868
327	Decker, Clarabelle H.	3850 S. Redwood, LV 89103	1976	673	616	630	609
465	Derfelt, Herbert A.	1900 S. Lisa Lane, LV 89117	1990	652	654	663	627
361	Deskin, Ruthe	4550 N. Pioneer Way, LV 89129	1988	708	704	622	608
255	Detwiler, Ollie	1960 Ferrell St., LV 89106	1999	666	626	631	632
442	Diaz, Ruben P.	4450 East Owens, LV 89110	2008	694	645	721	700
375	Dickens, D.L. "Dusty"	5550 Milan Peak St., NLV 89081	2007	791	755	751	745
529	Diskin, Pat A.	4220 S. Ravenwood Dr., LV 89103	1973	686	700	706	690
520	Dondero, Harvey N.	4450 Ridgeville, LV 89103	1976	724	728	720	697
929	Dooley, John A.	1940 Chickasaw Dr., HD 89015	1989	469	501	483	484
484	Duncan, Ruby	250 W. Rome Blvd, NLV 89084	2010	-	586	608	625
222	Earl, Ira J.	1463 Marion Dr., LV 89110	1965	832	889	852	857
510	Earl, Marion B.	6650 W. Reno Ave., LV 89118	1987	715	726	737	730
320	Edwards, Elbert	4551 Diamond HD, LV 89110	1976	693	674	607	612
368	Eisenberg, Dorothy	7770 Delhi Ave., LV 89129	1990	610	585	575	571
253	Elizondo, Jr., Raul P.	4865 Goldfield St., NLV 89031	1998	640	642	655	670
525	Ferron, William E.	4200 Mountain Vista, LV 89121	1970	570	554	554	552
659	Fine, Mark L.	6635 W. Cougar Ave, LV 89139	2009	649	742	837	877
410	Fitzgerald, H. P.	2651 N. Revere St., NLV 89030	1993	384	370	359	364
370	Fong, Wing & Lilly	2200 James Bilbray Dr., LV 89108	1991	764	806	819	836

School Location and Enrollment Information - Continued

Fiscal Year 2012-13

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
377	Forbuss, Robert L.	8601 S. Grand Canyon Dr., LV 89148	2007	898	1,018	1,102	1,151
229	French, Doris	3235 E. Hacienda, LV 89120	1976	1,171	473	463	444
340	Frias, Charles & Phyllis	5800 Broken Top Ave, LV 89141	2003	508	816	790	792
419	Fyfe, Ruth	4101 W. Bonanza, LV 89107	1963	531	518	505	505
925	Galloway, Fay	701 Tamarack Dr., HD 89015	1978	752	740	688	660
257	Garehime, Edith	3850 Campbell Rd., LV 89129	1998	692	657	650	639
306	Gehring, Roger D.	1155 E. Richmar Ave., LV 89123	2002	755	707	706	671
422	Gibson, James	271 Leisure Circle, HD 89014	1990	579	533	563	537
427	Gilbert, C. V. T.	2101 W. Cartier, NLV 89030	1965	440	470	472	470
348	Givens, Linda Rankin	655 Park Vista Dr., LV 89138	2004	969	994	1,117	1,109
237	Goldfarb, Daniel	1651 Orchard Valley Dr., LV 89122	1997	781	800	746	737
914	Goodsprings	385 W. San Pedro Ave, Goodsprings 89019	1916	10	10	13	14
330	Goolsby, Judy & John L.	11175 W. Desert Inn Rd., LV 89135	2004	803	782	813	825
408	Goynes, Theron & Naomi	3409 Deer Springs Way, North LV 89084	2005	1,228	927	903	898
224	Gragson, Oran K.	555 N. Honolulu, LV 89110	1978	793	843	820	831
429	Gray, R. Guild	2825 S. Torrey Pines, LV 89102	1979	522	567	544	545
412	Griffith, E. W.	324 Essex Dr., LV 89107	1962	500	514	571	589
247	Guy, Addelmar D., III	4029 La Madre Way, NLV 89031	1996	690	624	599	577
522	Hancock, Doris	1661 Lindell Rd., LV 89102	1964	527	481	447	455
527	Harmon, Harley	5351 S. Hillsboro, LV 89120	1972	686	706	708	737
528	Harris, George E.	3620 S. Sandhill, LV 89121	1973	682	679	619	609
350	Hayden, Don E.	150 W. Rome Blvd, NLV 89086	2006	829	604	575	568
542	Hayes, Keith C. & Karen W.	9620 W. Twain Ave., LV 89147	1999	731	674	641	627
318	Heard, Lomie G.	42 Baer Dr., NAFB, LV 89115	1948	715	746	758	772
282	Heckethorn, Howard E.	5150 Whispering Sands Dr., LV 89131	2001	881	730	656	654
270	Herr, Helen	6475 Eagle Creek Lane, LV 89115	1991	703	656	623	590
312	Herron, Fay	2421 N. Kenneth, NLV 89030	1963	945	924	910	955
213	Hewetson, Halle	701 N. 20th St., LV 89101	1959	937	962	938	960
406	Hickey, Liliann Lujan	2450 N. Hollywood Blvd., LV 89156	2005	718	705	718	749
463	Hill, Charlotte	7440 Bates St., LV 89123	1990	702	674	598	616
910	Hinman, Edna F.	450 Merlayne Dr., HD 89015	1987	649	602	576	606
411	Hoggard, Mabel	950 N. Tonopah Dr., LV 89106	1952	431	434	471	470
338	Hollingsworth, Howard E.	1776 East Ogden Ave, LV 89101	2003	788	701	681	670
342	Hummel, John R.	9800 Placid St., LV 89123	2004	806	795	793	790
915	Indian Springs	400 Sky Road, Indian Springs 89018	1980	91	91	89	110
303	Iverson, Mervin	1575 S. Hollywood Blvd., LV 89142	2002	788	757	825	796
464	Jacobson, Walter	8400 Boseck Dr., LV 89128	1990	585	601	576	580
407	Jeffers, Jay W.	2320 N. Clifford St., LV 89115	2005	789	809	887	886
561	Jydstrup, Helen	5150 Dunesville St., LV 89128	1991	662	633	612	590
371	Kahre, Marc	7887 W. Gowen Rd., LV 89129	1991	645	597	525	502
372	Katz, Edythe & Lloyd	1800 Rock Springs Dr., LV 89128	1991	692	716	675	653
658	Keller, Charlotte & Jerry	5445 Cedar Ave., LV 89110	2009	702	714	765	754
521	Kelly, Matt	1900 N. "J" St., LV 89016	1960	272	286	270	292
543	Kesterson, Lorna J.	231 Bailey Island Dr., HD 89014	1999	745	679	661	662
420	Kim, Frank	7600 Peace Way, LV 89117	1988	636	584	551	528
901	King, Martha P.	888 Adams, BC 89005	1991	450	451	444	408
212	King, Jr., Martin Luther	2260 Betty Lane, LV 89115	1988	534	501	498	518
516	Lake, Robert E.	2904 Meteor St., LV 89109	1962	942	948	925	906
256	Lamping, Frank	2551 Summit Grove Dr., HD 89012	1997	1,029	805	762	742
316	Lincoln	3010 Berg, NLV 89030	1955	732	680	686	686
223	Long, Walter V.	2000 S. Walnut, LV 89104	1977	784	763	762	757
430	Lowman, Mary & Zel	4225 N. Lamont, NLV 89115	1993	741	798	788	806
367	Lummis, William	9000 Hillpointe Rd., LV 89128	1993	623	565	557	530
227	Lundy, Earl B.	Mt. Charleston 89101	1965	13	18	27	31
365	Lunt, Robert	2701 Harris St., LV 89101	1990	716	671	671	658
226	Lynch, Ann	4850 Kell Lane, LV 89115	1990	831	786	774	793
428	Mack, Nate	3170 Laurel Ave., HD 89014	1979	622	599	634	647
324	Mackey, Jo	2726 Englestad, NLV 89030	1964	531	538	536	544
314	Manch, J. E.	4351 Lamont St., LV 89115	1962 ⁽³⁾	762	775	745	750
208	Martinez, Reynaldo	350 E. Judson, NLV 89030	2000	570	565	575	608
366	May, Ernest	6350 W. Washburn Rd., LV 89130	1991	740	758	682	663
319	McCall, Quannah	800 Carey Ave., NLV 89030	1961	459	449	438	441
911	McCaw, Gordon	57 Lynn Lane, HD 89015	1954 ⁽⁴⁾	614	614	581	586
927	McDoniel, Estes M.	1831 Fox Ridge Dr., HD 89014	1987	669	636	596	580

School Location and Enrollment Information - Continued

Fiscal Year 2012-13

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
363	McMillan, James B.	7000 Walt Lott Dr., LV 89128	1990	674	731	705	685
414	McWilliams, J. T.	1315 Hiawatha Rd., LV 89108	1961	701	685	720	720
225	Mendoza, John F.	2000 S. Sloan Lane, LV 89122	1990	777	818	774	741
304	Miller, Sandy Searles	4851 E. Lake Mead Blvd, LV 89115	2003	601	629	649	654
913	Mitchell, Andrew	900 Avenue B, BC 89005	1970	400	388	401	426
258	Moore, William K.	491 N. Lamb Blvd., LV 89110	2000	663	676	670	684
249	Morrow, Sue H.	1070 Featherwood Ave., HD 89015	1997	778	784	762	768
217	Mountain View	5436 E. Kell Lane, LV 89115	1954	602	540	519	526
541	Neal, Joseph M.	6651 W. Azure Ave., LV 89130	1999	768	729	685	656
947	Newton, Ullis	571 Greenway Rd., HD 89015	1992	758	773	776	752
207	Ober, D'Vorre & Hal	3035 Desert Marigold Ln., LV 89135	2000	730	757	820	815
441	O'Roarke, Thomas J.	8455 O'Hara Rd, LV 89143	2008	766	748	704	688
514	Paradise	900 Cottage Grove Ave., LV 89119	1952 ⁽⁵⁾	582	558	572	598
214	Park, John S.	931 Franklin Ave., LV 89104	1948	872	833	818	809
362	Parson, Claude & Stella	4100 Thom Blvd., LV 89130	1989	602	562	560	602
381	Perkins, Claude G.	3700 Shadow Tree St., NLV 89032	2007	741	688	677	670
916	Perkins, Ute	1255 Patriots Way, Moapa 89025	1990	196	171	168	174
341	Petersen, Dean	3650 Cambridge Street, LV 89109	2003	730	728	718	754
466	Piggott, Clarence	9601 Red Hills Dr., LV 89117	1993	578	609	578	565
424	Pittman, Vail	6333 Fargo Ave., LV 89107	1966	615	584	581	580
339	Priest, Richard C.	4150 Fuselier Drive, NLV 89032	2003	810	792	805	769
417	Red Rock	408 Upland Blvd, LV 89107	1955	657	652	664	636
360	Reed, Doris M.	2501 Winwood, LV 89108	1987	663	659	602	640
443	Reedom, Carolyn S.	10025 Rumrill St., LV 89178	2008	790	912	963	1,024
919	Reid, Harry	300 Michael Wendell Way, Searchlight 89046	1992	29	33	30	32
241	Rhodes, Betsy A.	7350 Teal Wood, LV 89131	1996	763	711	656	636
405	Ries, Aldeane Comito	9805 S. Lindell Rd., LV 89141	2005	1,232	839	887	887
234	Roberts, Aggie	227 Charter Oak, HD 89014	1996	844	834	785	762
309	Rogers, Lucille S.	5535 South Riley St., LV 89148	2001	731	677	709	688
326	Ronnow, C. C.	1100 Lena St., LV 89101	1965	843	838	860	859
426	Ronzzone, Bertha	5701 Stacey Ave., LV 89108	1965	801	847	855	858
358	Roundy, C. Owen	2755 Mohawk St., LV 89146	2007	744	741	821	843
523	Rowe, Lewis E.	4338 S. Bruce, LV 89109	1964	673	679	721	705
221	Rundle, Richard	425 N. Christy Lane, LV 89110	1991	627	750	699	719
926	Sandy Valley	HCR 31, Box 111, Sandy Valley 89019	1982	117	107	107	106
347	Scherkenbach, William & Mary	9371 Iron Mountain Rd., LV 89143	2004	693	669	611	606
356	Schorr, Steven G.	11420 Placid St., LV 89123	2006	848	841	912	910
444	Scott, Jesse D.	5700 N. Bruce, NLV 89081	2008	880	879	848	861
922	Sewell, Chester T.	700 E. Lake Mead Dr., HD 89015	1958	747	714	735	750
343	Simmons, Eva G.	2328 Silver Clouds Dr., NLV 89031	2004	820	767	711	699
379	Smalley, James E. & Alice Rae	304 E. Paradise Hills Dr., HD 89015	2007	929	938	767	798
259	Smith, Hal	5150 E. Desert Inn Rd., LV 89122	2000	692	740	750	744
415	Smith, Helen M.	7101 Pinedale Ave., LV 89128	1975	551	531	532	495
205	Snyder, William E.	4317 East Colorado Ave., LV 89104	2001	853	884	849	868
311	Squires, C. P.	1312 E. Tonopah, NLV 89030	1958	787	737	755	739
313	Stanford	5350 Harris Ave., LV 89110	1987	655	607	551	549
204	Staton, Ethel W.	1700 Sageberry Dr., LV 89144	2000	783	797	814	782
357	Steele, Judi D.	6995 W. Eldorado Lane, LV 89113	2006	719	792	830	827
482	Stuckey, Evelyn	4905 Chartan Ave., LV 89135	2010	-	831	873	877
219	Sunrise Acres	211 28th St., LV 89101	1952 ⁽⁶⁾	785	776	753	767
344	Tanaka, Wayne N.	9135 W. Maule Ave., LV 89148	2004	900	916	992	980
203	Tarr, Sheila R.	9400 Gilmore Ave., LV 89129	2000	624	639	639	615
345	Tartan, John	3030 E. Tropical Pkway, North LV 89031	2005	863	695	670	678
328	Tate, Myrtle	2450 N. Lincoln, LV 89115	1971	666	603	571	584
393	Taylor, Glen C.	2655 Siena Heights Dr, HD 89052	2003	589	870	882	846
918	Taylor, Robert L.	400 McNeil Dr., HD 89015	1954 ⁽⁷⁾	925	576	594	566
403	Thiriot, Joseph E.	5700 W. Harmon Ave., LV 89103	2005	604	630	644	690
517	Thomas, Ruby S.	1560 E. Cherokee, LV 89109	1963	800	801	777	812
349	Thompson, Sandra Lee	7351 N. Campbell Rd., LV 89149	2006	705	681	714	722
903	Thorpe, Jim	1650 Patrick Lane, HD 89014	1992	760	787	821	823
329	Tobler, R. E.	6510 W. Buckskin, LV 89108	1982	612	563	503	496
519	Tomiyasu, Bill Y.	5445 S. Annie Oakley, LV 89120	1974	613	632	539	518
921	Treem, Harriet	1698 Patrick Lane, HD 89014	1990	681	766	799	814
481	Triggs, Vincent L.	4470 E. Rome Blvd., NLV 89084	2010	-	749	774	772

School Location and Enrollment Information - Continued

Fiscal Year 2012-13

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
421	Twin Lakes	3300 Riverside Dr., LV 89108	1954	659	663	721	732
281	Twitchell, Neil C.	2060 Desert Shadow Trail, HD 89012	2001	917	959	927	916
512	Ullom, J. M.	4869 E. Sun Valley Dr., LV 89121	1962	723	687	645	630
238	Vanderburg, John	2040 Desert Shadow Trail, HD 89012	1997	837	846	795	760
518	Vegas Verdes	4000 El Parque Ave., LV 89102	1959	599	577	541	536
923	Virgin Valley	200 Woodbury Lane, Mesquite 89027	1980 ⁽⁸⁾	692	664	651	661
285	Walker, J. Marlan	850 Scholar Street, HD 89015	2002	864	817	893	876
483	Wallin, Shirley & Bill	2333 Canyon Retreat Dr., HD 89044	2010	-	699	802	837
526	Ward, Gene	1555 E. Hacienda, LV 89119	1971	673	652	665	685
355	Ward, Kitty McDonough	5555 Horse Dr., LV 89131	2006	1,173	943	913	868
418	Warren, Rose	6451 Brandywine Way, LV 89107	1961	629	669	638	639
423	Wasden, Howard	2831 Palomino Lane, LV 89107	1955	651	630	629	620
283	Watson, Fredric W.	5845 North Commerce St., NLV 89031	2001	783	734	688	671
228	Wengert, Cyril	2001 Winterwood Blvd., LV 89122	1971	620	598	648	637
384	West Elementary Academy	2050 Sapphire Stone, LV 89106	1996	518	473	444	452
924	Whitney	5005 Keenan, LV 89122	1991	609	582	600	617
373	Wiener, Jr., Louis	450 E. Eldorado Ln., LV 89123	1993	637	667	630	617
233	Wilhelm, Elizabeth	609 W. Alexander Rd., NLV 89030	1996	625	585	539	526
321	Williams, Tom	3000 E. Tonopah, NLV 89030	1957 ⁽⁹⁾	934	854	926	950
513	Williams, Wendell P.	1030 "J" St., LV 89106	1953 ⁽¹⁰⁾	311	330	338	357
236	Wolfe, Eva	4027 W. Washburn Rd., NLV 89031	1996	666	629	629	641
202	Wolff, Elise L.	1001 Seven Hills Dr., HD 89052	2000	1,111	943	936	928
364	Woolley, Gwendolyn	3955 Timberlake Dr., LV 89115	1990	726	693	707	694
354	Wright, William V.	8425 Bob Fisk Ave., LV 89124	2006	1032	1,093	1,124	1,179
462	Wynn, Elaine	5655 Edna Ave., LV 89102	1990	764	834	813	836
Total Elementary Schools				147,573	147,264	146,523	146,265

⁽¹⁾ Replaced with a new building in 2002.

⁽²⁾ Replaced with a new building in 2007.

⁽³⁾ Replaced with a new building in 2009.

⁽⁴⁾ Replaced with a new building in 2008.

⁽⁵⁾ Replaced with a new site and building on the UNLV campus in 1998.

⁽⁶⁾ Replaced with a new building in 2001.

⁽⁷⁾ Replaced with a new building in 2008.

⁽⁸⁾ Replaced with a new building in 2003.

⁽⁹⁾ Replaced with a new building in 2008.

⁽¹⁰⁾ Replaced with a new building in 2002.

Cost Center Group	Middle Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
547	Bailey, Dr. William H.	2500 N. Hollywood Blvd., LV 89156	2005	1,314	1,299	1,250	1,248
374	Becker, Ernest	9151 Pinewood Hills Dr., LV 89128	1993	1,460	1,437	1,406	1,304
332	Bridger, Jim	2505 N. Bruce, NLV 89030	1959	1,324	1,325	1,431	1,437
433	Brinley, J. Harold	2480 Maverick, LV 89108	1966	906	862	862	888
934	Brown, Mahlon B.	307 N. Cannes St., HD 89015	1982	911	850	849	915
931	Burkholder, Lyal	355 W. Van Wagenen, HD 89015	1952 ⁽¹¹⁾	870	849	802	776
337	Cadwallader, Ralph	7775 Elkhorn Road, LV 89131	2003	1,597	1,570	1,511	1,439
399	Canarelli, Lawrence & Heidi	7808 S. Torrey Pines Dr, LV 89139	2003	1,530	1,612	1,766	1,795
537	Cannon, Helen C.	5850 Euclid Ave., LV 89120	1976	948	917	908	913
533	Cashman, James	4622 W. Desert Inn Rd., LV 89102	1965	1,365	1,454	1,479	1,452
540	Cortney, Francis H.	5301 E. Hacienda, LV 89122	1997	1,202	1,197	1,219	1,226
275	Cram, Brian & Teri	1900 W. Deer Springs Way, NLV 89033	2001	1,574	1,499	1,493	1,491
376	Escobedo, Edmundo "Eddie"	9501 Echelon Point Dr., LV 89149	2007	1,189	1,214	1,163	1,181
378	Faiss, Wilbur & Theresa	9525 W. Maule Ave., LV 89004	2007	1,237	1,227	1,343	1,395
308	Fertitta, Victoria	9905 W. Mesa Vista Ave., LV 89148	2002	1,377	1,395	1,430	1,438
400	Findlay, Clifford O.	333 W. Tropical Pkwy., NLV 89031	2004	1,538	1,527	1,493	1,460
231	Fremont, John C.	1100 E. St. Louis, LV 89104	1955	852	933	941	930
933	Garrett, Elton & Madeline	1200 Ave. G, BC 89005	1978	528	513	495	477
431	Garside, Frank F.	300 S. Torrey Pines, LV 89107	1962	1,208	1,150	1,114	1,123
432	Gibson, Robert O.	3900 W. Washington, LV 89107	1962	911	1,035	1,109	1,138
937	Greenspun, Barbara & Hank	140 N. Valley Verde, HD 89014	1991	1,397	1,411	1,310	1,365
434	Guinn, Kenny C.	4150 S. Torrey Pines, LV 89103	1978	893	841	797	800
307	Harney, Kathleen & Tim	1625 S. Los Feliz Street, LV 89142	2002	1,676	1,771	1,815	1,722

School Location and Enrollment Information - Continued

Fiscal Year 2012-13

Cost Center Group	Middle Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment	
611	Hughes, Charles Arthur	750 Hafen Lane, Mesquite	89027	2003	585	558	588	583
531	Hyde Park	900 Hinson St., LV	89107	1956	1,781	1,729	1,707	1,671
780	Indian Springs	400 Sky Road, Indian Springs	89018	1980	73	70	70	60
435	Johnson, Walter	7701 Ducharme Ave., LV	89128	1991	1,153	1,175	1,190	1,186
469	Johnston, Carroll M.	5855 Lawrence St., NLV	89081	2006	1,396	1,422	1,389	1,403
243	Keller, Duane D.	301 Fogg Street, LV	89110	1996	1,319	1,287	1,192	1,246
532	Knudson, K. O.	2400 Atlantic St., LV	89104	1961	1,354	1,284	1,259	1,223
544	Lawrence, Clifford J.	4410 S. Juliano St., LV	89117	1998	1,428	1,441	1,446	1,396
274	Leavitt, Justice Myron E.	4701 Quadrel St., LV	89129	2001	1,546	1,531	1,529	1,508
244	Lied	5350 W. Tropical Pkwy., LV	89130	1996	1,446	1,387	1,342	1,246
939	Lyon, W. Mack	179 S. Anderson, Overton	89040	1950	446	408	414	396
546	Mack, Jerome D.	4250 Karen Ave., LV	89121	2005	1,337	1,354	1,331	1,328
401	Mannion, Jack & Terry	155 E. Paradise Hills Dr., HD	89015	2004	1,647	1,751	1,783	1,689
232	Martin, Roy W.	2800 E. Stewart, LV	89101	1958 ⁽¹²⁾	1,366	1,363	1,397	1,395
269	Miller, Bob	2400 Cozy Hills Circle, HD	89052	2000	1,677	1,758	1,726	1,655
530	Molasky, Irwin & Susan	7801 W. Gilmore Ave., LV	89129	1997	1,441	1,485	1,396	1,396
276	Monaco, Mario & JoAnne	1870 N. Lamont St., LV	89115	2001	1,268	1,270	1,215	1,196
335	O'Callaghan, Mike	1450 Radwick Dr., LV	89110	1991	1,418	1,446	1,458	1,394
534	Orr, William E.	1562 Katie Dr., LV	89121	1965	912	898	932	979
334	Robison, Dell H.	825 Marion Dr., LV	89110	1973	1,075	1,087	1,143	1,143
273	Rogich, Sig	235 N. Pavilion Ctr. Dr., LV	89144	2000	1,763	1,781	1,696	1,689
402	Saville, Anthony	8101 N. Torrey Pines Dr., LV	89131	2004	1,499	1,614	1,540	1,489
538	Sawyer, Grant	5450 Redwood St., LV	89118	1993	1,286	1,348	1,274	1,293
277	Schofield, Jack Lund	8625 Spencer St., LV	89123	2001	1,403	1,316	1,306	1,293
545	Sedway, Marvin M.	3465 Englestad St., NLV	89032	2001	1,352	1,420	1,371	1,369
536	Silvestri, Charles A.	1055 Silverado Ranch Blvd., LV	89123	1997	1,531	1,532	1,556	1,578
331	Smith, J. D.	1301 E. Tonopah, NLV	89030	1952	976	908	893	895
336	Swainston, Theron L.	3500 W. Gilmore Ave., NLV	89030	1992	1,259	1,300	1,202	1,223
470	Tarkanian, Lois & Jerry	5800 W. Pyle Ave., LV	89141	2006	1,171	1,280	1,310	1,432
333	Von Tobel, Ed	2436 N. Pecos, LV	89115	1965	1,089	1,134	1,168	1,163
300	Webb, Del E.	2200 Reunion Dr., HD	89052	2005	1,709	1,813	1,820	1,837
938	White, Thurman	1661 Galleria Dr., HD	89014	1992	1,308	1,352	1,429	1,420
535	Woodbury, C. W.	3875 E. Harmon Ave., LV	89121	1972	900	859	872	871
Total Middle Schools					69,721	70,249	69,930	69,558

⁽¹¹⁾ Replaced with a new building in 2007.

⁽¹²⁾ Replaced with a new building in 2008.

Cost Center Group	Senior High Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
436	Advanced Technologies Academy	2501 Vegas Dr., LV 89106	1994	1,071	1,059	1,086	1,092
579	Arbor View	7500 Whispering Sands Dr., NLV 89131	2005	2,694	2,714	2,691	2,635
951	Basic	400 Palo Verde, HD 89015	1971	2,557	2,493	2,389	2,342
452	Bonanza	6665 W. Del Rey Ave., LV 89102	1974	2,234	2,188	1,987	1,959
941	Boulder City	1101 Fifth Ave., BC 89005	1948	677	662	664	643
578	Canyon Springs	350 E. Alexander Road, NLV 89032	2004	2,594	2,561	2,601	2,557
563	Centennial	10200 Centennial Pkwy., LV 89129	1999	2,935	3,010	2,996	2,974
554	Chaparral	3850 Annie Oakley, LV 89121	1971	2,583	2,427	2,301	2,220
454	Cheyenne	3200 W. Alexander Rd., NLV 89030	1991	2,386	2,423	2,188	2,217
453	Cimarron-Memorial	2301 N. Tenaya Way, LV 89128	1991	2,720	2,668	2,525	2,512
551	Clark, Ed W.	4291 W. Pennwood, LV 89102	1964	2,625	2,671	2,886	2,938
569	Community College--East	3200 E. Cheyenne Ave., NLV 89030	-	106	103	99	100
571	Community College--South	700 College Dr., HD 89015	-	121	93	101	100
570	Community College--West	6375 W. Charleston Blvd., LV 89102	-	205	191	200	200
573	Coronado	1001 Coronado Center Dr., HD 89052	2001	3,022	3,055	3,047	3,026
577	Del Sol	3100 E. Patrick Lane, LV 89120	2004	2,263	2,143	1,994	1,973
445	Desert Oasis	6600 W. Erie Ave, LV 89141	2008	1,936	1,956	2,056	2,110
562	Desert Pines	3800 Harris Ave., LV 89110	1999	2,572	2,277	2,231	2,200
550	Desert Rose	444 W. Brooks Ave., NLV 89030	1981	301	227	215	110
555	Durango	7100 W. Dewey Dr., LV 89113	1993	2,525	2,353	2,208	2,175
409	East Career						
	and Technical Academy	6705 Vegas Valley, LV 89142	2008	1,355	1,772	1,813	1,830
352	Eldorado	1139 N. Linn Lane, LV 89110	1972	1,830	1,599	1,697	1,724

School Location and Enrollment Information - Continued

Fiscal Year 2012-13

Cost Center Group	Senior High Schools - Continued	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
572	Foothill	800 College Dr., HD 89015	1998	2,584	2,655	2,639	2,625
945	Green Valley	460 Arroyo Grande, HD 89014	1991	2,876	2,882	2,809	2,798
932	Indian Springs	400 Sky Road, Indian Springs 89018	1952	74	83	85	87
251	Las Vegas	6500 E. Sahara, LV 89122	1993	3,081	2,896	2,865	2,753
353	Las Vegas Academy	315 S. 7th St., LV 89101	1930	1,587	1,614	1,696	1,624
946	Laughlin	1900 Cougar Dr., Laughlin 89029	1991	409	403	424	411
556	Legacy	150 W. Deer Springs, NLV 89084	2006	2,759	2,836	2,902	2,847
565	Liberty	11050 Bermuda Road, LV 89123	2003	1,983	2,034	2,153	2,294
942	Moapa Valley	2400 St. Joseph St., Logandale 89021	1993	594	574	551	538
245	Mojave	5302 Goldfield St., NLV 89031	1996	2,167	2,067	2,055	2,066
548	Northwest Career and Technical Academy	8200 W. Tropical Parkway, LV 89149	2007	1,678	1,880	1,953	1,932
246	Palo Verde	333 Pavilion Court Dr., LV 89144	1996	3,063	2,804	2,718	2,754
351	Rancho	1900 E. Owens, NLV 89030	1954 ⁽¹³⁾	3,243	2,979	2,944	2,911
935	Sandy Valley	HCR 31 Box 111, Sandy Valley 89019	1982	176	180	157	150
576	Shadow Ridge	5050 Brent Lane, LV 89143	2003	2,307	2,308	2,286	2,330
564	Sierra Vista	8100 W. Robindale Rd., LV 89123	2001	2,241	2,106	2,115	2,177
940	Silverado	1650 Silver Hawk, LV 89123	1994	2,496	2,491	2,328	2,296
870	Southeast Career and Technical Academy	5710 Mountain Vista, LV 89120	1965	1,868	1,816	1,747	1,781
448	Southwest Career and Technical Academy	7050 W. Shelbourne Ave., LV 89113	2009	738	1,137	1,442	1,397
502	Spring Valley	3750 S. Buffalo Dr., LV 89147	2004	2,417	2,298	2,127	2,050
446	Sunrise Mountain	2575 N. Los Feliz St., LV 89142	2009	1,812	2,374	2,494	2,525
552	Valley	2839 S. Burnham, LV 89109	1964	2,851	2,962	2,894	2,855
449	Veterans Tribute Career and Technical Academy	2531 Vegas Dr., LV 89106	2009	373	595	700	756
944	Virgin Valley	820 Valley View Dr., Mesquite 89027	1991	750	720	696	692
447	West Career and Technical Academy	11945 W. Charleston Blvd., LV 89135	2010	-	736	1,013	1,316
242	West Secondary Academy	2050 Sapphire Stone, LV 89106	1996	1,253	1,305	1,320	1,333
451	Western	4601 W. Bonanza Rd., LV 89107	1960	2,423	2,294	2,144	2,121
Total Senior High Schools				89,115	89,674	89,232	88,056

⁽¹³⁾ Replaced with a new building in 2006.

Cost Center Group	Special Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
790	Desert Willow Elementary	6171 Charleston Blvd., Bldg #17, LV 89158	-	2	1	1	-
791	Desert Willow Secondary	6171 Charleston Blvd., Bldg #17, LV 89158	-	31	27	31	39
216	Early Childhood	2701 E. St Louis Ave., LV 89104	-	132	144	136	149
848	Miley Achievement Elementary	245 N. Pecos Rd., LV 89101	1976 ⁽¹⁴⁾	88	27	26	23
847	Miley Achievement Secondary	245 N. Pecos Rd., LV 89101	1976 ⁽¹⁴⁾	21	70	76	76
511	Miller, John F.	1905 Atlantic St., LV 89104	1959	121	133	124	124
549	Northwest Career and Technical Academy Elementary	8200 W. Tropical Parkway, LV 89149	2007	-	25	25	25
811	Stewart, Helen J.	2375 E. Viking, LV 89109	1972	115	109	99	99
841	Summit	6171 Charleston Blvd., Bldg #17, LV 89158	-	14	9	11	11
812/826	Variety	2601 Sunrise Ave., LV 89101	1952	141	124	132	128
Total Special Schools				665	669	661	674

⁽¹⁴⁾ Replaced with a new site and building in 2006.

School Location and Enrollment Information - Continued

Fiscal Year 2012-13

Cost Center Group	Alternative Schools	Address	Year Opened	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Projected Enrollment
617	Adult Education	2701 E. St Louis Ave., LV 89104	-	-	-	-	-
863	Desert Rose Adult HS	444 W. Brooks Ave., NLV 89030	-	-	-	-	-
839	High Desert Correctional Center	22010 Cold Creek Rd., Indian Springs, NV	-	-	-	-	-
615	High Desert State Prison Adult HS	22010 Cold Creek Rd., Indian Springs, NV	-	-	-	-	-
838	Indian Springs Boot Camp Adult HS	PO Box 208, Indian Springs, NV 89070	-	-	-	-	-
838	Indian Springs Conservation Camp Adult HS	PO Box 208, Indian Springs, NV 89070	-	-	-	-	-
832	Jean Conservation Camp HS	4370 Smiley Rd., NLV 89115	-	-	-	-	-
832	McClure Women's Correctional Center	4370 Smiley Rd., NLV 89115	-	-	-	-	-
838	Southern Desert Correctional Center Adult HS	PO Box 208, Indian Springs, NV 89070	-	-	-	-	-
879	Academy for Individualized Study	4601 W. Bonanza, LV 89107	-	491	310	266	266
220	Biltmore Continuation HS	801 Veteran's Memorial Dr., LV 89101	1942	220	140	188	188
877	Burk Horizon/Southwest Sunset HS	4560 W. Harmon, LV 89103	2003	357	269	200	200
837	Clark County Detention Center	601 N Pecos, LV 89101	-	44	45	38	38
440	Cowan Behavioral Jr/Sr HS	5300 E. Russell Rd., LV 89122	1999	47	73	67	67
888	Cowan Sunset Southeast HS	5300 E. Russell Rd., LV 89122	1965	116	96	91	91
878	Global Community HS @Morris Hall	3801 E. Washington Ave., LV 89110	1993	159	172	170	158
773	Jeffrey Behavior Jr/Sr HS	602 W. Brooks Ave., NLV 89030	1999	77	92	126	126
844	Juvenile Detention Center	601 N. Pecos, LV 89101	-	117	121	117	117
437	Morris Behavior Jr/Sr HS	3801 E. Washington Ave., LV 89110	1993	61	87	93	93
815	Morris Sunset East HS	3801 E. Washington Ave., LV 89110	1993	103	96	78	78
439	Peterson Behavior Jr/Sr HS	10250 W. Centennial Pkwy., LV 89149	2000	64	70	147	147
792	South Continuation Jr/Sr HS	5970 Mountain Vista, LV 89120	-	101	93	73	73
720	Southwest Behavior Jr/Sr HS	6480 Fairbanks Rd., LV 89103	-	69	71	78	78
846	Spring Mountain Jr/Sr HS	SR 89038 Box 252, LV 89115	-	101	101	100	100
744	Summit View Jr/Sr High School	5730 Range Road, LV 89115	2004	45	-	-	-
603	Virtual HS	3050 E. Flamingo, LV 89132	2009	140	149	148	150
880	Washington Continuation Jr HS	1901 N. White St., NLV 89030	1932	56	58	51	51
Total Projected Enrollment Alternative Schools/Programs				2,368	2,043	2,031	2,021
Total District Enrollment				309,442	309,899	308,377	307,574

Source: CCSD Demographics and Zoning

2012-13 School Calendar

Holidays And Staff Development Days

July 4, 2012 (Wednesday)	Independence Day - No School
September 3, 2012 (Monday)	Labor Day - No School
October 12, 2012 (Friday)	Staff Development Day - No School
October 26, 2012 (Friday)	Nevada Day Observed - No School
November 6, 2012 (Tuesday)	Staff Development Day - No School
November 12, 2012 (Monday)	Veterans Day - No School
November 22-23, 2012 (Thursday and Friday)	Thanksgiving Break - No School
December 21, 2012 (Friday) end of day	Winter Break (Dec. 24-Jan. 4)
January 21, 2013(Monday)	Martin Luther King, Jr.'s Birthday Observed - No School
February 18, 2013 (Monday)	Presidents' Day Observed - No School
February 19, 2013 (Tuesday)	Staff Development Day - No School
March 22, 2013 (Friday) end of day	Spring Break (Mar. 25-29)
May 21, 2013 (Friday)	Staff Development Day - No School
May 27, 2013 (Monday)	Memorial Day - No School

Total Number of Legal Holidays10

Total Number of Local Recess Days18

(Local recess days other than legal holidays are Spring Break (5), Thanksgiving Friday (1), Winter Break (8), and Staff Development Days (4))

Quarterly Schedule	End of 1st Quarter		End of 2nd Quarter		End of 3rd Quarter		End of 4th Quarter		Total Days Taught for the Year
	Date	Days Taught	Date	Days Taught	Date	Days Taught	Date	Days Taught	
9 Month	10/25/2012	43	1/18/2013	47	3/22/2013	43	6/05/2013	47	180

Report Card Period

Length Of Student Day¹

Kindergarten	150 Minutes
Full Day Kindergarten	300 Minutes
Grades 1 - 12	341 Minutes

¹Length of student day refers to actual instructional activity, exclusive of lunch period and recess time, but including passing time.

Source: CCSD Instruction Unit

Appendix

5% Salary Bonus for Nationally Certified and Licensed Speech Pathologists

The purpose of this funding is to provide a five percent salary increase for licensed speech pathologists that are employed during the 2011-12 school year, and hold national certification.

5% Salary Bonus for Nationally Certified School Counselors and School Psychologist

The purpose of this funding is to provide school counselors and school psychologists employed during the 2011-12 school year a five percent salary increase if they hold national certification as identified by the Commission on Professional Standards.

5% Salary Increase for Nationally Certified School Library Media Specialists

The purpose of this funding is to provide a five percent salary increase to school library media specialists that are employed during the 2011-12 school year, in addition to holding national certification and licensure as identified by Senate Bill 166, Section 2.

Advanced Placement Program - Test Fee Payment Program

This program funds a portion of the test fees for qualifying low-income students taking the International Baccalaureate (IB) exams.

American Recovery and Reinvestment Act (ARRA) - Communities Putting Prevention To Work

Communities Putting Prevention to Work is a consortium initiative between the Southern Nevada Health District (SNHD) and multiple partners including the Science, Health, and Foreign Language Department of the District, made possible by the ARRA. The goal of this initiative is to reduce risk factors, prevent/delay chronic disease, promote wellness in children and adults, and provide positive, sustainable health change in communities. The SNHD was successful in obtaining the ARRA grant funds for a two-year project and anticipates funding consortium partners from July 1, 2010, through March 18, 2012. Communities Putting Prevention to Work will address one of the leading preventable causes of death and disability, namely tobacco use, by expanding the use of evidence-based strategies and programs, and mobilizing local resources at the community level. The District will participate in this initiative by hiring one K-12 Wellness Project Facilitator who will develop and distribute professional development opportunities, prevention strategies and information for parents, and classroom lesson plans and activities. Cooperation with schools, areas, appropriate committees, community organizations, and the Teacher Health Trust will increase awareness of various wellness topics with a focus on tobacco prevention.

American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Education Act (IDEA) Part B

The goal of Individuals with Disabilities Education Act (IDEA) funds under the ARRA is to provide an unprecedented opportunity for local education agencies to implement innovative strategies to improve outcomes for infants,

toddlers, children, and youth with disabilities while stimulating the economy.

These funds are subject to the same spending restrictions and regulatory guidelines as other IDEA funds. As such, the purpose of this project is to ensure that all children with disabilities have available to a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living.

American Recovery and Reinvestment Act (ARRA) - Pathway Project

The Enhancing Education Through Technology (EETT) project entitled "Pathway to Nevada's Future Technology" grew out of the Nevada Technology Plan in the spring of 2009 and Statewide concern about student engagement and achievement. Funds are used to develop and implement a technology professional development program that will help Nevada teachers address the needs of 21st century students through the framework of the revised Nevada Technology Standards. These standards align with the National Educational Technology Standards for Students. The professional development modules from the Pathway Project will be available for teacher and administrator training after the end of the project. The Pathway Project will also provide participating classrooms with technology in packages that can be used for future budgeting, planning, and technology integration. In addition, this project will provide employment for personnel and extra-duty pay for participating trainers and participants. The overall goal of the "Pathway to Nevada's Future Technology" project is to increase technology integration in Nevada classrooms, providing students with 21st century learning experiences. Anticipated outcomes are to: 1) change teacher behavior through online, collaborative professional development regarding technology integration; and 2) determine packages of effective classroom technology resources and professional development for planning and budgeting purposes.

American Recovery and Reinvestment Act (ARRA) - Solar Photovoltaic Project

This grant supports the installation of 50 kilowatt (kW) solar photovoltaic systems at five schools within the District. The five schools included in this project are all one-story elementary schools with adequate flat roof areas. They will accommodate the 50kW solar photovoltaic systems to include the necessary invertors and connections to existing electrical systems as well as necessary metering to meet NVEnergy requirements.

The Facilities Division installed the Solar Photovoltaic systems at Dickens Elementary (built 2007/62,568 sq. ft.), Givens Elementary (built 2004/79,020 sq. ft.), Smalley Elementary (built 2007/63,485 sq. ft.), Roundy Elementary (built 2007/62,568 sq. ft.) and Bailey Elementary (built 2007/62,568 sq. ft.). These schools were chosen with consideration of their current roof areas and their level of energy efficiency.

American Recovery and Reinvestment Act (ARRA) - Special Education Early Childhood

The purpose of these one-time funds is to stimulate the economy in the short-term, while investing in Nevada's long-term special education goals. The Individuals with Disabilities Education Act (IDEA) Stimulus Funds will be used to improve the performance of students with disabilities as defined by the federally-required indicators and performance targets in Nevada's State Performance Plan and in accordance with the statutory and regulatory requirements of IDEA, Part B. The indicators specifically addressed in the grant are to improve cognitive and social outcomes for preschool children, and improve parental involvement in their children's special education programs. The primary ARRA priorities are to improve student achievement through school improvement and reform by establishing pre-kindergarten data systems that track progress and foster continuous improvement; to make improvements in teacher effectiveness and in the equitable distribution of qualified teachers for all students, particularly students who are most in need; and to provide intensive support and effective interventions for the lowest-performing schools. The project will measure the quality of literacy and learning environments, including teacher effectiveness, at each school site, and subsequently provide focused professional development for teachers in response to assessment results. The intent is to demonstrate continuous improvement in programming over time.

American Recovery and Reinvestment Act (ARRA) - Title I School Improvement Grant (SIG) Sec 1003(g) Cohort 1 Funding is provided under Title I, Section 1003(g) of the Elementary and Secondary Education Act to support school improvement activities in persistently lowest-achieving schools that have been identified as In Needs of Improvement, in corrective action, or restructuring under Title I. The United States Department of Education appropriated federal flow-through, formula-based funding for this grant under the Consolidation Appropriations Act of 2009, and funding from the American Recovery and Reinvestment Act (ARRA) Fiscal Year 2009 Title I appropriation. The District has selected two schools under this SIG Cohort I grant - Kit Carson Elementary and Rancho High by implementing intervention strategies to improve academic achievement.

American Recovery and Reinvestment Act (ARRA) - Title I School Improvement Grant (SIG) Sec 1003(g) Cohort 2 Funding is provided under Title I, Section 1003(g) of the Elementary and Secondary Education Act to support school improvement activities in persistently lowest-achieving schools that have been identified as In Needs of Improvement, in corrective action, or restructuring under Title I. The U.S. Department of Education appropriated federal flow-through, formula-based funding for this grant under the Consolidation Appropriations Act of 2010, and carryover funding from the American Recovery and Reinvestment Act (ARRA) Fiscal Year 2009 Title I appropriation. The District has selected four schools under this SIG Cohort 2 grant - Hancock Elementary, Chaparral High, Mojave High, and Western High by implementing intervention strategies to improve academic achievement.

Bulletproof Vest Partnership

Funding has been provided by the U.S. Department of Justice to assist with the purchase of bulletproof vests to enhance law enforcement officer safety as part of the Bulletproof Vest Partnership Grant. The District Police Department will advance the safety of its officers in and around schools throughout the District by purchasing bulletproof vests through this grant program.

Career and Technical Education (CTE) - Competitive

The 2011 Nevada Legislature authorized funding through the Governor's budget for Career and Technical Education (CTE) programs. Funds are allocated through a competitive grant process whereby funds for each program area are available. Funding is to be used for the expansion and improvement of programs in six program areas: agriculture, business and marketing, family/consumer science, health science/public safety, information/media technology, and trades and industry. Enhancement and improvement of programs are to be in accordance with the Nevada Program Quality Criteria, which is the Nevada CTE program evaluation instrument.

Career and Technical Education (CTE) - Allocation

The 2011 Nevada Legislature authorized funding through the Governor's budget for CTE programs. Funds are allocated to schools within school districts through a formula based on per student counts. Funding is to be used for the expansion and improvement of programs in six program areas: agriculture, business and marketing, family and consumer science, health science and public safety, information and media technology, and trades and industry. Enhancement and improvement of programs are to be in accordance with the Nevada Program Quality Criteria, which is the Nevada CTE program evaluation instrument.

Carl D. Perkins Career and Technical Education (CTE) - Base Grant

The Carl D. Perkins CTE Act of 2006 provides formula funds for CTE programs that are of sufficient size, scope, and quality to be effective. These funds are used to improve the agriculture, food and natural resources, architecture and construction, arts, audio-visual technology and communications, business, management and administration, finance, health science, hospitality and tourism, human services, information technology, law, public safety and security, transportation, distribution and logistics programs in high schools. Support for curriculum enhancement, professional development, work-based learning, and program improvement is included.

Carl D. Perkins Career and Technical Education (CTE) - Corrections

Funding was approved through the U.S. Department of Education and the Carl D. Perkins CTE Act of 2006 through the Nevada Department of Education for the purpose of implementing a CTE program at the Spring Mountain Youth Camp. Funding is used to implement an entrepreneurial venture incorporating all elements of a small school-based enterprise to provide an educational opportunity for incarcerated youth.

Carl D. Perkins Career and Technical Education (CTE) - Reserve Grant

Competitive funding was made available through the Carl D. Perkins CTE Act of 2006 to develop innovative science programs that support the program quality criteria contained in Nevada's CTE Skills for Employment and Lifelong Learning Initiative. Funding was approved to develop a health science program at Western High which as part of the Science, Technology, Engineering, and Math (STEM) Academy which opened during the 2011-12 school year as part of the Title I School Improvement Grant Section 1003(g) Cohort 2. Funding provided one licensed teacher for health science courses at Western High. Funding also provided textbooks, laptops for research and project presentations, and supplies.

Carol M. White Physical Education Program

The District will implement the federally-funded Carol M. White Physical Education Program administered by the U.S. Department of Education's Office of Safe and Drug-Free Schools. The three year project, entitled "Be Fit, Get Healthy" is an initiative that will provide 14 middle and elementary schools with the necessary support to implement physical education programs that are focused on health and wellness; provide nutritional education; conduct a strong family and community involvement component; incorporate non-traditional physical education activities; involve fitness assessment; and teach students to set personal health and fitness goals. The intent is to encourage students to adopt regular and enduring physical activity practices and healthy eating habits and be able to meet the five established Nevada State Physical Education Content Standards. The project will provide extensive professional development for teachers, physical fitness activities outside of the school day for students, research-based nutrition and physical education curricula, family fitness nights, and necessary PE equipment, materials, and supplies. The District has partnered with Vegas PBS, Partners for a Healthy Nevada, and the Southern Nevada Health District and these entities will serve on a "Be Fit, Get Healthy" Steering Committee along with other stakeholders including students, parents, teachers, project facilitators, support staff, site administrators, District administrators, university faculty, and additional business/community members. Diverse membership will be highly encouraged. The committee will engage in an ongoing, continuous cycle of planning, implementation, monitoring, evaluation, and reflection in order to ensure a highly successful outcome to this project.

The primary goal for this project is to increase the percentage of secondary students served by the grant who engage in 225 minutes of moderate to vigorous physical activity per week; and to increase the percentage of elementary students served by the grant who engage in 150 minutes of moderate to vigorous physical activity per week. The second goal is that physical education teachers will have the necessary equipment and professional development needed to teach using a standards-based approach. Goal three is that students will improve their individual nutritional knowledge and nutritional habits.

Common Core Summer Institute: Las Vegas (C2SI: Las Vegas)

The Common Core Summer Institute: Las Vegas (C2SI: Las Vegas) project is a professional development opportunity through the Math and Science Partnership (MSP) Program funded by Title II Part B of the No Child Left Behind Act (NCLB) of 2001. The project will promote mathematics achievement for students at the elementary and middle school levels. Through collaborative efforts between the District and UNLV, project participants will experience and explore research-based strategies, methodologies, and meaningful content connections to develop a further understanding of the vertical progression of specific Common Core State Standards (CCSS).

Community Oriented Policing Services (COPS)

Funding has been provided by the U.S. Department of Justice to assist with the development of school safety resources as part of the COPS - SOS Program. The District Police Department will partner with Vegas PBS and the District's Crisis Response Team to advance the safety of schools and coordination of response to incidents throughout the District by enhancing the existing datacasting technology, expanding the service to all responders, and providing training. The goal for this project is to leverage the already successful datacast program to the next logical step by incorporating greater bandwidth, interactivity, and an expanded feature set to provide more flexible and thorough response on the part of school police and crisis responders. These enhancements will impact the community by providing greater student safety through greater situational awareness, more incident prevention, and the ability to share information and react to changing circumstances more rapidly.

Community Oriented Policing Services (COPS) - Secure Our Schools (SOS)

The goal for the project is to expand the already successful and internationally recognized (International Association of Chiefs of Police Award) Datacast program to all responder vehicles used by the District Police Department. The Datacasting system allows for two-way contact via a reply channel on existing broadband spectrum between officers and command centers, resulting in more rapid incident response. This will result in increased student safety by providing greater situational awareness, more incident prevention, and the ability to share information and react to changing circumstances more rapidly. The proposed grant funds project will allow for 10 additional vehicles to be equipped to participate in the Datacasting system. The District Police Department will provide an additional 10 vehicles with the necessary equipment to participate in the Datacasting system through a general fund match.

Confucius Program

The Hanban-Asia Society Confucius Classrooms Network provides support for Chinese language programs in four key areas: curriculum and instruction, partnerships, integration and culture, and leadership. Toward these ends, the following components will be implemented at the schools to be served: 1) Each school will establish a partnership with a school in China to

enhance language and cultural learning. Students will have ongoing communication, classroom observations, and activities with students and teachers in China. 2) New local partnerships will improve diversification of activities in the classroom to promote language immersion and cultural knowledge. 3) Schools will also develop partnerships with other regional and national Confucius Classrooms Network schools to share best practices and resources. 4) Integration and culture will be promoted through improved teacher collaborations among the schools served to share best practices and resources, to improve teaching strategies, and to plan cultural events. 5) One teacher from each of the served schools will attend the National Chinese Language Conference organized by the Hanban-Asia Society and the College Board.

Differentiated Consequences Grant

Funding from the U.S. Department of Education through the Nevada Department of Education is provided for Title I schools designated as In Need of Improvement - Year 4 or beyond. These funds will support differentiated correction, consequences, actions, or any combination thereof. Services to be provided will include updating the Nevada Comprehensive Curriculum Audit Tool for Schools, providing targeted technical assistance, conducting professional development, assisting school support teams, and/or resource acquisition.

Early Childhood Education Comprehensive Plan (ECECP)

The Nevada State Pre-Kindergarten Education Program (formerly the Early Childhood Education Comprehensive Plan) has been providing families of at-risk children with high quality pre-kindergarten education opportunities since 2001. The mission of this highly successful program is to continue to increase developmental preschool education opportunities for children with disabilities, children from low-income families, and children from bilingual families or families who are non-English proficient. During the 2011-12 and 2012-13 school years, the program will collaborate with Early Childhood Special Education and Title I to provide services at the following locations: Bracken ES, Bunker ES, Cunningham ES, Dondero ES, Harris ES, Lake ES, McCaw ES, McWilliams ES, Rundle ES, Warren ES, and Cecile Walnut Child Development Center.

Education Jobs (EduJobs) Fund

EduJobs is a federal program that provides \$10 billion in assistance to states to save or create education jobs. The statutory authority is contained in PL 111-226. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. The Governor may not direct how a Local Education Agency (LEA) may use its EduJobs funds. The State will comply with the maintenance-of-effort (MOE) requirements in section 101(10)(A) of the Act and, within 60 days of the date of the State's grant award, submit to the Department the most current applicable MOE data available. If LEAs have remaining funds after 2010-11, they may use these funds through September 30, 2012. This additional year of fund availability is authorized under the Tydings Amendment (Section 421 (b) (1) of the General Education Provisions Act. Allowable uses of funds are to be

used for employee compensation/benefits (including the recall/rehire of former employees) such as support services to include salaries; performance bonuses; health insurance; retirement benefits; incentives for early retirement; pension fund contributions; tuition reimbursement; student loan repayment assistance; transportation subsidies; reimbursement for childcare expenses; restoration of salary/benefit reductions; implementation of salary increases; and elimination of furlough days. Limitations are that funds may only be used to pay salaries of teachers and other employees who provide school-level educational and related services. In addition to teachers, this may include principals; assistant principals; academic coaches; in-service teacher trainers; classroom aides; counselors; librarians; secretaries; social workers; psychologists; interpreters; physical therapists; speech therapists; occupational therapists; information technology personnel; nurses; athletic coaches; security officers; custodians; maintenance workers; bus drivers; and cafeteria workers. Disallowed uses of funds include salaries/benefits of LEA-level administrative officials; general administration, as defined by National Center for Education Statistics in its Common Core of Data (i.e. administrative expenditures related to operation of the superintendent's office, LEA's board of education, fiscal services, LEA program planners/researchers, and human resources); contractual school-level services by individuals who are not employees of an LEA; and pension obligations incurred in prior school years.

Enhancing Education Through Technology (EETT) - Competitive - No Child Left Behind (NCLB)

The grant is to increase the use of formative assessment with classroom response systems and practice tests for students; expand online coursework for teachers piloted during 2008-09; and align content area curriculum documents with the revised technology standards, including suggestions for integration. In this project, 60 teachers receive classroom response systems and training on formative assessment, while all students grades 8-12 will have access to podcasts/online practice tests. Some training takes place online as the online coursework for teachers is expanded. A task force of teachers and educational computing strategists document engaging classroom activities for core content that integrates revised technology standards into curriculum documents.

Full-Day Kindergarten (AB 579)

Assembly Bill 579 provides funding for the continuation and expansion of the Full-Day Kindergarten Program. School eligibility is determined by the Nevada Department of Education and is driven by a school's free and reduced lunch data for the opportunity to provide full-day kindergarten for their students. Grant funds authorized through this bill have been awarded to District to fund positions for Full-Day Kindergarten Program teachers.

Fund for the Improvement of Education (FIE) - Counselor Connect

The Counselor Connect program goals will focus on students at selected school sites who have disconnected from the educational system by dropping

out, displaying excessive absenteeism, or failing classes leading to credit deficiencies. Funds will be used to incorporate strategies to decrease student truancy and credit deficiency, and increase academic achievement, thus increasing graduation rates at the targeted high schools. Counselors, or the equivalent, will provide specialized counseling services for student populations at high-risk high schools. Each counselor will be assigned a specific high school(s) to provide individual and group counseling related to academic achievement. The emphasis will be on ninth and tenth grade students who are currently at-risk for educational failure. The program staff will contact students who are reported as not returning to school. The project counselors will assess why students have not returned to school and will attempt to work with these students on strategies for obtaining credits and overcoming barriers to school attendance and academic success. The Guidance and Counseling Department will also create and implement a Districtwide Student Credit Deficiency Plan to increase the probability of all students graduating from high school.

Fund for the Improvement of Education (FIE) - Education Executive Leadership

The Education Executive Leadership program provides school empowerment teams with professional development activities designed to strengthen their skills around the five autonomies afforded to Empowerment Schools: governance, budget, staffing, instruction, and time. Teams participate in related seminars. Speakers include follow-up with the School Empowerment Teams several times during the school year through job shadowing and school visitations facilitated by the project manager. The Clark County School District coordinates professional development regarding the five autonomies available to Empowerment Schools in meeting accountability measures. The unique curriculum for each of the Empowerment Schools is aligned with the systemic reform initiatives recommended by the United States Department of Education and the Nevada Department of Education so that by the end of the project period, all project schools will be classified as "Meets Standards" or "Exceeds Standards" by the Nevada Department of Education and "Proficient" or "Advanced" under No Child Left Behind Act.

Fund for the Improvement of Education (FIE) - English Language Learners (ELL)

Funds support the expansion of instructional support for ELL students who are assured equitable access to an educational experience designed to enable them to develop academic skills and concepts at the same level as other students in the District, while acquiring English language proficiency as rapidly as possible. Funds are used to compensate existing teachers for prep buy-outs, before- after-school tutoring, summer school, and/or intercessions for the purpose of providing supplemental services for ELL students in K-12 schools with the most need. Teachers assist an estimated 500-1,000 ELL students with learning English, attaining State standards in all content areas, and credit retrieval. The two goals are: 1) increase language acquisition skills of ELL students as demonstrated by a 25 point gain on pre- and post-test administration

of the English Language Proficiency Assessment on the part of those students enrolled in additional course sections; and 2) ELL students will increase academic achievement and mastery of grade level state standards in reading and mathematics as demonstrated by 60 percent of the students enrolled in the additional course sections progressing at least one achievement level on the Nevada Criterion Referenced Test or the Nevada High School Proficiency Exam.

Fund for the Improvement of Education (FIE) - Family Leadership Initiative (FLI) Program

This grant, in collaboration with the (Family Leadership Initiative (FLI)), is to coordinate, implement, monitor, and evaluate the progress of the FLI in eight Cschoools reaching not less than 180 families. The ten module program is a parental involvement leadership program to increase parental involvement and academic achievement of students. The modules are: 1) becoming a leader in the home; 2) understanding past, present, and future educational experiences; 3) understanding diversity while living in two cultures; 4) raising awareness regarding math, reading, and writing skills to succeed academically; 5) understanding the educational crisis and preparing students to enter higher education; 6) accessing the college campus; 7) building relationships with school personnel and understanding school improvement plans; 8) resolving conflict in the home and accessing family resources in the community; 9) developing a family action plan to ensure success in the home, school and community; and 10) celebrating academic success and contributing back to society. Six teachers, counselors or parent coordinators will be certified as facilitators to administer the FLI. Parent participants are provided with transportation, childcare and meals to ensure maximum participation. A mixed method program evaluation is employed to gauge changes in student efficacy, student achievement, and perceptions of parenting techniques by implementing a time-series design with multiple data collection points (pre- and post-treatment).

Fund for the Improvement of Education (FIE) - Highly Gifted

The Highly Gifted project provides designated students with an appropriate learning environment that is challenging and meaningful. The program increases the enrollment of highly gifted students in accelerated classes, particularly in grades 6-12. Professional development is provided for teachers, counselors, and administrators, training them to better address the academic, social, and emotional needs of highly gifted students. Mentors will be assigned to every gifted participating student. These licensed teachers interact with students and their families, helping to locate accelerated classes and/or additional academic opportunities, assisting with the enrollment process, and engaging in problem-solving to address any issues that may arise. Parent support groups and workshops empower families to support highly gifted students so they can reach their maximum potential.

GEAR UP

The vision of the GEAR UP program is to change the culture of schools located in economically disadvantaged

communities so that students are prepared academically and have the resources to attend and succeed in college. Students from the original nine middle schools: Cannon, Cortney, Findlay, Fremont, Keller, Knudson, O'Callaghan, Robison, and Woodbury will be 12th graders during the 2012 academic year. They will continue to receive GEAR UP services at the following comprehensive high schools: Basic, Chaparral, Del Sol, Desert Pines, Eldorado, Las Vegas, Legacy, Mojave, Sunrise Mountain, and Valley. Members of the cohort also attend and receive GEAR UP services at schools of choice: Advanced Technologies Academy, Canyon Springs High, Clark High, East CTA, Las Vegas Academy, Northwest CTA, Southeast CTA, College of Southern Nevada, and Veterans CTA.

The GEAR UP program aims to raise expectations of teachers, administrators, and parents while increasing academic proficiency of students. Students will be provided with academic support to increase proficiency in the areas of mathematics, English, language arts, and science. Students in the 12th grade cohort at the schools served will be offered the following services: counseling and advising that includes an Individual Learning Plan; exploration of career interests; access to tutoring designed to ensure passing scores on the Nevada High School Proficiency Exam in mathematics, English, language arts, and science; mentoring provided by high school or college students; access to college preparatory courses including honors, Advanced Placement (AP) and International Baccalaureate (IB); community and parent night events that focus on academic achievement, post-secondary opportunities, financial aid; and college campus visits to gain familiarity with college offerings and opportunities.

Google K-12 Talent Academy - Pilot Program

The Google K-12 Talent Academy - Pilot Program is an eight month pilot leadership development program aimed at sharing best practices in talent management or strategic human capital management between educational institutions and corporate sectors to help improve schools as a workplace.

Healthcare Sector Adult Workforce Connections

Funding comes from the Southern Nevada Workforce Connections agency through the U.S. Department of Labor. The Adult and Dislocated Worker Healthcare program will provide innovative ways to increase employability in the field of healthcare by providing training, partnership projects, and industry-wide collaborative projects for students at Desert Rose Adult High School.

High School Graduation Initiative Program

This federal program supports effective, sustainable, and coordinated dropout prevention and reentry programs in high schools with annual dropout rates that exceed the state average dropout rate. Middle schools with students who will continue on to these specific high schools may also be supported.

The high school component for this dropout prevention and intervention program will include a social worker assigned to each identified school to determine students at-risk for dropping out of school; provision of social services and counseling; and referrals to community

partners for wraparound services. Social workers will also assist youth who have already dropped out of school to re-enter and complete their secondary education. Parent education and support will be provided. Educational support services will be offered to students, such as tutoring and referrals to various academic and credit-retrieval programs. The middle school component to be implemented is the Truancy Diversion Program designed to support students as they work to improve attendance and grades. Truancy court sessions will be held once a week at the school site with both students and parents, where the presiding judge evaluates attendance records, teacher reports, and weekly grades. Social workers will continue to assess students and coordinate activities and wraparound services that support student attendance and achievement at school and will report weekly to the presiding judge. The Clark County 8th Judicial District Court is an important partner in this program. Eight high schools and the largest feeder middle school for each were selected for this program. Those schools are: Canyon Springs HS/Sedway MS, Chaparral HS/Mack MS, Cheyenne HS/Swainston MS, Del Sol HS/Cannon MS, Eldorado HS/O'Callaghan MS, Mojave HS/Findlay MS, Valley HS/Fremont MS, and Western HS/Gibson MS.

Individuals with Disabilities Education Act (IDEA) - District Improvement Grant

This grant is inclusive of two separate initiatives entitled Project Go Dropout Prevention and the Response to Instruction Project.

The redesigned and expanded Project Go pilot program focuses on professional development designed to increase educational outcomes for and graduation rates of students with disabilities. As in previous program years, Project Go facilitators provide services across the district, as needed, to support high school students as they transition from consequence schools back to comprehensive school campuses. During the 2011-12 school year, the project required that program services be expanded to include preventative measures through a pilot program conducted at three elementary schools, two middle schools, and one high school. Pilot schools implement positive behavioral supports and school improvement efforts targeting the needs of students at risk for dropping out.

Through the Response to Instruction (RTI) Project, a project facilitator continues to provide intensive staff training opportunities to schools seeking to implement RTI and/or the Achievement Improvement Monitoring System (AIMS) web data management system to better identify at risk students and provide specific interventions. In previous years, this facilitator has been instrumental to the District, providing training and technical assistance in the areas of data analysis, and progress monitoring.

Individuals with Disabilities Education Act (IDEA) - Special Project Mentoring & Retention Facilitator

The District faces tremendous challenges in recruiting and retaining sufficient special education teachers to provide services for students with disabilities. Research helps in understanding that if those teachers who are hired for special education positions can be

retained, many of the challenges faced in recruiting sufficient numbers of teachers would be resolved. The research is also very clear that assigning mentors to first, second, and third year teachers is one of the most influential factors in determining whether a teacher will remain in his or her teaching position. New special education teachers need high quality induction on District procedures, as well as on-going mentoring in planning, instruction and assessment strategies. These experiences empowers teachers to successfully assume professional responsibilities. To accomplish the District's goal to retain more special education teachers, this subgrant provides funds to hire a mentor trainer to provide training and guidance to site level mentors who in turn support new special education teachers.

Interoperable Emergency Communications Grant Program

This project's primary objective is to investigate and analyze gaps in governance, common planning, and operational protocols for the deployment of communication assets amongst emergency operation centers, dispatch centers, and first responders within the Las Vegas Urban Areas Security Initiative (UASI). For this grant cycle, this project will focus specifically on the District's Emergency Operations Center and its ability to communicate within logistics resource departments, schools, and administrative departments/sections; and its ability to communicate with various UASI stakeholders that provide resources (such as materials, equipment, and personnel) to support emergency operations and transportation.

Johnson/O'Malley Grant (JOM)

The JOM Program is to provide academic, college, career, and cultural programs that meet the needs of American Indian/Alaska Native students. The following activities will be conducted during the project period: 1) eligible American Indian/Alaska Native students will continue to be identified and tracked for attendance and academic achievement; 2) college, career, and cultural awareness activities will be implemented for eligible American Indian/Alaska Native students that enhance and support academic achievement; 3) fees for uniforms, classes, labs, and credit retrieval for qualifying students will be provided; 4) parent events will be implemented; and 5) the Indian Education Parent Committee will continue to plan, monitor, and participate in program activities. Measurable objectives are: 1) JOM students' Average Daily attendance will show a 1 percent increase above the 2010-11 academic year, and for each successive school year through 2013-14; 2) The percentage of JOM students participating in tutoring programs will show an increase of 2 percent over the previous year, beginning with the 2010-11 academic year; and 3) 80% of student participants in cultural events will report on surveys that the event reinforced their cultural identity.

Local Plan - Individuals with Disabilities Education Act (IDEA)

Funding is provided through the Individuals with Disabilities Education Act, Part B, Public Law 101-476, to assist school districts in the initiation, expansion, and improvement of programs for the education of children

with disabilities. Children who deviate educationally, physically, mentally, emotionally, and/or socially from "normal" are provided programs and services to afford them an opportunity to maximize their potential. In accordance with federal regulations pertaining to the education of children with disabilities, populations of unserved and underserved children are identified.

Lowe's Charitable & Educational Foundation Grant

Lowe's grant programs focus on one-time project needs for K-12 public education and community improvement projects.

Math Science Partnership (MSP) - Project: Venture Into Science Inquiry Organized around Nevada Standards (VISIONS)

Project: Venture Into Science Inquiry Organized around Nevada Standards (VISIONS) is a professional development project that will increase science and mathematics achievement for elementary students in the District. Partners included in the project are the District and the UNLV Center for Mathematics and Science Education.

Research-based professional development will increase teacher content knowledge and instill inquiry-based pedagogical practices that aid science/mathematics instruction through reflective processes. In addition, collaboration between elementary and high school science teachers will be established to deliver a consistent curriculum aligned to state standards. Project: VISIONS will develop high school and elementary teams that will provide ongoing professional development in science content knowledge and the Full Option Science System (FOSS) Districtwide.

Project: VISIONS will increase science/mathematical content knowledge of elementary school teachers and improve the effectiveness of classroom instruction, thus resulting in increased student achievement in science and mathematics. Project: VISIONS will target schools that are in need of improvement as specified by No Child Left Behind Legislation and have a high percentage of teachers who do not have highly qualified status.

Navigation 101

Navigation 101 is a comprehensive program designed to increase college and career readiness for students through a new discipline of study and effective support elements. The program teaches high school students about key topic areas of self-management. Students will have an opportunity to complete college and career readiness-focused lessons, create a meaningful plan based on their interests and assets, articulate progress to parents and advisors through annual student-led conferences, receive support from trained advisors, and measure progress through online reporting.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Dr. McKinney

The District was invited to form a partnership with the College of Education and College of Sciences at the UNLV on a project entitled, "Exploring the Power of Writing in Mathematics". The purpose of this project is to provide professional development

in the areas of writing and mathematics to increase student achievement. Approximately 80 teachers and principals from Lunt and Craig Elementary Schools will participate in this project. The project incorporates two components: a summer institute and lesson studies during the academic year. The objectives of the project include: 1) faculties will learn how to use writing to communicate mathematical understanding; 2) teachers will learn how to conduct lesson study; 3) teachers will learn how to look at student work for assessment purposes; 4) teachers will incorporate writing into their mathematics instruction; and 5) students will increase their ability to explain their mathematical thinking, especially via written text.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Dr. Deniz

This is a partnership established between the Science, Health, and Foreign Language Department of the Curriculum and Professional Development Division of the District and the UNLV through the NeCoTIP. The purpose of this project is to provide content and pedagogical support to approximately 20, K-5 teacher participants. Teachers reflect on their own instruction and provide peer feedback at professional development sessions. These teachers serve as teacher leaders to provide instructional support for nonparticipating teachers. The scope of work involves intensive professional development that will include science integration with reading, writing, and mathematics; instruction on the nature of science and science of inquiry; and collaboration with teachers to design formative assessments.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Dr. Giorgis

The focus of the NeCoTIP, entitled "Reading, Writing, and Mathematical Thinking at the Elementary Level" is to provide professional development in the area of reading, writing, and mathematical thinking to increase student achievement. Thirty-five teachers from kindergarten through fifth grade were selected to participate in this project based on their capacity for leadership at both the building and district levels. During monthly meetings and through an ongoing online discussion forum, Nevada English/Language Arts and Mathematics Content Standards and District benchmarks are highlighted.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Dr. Giorgis, "Math Out Loud: Exploring Mathematics and Literacy Connections"

The focus of the NeCoTIP entitled, "Math Out Loud: Exploring Mathematics and Literacy Connections" is to provide professional development in the areas of writing and mathematics to increase student achievement. Approximately 35 teachers from the District and Las Vegas area charter and private schools will have the opportunity to participate in this project. The project incorporates two components: a summer institute and monthly meetings during the academic year. These professional development activities are conducted by UNLV professors and District teacher leaders. Teachers address the national and State standards related to mathematics and literacy in order to further the academic goals and objectives of their respective schools.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Dr. Olson

This is a partnership between the Mathematics and Instructional Technology Department in the Curriculum and Professional Development Division of the District and the UNLV established through the NeCoTIP. The purpose of this project is to provide professional development with a goal of improved algebraic content knowledge and, in particular, the areas of rational numbers, solving equations, and functions. Thirty-five teachers from grades 4 through 9 have been selected to participate in the project based on their capacity for leadership at both the building and district levels. During monthly meetings and through an ongoing on-line discussion forum, the use of selected technology components to support instruction aligned to state standards and District benchmarks will be highlighted. The scope of work on the project involves providing a site for meetings and professional development sessions, tracking hours and distributing payments, monitoring the budget, and maintaining communication with all grant participants. The Curriculum and Professional Development Division will plan additional professional development in support of District initiatives and the NeCoTIP.

Nevada College Access Challenge Grant (NVCACG)

In collaboration with the UNLV; College of Southern Nevada (CSN); Nevada State Parent Teachers Association; and the Nevada State Parent Information Resource Center a "Family Enrichment Day" will be held at UNLV. Workshops focus on providing families with hands-on resources to assist their children with reading, writing, and mathematics. The event also focuses on activities that support students' transition from middle school to high school and support students in their pursuit of higher education.

Nevada Commission on Educational Technology (NCET) - State Educational Technology Implementation Funds (SETF)-Consortium

Nevada Commission on Educational Technology (NCET) grant provides high-quality online professional development (PD) to support the implementation of the Common Core State Standards (CCSS), leading to improved student achievement. This PD is a combination of modules developed commercially, available packages, and technology lesson plans. The Bringing Learning and Standards Together (BLAST) project provides online PD modules tied to CCSS and rich in classroom examples and technology integration. These are available to individual teachers, groups of teachers (such as a grade level), or whole schools. They are also available for use by other Nevada districts. As part of this effort to provide quality online PD, two commercially available online programs, Vegas PBS Teacher Line and PD 360, will be examined to determine the best fit for supporting rollout of the Standards.

Nevada Driver Education Curriculum and Certification Project

The Nevada Driver Education Curriculum and Certification Project will reduce serious deaths and injuries by motor vehicle crashes, especially for teen drivers, through the implementation of a program to improve

driver education programs in Clark County and in the State of Nevada. An advisory committee collaborates to work with consultants to develop and implement a standardized Nevada Driver Education Curriculum and engage in curriculum mapping. This project provides professional development for driver education teachers. Additionally, the project assists with the development of a three-credit university class leading to driver education teacher certification. This course is initially be delivered via traditional face-to-face instruction, but is also delivered in an online format in the final year of the proposed project. Various instructional resources for teachers to use with their students are provided for all District high schools.

Nevada Growth Model/Nevada Department of Education

During the 2009 Legislative Session, Assembly Bill 14 was enacted which required the Nevada Department of Education to develop and implement a growth model. The Nevada Growth Model is a tool for using performance data to more accurately assess and report on annual academic progress. It is used to identify schools that obtain high growth, as well as those achieving typical growth and low growth. This helps the District in its effort to close achievement gaps. When fully implemented, the Nevada Growth Model will include a parent-friendly component that is both simple and informative, and will allow users to see how their child, their child's classroom, and their child's school compare to other similar populations.

Nevada Growth Model/Washoe Teacher Incentive Fund

During the 2009 Legislative Session, Assembly Bill 14 was enacted which required the Nevada Department of Education to develop and implement a growth model. The Nevada Growth Model is a tool for using performance data to more accurately assess and report on annual academic progress. It is used to identify schools that obtain high growth; as well as those achieving typical growth and those achieving low growth. This helps the District in its effort to close achievement gaps. When fully implemented, the Nevada Growth Model will include a parent-friendly component that is both simple and informative, and will allow users to see how their child, their child's classroom, and their child's school compare to other similar populations.

Nevada Library Books Purchase

These funds purchase library books for all schools with libraries and/or media centers. The amount of funds available for each of the eligible schools is determined by student enrollment. School librarians, in cooperation with their administrators, determine their library book needs and order accordingly. The awarded grant funds that are over and above the formulized total are prioritized by school need with special consideration going to those libraries at schools that serve high numbers of disadvantaged students and/or English Language Learners and those schools that are changing the grade levels they will serve in the upcoming school year- thus necessitating the availability of additional library materials. These expenditures are at the discretion of the District Library Services Coordinator based on his review of current statistical reports of school library collections, current

demographics and knowledge of changes within student populations to be served at each school.

Nevada Schoolyard Habitat - Ober Elementary School

The goals of Ober ES "Native Wildlife Habitat" are to lead students to establish a student developed and managed schoolyard habitat designed to attract native wildlife species by using native Mojave Desert plants. The habitat serves as a place for observation of Mojave Desert plants and other native species and as a demonstration garden that provides examples of drought-resistant native plant materials that attract and provide sheltered places for butterflies, reptiles, and birds. Students engage in collaborative, hands-on inquiries into the natural world in their efforts to document the effectiveness of these plants for providing habitats for native species.

The Ober ES Schoolyard Native Wildlife serves as an outdoor classroom, a setting in which to integrate academic disciplines including: science, math, technology, environmental studies, geography, language arts, nutrition, and health. Such interdisciplinary approaches cultivate the talents/skills of all students while enriching the students and building their capacity for observation/thinking.

Nevada Schoolyard Habitat - Sewell Elementary School

The goals of the Sewell ES "Sprouts Project" are to restore the desert tortoise habitat, create a student developed and managed schoolyard garden that will provide fresh fruits and vegetables to sustain the desert tortoises, and establish a courtyard demonstration garden of native plant examples that are drought-friendly and will provide sheltered habitats for animals such as butterflies and birds. The garden and tortoise habitat serves as a living laboratory where students engage in collaborative, hands-on inquiry into the natural world. The proposed project provides funding for landscape and gardening supplies such as tools, seeds, plants, shrubbery, trees, a walkway, benches, a storage shed, and a walking bridge.

The Sprouts Project includes the establishment of natural settings to integrate instruction in every discipline, including: science, math, reading, environmental studies, nutrition, and health. Such interdisciplinary approaches cultivate the talents and skills of all students, while enriching student capacity in observation and thinking. A well-designed schoolyard filled with diverse natural areas serves as an outdoor classroom and living laboratory to provide opportunities to meet and exceed high academic standards across the curriculum.

Prevention First

Funds were made available on a competitive basis to the Southern Nevada Health District to impact wellness, reduce obesity, increase physical activity and encourage proper nutrition as a means to reduce risk factors, prevent and/or delay chronic disease and promote wellness for Clark County residents. Four projects were funded including: expansion of the Safe Routes to School program for 50 elementary schools and/or middle schools, expansion of the Wellness Project

Facilitator salary from the tobacco cessation grant to promote wellness curriculum through a wellness webpage, provision of health services for staff development, support of the purchase of body mass index equipment, and food services for the procurement of fruit cup production equipment.

Project: Mathematics Integrated with Science using Technology (MIST)

The goal of the MIST partnership is to produce a leadership group of highly qualified mathematics and science teachers, grades 5 through 8, who are poised to address issues related to student achievement. Project: MIST incorporates mathematics and science content, distance education, teacher-led professional learning communities, and ongoing professional development based on teacher needs and student achievement. Using the model developed for Project: Promoting Academic Success in Students (PASS), a comprehensive and integrated approach emphasizing education and sustained professional development for teams of mathematics and science teachers is applied with four annual activities: 1) a two-week summer institute focusing on mathematics and science content knowledge; 2) online graduate coursework; 3) professional learning communities; and 4) site-based action research.

Refugee School Impact Aid

The District, Catholic Charities of Southern Nevada, and The Ethiopian Community Development Council partner in the provision of academic and enrichment services for elementary and secondary refugee students. These grant funds support students with tutoring, school supplies, books and supplemental classroom materials, translation of school forms, interpreters for registration and parent conferences, tuition for summer school, and field trips to cultural and educational places of interest in the community. The following schools are targeted for services as they have the highest population of refugee students to be served: Orr Middle, Del Sol High, Valley High, and Ruby Thomas Elementary. Students attending many other schools throughout the District are also supported through this funding.

Safe Routes To School (SRTS) Coordinator

SRTS supports development and implementation of programs that examine conditions around schools and conduct activities that improve safety and reduce traffic and air pollution in the vicinity of schools. This project funds a safety coordinator position to oversee/ensure implementation of SRTS initiatives.

Salary Incentives for Licensed Personnel

Funding was authorized by AB 579 of the 2011 Nevada State Legislature to be used for eligible school districts within the State to apply for funds to establish a program of incentive pay for licensed teachers, school psychologists, school librarians, school counselors, and administrators employed at the school level to attract and retain those employees. Additionally, the incentive program must be negotiated pursuant to Chapter 288 of Nevada Revised Statutes (NRS) and must include, without limitation, the attraction and retention of: 1) licensed teachers, school psychologists, school librarians, school counselors, and administrators

employed at the school level who have been employed in that category or position for at least five years in this State or another state and who are employed in schools which are at-risk as determined by the Nevada Department of Education; and 2) Teachers who hold an endorsement in the field of mathematics, science, special education, English as a Second Language, or other area of need within a school district, as determined by the Superintendent of Public Instruction.

If a teacher or school psychologist entered into a contractual agreement of employment with a school district before July 1, 2007, the board of trustees of the district shall purchase one-fifth of a year of retirement credit for that employee pursuant to subsection 2 of NRS 286.300 if the employee qualified under the provisions of NRS 391.165. On or before August 1, 2007, the board of trustees of each district shall notify each such employee that he may elect to participate in the program of incentive pay for licensed educational personnel if he otherwise qualifies for participation in the program in lieu of the purchase of retirement service on behalf of the employee pursuant to NRS 391.165 as that section existed on June 30, 2007.

School-Based Student Drug - Testing

This is a three-year project to reduce alcohol and substance abuse among student athletes through implementation of a student drug-testing program at eight District high schools. The schools selected for this program are: Mojave HS, Centennial HS; Eldorado HS, Foothill HS, Green Valley HS, Del Sol HS, Durango HS, and Desert Pines HS. A drug-testing program already exists at Green Valley HS.

During the six-month planning period between July and December 2008, the seven high schools without a drug-testing program formed a committee composed of school staff, District administrators, parents, and community partners. The committees at each high school determined if sufficient school, parental, and community support existed for this program within the high school community. If so, the committees generated school-specific, random drug-testing procedures for their respective school sites. The second phase of program implementation involved the commencement of random drug-testing of athletes at the seven new sites, and continuation of random drug-testing at Green Valley HS.

Solar Lighting Demonstration

The overall objectives of this project are to increase usage of alternative/renewable energy, create a better and more reliable learning environment for the students, and reduce energy costs. The specific goal of this project is to install a hybrid fiber optic solar lighting system in appropriate areas of the school. This technology can provide high quality full spectrum day lighting while minimizing the electric energy to operate the lights, while at the same time reducing any cooling required to offset electric light heat generation. This project represents one phase of a major upgrade to a high school build in 1964.

Special Education Professional development District Improvement Grant (SPDIG)

The District faces tremendous challenges in recruiting and retaining sufficient special education teachers to provide services for students with disabilities. Research helps in understanding that if those teachers who are hired for special education positions can be retained, many of the challenges faced in recruiting sufficient numbers of teachers would be resolved. The research is also very clear that assigning mentors to first, second, and third year teachers is one of the most influential factors in determining whether a teacher will remain in his or her teaching position. New special education teachers need high quality induction on District procedures, as well as on-going mentoring in planning, instruction and assessment strategies. These experiences empower teachers to successfully assume professional responsibilities. To accomplish the District's goal to retain more special education teachers, this subgrant provides funds to hire a mentor trainer to provide training and guidance to site level mentors who in turn will support new special education teachers.

Special Education Early Childhood

The aim of this program is to address the needs of children with disabilities before they are eligible to enter first grade. The funding also enables the District to implement a continuum of placement options that address the least restrictive education environment.

Specified goals and objectives for the proposed program are to: 1) enable young children with disabilities to begin schooling as early as possible to mitigate the effects of their disabilities, as required by federal law; 2) provide a systematic structure for parent training, identification of eligible students, and implementation of specific early childhood special education curriculum; 3) provide staff training in special education procedures and instructional techniques; and 4) develop and implement a plan for dissemination of information to the public regarding early childhood education.

Special Olympics Nevada

This project will foster the development of a comprehensive Special Olympics program that services special education students with developmental disabilities. The District's Special Olympics Project Facilitator's responsibilities are to: 1) increase the participation of eligible students in the school-based Special Olympics program; 2) organize and manage the Unified Sports Program (competition for students with disabilities and non-disabled peers); 3) recruit, train, and manage school district coaches and volunteers; 4) administer, in cooperation with Special Olympics, Nevada, the training program for coaches ensuring that each coach is trained and prepared for events; 5) ensure that all athletes are receiving a quality training program; 6) organize competitions for trained athletes and maintain the school training and competition calendar; 7) act as the curriculum consultant to the Adaptive Physical Education Staff and Student Support Services Division; 8) conduct in-service training related to Special Olympics on staff development days;

9) develop a transition plan for secondary students to move from school-based programs into Special Olympics programs; 10) disseminate information on community-based Special Olympic programs and enable access for students to participate in regional and state championships; 11) coordinate the annual budget with Special Olympics, Nevada; 12) prepare all paperwork including event reports and year-end summaries; and 13) collaborate with community agencies.

Striving Readers Comprehensive Literacy

The Striving Readers Comprehensive Literacy (SRCL) Program serves children from birth through grade 12. The overall goal of the SRCL Program is to improve literacy and college and career readiness for all students, and to ensure all students are "ready by exit" to be successful in higher education and their chosen career pathways. Due to having the highest needs schools in the District, schools from Performance Zones 4 and 5 were selected for Phase I implementation. All schools to be served are aligned by feeder patterns to promote vertical alignment, coordination of programs, and structured transition activities. The following goals have been developed for the SRCL Program: Goal 1: Through high-quality, job-embedded professional development, teachers will understand and apply elements of effective literacy instruction and intentional use of instructional materials that are aligned to the Common Core State Standards (CCSS) so that every student knows how to use reading, writing, listening, viewing, speaking, presenting, and critical thinking skills from birth through grade 12; Goal 2: Implement interventions to ensure that all students (including students who are experiencing difficulties and students who are progressing ahead of their peers) are identified and served appropriately; and Goal 3: Establish Data Based Decision Making (DBDM) Literacy Teams at schools that are aligned with a Response to Intervention/Instruction framework and maintain a purposeful, respectful environment in which data can be collected, analyzed, and used to continually improve literacy achievement. The Criterion Reference Test (CRT) and Nevada High School Proficiency Exam (NHSPE) milestones for SRCL schools by the end of the project in Fiscal Year 2016 are: elementary schools: 80% pass rate on the CRT; middle schools: 65.5% pass rate on the CRT; SRCL high schools: 62% pass rate on the CRT; and a 75% graduation rate for all SRCL high schools.

All proposed SRCL activities align with the State and District literacy plans. Program activities are designed to ensure that the above-stated goals are achieved and include the following: Striving Readers literacy coaches will be placed at each of the targeted school sites to increase capacity through coaching, mentoring, training, and modeling of Tier I instruction in the classroom; DBDM literacy teams at the Local Education Agency and site levels will assist in reviewing student data, and will support teachers in making evidenced-based instructional decisions and ongoing progress monitoring; high quality, job embedded professional development and summer academies will be provided to all teachers and administrators at targeted school sites; assessments and intervention programs and materials will be provided to supplement instruction

at the schools sites; summer school support will be provided to students in need of additional academic support at the secondary level; and partnerships with community-based organizations and institutions of higher education will implement birth-grade 12 literacy programs with students and families, including: the University of Nevada Cooperative Extension (UNCE), local daycare centers, Vegas PBS, and local libraries.

Substance Abuse Prevention and Treatment Agency (SAPTA) - Quannah McCall Elementary School

Prevention grant funds are made available by the Nevada Division of Mental Health and Developmental Services through a sub-grant from SAPTA to implement substance abuse prevention programs.

McCall ES has been successful at implementing strategies in partnership with the Coalition over the past three years. Activities include after-school programs, summer school, and Saturday classes. Through this initiative, the program positively impacts approximately 630 students and their families. The programs used include Positive Action and Parenting wisely.

The objectives for this grant are to: 1) increase student achievement; 2) increase student social skills; 3) increase parental awareness of protective factors; and 4) increase parent and community involvement.

Summer School Diversion Program - Justice Assistance Grant (JAG)

The District is a subrecipient of funding from the Bureau of Justice Assistance through Clark County, Nevada for participation in the Edward Byrne Memorial Justice Assistance Grant (JAG 2010). The District assists credit deficient high school students with the costs of attending summer school and in receiving high school accreditation.

Thermal Demonstration

The objectives of this project are to increase usage of alternative/renewable fuels, create a better and more reliable learning environment for the students, and reduce energy costs. The specific goal of this project is to replace the existing central chilled water systems at Clark High with more efficient parallel chillers. The new chiller operates using a combination of concentrating solar collector and biomass power, thus reducing energy costs and landscape waste.

Title I 1003(a) - Curriculum and Professional Development Division (CPDD)

Section 1003(a) of the No Child Left Behind Act of 2001 authorizes state education agencies to set aside funding for Title I schools identified as being in "Need of Improvement" year one through three and on the watch list. The intent is to improve technical assistance and increase student achievement by providing ongoing training for instructional staff through support within the classroom environment. The District's Curriculum and Professional Development Division provides intense, content-specific professional development for approximately 59 eligible elementary school teachers through summer reading and mathematics academies.

Title I Part D - Neglected or Delinquent

The Youthful Offender Program at the High Desert State Prison (HDSP) improves educational opportunities for neglected or delinquent youth who are incarcerated in adult correctional facilities. The intent of this program is to provide inmate students with: 1) a hands-on environment to learn math, science, language, social studies, music, and vocational skills, 2) a means to earn high school credit via General Education Diploma (GED) and academic classroom instruction to fulfill all requirements for a high school diploma, 3) earn vocational skills and certification in culinary arts, green technology Leadership in Energy and Environment Design (LEED), automotive, heating/ventilation and air conditioning (HVAC), computer technology, construction, and industrial technology, and 4) provide teachers with the tools and training necessary to achieve educational success with this exclusive population. The objectives of the program are the following: enhance the academic, career, vocational, and technical education program offered to inmate students by providing innovative curriculum, up-to-date textbooks and reference materials, modern equipment and technology, and highly motivated and qualified teachers and staff; provide needed instructional materials and supplies and upgrade instructional software, supplies, and equipment to keep academic, career, vocational, and technical education curricula relevant; and provide teachers with the training, certification, and instructional tools necessary to develop successful programs with this incarcerated population.

Title II-A - Teacher & Principal Training & Recruiting

In accordance with educational needs and priorities, consistent with the improvement of instruction through teacher and administrative training, the District provides professional development opportunities through the following projects: curriculum and professional development support; English language arts; mathematics; science and health; social studies; Achievement Via Individual Determination (AVID) ; Assessment, Accountability, Research, and School Improvement (AARSI); equity and diversity education; gifted and talented education; leadership; high quality teachers; and new teacher induction. The District also utilizes a portion of this funding to continue recruitment efforts of highly qualified teachers and to provide program services including grant planning, monitoring, evaluation, and administrative guidance. Additionally, these funds based on a per pupil formula are used to provide for equitable participation of eligible private school teachers and administrators in professional development opportunities.

Title II-D - Enhancing Education Through Technology (EETT)-Formula

This project supports the salary and benefits of three project facilitators in the Technology Information Services Support Division and programs that accelerate the implementation of educational technology plans to enable schools to integrate technology fully into school curricula. The EETT program addresses the following goals: 1) all teachers will have the training and support needed to help all students learn through computers and the Internet; and 2) effective

and engaging software and online resources will be an integral part of every school curriculum.

Title III - English Language Learners

This grant is used to assist all second language learners in becoming proficient in English. Students at all grade levels are served. Professional development, dual immersion, elementary education, secondary education, assessment, and parent involvement are the six projects.

Title IV - 21st Century Community Learning Center (CCLC)

The 21st Century CCLC programs consist of before- and after-school academic and enrichment classes designed to help children in high-need schools succeed academically through the use of scientifically-based practice and extended learning time. Academic programs and activities provided for students through the 21st CCLC include remediation in literacy, mathematics, and science. Enrichment and support programs implemented may include classes such as drama, music, cooking, and gardening.

Title VII - Indian Education

This program provides educational opportunities for American Indian/Alaska Native students. The following activities will be conducted during the 2011-12 school year: 1) American Indian/Alaska Native students throughout the county will be identified; 2) students from elementary, middle, and high schools determined to be in need of tutorial services in accordance with established selection criteria will be identified for such services; 3) after-school tutoring will be provided by teacher tutors in reading, mathematics, and science for an estimated 75 students from 50 schools Districtwide; 4) cultural awareness activities will be scheduled Districtwide for native American students to enhance and support academic achievement; 5) a college tour will be conducted for qualifying students; and 6) parents will participate in the project through the Clark County Indian Education Parent Committee.

United Way of Southern Nevada - Family Engagement for High School Success

The United Way of Southern Nevada Women's Leadership Council (UWSN-WLC) has made funding available for the purpose of increasing Nevada's high school graduation rate and levels of college and career readiness through promoting family engagement. This five-year project funds a Family Engagement Resource Center (FERC) at each of five high schools: Clark High School, Eldorado High School, Silverado High School, Sunrise Mountain High School, and Western High School. Each year funding expands the activities and target population of the FERCs. The FERC activities promote family engagement through the whole school's population and specifically target students who were identified in their eighth grade year as having indicators for becoming at-risk of dropping out.

Windsong Pre-K

The Windsong Trust provided a grant to the District for the 2012-13 school year, to take the following actions to grow it's Early Childhood Education Initiative: 1) Create five Windsong sponsored pre-K general-education

classrooms; and 2) partner with Teach For America to provide corps members and/or alumni as Early Childhood Education lead classroom teachers.

In addition to increasing the capacity of our Early Childhood Education Initiative, the District is focused on enhancing programmatic support for Early Childhood Education teachers and has identified the following specific actions and will engage in regular ongoing student-data analysis to fine-tune support structures: 1) Backwards Map Early Childhood Common Core Standards (January-August); and 2) develop a policy brief (March-August), to inform the State Legislature of the increased need to fund Early Childhood Education.

Windsong TNTP

The Windsong Trust provided a grant to the District to contract with The New Teacher Project (TNTP) to assist with the development and implementation of sustainable systems for educator excellence.

TNTP staff facilitate strategic design and stakeholder engagement sessions; assist staff in designing high-impact, tailored solutions based on research and best practices; support and coach staff in setting goals and creating accountability mechanisms; and support staff to create, implement, monitor and improve project plans. The focus is on assisting leaders in developing both people and processes, so as to assist the district in building the capacity for lasting change and continuous improvement.

TNTP staff work with the District's HR Division to understand its current situation and human capital challenges and to develop appropriate, effective, and sustainable mechanisms for change. In designing solutions, TNTP will bring to extensive knowledge and experience in human capital reform from working with states and districts around the country. In addition, TNTP works with client teams to establish specific and measurable outcome goals and metrics for each phase and aspect of the engagement.

TNTP assists in the areas of recruitment and selection of high quality teachers and leaders, timely vacancy identification and early hiring, so that all schools are 100% staffed with high quality educators by school opening. Additionally, TNTP works with the academic and administrative leaders and stakeholders to design and implement high quality educator evaluation systems focused on student learning. Finally, TNTP supports the academic leaders in designing effective training and professional development for principals in human capital and performance management.

Workforce Investment Act (WIA) - Year-Round Youth

The WIA Year-Round Youth Program delivers educational enhancement services for 159 eligible Desert Rose High School students. Qualified high-risk youth receive expanded opportunities for education, training, work experience, and summer school geared toward helping students secure high school diplomas, General Equivalency Diplomas (GED), certificates, job placement, and post-secondary education. Mandatory green economy training is also provided by Workforce Connections.

Youthbuild Program Desert Rose High School

The Youthbuild program provides students with basic skills in reading, writing, English, and math. The program also assists students with GED preparation and CTE curriculum. Students who are attending Desert Rose High School and are participants in the Youthbuild Program attend on-campus academic and CTE classes and participate in special projects. The program provides instruction, materials, basic infrastructure for academic, CTE programs, and classroom work areas. All CTE programs presently meet State and District standards and provide a combination of classroom instruction and hands-on experiences.

Source: CCSD Grants Development Assistance



This page is intentionally left blank

Abbreviations and Acronyms

AB	Assembly Bill	CREW	College Readiness Educational Workshop
ADA	Americans with Disabilities Act	CRT	Criterion Referenced Test
ADA	Average Daily Attendance	CSR	Class Size Reduction
ADM	Average Daily Membership	CSRP	Comprehensive School Reform Project
ADOPP	Alternative Drop Out Prevention Program	CTE	Career and Technical Education
AIS	Academy for Individualized Study	CTSOs	Career and Technical Student Organizations
AP	Advanced Placement		
APEDP	Alternative Program of Education for Disruptive Pupils	DCMC	Described and Captioned Media Center
ARL	Alternative Route to Licensure	DECA	Distributive Education Clubs of America
ARRA	American Recovery and Reinvestment Act	DIBELS	Dynamic Indicators of Basic Early Literacy Skills
ASBO	Association of School Business Officials International	District	Clark County School District
ASC	Area Service Center	DMC	Clark County Debt Management Commission
ASK	Assessing Science Knowledge	DSA	Distributive School Allocation
ATA	Advanced Technologies Academy		
ATTC	Area Technical Trade Center	EBS	Educational Broadband Service
AVID	Advancement via Individualized Determination Program	ECECP	Early Childhood Education Comprehensive Plan
AYP	Adequate Yearly Progress	ECS	Educational Computing Strategists
AZAC	Attendance Zone Advisory Commission	EDE	Equity and Diversity Education
		EEOC	Equal Employment Opportunity Commissions
		EETT	Enhancing Education Through Technology
Board	Board of School Trustees	EGI	Employee Group Insurance
BOC	Bond Oversight Committee	ELL	English Language Learners
		EMC	Educational Media Center
CAFR	Comprehensive Annual Financial Report	EMR	Employee - Management Relations
CALEA	Commission on Accreditation for Law Enforcement Agencies	EMS	Educational Media Services
CASA	Center for Accelerating Student Achievement	EOC	Emergency Operations Center
CCASAPE	Clark County Association of School Administrators and Professional-technical Employees	ERP	Enterprise Resource Planning
CCDC	Clark County Detention Center	ES	Elementary School
CCEA	Clark County Education Association	ESD	Education Services Division
CCLC	21st Century Community Learning Center	ESEA	Elementary and Secondary Education Act
CCP	Continuum of Care Program-In Custody Program	ESEA	Education Support Employees Association
CCPEF	Clark County Public Education Foundation	ESL	English as a Second Language
CCSD	Clark County School District		
CCSS	Common Core State Standards	FADA	Fiscal Accountability and Data Analysis
CDM	Central Desktop Management	FAPE	Free Appropriate Public Education
CEE	Commission on Educational Excellence	FASA	First Aid Safety Assistant
CIP	Capital Improvement Plan	FASTT	Fluency and Automaticity through Systematic Teaching and Technology
CIS	Central Information Services	FBLA	Future Business Leaders of America
CMMS	Computerized Maintenance Management System	FCCLA	Family, Community, and Career Leaders of America
CMP	Captioned Media Program	FERPA	Family Educational Rights and Privacy Act
COPS	Community Oriented Policing Services	FFA	Future Farmers of America
CPCU	(American Institute) Chartered Property Casualty Underwriters	FICA	Federal Insurance Contributions Act
CPD	Curriculum and Professional Development	FIE	Fund for the Improvement of Education
CSN	College of Southern Nevada	FLI	Family Leadership Initiative
CPSI	Canadian Playground and Safety Institute	FOSS	Full Option Science System
		FSR	Facility Service Representative
		FTE	Full Time Equivalent
		FY	Fiscal Year

GAAP	Generally Accepted Accounting Principles	NPI	National Purchasing Institute
GASB	Governmental Accounting Standards Board	NRS	Nevada Revised Statutes
GATE	Gifted and Talented Education Program	NS	Network Services
GDA	Grants Development and Administration	NSC	Nevada State College
GEARUP	Gaining Early Awareness and Readiness for Undergraduate Programs	NSF	National Science Foundation
GED	General Educational Development Test	NSHE	Nevada System of Higher Education
GFOA	Governmental Finance Officers Association	NHSPE	Nevada High School Proficiency Exam
GIS	Geographic Information Systems	OIM	Occupational Injury Management
GREAT	Gang Resistance Education and Training	OM	Organizational Management
GST	Governmental Services Tax		
HH	Deaf/Hard of Hearing	PACE	Preschool Achievement Centers of Excellence
HR	Human Resources	PASS	Proficiency and Success in Science
HS	High School	PAYBAC	Professionals and Youth Building a Commitment
HQT	Highly Qualified Teacher	PBS	Public Broadcasting Service
		PC	Personal Computer
IDEA	Individuals with Disabilities Education Act	PDE	Professional Development Education
IDMS	Integrated Data Management System	PDSMT-SLIP	Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices
IEP	Individualized Education Program		
IMPACCT	Intermediate Placement and Correctional Court Tactics Program	PERS	Public Employees' Retirement System
IMPROVE	Improving Methods, Procedures, Results, and Outcomes Project	PL	Public Law
INOI	In Needs of Improvement	P-L	Property-Liability
iSAT	Improving Science Achievement with Instructional Technology	PLC	Professional Learning Community
		PSM	Public Service Media
		PTFP	Public Telecommunications Facilities Program
LAN	Local Area Network	RAVE	Recognizing a Valued Employee
LEA	Local Education Agency	REMS	Readiness and Emergency Management for Schools
LEP	Limited English Proficient	RES	Replacement Elementary School
LSST	Local School Support Taxes (Sales)	RFP	Request for Proposal
MADEIT	Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching	RHS	Replacement High School
MASE	Mathematics and Science Enhancement	RMIS	Risk Management Information System
MDT	Mobile Data Terminal	RMS	Replacement Middle School
MIEP	Mathematics Early Intervention Project	RPC	Request for Parent Conference
MIST	Mathematics Integrated with Science using Technology	RSI	Research and School Improvement
MPS	Management Process System	RSIA	Refugee School Impact Aid Grant
MS	Middle School	RTI	Response to Instruction
MOE	Maintenance of Effort	SAGE	Student Achievement Gap Elimination
MSP	Mathematics and Science Partnership	SAIN	System for Accountability Information in Nevada
		SAP	System Applications and Products - Enterprise Resource Planning
NAC	Nevada Administrative Code	SAPTA	Substance Abuse Prevention and Treatment Agency
NCCAT-S	Nevada Comprehensive Curriculum Audit Tool for Schools	SASI	Schools Administrative Student Information Software
NCET	Nevada Commission on Educational Technology	SBHC	School Based Health Center
NCLB	No Child Left Behind Act	SBP	School Breakfast Program
NDE	Nevada Department of Education	SEMS	Special Education Management System
NeCoTIP	Nevada Collaborative Teacher Improvement Program	SIP	School Improvement Plans
NERC	Nevada Equal Rights Commission	SMART	Statewide Management of Automated Records Transfer
NIAA	Nevada Interscholastic Activities Association	SMMEP	Secondary Mariachi Music Education Program
NGA	National Governors Association		

SNEC	Sewell Neighborhood Education Center	UASI	Urban Areas Security Initiative
SOS	Secure Our Schools	UNLV	University of Nevada, Las Vegas
SPF	School Performance Framework	UNR	University of Nevada, Reno
SPTA	Specialized Programs Teacher Assistant	USS	User Support Services
SRCL	Striving Readers Comprehensive Literacy	VHS	Vocational High School
SRLE	Safe and Respectful Learning Environment	VISIONS	Venture Into Scientific Inquiry Organized around Nevada Standards
SRTS	Safe Routes to School	VoIP	Voice over IP (Internet Protocol)
SS	Special School	VTC	Video Conference Support
SSSD	Student Support Services Division	WAN	Wide Area Network
STAR ON	Schools Targeting Alternate Reform On-Site	WIA	Workforce Investment Act
STEP	Success through English Program	WiFi	Wireless Fidelity
SUI	State Unemployment Insurance		
TAG	Targeted Assistance Grant		
TAH	Teaching American History		
TBD	To Be Determined		
TF	Transportation Facility		
TISS	Technology and Information Systems Services Division		
TNTP	The New Teacher Project		

Glossary of Terms

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures of the District. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Accounting System - The recording and reporting of activities and events affecting the funding of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrual Basis - The basis of accounting under which revenues are recorded, when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

Accrue - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or payment is made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

Administration - Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

Ad Valorem Taxes - Taxes levied on the assessed valuation (35% of the taxable value less exemptions) of secured (real property - land and improvements thereon, and other personal property - house furnishings) and unsecured properties (personal - mobile homes, airplanes, boats, and slide-in-campers). See ASSESSED VALUATION.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Account - A budgetary account set up to record specific authorizations to spend. The account is credited with an original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes - 35% of market value.

Autism - Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences.

Average Daily Attendance (ADA) -Average daily attendance for each school is the aggregate days attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

Average Daily Membership (ADM) - Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

Balance Sheet - A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Board of School Trustees - The elected or appointed body which has been created according to Nevada State law and vested with the responsibilities for educational activities in a given geographical area.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

Bonded Debt - The part of the District's debt which is covered by outstanding bonds and sometimes referred to as "Funded Debt."

Bonds Payable - The face value of bonds issued and unpaid.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenues, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget, Amended Final - The finalized budget that has been adopted by the Board reflecting changes to the Final Budget previously approved and filed prior to January 1 with the Nevada Department of Taxation.

Budget Calendar - The schedule of key dates used in the preparation and adoption of the Final Budget.

Budget Document - The instrument used as a comprehensive financial plan of operations by the Board and administration.

Budget, Final - The budget that has been adopted by the Board and approved by the Nevada Department of Taxation prior to commencement of the new fiscal year.

Budget Overview - The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations from the Superintendent.

Budget, Tentative - The budget that is initially prepared, published, and recorded by the District for the new fiscal year prior to its approval by the Nevada Department of Taxation.

Budgetary Control - The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to contain expenditures within the authorized amounts.

Buildings - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

Capital Budget - A plan of proposed capital outlays and the means of financing them, and is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Expenditure - Represents an outlay from resources used exclusively for acquiring and improving district sites or the constructing and equipping of new district facilities that will have an anticipated useful life of more than one year.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cash Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended.

Chart of Accounts - A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and the general operation of the books of account, becomes a classification or manual of accounts.

Coding - A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

Contract Services - Labor, material, and other costs for services rendered by personnel who are not on the payroll of the District.

Cost Per Pupil - Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Deaf-blindness - Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs.

Delinquent Taxes - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

Disabled Student - A student that meets federal guidelines as mentally challenged, hearing impaired, speech or language impaired, seriously emotionally handicapped, physically challenged, autistic, traumatic brain injured, multiply handicapped, learning disabled, developmentally delayed, or visually handicapped.

Disbursement - Payments made for goods and services.

Donations (Private Source) - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

Edison Schools - The seven schools in the District which are currently managed by Edison Schools Inc., the nation's largest private manager of public schools.

Elementary Schools - A school classified as elementary by state and local statutes or practice and typically composed of kindergarten through grades five or six.

Emotional Disturbance - This term means a condition that can exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance:

- An inability to learn that cannot be explained by intellectual, sensory, or health factors
- An inability to build or maintain satisfactory interpersonal relationships with peers and teachers
- Inappropriate types of behavior or feelings under normal circumstances
- A general pervasive mood of unhappiness or depression
- A tendency to develop physical symptoms or fears associated with personal or school problems

Employee Fringe Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) medicare, (d) Workers' Compensation, and (e) unemployment insurance.

Encumbrances - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances cease to exist when paid (as in accounts payable) or when the actual liability is established, or when canceled.

Encumbrance Accounting - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Resource Planning (ERP) - Enterprise Resource Planning is an integrated system of software applications that rely on a database supporting financial and non-financial areas of an organization through "best business practices" and process reengineering.

Equipment - Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered part of the building.)

Estimated Revenues -When the accounts are kept on an accrual basis, this term designates the amount of revenues estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

Federal Revenues - Revenues provided by the federal government. Expenditures made using these revenues are identifiable as federally-supported expenditures.

Fiscal Period - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year runs from July 1 through June 30.

Fixed Assets - Land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

Full Time Equivalent-Employee (FTE) - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

Function - As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as *Instruction, School Administration, Plant Maintenance, and Operation*. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent nationally and enables comparisons of expenditure categories of districts throughout the nation. The following functions are grouped by category as reflected in the Nevada School Accountability Reports.

Fund - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

Fund, Capital Projects - Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay (i.e.) for land, buildings, and equipment.

Fund, Debt Service - Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

Fund, District Projects - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Fund, Enterprise - Used to finance and account for the acquisition, operations, and maintenance of District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements. The District uses its Food Services Fund in this manner.

Fund, Expendable Trust - Used to account for assets held in trust by the District for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

Fund, Federal Projects - Used to account for federally assisted grant programs that supplement the District in areas of special needs, basic skills, students at risk, staff development, and other innovative activities.

Fund, General - The fund used to finance the ordinary operations of the District. It is available for a legally authorized purpose and consists of funds not specifically designated for some other particular purpose.

Fund, Internal Service - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single government unit. Amounts expended by the fund are restored thereto either from operations or by a transfer from other funds to keep intact the original fund's capital. Graphic Production and Risk Management are included in this fund.

Fund, Proprietary - Operations that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Fund, Special Revenue - For accountability purposes, this fund is split between Federal Projects and District Projects. For further definition, see these funds also included in the glossary.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Gifted and Talented (GATE) - Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 through grade 6.

Grant - Contributions of either funds or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Hearing Impairment - Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

High School - Schools classified as high school by state and local statutes and typically composed of grades nine through twelve.

Instruction - Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

Instructional Materials-Supplies - An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inter-Fund Transfers - Amounts transferred from one fund to another fund.

Invoice - An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

Line-Item Budget - A detailed expense or expenditure budget generally classified by object designation with each organizational unit.

Kindergarten - A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

Land - A fixed asset account which reflects the acquisition value of sites owned by the District. If land is purchased, this account includes the purchase price and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maintenance of Plant (Plant Repairs; Repair and Replacement of Equipment) - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Medicaid Administrative Claiming - Medicaid Administrative Claiming is a federal program that reimburses districts for employees' time to promote the availability of Medicaid-covered health services and to improve students' access to those services.

Mental Retardation - Mental retardation means significantly subaverage general intellectual functioning and existing behavior manifested during the developmental period, which adversely affects a child's educational performance.

Middle School - Schools classified as middle school by state and local statutes or practices and composed of grades six through eight.

Modified Accrual Basis of Accounting - Basis of accounting whereby revenues are recorded when they are measurable and available and expenditures are recorded when the corresponding liability is incurred. This is the basis of accounting used in the fund financial statements of the Comprehensive Annual Financial Report (CAFR).

Multiple Disabilities - Multiple disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

Object - An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

Orthopedic Impairment - Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease, and impairments from other causes.

Other Health Impairment - Other health impairment means having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child's educational performance.

Payroll Costs - All costs covered under the following objects of expenditure: Licensed Salaries, Unified Salaries, Support Staff Salaries, Police Salaries, and Employee Benefits.

Per Pupil Allocation - An allocation to each school for supplies and equipment initially based on the pupil enrollment on the last day of the first school month.

Per Pupil Expenditure - An accepted and commonly used norm to initially compare expenditures between school districts, as well as at state and national levels of spending.

Personnel, Administrative (Unified) - Personnel on the payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the District that are systemwide and not confined to one school, subject, or narrow phase of school activity; for example, the Superintendent of Schools.

Personnel, Licensed - Those who are certified by the Nevada Department of Education and render services dealing directly with the instruction and delivery of certain services to pupils. (Some examples are teachers, librarians, nurses, and psychologists.)

Personnel, Support Staff - Non-administrative positions hired to support school and central office functions. (Some examples are teacher aides, clerical positions, custodians, food service worker and assistant accountants.)

Program - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

District programs are as follows:

0100	Regular Instruction-Elementary/Secondary
0200	Special Education
0270	Gifted and Talented Programs
0300	Vocational and Technical
0400	Other Instructional-Elementary/Secondary
0440	Summer School
0600	Adult/Continuing Education
0800	Community Services
0910	Co-Curricular Activities
0920	Athletics
1000	Undistributed Expenditures

Property Insurance - Expenditures for all forms of insurance covering the loss of, or damage to, the property of the District from fire, theft, storm, or any other cause. Costs for appraisals of property for insurance purposes are also recorded here.

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from student activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and the District.

Purchase Order - Document which authorized the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Purchased Services - Personal services rendered by personnel who are not on the payroll of the District and other services which may be purchased.

R*STARS - Acronym for Relational Standard Accounting and Reporting System which was the District's financial accounting software package and is now replaced with the Enterprise Resource Planning software applications.

Reimbursement - Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Rentals - Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the District.

Reserve - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Reserve For Encumbrances - A reserve representing the designations of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

Revenues - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

Salaries - Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

Sale of Assets - The receipts from the sale of scrap materials as well as worn-out or obsolete equipment that has been declared surplus to the needs of the District.

School - A division of the school system consisting of a group of pupils, one or more teachers giving instruction of a defined type, housed in a school plant of one or more buildings.

School Plant - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School Site - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting, play courts, and playgrounds.

Source of Funds - This dimension identifies the expenditure with the source of revenue, (i.e.) local, state, federal, and others.

Special Education - Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

Specific Learning Disability - The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

Speech or Language Impairment - This term means a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment, that adversely affects a child's educational performance.

Supplies - Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Taxes - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Teacher Allocation - The teachers are allocated to the schools on the basis of the last day of the first school month's enrollment.

Traumatic Brain Injury - This is an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma.

Travel - An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

Tuition Expended - Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside of the state of the paying local education agency.

Tuition Received - Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

Visual Impairment Including Blindness - This means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

Vocational Program - A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

Weighted Enrollment - Used to determine the total basic support provided to the District from the state. To obtain a weighted enrollment, pre-kindergarten and kindergarten students are included as six-tenths of a student rather than a whole student. Also, students from other states enrolled in Nevada are deducted from the enrollment numbers.

Board of School Trustees

President

Carolyn Edwards

Vice President

Dr. Linda Young

Clerk

Deanna L. Wright

Members

Lorraine Alderman

Erin Cranor

Chris Garvey

Vacant



Superintendent of Schools

Dwight D. Jones

5100 West Sahara Avenue

Las Vegas, NV 89146

Telephone (702) 799-5000

www.ccsd.net