

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.

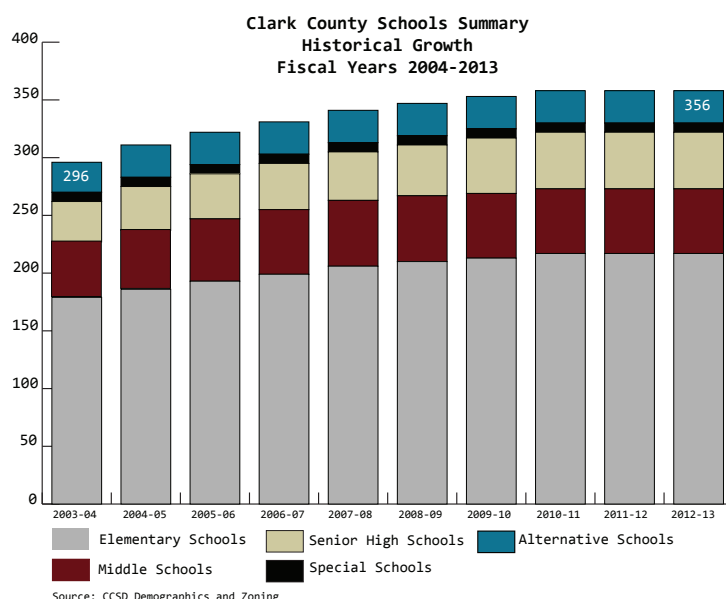
Year	Elementary	Middle	High	Special	Alternative
2003-04	179	48	35	8	26
2004-05	186	51	38	8	28
2005-06	193	54	39	8	28
2006-07	199	56	40	8	28
2007-08	206	57	42	8	28
2008-09	210	57	44	8	28
2009-10	213	56	48	8	28
2010-11	217	56	49	9	26
2011-12	217	56	49	9	26
2012-13	217	56	49	8	26

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 Billion ²
Total number of employees (FTE)	1,171	27,370 ³
Pupil enrollment	20,045	307,574 ³

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

- 0100¹ 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
- 0250¹ Special Education Fund
- 0279 State Grants/Projects Fund
- 0280¹ Federal Projects Fund
- 0285 Medicaid Fund

DEBT SERVICE FUNDS

- 0400¹ Debt Service Fund
- 0401¹ Debt Service Revenue Bonds Fund

CAPITAL PROJECTS FUNDS

- 0308¹ Bond Fund - 1998 Building Program
- 0310¹ Interim Capital Improvement Fund
- 0330 Building and Sites Fund
- 0335¹ 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.

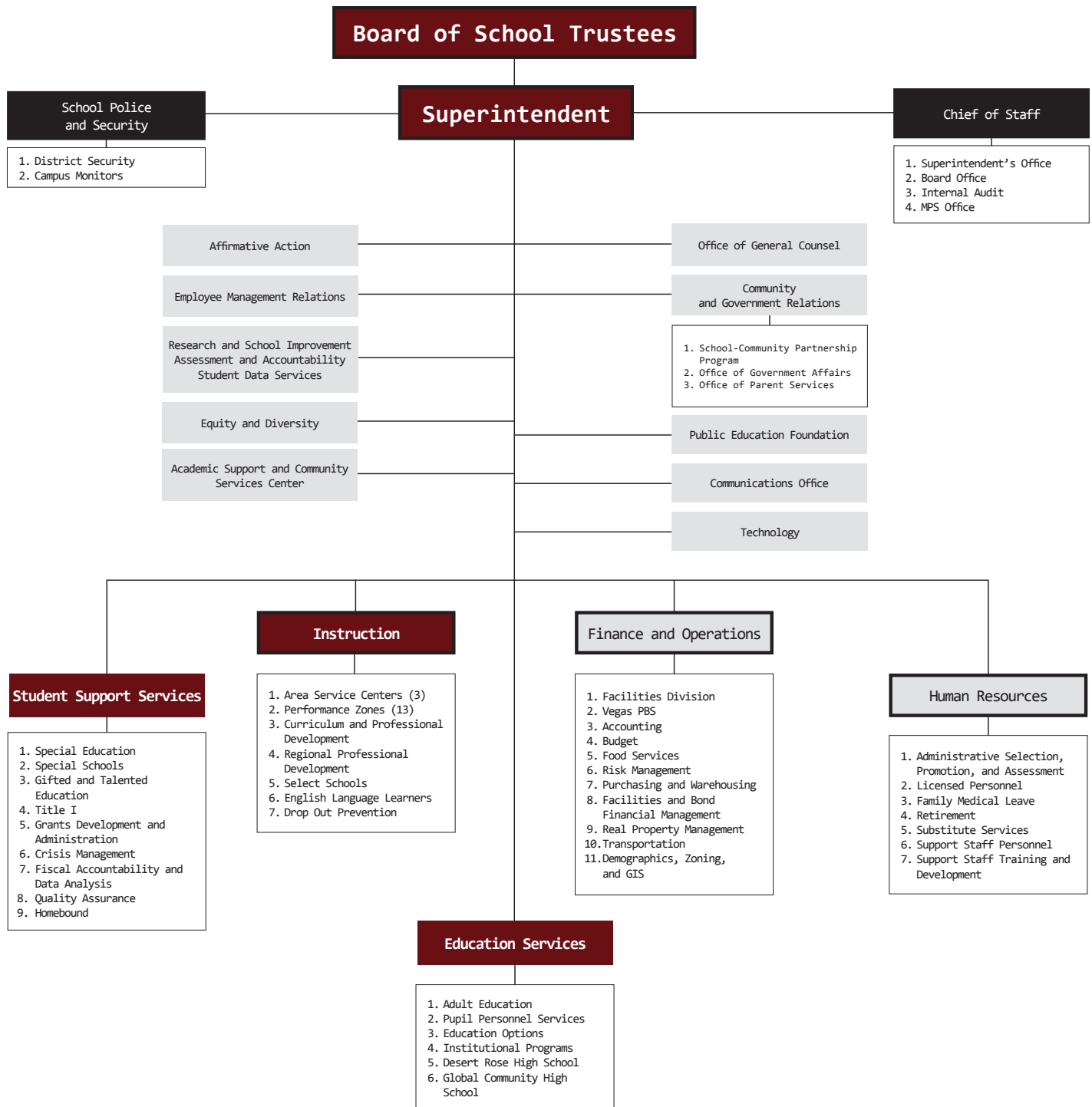
Resources in the Fund are generated from assessments to other District funds, investment earnings, transfers, and reimbursements. Assessments to other funds are proportionately allocated among the various funds operated by the District.

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:

- | | |
|--|--|
| <p>A. Arts:</p> <ol style="list-style-type: none"> 1. Music 2. Theater 3. Visual Arts | <p>B. Career and Technical Education</p> |
|--|--|

- 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:

- | | |
|---|---|
| <p>A. Creativity and Innovation</p> <p>B. Critical Thinking</p> <p>C. Goal Setting</p> <p>D. Initiative</p> <p>E. Interpersonal Skills</p> <p>F. Leadership</p> | <p>G. Organization</p> <p>H. Personal Finances</p> <p>I. Problem Solving</p> <p>J. Team Building and Collaboration</p> <p>K. Technology</p> |
|---|---|

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

- | | |
|---|--|
| <p>A. Citizenship</p> <p>B. Courtesy and Respect</p> <p>C. Good Sportsmanship</p> <p>D. Honesty and Trustworthiness</p> | <p>E. Kindness and Caring</p> <p>F. Responsibility</p> |
|---|--|



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 Academies...) •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 Academies/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 Academies...) •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

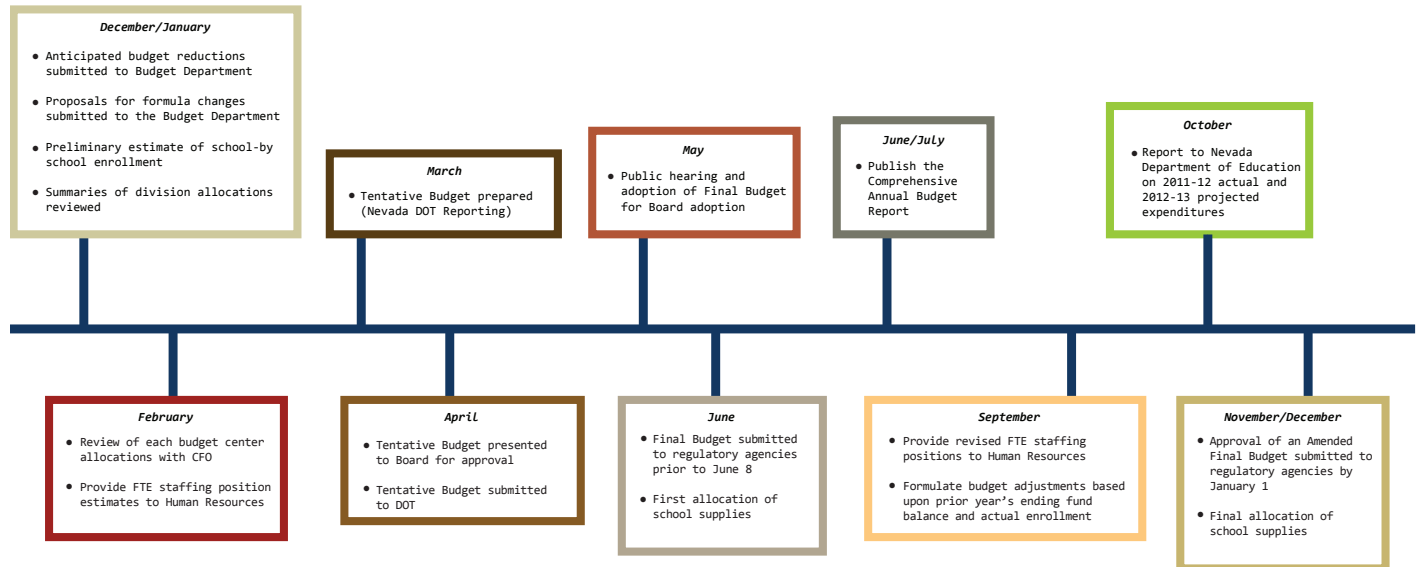
Goal/Objective	Results			Targets			Status	Quality Assurance
	2008-09	2009-10	2010-11	adequate growth	moderate growth	superior growth		
AYP								
District Elementary School AYP: Increase the percentage of District elementary schools making AYP by 3, 6, or 9 percentage points by 2012.	55.8% *change in target	38.4% *change in tests	38.0% *change in tests	65%	67%	69%		<ul style="list-style-type: none"> Area/Division Proficiency Tutoring Funding Backwards Assessment Model (BAM), Structured Teacher Planning Time (STPT), and Professional Learning Communities (PLC) Data Driven Decision-Making Dual Language, Content Based Instruction, Language Acquisition Summer Program Graduation Advocate Program HSPE Tutoring Inclusive Practices Language Acquisition Models Maintenance of Effort (MOE) Menu Options Response to Instruction (RTI) School/Area Improvement Process (SIP) Summer School Tuition Assistance Super Tutor Math Title I - Supplemental Educational Services (SES) Title I and Title I ARRA Funds Tutoring for Proficiency Vertical 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 Partnerships Feeder School Articulation Activities Graduation Advocate Programs (MS/HS) Homeless High School Resource Centers On-Track Database Parent Link Social Work Services Student Success Advocates Support for Title I Schools to Monitor Attendance Title 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 Action College Counselor Professional Development College Readiness Educational Workshops (CREW) Counselor Connection with Community GEAR UP Program Indian Education Scholarship Assistance PSAT for All Sophomores Site-Based Scholarship Nights Superintendent'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		
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.