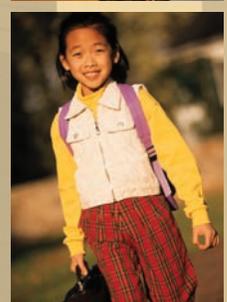
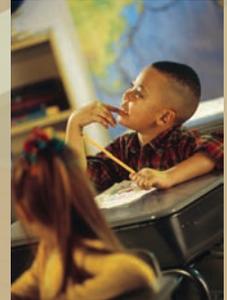
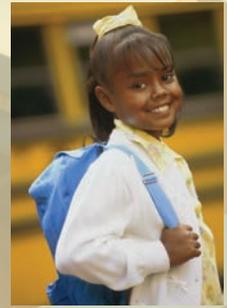


# Clark County School District

Clark County, Nevada  
[www.ccsd.net](http://www.ccsd.net)



## Comprehensive Annual Budget *Report*

For Fiscal Year Ending  
June 30, 2014





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CLARK COUNTY SCHOOL DISTRICT

**COMPREHENSIVE ANNUAL BUDGET REPORT**  
FOR FISCAL YEAR ENDING JUNE 30, 2014

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Prepared by:  
**Budget Department**

Bill Sampson  
Budget Director



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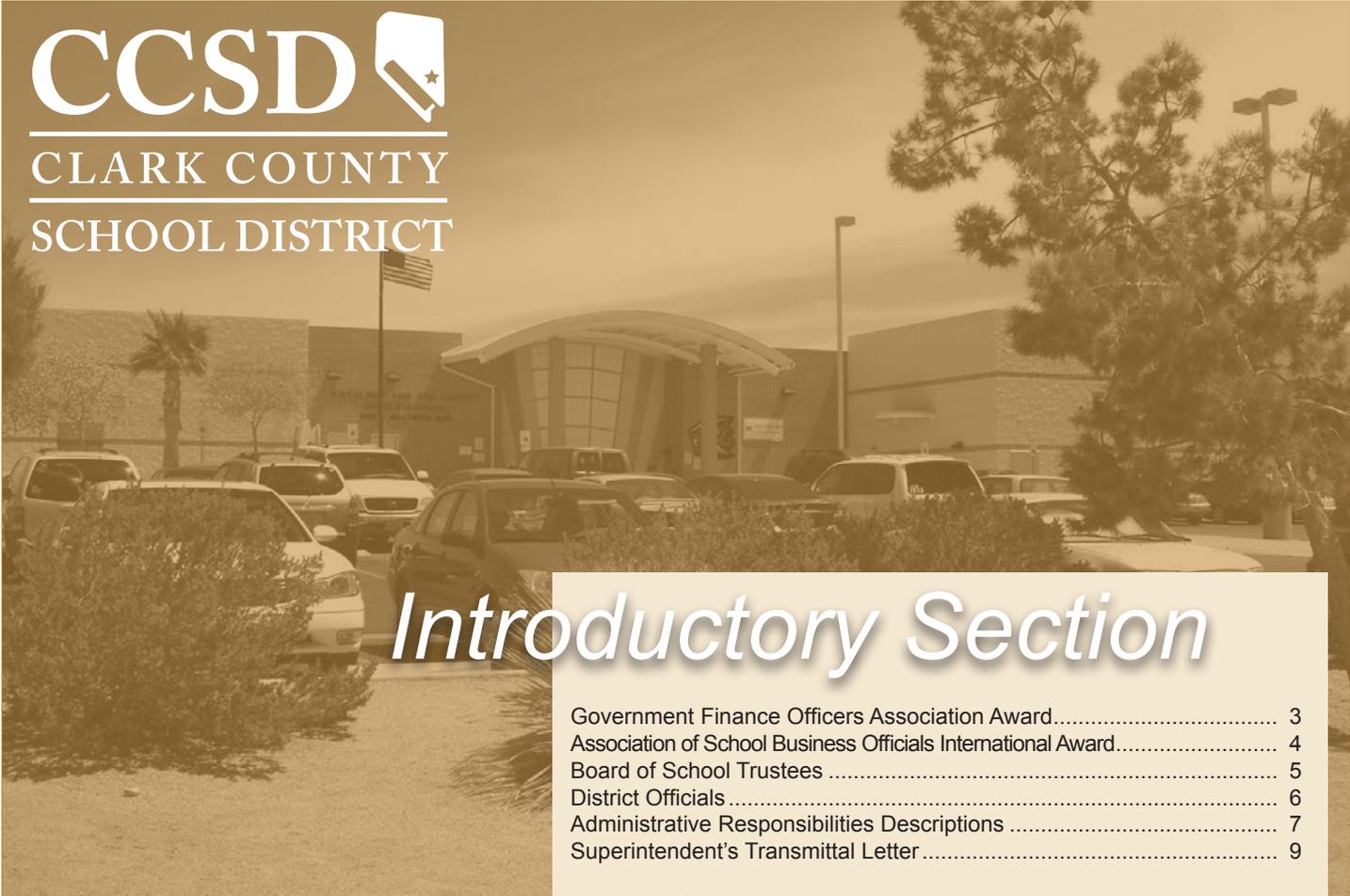




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**CCSD**   
 CLARK COUNTY  
 SCHOOL DISTRICT



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Clark County School District  
Nevada**

For the Fiscal Year Beginning

**July 1, 2012**

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, 2012.

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 entity's budget  
for the Fiscal Year 2012-2013.*

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



Brian L. Mee, SFO, RSBA  
President

John D. Musso, CAE, RSBA  
Executive Director



## Board of School Trustees



**President - Carolyn Edwards**

*District F*

<http://ccsd.net/trustees/trusteeDetail.php?district=F>



**Vice President - Lorraine Alderman**

*District D*

<http://ccsd.net/trustees/trusteeDetail.php?district=D>



**Clerk - Deanna L. Wright**

*District A*

<http://ccsd.net/trustees/trusteeDetail.php?district=A>

**Member - Chris Garvey**

*District B*

<http://ccsd.net/trustees/trusteeDetail.php?district=B>



**Member - Dr. Linda E. Young**

*District C*

<http://ccsd.net/trustees/trusteeDetail.php?district=C>



**Member - Patrice Tew**

*District E*

<http://ccsd.net/trustees/trusteeDetail.php?district=E>



**Member - Erin E. Cranor**

*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.





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.

"Together, we can ensure the success of every student in every classroom, without exceptions, without excuses."

**Pat Skorkowsky**  
**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



**To Be Determined**  
*Deputy Superintendent*



**Kimberly Wooden**  
*Chief Student Services Officer*



**Edward Goldman**  
*Associate Superintendent,  
Chief Negotiator*



**Andre Denson**  
*Associate Superintendent,  
Academic Services*



**Mike Barton**  
*Associate Superintendent,  
Instruction Unit*



**Jeremy Hauser**  
*Associate Superintendent,  
Operational Services*



**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*

General District Information  
(702) 799-5000  
[www.ccsd.net](http://www.ccsd.net)



## Administrative Responsibilities Descriptions - Executive Officials



### ***Deputy Superintendent – To be determined***

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, 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 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, Academic Services – Andre Denson***

Administers activities related to the improvement of educational support services for all K-12 schools, and monitors and allocates academic resources that directly impact students' welfare and success beyond regular classroom instruction



### ***Associate Superintendent, Instruction Unit – Mike Barton***

Administers activities related to the improvement of instruction for all K-12 schools by aligning student information, curriculum, instructional resources, testing and evaluation, student and family services, and school support with the District's goal of academic achievement



### ***Associate Superintendent, Operational Services – Jeremy Hauser***

Administers activities related to the safe and efficient operation of all K-12 schools





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5100 West Sahara Avenue • Las Vegas, NV 89146 • (702) 799-5000

## CLARK COUNTY SCHOOL DISTRICT

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

We are pleased to present the fiscal year 2013-14 financial plan for the Clark County School District.

The 2013-14 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 ensure the success of "Every student in every classroom, without exceptions, without excuses!"

This document reflects the 2013-14 Final Budget adopted by the Board of School Trustees on May 15, 2013. 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 2013-14 reflects basic state support of \$5,445 per student, an increase of \$188 (3.6%) over the 2012-13 support of \$5,257. It reflects the continued financial planning and alignment of expenditures in support of the District's strategic priorities of increasing student achievement in accordance with Executive Limitation #5 (EL-5) that directs that "...financial planning will not deviate materially from the Board's Ends priorities, risk financial jeopardy, or fail to be derived from a multi-year plan."

The District's enrollment is expected to increase by over 1,500 students (.5%) during 2013-14. 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 focused 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 has implemented an online and interactive budget information portal at [www.ccsd.net/openbook](http://www.ccsd.net/openbook). We encourage you to access it and ask that you provide feedback on its content and format. Should questions arise, please feel free to contact the Budget Department at (702) 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,

Pat Skorkowsky  
Superintendent

Jeff Weiler  
Chief Financial Officer

### BOARD OF SCHOOL TRUSTEES

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

Pat Skorkowsky, Superintendent



# 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.

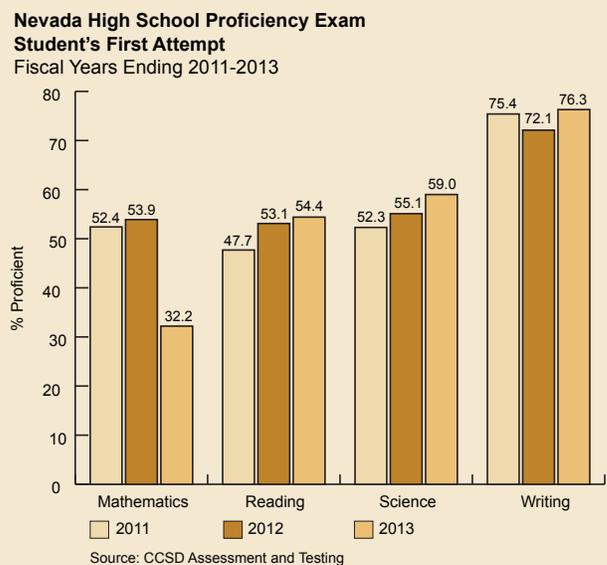
Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 356 schools and will serve an estimated 312,782 students during 2013-14.

## 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 2013-14 Final Budget was adopted by the Board on May 15, 2013. This *2013-14 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 2013-14 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 \$4 billion. Expenditures total \$3.3 billion, with ending balances for all funds combined totaling \$310 million. The amount of ending balances primarily reflects the expectation

### District Funds

#### General Funds

0100 <sup>1</sup>	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 <sup>1</sup>	Special Education Fund
0279	State Grants/Projects Fund
0280 <sup>1</sup>	Federal Projects Fund
0285	Medicaid Fund

#### Debt Service Funds

0400 <sup>1</sup>	Debt Service Fund
0401 <sup>1</sup>	Debt Service Revenue Bonds Fund

#### Capital Projects Funds

0308 <sup>1</sup>	Bond Fund - 1998 Building Program
0310 <sup>1</sup>	Interim Capital Improvement Fund
0330	Building And Sites Fund
0335 <sup>1</sup>	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.

that the District will have balances in the Capital Projects (\$148 million) and Debt Service Funds (\$61 million) attributed to the final stages and wind down 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 \$250 million, or nearly 45%. The General Operating Fund decrease of \$36.4 million, or 50.6%, 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 the impact of property tax collections resulting from an assessed valuation base that is projected to remain somewhat flat and significantly below 2008-09 amounts.

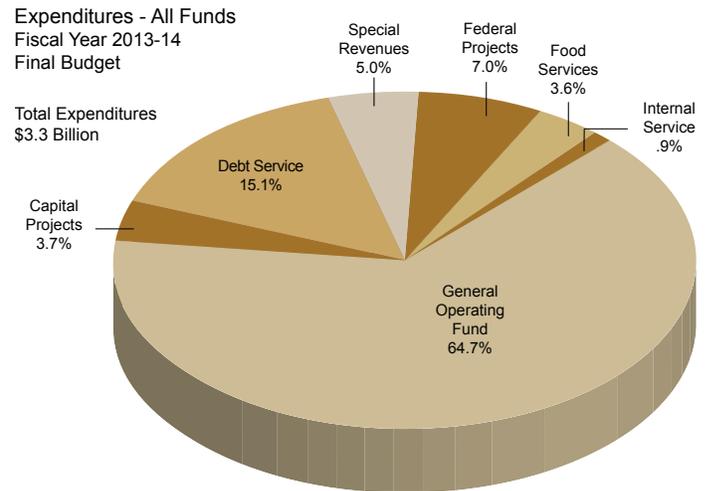
The \$12.7 million decline in the Proprietary Funds ending balance is the result of a planned spend-down of the beginning balances of the Risk Management Fund for increased workers' compensation claims. The Debt Service Funds ending balance reduction of almost 64% is also resulting from the impact of the decline in property tax collections since 2008-09. The Capital Projects Funds decrease of 40% is the spend-down of bond proceeds as the District completes its 1998 Capital Improvement Plan.



## Districtwide Funds Analysis

**Revenue Highlights:** In addition to the discussion of the General Operating Fund revenues on page 14, and with the exception of Proprietary Funds, all other funds will experience slight increases in total revenues with the largest increase in the General Operating Fund. It is expected to increase almost \$85 million from the increases in State funding and increases in sales tax collections.

**Expenditure Highlights:** Page 16 presents an overview of the General Operating Fund expenditures. Expenditures in the Capital Projects Funds will decrease by over \$26.9 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 increase by almost \$10 million as a result of higher State revenues for the reduction of class sizes.



## All District Funds - Final Budget Summary

### Statement of Revenues, Expenditures, and Changes in Fund Balance

Fiscal Year 2013-14

Description	General Operating Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds <sup>1</sup>	Total All Funds
<b>Revenues:</b>						
Local sources	\$1,283,995,000	\$14,520,000	\$292,645,000	\$108,215,000	\$39,515,000	\$1,738,890,000
State sources	758,505,000	177,125,000	-	-	450,000	936,080,000
Federal sources	300,000	231,100,000	-	5,765,000	94,500,000	331,665,000
<b>Total revenues</b>	<b>2,042,800,000</b>	<b>422,745,000</b>	<b>292,645,000</b>	<b>113,980,000</b>	<b>134,465,000</b>	<b>3,006,635,000</b>
<b>Expenditures:</b>						
Salaries	1,319,842,343	209,854,250	-	5,865,000	33,780,000	1,569,341,593
Employee fringe benefits	547,944,077	83,645,000	-	1,635,000	14,115,000	647,339,077
Purchased services	81,036,466	38,665,300	-	107,415,000	11,318,000	238,434,766
Supplies	160,380,303	45,391,450	-	6,085,000	68,067,000	279,923,753
Property and equipment	25,324,800	5,505,000	-	1,205,000	2,355,000	34,389,800
Other expenditures	1,512,011	12,644,000	-	95,000	16,050,000	30,301,011
Depreciation	-	-	-	-	2,245,000	2,245,000
Debt service	-	-	497,640,000	-	-	497,640,000
<b>Total expenditures</b>	<b>2,136,040,000</b>	<b>395,705,000</b>	<b>497,640,000</b>	<b>122,300,000</b>	<b>147,930,000</b>	<b>3,299,615,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>						
	(93,240,000)	27,040,000	(204,995,000)	(8,320,000)	(13,465,000)	(292,980,000)
<b>Other sources (uses):</b>						
Proceeds from insurance	200,000	-	-	-	-	200,000
Sale of bonds	34,000,000	-	-	-	-	34,000,000
Proceeds of refunding bonds	-	-	418,520,000	-	-	418,520,000
Payment to escrow agent	-	-	(416,530,000)	-	-	(416,530,000)
Transfers from other funds	28,000,000	-	95,830,000	500,000	750,000	125,080,000
Transfer to other funds	(5,395,000)	(28,500,000)	-	(90,435,000)	-	(124,330,000)
<b>Total other sources (uses)</b>	<b>56,805,000</b>	<b>(28,500,000)</b>	<b>97,820,000</b>	<b>(89,935,000)</b>	<b>750,000</b>	<b>36,940,000</b>
<b>Fund balances, July 1</b>	<b>72,000,000</b>	<b>10,114,614</b>	<b>167,849,144</b>	<b>245,807,757</b>	<b>70,697,994</b>	<b>566,469,509</b>
<b>Fund balances, June 30</b>	<b>\$35,565,000</b>	<b>\$8,654,614</b>	<b>\$60,674,144</b>	<b>\$147,552,757</b>	<b>\$57,982,994</b>	<b>\$310,429,509</b>
<b>Percent increase (decrease)</b>	<b>(50.6%)</b>	<b>(14.4%)</b>	<b>(63.9%)</b>	<b>(40.0%)</b>	<b>(18.0%)</b>	<b>(45.2%)</b>

(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 2011-12 Through 2013-14

Description	Actual 2011-12	Estimated 2012-13	Final Budget 2013-14	FY 2012-13 vs. FY 2013-14 \$ Change	% Change
<b>Revenues:</b>					
Local sources	\$1,721,233,797	\$1,706,377,279	\$1,738,890,000	\$32,512,721	1.9%
State sources	839,810,125	867,435,000	936,080,000	68,645,000	7.9%
Federal sources	287,084,366	333,710,000	331,665,000	(2,045,000)	(0.6%)
<b>Total revenues</b>	<b>2,848,128,288</b>	<b>2,907,522,279</b>	<b>3,006,635,000</b>	<b>99,112,721</b>	<b>3.4%</b>
<b>Expenditures:</b>					
Salaries	1,502,759,916	1,506,143,250	1,569,341,593	63,198,343	4.2%
Employee fringe benefits	592,909,324	603,748,000	647,339,077	43,591,077	7.2%
Purchased services	292,788,506	259,561,881	238,434,766	(21,127,115)	(8.1%)
Supplies	229,314,047	262,809,750	279,923,753	17,114,003	6.5%
Property and equipment	4,593,488	18,565,000	34,389,800	15,824,800	85.2%
Other expenditures	23,316,174	30,083,000	30,301,011	218,011	0.7%
Depreciation	1,707,480	2,245,000	2,245,000	-	0.0%
Debt service	496,499,383	492,490,000	497,640,000	5,150,000	1.0%
<b>Total expenditures</b>	<b>3,143,888,318</b>	<b>3,175,645,881</b>	<b>3,299,615,000</b>	<b>123,969,119</b>	<b>3.9%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(295,760,030)</b>	<b>(268,123,602)</b>	<b>(292,980,000)</b>	<b>(24,856,398)</b>	<b>(9.3%)</b>
<b>Other sources (uses):</b>					
Proceeds from insurance	253,348	200,000	200,000	-	0.0%
Sale of bonds	-	-	34,000,000	34,000,000	100.0%
Proceeds of refunding bonds	-	199,365,000	418,520,000	219,155,000	109.9%
Payment to escrow agent	-	(198,635,000)	(416,530,000)	(217,895,000)	(109.7%)
Transfers from other funds	143,533,286	139,705,000	125,080,000	(14,625,000)	(10.5%)
Transfers to other funds	(142,805,223)	(138,955,000)	(124,330,000)	14,625,000	10.5%
<b>Total other sources</b>	<b>981,411</b>	<b>1,680,000</b>	<b>36,940,000</b>	<b>35,260,000</b>	<b>100.0%</b>
<b>Fund balances - July 1</b>	<b>1,127,691,730</b>	<b>832,913,111</b>	<b>566,469,509</b>	<b>(266,443,602)</b>	<b>(32.0%)</b>
<b>Fund balances - June 30</b>	<b>\$832,913,111</b>	<b>\$566,469,509</b>	<b>\$310,429,509</b>	<b>\$(256,040,000)</b>	<b>(45.2%)</b>

Source: CCSD Budget and Accounting Departments

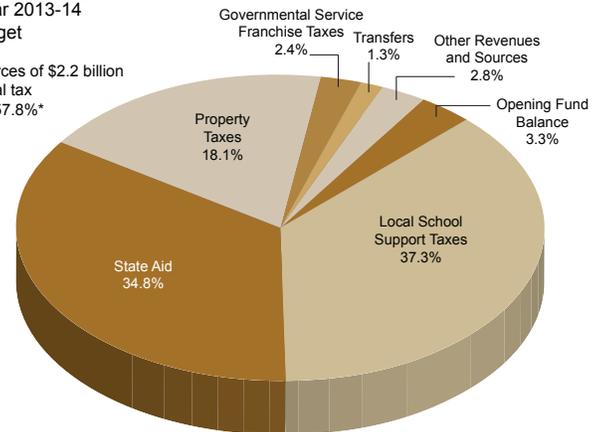
### The General Operating Budget - General and Special Education Funds Combined

Revenues - During fiscal year 2013-14, it is anticipated that General Operating Fund revenues, excluding opening balances, will increase by 4.3% compared to last year's smaller increase of 1%. The largest factors contributing to the net change in financial resources are increases to the State funding formula of \$56 million (\$188 per pupil plus funding for an enrollment increase of over 1,500 students) along with an increase of \$27 million in projected local school support (sales) tax collections in addition to a slight increase of \$3 million in estimated property tax collections.

Projected General Operating Fund resources of \$2.4 billion, including revenues, bond proceeds, and beginning balances, and expenditures of more than \$2.1 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 \$35.5 million with no reserve for contingencies.

General Operating Fund Resources  
Fiscal Year 2013-14  
Final Budget

Total resources of \$2.2 billion  
County local tax  
resources 57.8%\*



\*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 2004-05 Through 2013-14

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
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 <sup>3</sup>	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 <sup>2</sup>	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 <sup>4</sup>	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 <sup>5</sup>	5.3%	145,055,694	6.7%	2,152,180,207
2011-12	1,222,078,785	58.7%	688,533,420	33.0%	839,281	0.1%	75,042,101 <sup>6</sup>	3.6%	96,620,752	4.6%	2,083,114,339
2012-13 <sup>1</sup>	1,225,525,000	58.9%	702,645,000	33.8%	300,000	0.0%	73,837,279 <sup>7</sup>	3.6%	76,982,721	3.7%	2,079,290,000
2013-14 <sup>1</sup>	1,255,500,000	57.7%	758,505,000	34.8%	300,000	0.0%	90,695,000 <sup>8</sup>	4.2%	72,000,000	3.3%	2,177,000,000

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

8 Includes \$28,000,000 in transfers from other funds and \$34,000,000 in sale of bonds

Source: CCSD Budget and Accounting Departments

Local sources are projected to total \$1.3 billion, which is 62.9% of the General Operating Fund, while State funding is projected to total \$759 million, or 37.1% of total revenues. Federal revenues from Impact Aid and the National Forest Service are estimated to total \$300,000. Other resource components are the sale of \$34 million in medium-term financing bonds and the projected beginning fund balance of \$72 million. The opening fund balance component reflects the General Fund's estimated 2012-13 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 are more than \$2.1 billion to fund the District's strategic priorities and reflect the intent to restore teaching positions and lower class sizes following the 2013 arbitration settlement with the licensed employees group. Total expenditure allocations are projected to increase by \$128 million and will provide support to the retirement contribution rates on qualifying employee salaries scheduled to increase in July 2013.

### Tax Base and Rate Trends

The taxable assessed valuation is expected to increase slightly by \$1 billion, or 2%, which will increase fiscal year 2014 General Operating Fund property tax collections by \$3 million and Debt Service Fund collections by \$2 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 (84.2%) 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. It is highly likely that the revenue projections below could vary somewhat. Expenditures for salaries and benefits could also fluctuate based upon final agreements from the ongoing negotiations with each of the employee unions.

## General Operating Fund - Projected Budgets

For Fiscal Years 2013-14 Through 2016-17

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
Revenues	\$ 2,042,800,000	\$ 2,115,000,000	\$ 2,160,000,000	\$ 2,210,000,000	2.3%
Expenditures	(2,136,040,000)	(2,135,850,000)	(2,180,280,000)	(2,230,280,000)	2.3%
<b>Deficiency of revenues over expenditures</b>	<b>(93,240,000)</b>	<b>(20,850,000)</b>	<b>(20,280,000)</b>	<b>(20,280,000)</b>	
Other sources and (uses)	56,805,000	25,285,000	25,280,000	25,280,000	
Opening fund balance - July 1	72,000,000	35,565,000	40,000,000	45,000,000	
<b>Ending fund balance - June 30</b>	<b>\$ 35,565,000</b>	<b>\$ 40,000,000</b>	<b>\$ 45,000,000</b>	<b>\$ 50,000,000</b>	



### General Operating Fund - Major Expenditure Areas

For Fiscal Years 2009-10 Through 2013-14

Description	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated Actual 2012-13	Final Budget 2013-14	Percentage Change
<b>Salaries and benefits:</b>						
Licensed salaries	\$889,240,971	\$896,543,950	\$861,694,386	\$829,695,000	\$865,448,460	4.3 %
Licensed benefits	311,659,517	316,472,788	312,935,184	334,685,000	343,545,107	2.6 %
Total licensed staff	1,200,900,488	1,213,016,738	1,174,629,570	1,164,380,000	1,208,993,567	3.8 %
Support salaries	319,908,209	318,549,563	331,940,950	314,280,000	333,931,250	6.3 %
Support benefits	130,945,316	132,967,636	118,536,055	126,780,000	160,211,744	26.4 %
Total support staff	450,853,526	451,517,200	450,477,005	441,060,000	494,142,994	12.0 %
Administrative salaries	108,399,116	102,412,466	102,365,986	100,570,000	109,306,309	8.7 %
Administrative benefits	35,756,286	36,308,506	37,931,537	40,565,000	39,378,538	(2.9)%
Total administrative staff	144,155,402	138,720,972	140,297,524	141,135,000	148,684,847	5.3 %
Police salaries	10,012,651	12,009,089	11,667,097	12,570,000	11,156,324	(11.2)%
Police benefits	4,831,930	4,906,555	4,741,442	5,070,000	4,808,688	(5.2)%
Total police staff	14,844,581	16,915,644	16,408,539	17,640,000	15,965,012	(9.5)%
<b>Total salaries and benefits</b>	<b>1,810,753,996</b>	<b>1,820,170,553</b>	<b>1,781,812,638</b>	<b>1,764,215,000</b>	<b>1,867,786,420</b>	<b>5.9 %</b>
<b>Purchased services:</b>						
Instructional materials	76,553,076	67,876,225	55,345,587	65,500,000	64,904,221	(0.9)%
Transportation	20,296,074	15,071,642	19,558,789	28,300,000	43,875,333	55.0 %
Utilities, postage, property liability	81,897,482	79,187,681	77,798,990	84,180,000	94,162,437	11.9 %
Other expenditures	61,823,530	66,756,177	69,365,034	65,725,000	65,311,589	(0.6)%
Total expenditures	\$2,051,324,158	\$2,049,062,278	\$2,003,881,038	\$2,007,920,000	\$2,136,040,000	6.4 %
Expenditures per student	\$6,859	\$6,846	\$6,732	\$6,691	\$7,082	5.8 %

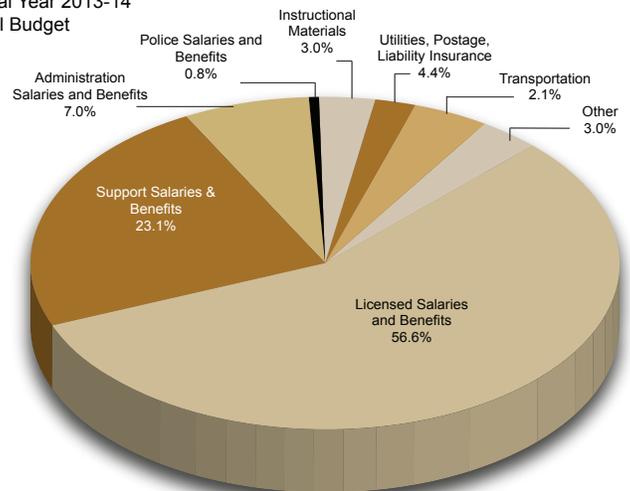
Source: CCSD Budget and Accounting Departments

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.

#### 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 87.5% 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. With the increased funding from the State's DSA revenue source, the District was able to increase staffing by 1,047 positions of which 870 were restored licensed positions that will enable a restoration of class size to fiscal year 2011-12 levels.

General Operating Fund Expenditures  
Fiscal Year 2013-14  
Final Budget



Based on total appropriations of \$2.136 billion.  
Source: CCSD Budget Department

2013-14 District salaries and benefits equal 87.5% of total expenditures



## Debt Service Funds

The Debt Service Funds budgeted revenues are projected to total \$293 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 significant capital programs, outstanding debt is only 38% 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 fiscal 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 As of July 31, 2013

Fiscal Year	Principal	Interest	Total Requirements
2014	\$339,665,000	\$157,105,000	\$496,770,000
2015	345,005,000	141,118,930	486,123,930
2016	316,990,000	123,955,515	440,945,515
2017	284,210,000	108,518,740	392,728,740
2018	271,125,000	94,848,890	365,973,890
2019 - 23	1,076,540,000	291,795,600	1,368,335,600
2024 - 28	620,145,000	70,486,558	690,631,558
Totals	\$3,253,680,000 <sup>1</sup>	\$987,829,233	\$4,241,509,233

<sup>(1)</sup> This schedule reflects the impact of debt issues made in July 2013 which will revise the total outstanding debt from that to be reported in the District's June 30, 2013 CAFR.

## 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 44,000 students since 2004, or an increase of over 20%. The prior growth in enrollment required the construction of 101 new, 13 replacement, and 6 phased replacement schools financed through the proactive Capital Improvement Program approved by voters in 1998. The Capital Projects Funds budget includes revenues of \$114 million, along with a substantial draw down of the opening fund balance of \$98 million, to fund expenditure appropriations in the amount of \$122 million and transfers to other funds totaling \$90 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 2013-14

Descriptions	FY 2013-14
<b>1998 Capital Improvement Program:</b>	
Land Acquisition	\$ 1,000,000
New Construction:	
<i>Other Facilities</i>	2,200,000
Rehab/Modernization	96,800,000
<b>Fund Total</b>	<b>100,000,000</b>
<b>Governmental Services Tax Fund:</b>	
Rehab/Modernization	14,700,000
Purchase of Portable Classrooms	1,000,000
Relocation of Portable Classrooms	5,500,000
<b>Fund Total</b>	<b>21,200,000</b>
<b>Building And Sites Fund:</b>	
Site Improvements	750,000
New Construction	350,000
<b>Fund Total</b>	<b>1,100,000</b>
<b>Total All Capital Funds</b>	<b>\$ 122,300,000</b>
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 2013-14 Budget Development Considerations

Planning for the fiscal 2014 budget began in October 2012. 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.

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 2014 budget projects an unassigned ending fund balance of 1.25% of revenues with no reserve for contingencies. The desired plan is to annually increase the unassigned balance incrementally by .25% until the benchmark is reached in 2017.

Employee salary and fringe benefits represent over 87% of total expenditure appropriations and are projected to increase by almost \$104 million. No cost of living increases have been added to existing salary schedules for 2013-14. 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.

Between 2009 and 2013, the State of Nevada experienced substantial revenue shortfalls estimated to have exceeded \$3 billion. Fortunately, the 2013 legislative session was able to approve biennial funding in the amount of over \$3.8 billion for K-12 education. However, subsequent reductions in anticipated funding from the State are always a possibility as it strives to balance funding fluctuations from unstable revenue sources.

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 2013-14 is 312,782, as compared to 311,218 last year, or an increase of .5%. The population of Clark County increased by over 42,000 residents (2.1%) during 2012, with the current population estimated to be over 2,008,000.

Las Vegas joined the classification of "major city" only during the last fifteen 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.

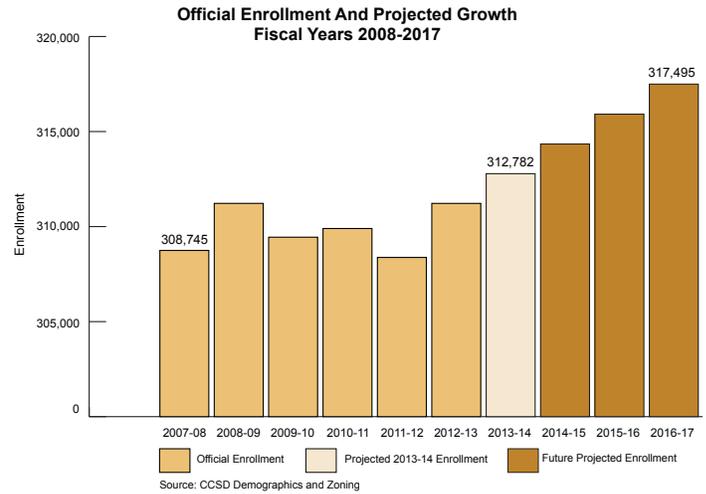


Tourism and gaming jointly remain southern Nevada’s largest industry and somewhat cushion the effects from the substantial decline in the new housing construction market. Las Vegas is home to the largest 15 hotels in the nation. With a room inventory of over 150,000, an occupancy rate that increased slightly during 2012 to 84%, and a visitor volume of almost 40 million, southern Nevada received an economic impact benefit of over \$40 billion from the tourism industry.

**Enrollment**

During the past decade, the District has added more than 44,000 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 continued economic downturn has affected the District’s funding resources significantly. The erratic shifts in enrollment trends demand that the District utilize flexible, conservative methods of projection.

Although enrollment for 2013-14 is projected to increase by less than 1%, it is anticipated that total enrollment will consistently increase on an annual basis over the foreseeable future. New initiatives and academic priorities focused on student retention and improvement are proving valuable in effecting student participation. The chart below reflects expectations and projections for going forward into subsequent school years.



**Summary Of District Enrollment**

For Fiscal Years 2004-05 Through 2016-17

Year	4th Week Full Enrollment <sup>1</sup>	Percent Increase	Weighted Enrollment <sup>2</sup>	Percent Increase
2004-05	280,796	4.41 %	271,212.8	4.56%
2005-06	291,329	3.71 %	281,646.2	3.85%
2006-07	302,547	3.95 %	292,489.6	3.85%
2007-08	308,745	1.53 %	298,551.6	2.07%
2008-09	311,221	1.17 %	300,817.0	0.76%
2009-10	309,442	(0.15)%	299,058.6	(0.58)%
2010-11	309,899	(0.03)%	299,325.2	0.09 %
2011-12	308,377	0.17 %	297,659.2	(0.56)%
2012-13	311,218	0.92 %	300,081.8	0.81 %
2013-14 (Est)	312,782	0.50 %	301,595.8	0.50 %
2014-15 (Proj)	314,345	0.50 %	303,100.0	0.50 %
2015-16 (Proj)	315,916	0.50 %	304,615.0	0.50 %
2016-17 (Proj)	317,495	0.50 %	306,150.0	0.50 %

<sup>(1)</sup>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.

<sup>(2)</sup>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 AARSI

**District Organization Plan**

The District has structured its central administrative services to provide more mission-driven guidance and support to direct more focus on improving student achievement. The previous six school groupings were reorganized into 15 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.

Autonomous and Innovative Schools - Schools that earn this status provide staff with greater decision making authority with fewer central constraints. Through the collaboration of students, parents, teachers, administrators, school support staff, and community partners, each school’s unique challenges and the plan to address them have been determined. Flexibility is granted the school community to tailor a program to meet the diverse needs of the neighborhood it serves. Decisions regarding budget, time,



staff, governance, and instructional programs are made at the school level, by the people who know the students best. Schools are required to make progress toward goals for student achievement, educational equity, and fiscal integrity to earn incentives and maintain their unique status. The “Innovative School” label is a badge of excellence for donors, media, and local realtors.

**Zoom Schools** – The 2013 Nevada State Legislature authorized additional funding to support students in the District who receive low income assistance and are English language learners. Funding will provide extended services to 14 identified elementary schools that were specified as having the highest percentage of students who have limited English proficiency in addition to struggling to perform at the lowest academic achievement levels in the District. Extended services will include pre-kindergarten, full day kindergarten, a reading skills center, and summer or intersession academies.

**Magnet Schools and Career and Technical Academies** – Schools offer learning opportunities related to various themes for interested students. Students from across the District may apply regardless of the area in which they reside. The purposes are to improve student achievement, promote diversity, and create an awareness of career opportunities relative to the fields of study in which students may be interested. As an added benefit, many of these schools offer an extended day and reduced student-to-teacher ratios.



### **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 economic conditions in Clark County stabilize, the District will seek to request voter approval for a similar 10-year building program, while maintaining the current tax levy of .5534. In fiscal 2014, three elementary schools in the southwest area of the District were forced to adopt a year round school schedule to alleviate overcrowding. In the near future, it is anticipated that numerous schools will also be forced to address the impacts of enrollments in excess of their housing capacities. This conundrum can only be resolved satisfactorily upon the passage of a similar comprehensive bonding program.

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 \$2.922 billion
- Renovations to existing schools, including phased replacements, additions, modernizations, lifecycle replacement, and life and safety upgrades at a cost of \$1.288 billion
- Construction of 13 replacement schools, including 10 mandated by the Nevada Legislature, at a cost of \$415 million
- Land acquisition funding for future school sites in the amount of \$214 million
- Construction of two regional bus transportation centers at a cost of \$61 million



## 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 2013, more than 59% of the District's enrollment (approximately 184,000 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

		2001-02	2011-12
ACT Scores:	Clark County School District	21.0	20.9
	National	20.8	21.1
SAT Scores:	Clark County School District	501	483
Reading	National	504	491
SAT Scores:	Clark County School District	515	486
Math	National	516	505
SAT Scores:	Clark County School District	N/A	458
Writing	National	N/A	481

Source: CCSD AARSI

## 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***.

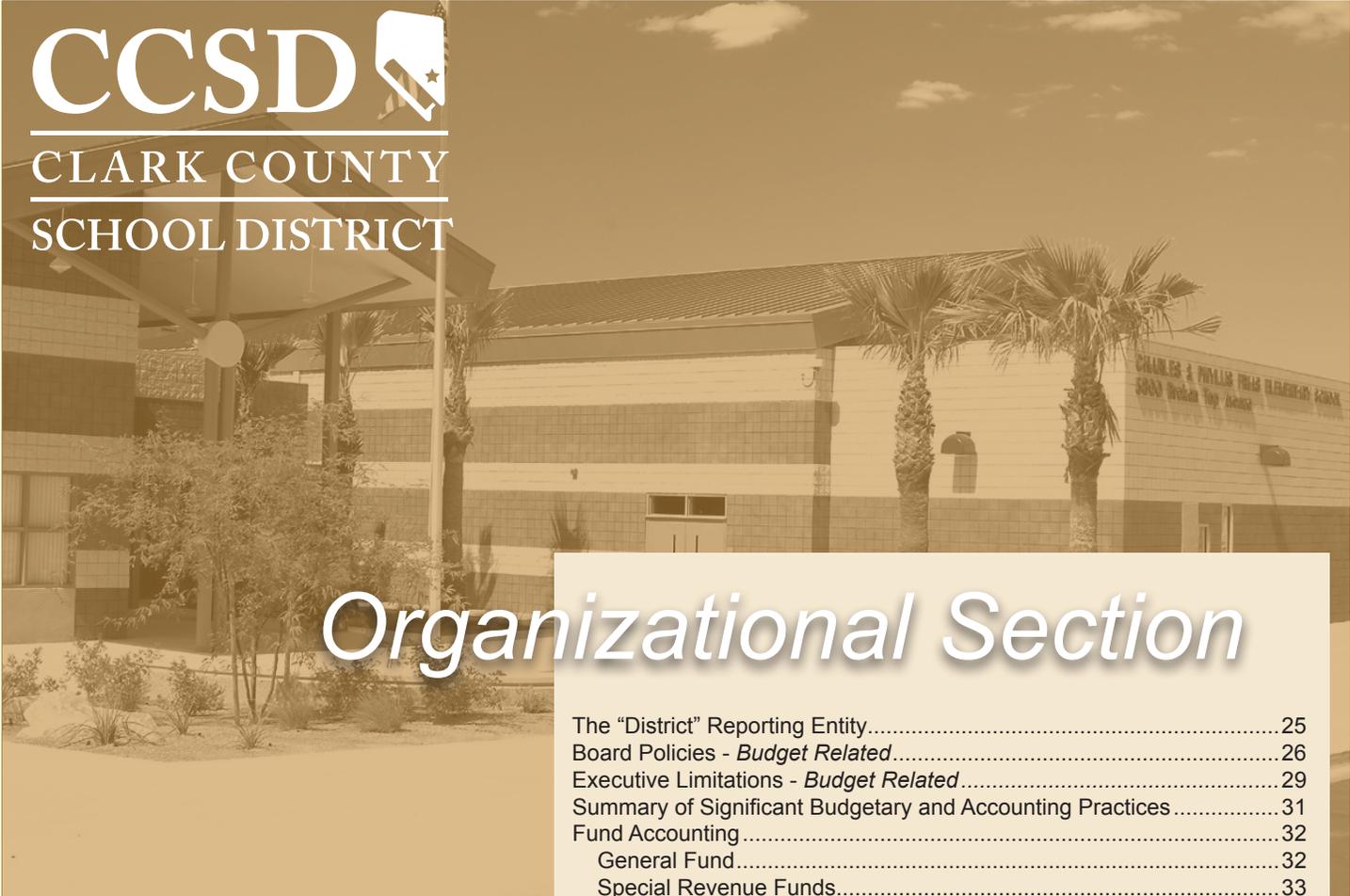
A four-page report is produced for each school and sent to parents of students within the school, as well as made available to the general public and the State Board of Education. These reports include the educational goals and objectives of each school and the progress towards meeting these goals. Statistical 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](http://www.ccsd.net).





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# 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 more than 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.

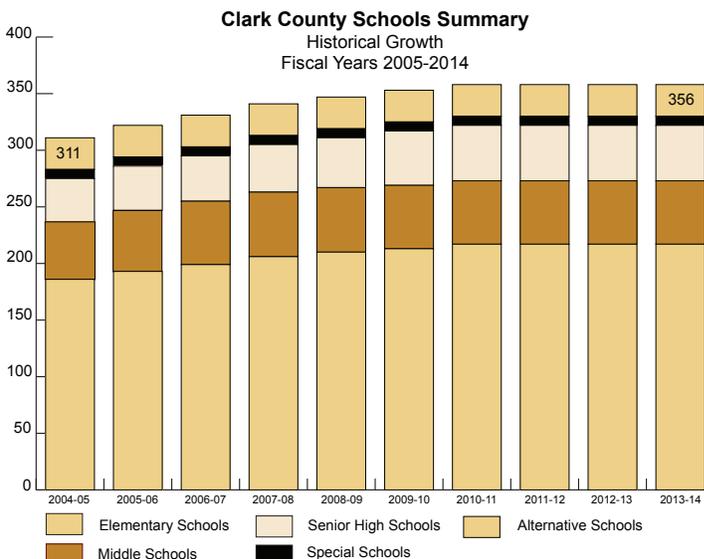
Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 356 schools and will serve an estimated 312,782 students during 2013-14.

## Number of School Locations

Fiscal Year 2013-14

Year	Elementary	Middle	High	Special	Alternative
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
2013-14	217	56	49	8	26

Source: Clark County School District, Facilities



Source: CCSD Demographics and Zoning

Number of Schools <sup>1</sup>	1955-56	2013-14
Elementary	42	217
Middle Schools	0	56
Senior High	6	49
Special Schools	0	8
Alternative Schools	N/A	26
<b>Total</b>	<b>48</b>	<b>356</b>

Value of all public property used for school purposes	\$18,426,057	\$7.2 Billion <sup>2</sup>
Total number of employees (FTE)	1,171	29,180 <sup>3</sup>
Pupil enrollment	20,045	312,782 <sup>3</sup>

<sup>1</sup>Detailed listings of schools including enrollments, addresses, and ages, are shown in the Informational Section.  
<sup>2</sup>Estimated value of property as of June 30, 2013.  
<sup>3</sup>Estimated



**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 Business and Finance Division is responsible for coordinating the development of the annual 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 Business and Finance 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 Business and Finance Division shall include in the budget of the 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 Business and Finance 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 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
  - b. Library books
  - c. Other library expenses
  - d. Library tech supplies
  - e. Library tech services
  - f. Technical services
  - g. Printing services
  - h. Computer supplies
  - i. Audiovisual supplies
  - j. Field trips
  - k. Instructional supplies
  - l. Special education instructional supplies
  - m. Medical supplies
  - n. Custodial supplies
  - o. Athletic supplies, boys
  - p. Athletic supplies, girls
  - q. Other activity expenses
  - r. Equipment
  - s. Postage
- 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 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 Business and Finance 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](http://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 Superintendent 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 (CAFR) 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 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.

District Funds	
<b>General Funds</b>	
0100 <sup>1</sup>	General Fund
0140	Indirect Cost Fund
0160	Donations And Trusts Fund
0170	District Projects Fund
<b>Special Revenue Funds</b>	
0200	Class Size Reduction Fund
0220	Vegas PBS Fund
0230	Adult High School Diploma Program Fund
0250 <sup>1</sup>	Special Education Fund
0279	State Grants/Projects Fund
0280 <sup>1</sup>	Federal Projects Fund
0285	Medicaid Fund
<b>Debt Service Funds</b>	
0400 <sup>1</sup>	Debt Service Fund
0401 <sup>1</sup>	Debt Service Revenue Bonds Fund
<b>Capital Projects Funds</b>	
0308 <sup>1</sup>	Bond Fund - 1998 Building Program
0310 <sup>1</sup>	Interim Capital Improvement Fund
0330	Building And Sites Fund
0335 <sup>1</sup>	AB 353 Fund - 1998 Building Program
0340	Governmental Services Tax Fund
<b>Enterprise Fund</b>	
0600	Food Services Fund
<b>Internal Service Funds</b>	
0700	Insurance And Risk Management Fund
0710	Graphic Arts Production Fund

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

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.

The District annually assigns a portion of the ending fund balance equal to 25% of the ensuing fiscal year’s principal and interest debt service requirements as a resource to supplement any potential revenue shortfalls that may occur. This 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%.

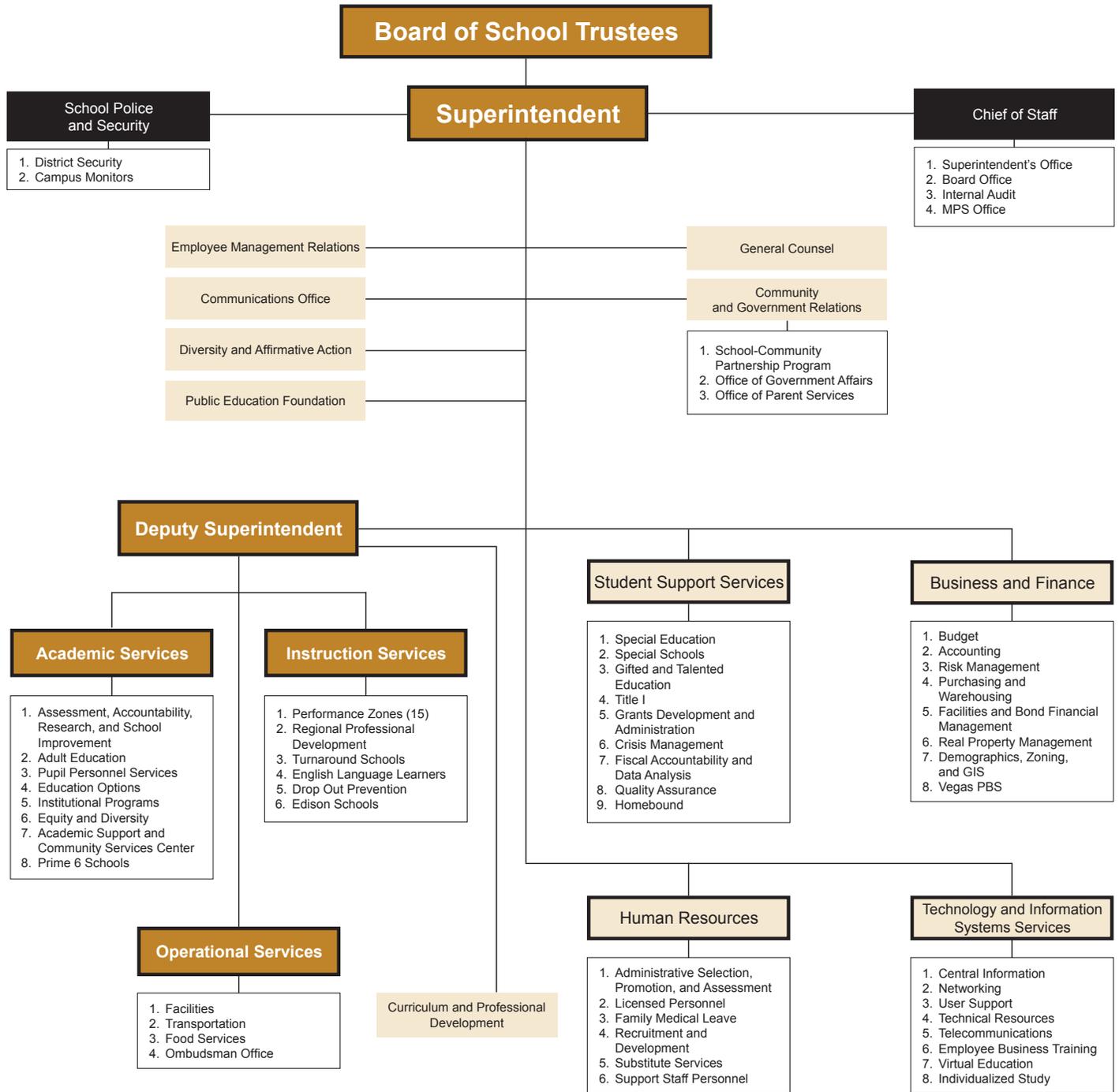
When the net assets balance of the Fund exceeds or is less than the required budgeted amount for the ensuing fiscal year, the rates charged, assessments, or transfers established for that Fund are to be adjusted in the ensuing fiscal year to meet the objectives stated above. The budgets for the District's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



## Nevada School Performance Framework

The Nevada Department of Education (NDE) has developed the Nevada School Performance Framework (NSPF) to replace the now outdated Adequate Yearly Progress (AYP) accountability system that was required by the No Child Left Behind Act (NCLB). NSPF is a new school, district, and State accountability system based on State-wide stakeholders' values and collaboratively designed with input from Nevada school and national experts in assessment and accountability.

NSPF analyzes and reports school performance based on multiple measures of student achievement, as opposed to the single proficiency measure in AYP. Drawing upon the information in NDE's longitudinal data system, NSPF produces a more meaningful analysis of school performance, looking at progress in student proficiency, growth, reduction of performance gaps for special populations, and other indicators. Reporting on schools' needs and successes across a host of meaningful progress indicators enables more effective and efficient alignment of supports and resources within customized school performance plans. NSPF further ensures that rewards are provided to sustain and celebrate high performance when it has been demonstrated.

Weighted most heavily are the indicators that most impact the system's ability to ensure college and career readiness for students. Academic growth provides information about how much growth occurred in the school and whether or not it was enough to prepare students for college and career readiness. For high schools, readiness elements include a variety of indicators that are relatively direct measures such as high school graduation rates, advanced placement participation, and performance.



Once a score is calculated, the school receives an overall mark. A star rating is reported for each school based on the total points achieved across the multiple indicators. NSPF rates schools as 5-Star, 4-Star, 3-Star, 2-Star, and 1-Star with five stars representing high performance and one star representing low performance across all indicators. A federal requirement to report additional designations of Reward, Priority, or Focus produces an additional rating for some schools.

Although schools are ranked by performance, the intent is for schools to use NSPF to guide them toward colleagues who are experiencing greater success so effective strategies can be explained and modeled by schools that are excelling. NSPF also enables the District to differentiate support to schools that struggle most.

Since the initial rollout of NSPF did not occur until June 2013, the only approved academic achievement report for the 2011-12 school year is the following monitoring report from the District's now outdated Quality Assurance Framework adopted by the Board on December 13, 2012.



**E-2 Academic Achievement - Quality Assurance Framework, Monitoring Report Adopted December 13, 2012:**

*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 (Baseline)	2009-10	2010-11	2011-12	adequate growth	moderate growth	superior growth		
<b>Middle School</b>									
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%	1.1%	0.8%	0.5%		<ul style="list-style-type: none"> <li>Area/Division Maintenance of Effort (MOE) Menu Options</li> <li>Attendance Incentive Programs</li> <li>Focus on Standards Model</li> <li>Graduation Advocate Program</li> <li>Individual Academic Plans</li> <li>Online Course Retrieval (Compass Learning Advanced Academies...)</li> <li>On-Track Database</li> <li>School Tutorials</li> <li>Site-Based Mentoring and Coaching</li> <li>Summer School</li> </ul>
Graduation Rate: Increase the Graduation Rate by 3, 6, or 9 percentage points by 2012. (as reported in 2013)	68%	68.1%	59.4%	<b>Not Yet Available</b>	71.1%	74.1%	77.1%	<b>Not Yet Available</b>	<ul style="list-style-type: none"> <li>21st Century Course of Study (HS)</li> <li>AVID (9 Schools)</li> <li>Career &amp; Technical Education</li> <li>College Ed (7th Grade)</li> <li>College Readiness Education Workshop</li> <li>College Recruiting Kiosks</li> <li>Counselor Connection Grant</li> <li>Credit Retrieval Opportunities</li> <li>Dropout Prevention ARRA Grant</li> <li>Drop Out Student Phone Survey</li> <li>Dual Credit Program</li> <li>Equity &amp; Diversity Surveys, Classroom Observations, and Professional Development</li> <li>Freshman Academies/Smaller Learning Communities</li> <li>GEAR UP Program</li> <li>GotoCollegeNV.org</li> <li>HSPE Tutoring</li> <li>Indian Education College Tours</li> <li>Individual Academic Plans</li> <li>Nevada Career Information System</li> <li>Online Course Retrieval (Compass Learning Advanced Academies...)</li> <li>Portfolio of Schools</li> <li>Proficiency Tutoring</li> <li>Summer School</li> <li>Superintendent's Initiative "Keep Your Eye on the CAP"</li> <li>Truancy Diversion Program</li> </ul>
Dropout Rate: Decrease the dropout rate by 1.5, 2, or 3 percentage points by 2012. (as reported in 2013)	4.6%	4.8%	4.4%	<b>Not Yet Available</b>	3.1%	2.6%	1.6%	<b>Not Yet Available</b>	<ul style="list-style-type: none"> <li>Dual Credit Program</li> <li>NSHE Collaboration</li> </ul>
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	<b>Not Yet Available</b>	762	784	807	<b>Not Yet Available</b>	<ul style="list-style-type: none"> <li>Advanced Academics Credit Retrieval</li> <li>Credit Retrieval Opportunities</li> <li>Individual Academic Plan</li> <li>Online Course Retrieval</li> <li>Transitional Planning Guide</li> </ul>
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%	18.6%	28.7%	31.7%	34.7%		<ul style="list-style-type: none"> <li>Counselor Connection Grant – Drop Out Student Phone Survey</li> <li>Graduation Advocate Program</li> <li>On-Track Database</li> <li>Site-Based Initiatives/Actions</li> <li>Vertical Articulation</li> </ul>
Non-Return Students: Reduce the percentage of non-return students by 3, 6, or 9 percentage points by 2012.	58.9%	51.7%	54.7%	<b>Not Yet Available</b>	55.9%	52.9%	49.9%	<b>Not Yet Available</b>	



Academic Achievement - Quality Assurance Framework, Continued

Goal/Objective	Results				Targets			Status	Quality Assurance
	2008-09 (Baseline)	2009-10	2010-11	2011-12	adequate growth	moderate growth	superior growth		
<b>AYP</b>									
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	45.1%	58.8%	61.8%	64.8%		<ul style="list-style-type: none"> <li>Area/Division Proficiency Tutoring Funding</li> <li>Backwards Assessment Model (BAM), Structured Teacher Planning Time (STPT), and Professional Learning Communities (PLC)</li> <li>Data Driven Decision-Making</li> <li>Dual Language, Content Based Instruction, Language Acquisition Summer Program</li> <li>Graduation Advocate Program</li> <li>HSPE Tutoring</li> <li>Inclusive Practices</li> <li>Language Acquisition Models</li> <li>Maintenance of Effort (MOE) Menu Options</li> <li>Response to Instruction (RTI)</li> <li>School/Area Improvement Process (SIP)</li> <li>Summer School Tuition Assistance</li> <li>Super Tutor Math</li> <li>Title I – Supplemental Educational Services (SES) Title I and Title I ARRA Funds</li> <li>Tutoring for Proficiency</li> <li>Vertical Articulation</li> </ul>
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	30.7%	49.2%	52.2%	54.2%		
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	46.5%	53%	56%	59%		
<b>Attendance</b>									
Increase the average daily attendance by .03, .06, or .09 percentage points by 2012.	94.5%	94.5%	94.8%	95.1%	95.5%	96.5%	97.5%		<ul style="list-style-type: none"> <li>Attendance Incentive Programs (Site Based)</li> <li>Community Partnerships</li> <li>Feeder School Articulation Activities</li> <li>Graduation Advocate Programs (MS/HS)</li> <li>Homeless High School Resource Centers</li> <li>On-Track Database</li> <li>Parent Link</li> <li>Social Work Services</li> <li>Student Success Advocates</li> <li>Support for Title I Schools to Monitor Attendance</li> <li>Title I Homeless Outreach Program for Education (HOPE)</li> <li>Truancy Diversion Court Program</li> </ul>
Increase the elementary average daily attendance by .03, .06, or .09 percentage points by 2012.	95.7%	95.3%	95.6%	95.8%	96.7%	97.7%	98.7%		
Increase the middle school average daily attendance by .03, .06, or .09 percentage points by 2012.	94.9%	94.7%	95.1%	95.4%	95.9%	96.9%	97.9%		
Increase the high school average daily attendance by .03, .06, or .09 percentage points by 2012.	92.4%	92.9%	93.5%	93.9%	93.4%	94.4%	95.4%		
<b>Scholarships</b>									
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	\$208,084,805	\$157,584,003	\$160,673,885	\$163,763,767		<ul style="list-style-type: none"> <li>College Board Plan of Action</li> <li>College Counselor Professional Development</li> <li>College Readiness Educational Workshops (CREW)</li> <li>Counselor Connection with Community</li> <li>GEAR UP Program</li> <li>Indian Education Scholarship Assistance</li> <li>PSAT for All Sophomores</li> <li>Site-Based Scholarship Nights</li> <li>Superintendent's Initiative "Keep Your Eye on the CAP"</li> <li>Title I HOPE Scholarship</li> </ul>
National Merit: Increase the number of National Merit Semifinalists by 3, 6, or 9 students by 2012.	34	40	39	34	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%	<b>Not Yet Available</b>	42.8%	45.8%	48.8%	<b>Not Yet Available</b>	

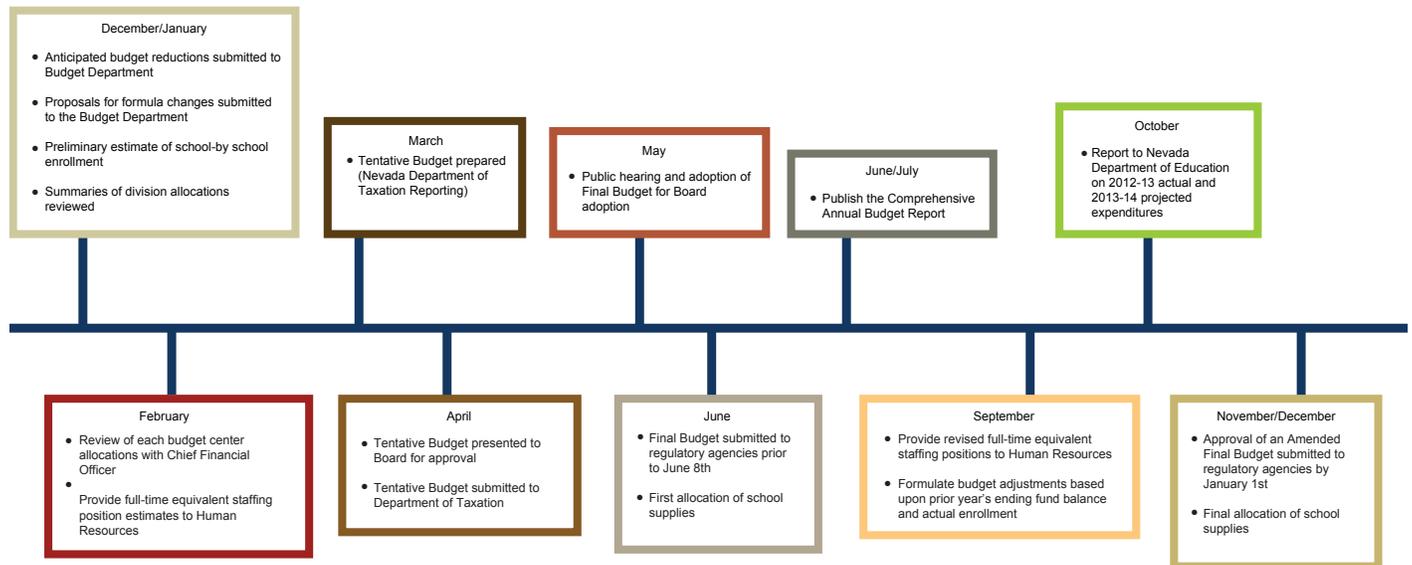


Academic Achievement - Quality Assurance Framework, Continued

Goal/Objective	Results				Targets			Status	Quality Assurance
	2008-09 (Baseline)	2009-10	2010-11	2011-12	adequate growth	moderate growth	superior growth		
<b>Post Secondary</b>									
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%	68.1%	<b>Not Yet Available</b>	73.8%	76.8%	79.8%	<b>Not Yet Available</b>	<ul style="list-style-type: none"> <li>• 21st Century Course of Study (HS)</li> <li>• Annual Guaranteed Levels of Service (AGLS) - Counselors</li> <li>• Career Centers</li> <li>• Career &amp; Technical Education</li> <li>• College Board Plan of Action</li> <li>• College Readiness Educational Workshops (CREW)</li> <li>• Community-Based Instruction for Students with Disabilities</li> <li>• Community Partnerships</li> <li>• Industry Certification</li> <li>• Internship</li> <li>• Paybac</li> <li>• Dual Credit Opportunities</li> <li>• Individual Academic Plans</li> <li>• New College Counselor PD</li> <li>• Opportunity Village Job Discovery Program</li> <li>• Post-Secondary Transition Services for Students with Disabilities</li> <li>• PSAT for All Sophomores</li> </ul>
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%	18.7%	<b>Not Yet Available</b>	24.4%	27.4%	30.4%	<b>Not Yet Available</b>	
Source: CCSD AARSI									



## 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 approval by the Board.

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 2013-14 year, including all Board actions relevant to the instructional programs within the budget parameters.
- Established personnel and supply formulas were applied in February 2013 for the 2013-14 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 3, 2013. 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 15, 2013). The notice of public hearing was published in the legal section of a local newspaper on May 7, 2013, 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, 2013. 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	\$ 75,000 per school
Middle Schools	\$ 125,000 per school
Senior High Schools	\$ 200,000 per school
Alternative Schools	\$ 75,000 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.

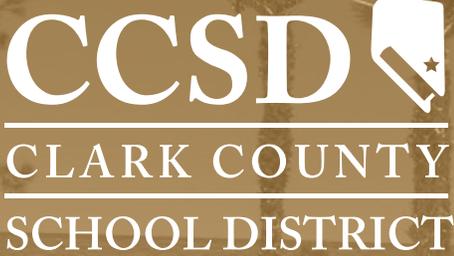
1. The statutes provide for the following timetable used in the adoption of budgets for the following fiscal year:

- 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.





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## 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 2013-14. Barring restricted components of the ending fund balance, the District's budgeted change in fund balance for all funds represents a 45.2% 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 2012-13 and budgeted ending fund balances for fiscal 2013-14.



### All District Funds - Final Budget Summary

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

Fiscal Year 2013-14

Description	General Operating Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds <sup>1</sup>	Total All Funds
<b>Revenues:</b>						
Local sources	\$1,283,995,000	\$14,520,000	\$292,645,000	\$108,215,000	\$39,515,000	\$1,738,890,000
State sources	758,505,000	177,125,000	-	-	450,000	936,080,000
Federal sources	300,000	231,100,000	-	5,765,000	94,500,000	331,665,000
<b>Total revenues</b>	<b>2,042,800,000</b>	<b>422,745,000</b>	<b>292,645,000</b>	<b>113,980,000</b>	<b>134,465,000</b>	<b>3,006,635,000</b>
<b>Expenditures:</b>						
Salaries	1,319,842,343	209,854,250	-	5,865,000	33,780,000	1,569,341,593
Employee fringe benefits	547,944,077	83,645,000	-	1,635,000	14,115,000	647,339,077
Purchased services	81,036,466	38,665,300	-	107,415,000	11,318,000	238,434,766
Supplies	160,380,303	45,391,450	-	6,085,000	68,067,000	279,923,753
Property and equipment	25,324,800	5,505,000	-	1,205,000	2,355,000	34,389,800
Other expenditures	1,512,011	12,644,000	-	95,000	16,050,000	30,301,011
Depreciation	-	-	-	-	2,245,000	2,245,000
Debt service	-	-	497,640,000	-	-	497,640,000
<b>Total expenditures</b>	<b>2,136,040,000</b>	<b>395,705,000</b>	<b>497,640,000</b>	<b>122,300,000</b>	<b>147,930,000</b>	<b>3,299,615,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(93,240,000)</b>	<b>27,040,000</b>	<b>(204,995,000)</b>	<b>(8,320,000)</b>	<b>(13,465,000)</b>	<b>(292,980,000)</b>
<b>Other sources (uses):</b>						
Proceeds from insurance	200,000	-	-	-	-	200,000
Sale of bonds	34,000,000	-	-	-	-	34,000,000
Proceeds of refunding bonds	-	-	418,520,000	-	-	418,520,000
Payment to escrow agent	-	-	(416,530,000)	-	-	(416,530,000)
Transfers from other funds	28,000,000	-	95,830,000	500,000	750,000	125,080,000
Transfer to other funds	(5,395,000)	(28,500,000)	-	(90,435,000)	-	(124,330,000)
<b>Total other sources (uses)</b>	<b>56,805,000</b>	<b>(28,500,000)</b>	<b>97,820,000</b>	<b>(89,935,000)</b>	<b>750,000</b>	<b>36,940,000</b>
<b>Fund balances, July 1</b>	<b>72,000,000</b>	<b>10,114,614</b>	<b>167,849,144</b>	<b>245,807,757</b>	<b>70,697,994</b>	<b>566,469,509</b>
<b>Fund balances, June 30</b>	<b>\$35,565,000</b>	<b>\$8,654,614</b>	<b>\$60,674,144</b>	<b>\$147,552,757</b>	<b>\$57,982,994</b>	<b>\$310,429,509</b>
<b>Percent increase (decrease)</b>	<b>(50.6%)</b>	<b>(14.4%)</b>	<b>(63.9%)</b>	<b>(40.0%)</b>	<b>(18.0%)</b>	<b>(45.2%)</b>

(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 2011-12 Through 2013-14

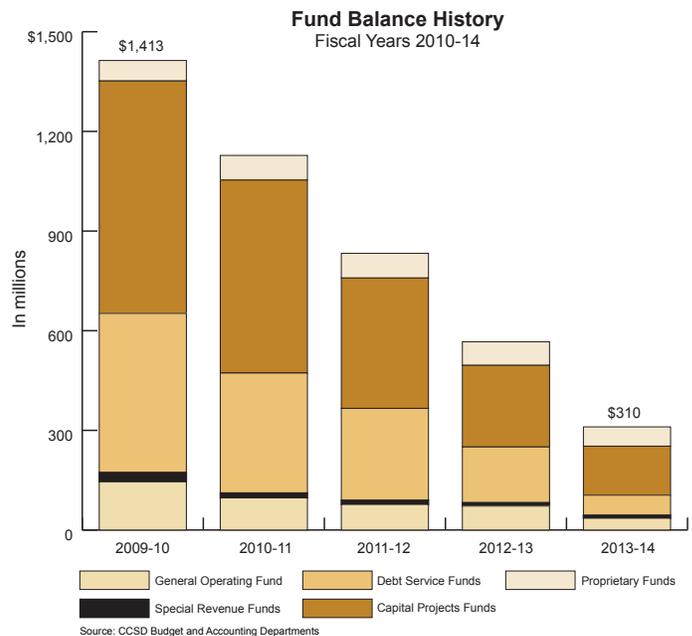
Description	Actual 2011-12	Estimated 2012-13	Final Budget 2013-14	2012-13 vs. 2013-14 Variance Amount	Percent
<b>Revenues:</b>					
Local sources	\$1,721,233,797	\$1,706,377,279	\$1,738,890,000	\$32,512,721	1.9%
State sources	839,810,125	867,435,000	936,080,000	68,645,000	7.9%
Federal sources	287,084,366	333,710,000	331,665,000	(2,045,000)	(0.6%)
<b>Total revenues</b>	<b>2,848,128,288</b>	<b>2,907,522,279</b>	<b>3,006,635,000</b>	<b>99,112,721</b>	<b>3.4%</b>
<b>Expenditures:</b>					
Salaries	1,502,759,916	1,506,143,250	1,569,341,593	63,198,343	4.2%
Employee fringe benefits	592,909,324	603,748,000	647,339,077	43,591,077	7.2%
Purchased services	292,788,506	259,561,881	238,434,766	(21,127,115)	(8.1%)
Supplies	229,314,047	262,809,750	279,923,753	17,114,003	6.5%
Property and equipment	4,593,488	18,565,000	34,389,800	15,824,800	85.2%
Other expenditures	23,316,174	30,083,000	30,301,011	218,011	0.7%
Depreciation	1,707,480	2,245,000	2,245,000	-	0.0%
Debt service	496,499,383	492,490,000	497,640,000	5,150,000	1.0%
<b>Total expenditures</b>	<b>3,143,888,318</b>	<b>3,175,645,881</b>	<b>3,299,615,000</b>	<b>123,969,119</b>	<b>3.9%</b>
<b>(Deficiency) of revenues over expenditures</b>	<b>(295,760,030)</b>	<b>(268,123,602)</b>	<b>(292,980,000)</b>	<b>(24,856,398)</b>	<b>(9.3%)</b>
<b>Other sources (uses):</b>					
Proceeds from insurance	253,348	200,000	200,000	-	0.0%
Sale of bonds	-	-	34,000,000	34,000,000	100.0%
Proceeds of refunding bonds	-	199,365,000	418,520,000	219,155,000	109.9%
Payment to escrow agent	-	(198,635,000)	(416,530,000)	(217,895,000)	(109.7%)
Transfers from other funds	143,533,286	139,705,000	125,080,000	(14,625,000)	(10.5%)
Transfers to other funds	(142,805,223)	(138,955,000)	(124,330,000)	14,625,000	10.5%
<b>Total other sources</b>	<b>981,411</b>	<b>1,680,000</b>	<b>36,940,000</b>	<b>35,260,000</b>	<b>100.0%</b>
<b>Fund balances - July 1</b>	<b>1,127,691,730</b>	<b>832,913,111</b>	<b>566,469,509</b>	<b>(266,443,602)</b>	<b>(32.0%)</b>
<b>Fund balances - June 30</b>	<b>\$832,913,111</b>	<b>\$566,469,509</b>	<b>\$310,429,509</b>	<b>\$(256,040,000)</b>	<b>(45.2%)</b>

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.



Source: CCSD Budget and Accounting Departments



### All District Funds - Summary of Fund Balances For Fiscal Years 2009-10 Through 2013-14

Funds	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Final Budget 2013-14	2012-13 vs. 2013-14 Variance Amount	Variance Percent
General Operating Fund	\$145,055,694	\$96,620,752	\$76,982,721	\$72,000,000	\$35,565,000	\$(36,435,000)	(50.6)%
Special Revenue Funds	27,814,750	14,708,096	12,284,614	10,114,614	8,654,614	(1,460,000)	(14.4)%
Debt Service Funds	479,362,977	361,212,422	276,954,144	167,849,144	60,674,144	(107,175,000)	(63.9)%
Capital Projects Funds	699,609,470	580,955,519	392,493,638	245,807,757	147,552,757	(98,255,000)	(40.0)%
Proprietary Funds <sup>1</sup>	61,618,844	74,194,941	74,197,994	70,697,994	57,982,994	(12,715,000)	(18.0)%
<b>Total</b>	<b>\$1,413,461,735</b>	<b>\$1,127,691,730</b>	<b>\$832,913,111</b>	<b>\$566,469,509</b>	<b>\$310,429,509</b>	<b>\$(256,040,000)</b>	<b>(45.2)%</b>

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

Source: CCSD Budget and Accounting Departments

The decline in the General Operating Fund balance of over 50% 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 2013-14, the District has planned spend downs of fund balances due to stagnant (2.3%) increases in local revenue sources. For future years, it is obvious that essential State funding resources must increase to avoid continued deterioration of financial resources.

For the fiscal year 2014 Final Budget, the General Operating Fund comprises 11.5% of the total ending fund balances. This represents a slight decrease from the 12.7% of total fund balances reflected in the 2012-13 estimated fund balance. Following a 14-year capital improvement program, the Capital Projects Funds ending fund balances comprises over 47%.

Bonds issued to fund program facilities created a need for adequate reserves in the Debt Service Fund, which totals 19.5% of all ending fund balances. As the graph on Page 50 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.

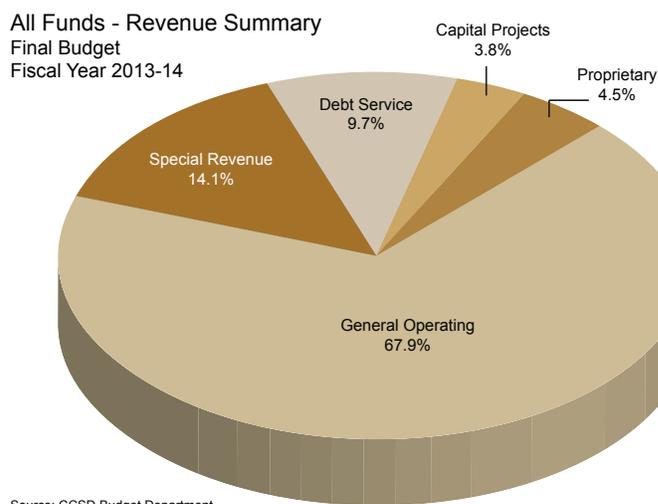
### District Funds - Projected Revenues Summary

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 slight one year increase in Debt Service Funds revenues following a welcome turnaround in the trending of taxable assessed valuation of Clark County. The General Operating Fund revenue has increased slightly by only 1% between fiscal years 2009-10 and 2013-14. Special Revenue Funds anticipate increases at the state and federal levels until the true effects of sequestration have been determined. An increase of \$32 million in local revenue sources and \$69 million in State revenue sources will increase the District’s “All Funds” total revenues by almost \$100 million.



Of the \$3 billion in anticipated revenues, the General Operating Fund will represent 67.9%, Special Revenues 14.1%, Debt Service 9.7%, Capital Projects 3.8%, and Proprietary Funds 4.5%. Total projected resources for the 2013-14 fiscal year for all funds will be over \$4 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 District Funds - Summary of Revenues For Fiscal Years 2009-10 Through 2013-14

Funds	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Final Budget 2013-14	2012-13 vs. 2013-14 Variance Amount	Percent
General Operating Fund	\$2,021,008,006	\$1,922,655,869	\$1,938,740,239	\$1,957,952,279	\$2,042,800,000	\$84,847,721	4.3 %
Special Revenue Funds	356,225,260	417,513,567	352,081,931	408,960,000	422,745,000	13,785,000	3.4 %
Debt Service Funds	445,377,759	352,400,912	319,688,125	290,695,000	292,645,000	1,950,000	0.7 %
Capital Projects Funds	101,848,721	113,992,334	114,413,151	114,005,000	113,980,000	(25,000)	(0.0)%
Proprietary Funds	101,252,098	116,917,122	123,204,842	135,910,000	134,465,000	(1,445,000)	(1.1)%
Total	\$3,025,711,844	\$2,923,479,804	\$2,848,128,288	\$2,907,522,279	\$3,006,635,000	\$99,112,721	3.4 %

Source: CCSD Budget and Accounting Departments

### District Funds - Projected 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. Projected enrollment should increase by more than 1,500 (.5%) students while expenditures are expected to increase by more than 6.4% in the General Operating Fund. The following summary highlights the District's major challenges for appropriating budgets for fiscal 2014 and beyond.

Of the 2013-14 Final Budget total appropriated expenditures, the General Operating Fund represents 64.7% of the total. Capital Projects and Debt Service Funds combine to represent 27.1% of total appropriations. Total expenditures will be almost \$3.3 billion in 2013-14, or an increase of 3.9% versus the estimated expenditures for 2012-13.



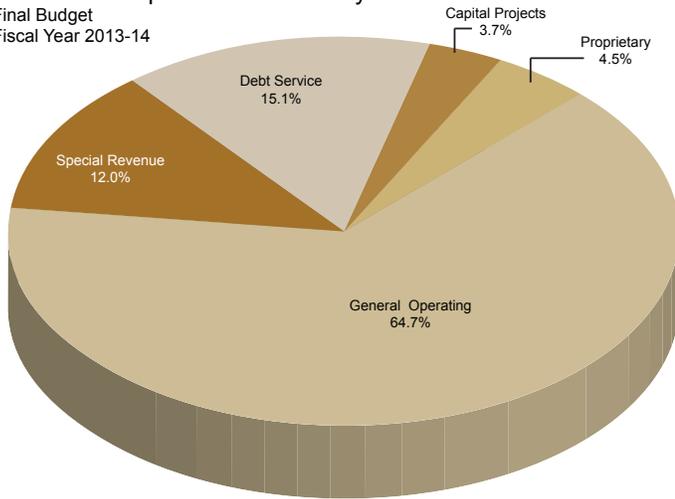
### 2013-14 Appropriation Challenges:

- 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 instructional initiative changes that will provide the structure to improve student achievement and "ensure that all students are ready by exit"
- Student enrollment has increased by over 4,400 students since 2012 with no additional classroom space scheduled for construction to house this increase in enrollment. Further unpleasant measures such as returning to year-round school schedules, rezoning attendance boundaries, adding more portable classrooms, or eliminating and/or relocating select programs will be considered for implementation following the absence of voter approval for the District's proposed 2012 Capital Renovation and Replacement Plan
- 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 inevitable 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 from a drawdown of assigned and restricted fund balances of over \$47 million since 2012
- 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" which has not occurred since 2009



**All Funds - Expenditure Summary**

Final Budget  
Fiscal Year 2013-14



Source: CCSD Budget Department

**All District Funds - Summary of Expenditures  
For Fiscal Years 2009-10 Through 2013-14**

Funds	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Final Budget 2013-14	2012-13 vs. 2013-14 Variance	
						Amount	Percent
General Operating Fund	\$2,051,324,159	\$2,049,062,278	\$2,003,881,038	\$2,007,920,000	\$2,136,040,000	\$128,120,000	6.4 %
Special Revenue Funds	355,342,185	387,160,974	332,555,993	385,845,000	395,705,000	9,860,000	2.6 %
Debt Service Funds	783,748,570	563,277,763	496,499,383	492,490,000	497,640,000	5,150,000	1.0 %
Capital Projects Funds	275,573,517	207,103,769	190,822,052	149,230,881	122,300,000	(26,930,881)	(18.0)%
Proprietary Funds <sup>1</sup>	102,646,007	105,924,230	120,129,852	140,160,000	147,930,000	7,770,000	5.5 %
<b>Total</b>	<b>\$3,568,634,438</b>	<b>\$3,312,529,014</b>	<b>\$3,143,888,318</b>	<b>\$3,175,645,881</b>	<b>\$3,299,615,000</b>	<b>\$123,969,119</b>	<b>3.9 %</b>

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

Source: CCSD Budget and Accounting Departments





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## 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 2013-14 through narratives and illustrations respectively.

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## 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 regular 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 over 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 2011-12 through 2013-14

Description	Actual 2011-12	Estimated 2012-13	Final Budget 2013-14	2012-13 vs. 2013-14 Variance	
				Amount	Percent
<b>Revenues:</b>					
Local sources	\$ 1,249,367,538	\$ 1,255,007,279	\$ 1,283,995,000	\$ 28,987,721	2.3 %
State sources	688,533,420	702,645,000	758,505,000	55,860,000	7.9 %
Federal sources	839,281	300,000	300,000	-	0.0 %
<b>Total revenues</b>	<b>1,938,740,239</b>	<b>1,957,952,279</b>	<b>2,042,800,000</b>	<b>84,847,721</b>	<b>4.3 %</b>
<b>Expenditures:</b>					
Salaries	1,277,148,286	1,257,115,000	1,319,842,343	62,727,343	5.0 %
Fringe benefits	504,674,807	507,100,000	547,944,077	40,844,077	8.1 %
Purchased services	81,777,873	88,610,000	81,036,466	(7,573,534)	(8.5)%
Supplies	135,475,679	142,825,000	160,380,303	17,555,303	12.3 %
Property and equipment	2,575,068	10,445,000	25,324,800	14,879,800	142.5 %
	2,229,325	1,825,000	1,512,011	(312,989)	(17.2)%
<b>Total expenditures</b>	<b>2,003,881,038</b>	<b>2,007,920,000</b>	<b>2,136,040,000</b>	<b>128,120,000</b>	<b>6.4 %</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(65,140,799)</b>	<b>(49,967,721)</b>	<b>(93,240,000)</b>	<b>(43,272,279)</b>	<b>(86.6)%</b>
<b>Other financing sources (uses):</b>					
Proceeds from insurance	253,348	200,000	200,000	-	0.0 %
Sale of bonds	-	-	34,000,000	34,000,000	100.0 %
Transfers from other funds	47,500,000	44,785,000	28,000,000	(16,785,000)	(37.5)%
Transfers to other funds	(2,250,580)	-	(5,395,000)	(5,395,000)	(100.0)%
<b>Total other financing sources (uses)</b>	<b>45,502,768</b>	<b>44,985,000</b>	<b>56,805,000</b>	<b>11,820,000</b>	<b>26.3 %</b>
<b>Opening fund balance - July 1<sup>1</sup></b>	<b>96,620,752</b>	<b>76,982,721</b>	<b>72,000,000</b>	<b>(4,982,721)</b>	<b>(6.5)%</b>
<b>Ending fund balance - June 30</b>	<b>\$ 76,982,721</b>	<b>\$ 72,000,000</b>	<b>\$ 35,565,000</b>	<b>\$ (36,435,000)</b>	<b>(50.6)%</b>

(1) The opening fund balance shown in budget fiscal year 2013-14 reflects the 2012-13 estimated ending fund balance.

Source: CCSD Budget and Accounting Departments



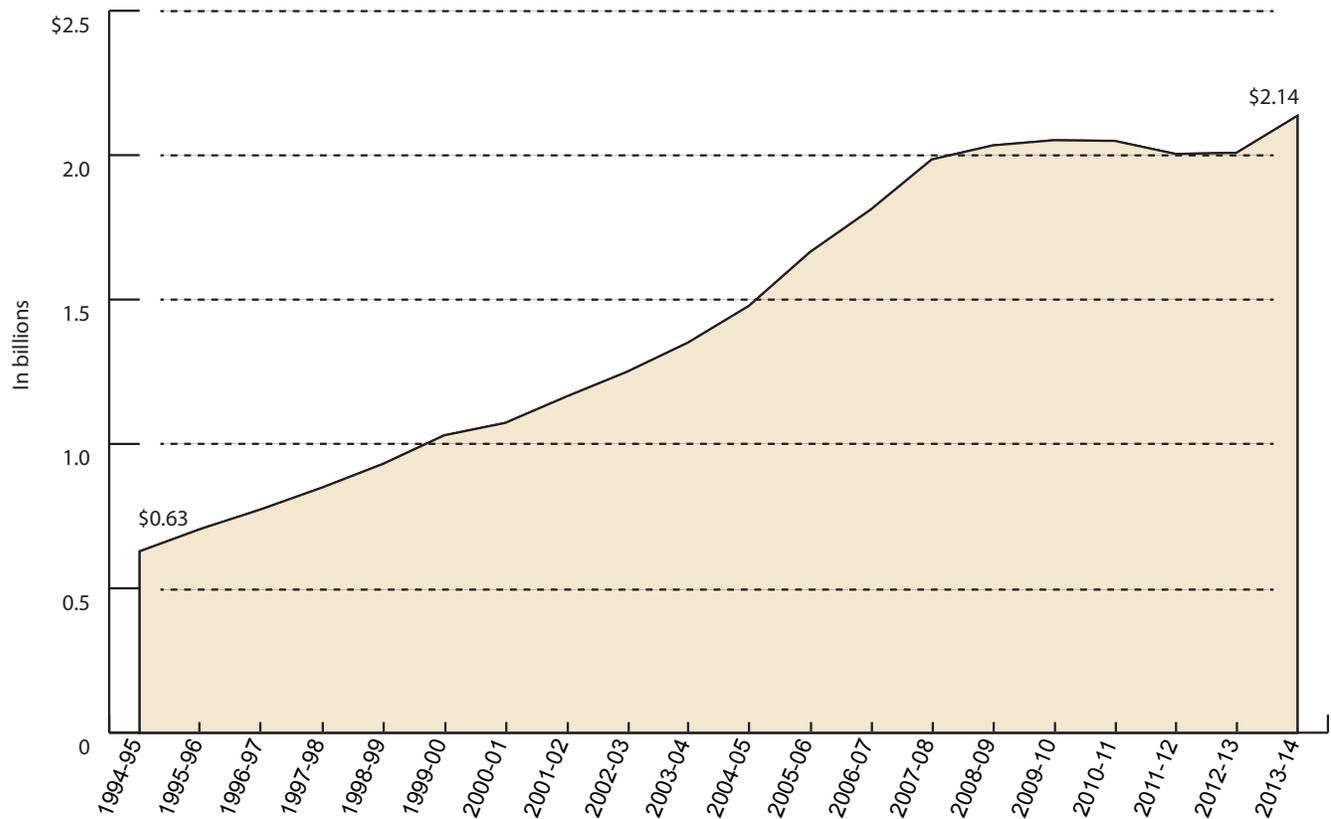
### General Operating Fund - Twenty Year History Fiscal Years 1994-95 Through 2013-14

Year	Expenditure Appropriations	Dollar Increase (Decrease)	Percent Increase (Decrease)	4th Week Enrollment	Budget Per Student	Percent Increase (Decrease)
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	2,003,881,038	(45,181,240)	(2.2)%	308,377	6,498	(1.7)%
2012-13 <sup>1</sup>	2,007,920,000	4,038,962	0.2 %	311,218	6,452	(0.7)%
2013-14 <sup>2</sup>	2,136,040,000	128,120,000	6.4 %	312,782	6,829	5.8 %

(1) Estimated total  
(2) Final Budget

Source: Budget, Accounting, and Demographics and Zoning Departments

### General Operating Budgeted Appropriations - Twenty Year Graphical History Fiscal Years 1994-95 through 2013-14



Source: CCSD Budget Department



## General Operating Fund - Ending Fund Balance History

For Fiscal Years 2004-05 Through 2013-14

Fiscal Year	Total Operating Revenues <sup>1</sup>	Ending Fund Balance Components				Total Ending Fund Balances	Percentage of Total Revenues
		Nonspendable	Restricted	Assigned	Unassigned		
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	1,826,575,650	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	1,938,740,239	3,943,290	10,975,344	42,674,151	19,389,936	76,982,721	4.0 %
2012-13 <sup>2</sup>	1,957,952,279	4,000,000	500,000	47,920,000	19,580,000	72,000,000	3.7 %
2013-14 <sup>3</sup>	2,042,800,000	4,000,000	500,000	5,525,000	25,540,000	35,565,000	1.7 %

(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 2012-13 estimated actuals.

(3) - These estimates were taken from the FY 2013-14 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 and to maintain bond credit ratings.

The General Operating Fund's ending fund balance is anticipated to decrease by over \$36 million, or 50%, due largely to reductions of the assigned portions of the balance. The unassigned portion is expected to increase by \$6 million as the District strives to incrementally restore fund balance to the requirements of District Regulation 3110. The projected increase will move the unassigned portion from 1% to 1.25% of total revenues. 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."

The amount of funds provided under the Nevada Plan for Clark County students is computed by multiplying the basic support guarantee per pupil of \$5,445 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.

In addition to the basic support guarantee per pupil, the legislature also establishes funding for State supported special education program units (\$39,768 each). Additional special education units, if necessary, may need to be locally supported.

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.



**General Operating Fund - Estimated Resources**

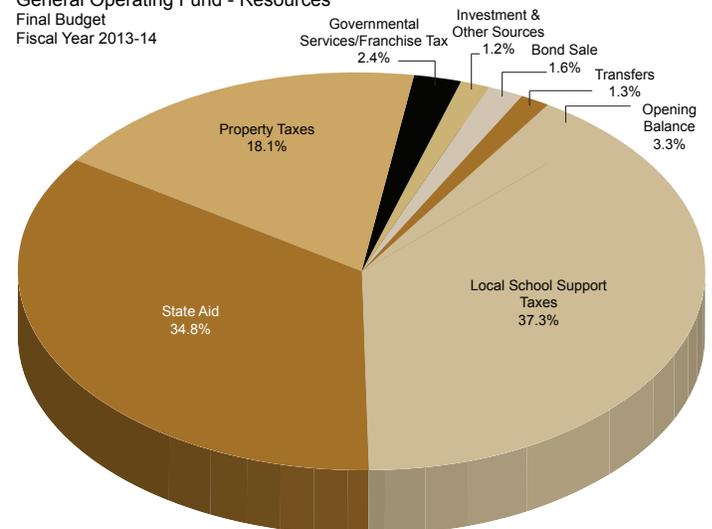
Fiscal Year 2013-14

Description		Percentage of Budget
Local School Support Taxes (LSST)	\$ 811,700,000	37.3%
State Aid (Distributive School Account)	758,505,000	34.8%
Property Taxes	395,000,000	18.1%
Governmental Services Tax (GST)	46,265,000	2.1%
Other County Taxes	1,535,000	0.1%
Franchise Tax Fees	1,225,000	0.1%
Federal Aid	300,000	0.0%
Investment Income	1,135,000	0.1%
<b>Miscellaneous Income:</b>		
Tuitions from full day kindergarten	6,000,000	0.3%
E-rate reimbursements	4,000,000	0.2%
District project contributions	3,800,000	0.2%
School project contributions	3,500,000	0.2%
Indirect costs from categorical grants	3,000,000	0.1%
Rental of facilities	1,700,000	0.1%
Indirect costs from food services fund	1,500,000	0.1%
Tuitions from summer school	1,400,000	0.1%
Income from athletics	1,200,000	0.1%
Tuitions from out-of-state students	300,000	0.0%
Transportation fees	200,000	0.0%
Proceeds from insurance	200,000	0.0%
Other miscellaneous income	535,000	0.0%
Sale of Bonds	34,000,000	1.6%
Transfers from Other Funds	28,000,000	1.3%
<b>Ending Fund Balance from Prior Year:</b>		
Nonspendable	4,000,000	0.2%
Restricted	500,000	0.0%
Assigned	47,920,000	2.2%
Unassigned	19,580,000	0.9%
<b>Total estimated resources</b>	<b>\$2,177,000,000</b>	<b>100.0%</b>

Source: CCSD Budget Department

**General Operating Fund - Resources**

Final Budget  
Fiscal Year 2013-14



Source: CCSD Budget Department



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 79% 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 \$1.7 billion, or over 79% of the operations budget, to be provided through the Nevada Plan.

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 (27,920 x .6 x \$5,445)	\$	91,214,640
For elementary and secondary students (284,093.8 x \$5,445)		1,546,890,741
For special education units (1,948 x \$39,768)		77,468,064
For special education students not assigned to a grade level (750 x \$5,445)		4,083,750
Distributive School Account (DSA) Support Level		<u>1,719,657,195</u>
2. Less: local contribution:		
Proceeds from 2.6 cents local school support (sales) tax	(811,700,000)	
Proceeds from 1/3 public schools operating property tax	<u>(131,666,667)</u>	
Total Local Contribution	<u>(943,366,667)</u>	
3. Adjustments to state share		
Elementary Counselors	50,000	
Non-Traditional Student Allocation	164,472	
Charter School Revenue Adjustment	<u>(18,000,000)</u>	
Total Adjustment to State Share	<u>(17,785,528)</u>	
4. State payments to be received in support of District programs		<u>\$ 758,505,000</u>

**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 2014 property tax collections.

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.

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.

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 2013.

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 29, 2013	\$	55,220,637,000
Estimated reduction due to legislative tax relief abatements and exemptions		<u>(3,553,637,000)</u>
Adjusted Net Valuation		51,667,000,000
Tax rate for general operating purposes per \$100 of net assessed valuation		0.75
Subtotal		<u>387,500,000</u>
Add: Net proceeds of mines		20,000
Estimated delinquent property tax collections		<u>7,480,000</u>
Estimated Total Property Tax Collections	\$	<u>395,000,000</u>

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 2013 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 2014 is \$812 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 over 37% of the District’s operational resources for 2014 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, there have been previous significant fluctuations from preliminary estimates which impacted the State’s capacity to distribute the full per student DSA “guarantees” and resulted in mid-year reductions of anticipated revenues.



**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 \$46.3 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.

**General Operating Fund - History Of Resources  
For Fiscal Years 2004-05 Through 2013-14**

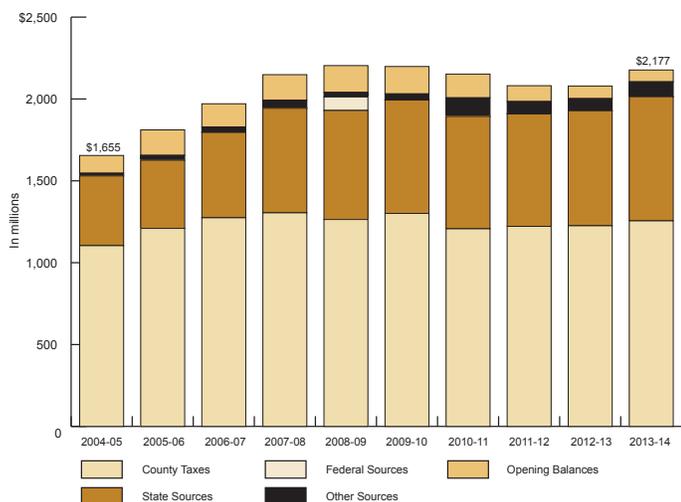
Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2004-05	\$1,104,128,669	66.7%	\$426,066,729	25.7%	\$574,132	0.1%	\$15,933,180	1.0%	\$108,293,548	6.5%	\$1,654,996,258
2005-06	1,209,620,212	66.8%	416,504,339	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 <sup>3</sup>	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 <sup>2</sup>	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 <sup>4</sup>	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 <sup>5</sup>	5.3%	145,055,694	6.7%	2,152,180,207
2011-12	1,222,078,785	58.7%	688,533,420	33.0%	839,281	0.1%	75,042,101 <sup>6</sup>	3.6%	96,620,752	4.6%	2,083,114,339
2012-13 <sup>1</sup>	1,225,525,000	58.9%	702,645,000	33.8%	300,000	0.0%	73,837,279 <sup>7</sup>	3.6%	76,982,721	3.7%	2,079,290,000
2013-14 <sup>1</sup>	1,255,500,000	57.7%	758,505,000	34.8%	300,000	0.0%	90,695,000 <sup>8</sup>	4.2%	72,000,000	3.3%	2,177,000,000

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  
 8 Includes \$28,000,000 in transfers from other funds and \$34,000,000 in sale of bonds

Source: CCSD Budget and Accounting Departments



**General Operating Fund - Illustrated History of Resources**  
For Fiscal Years 2004-05 Through 2013-14



**Sale of Medium-Term Bonds**

The District anticipates issuing \$34 million in medium-term obligation bonds in July 2013 to be repaid within a ten year period. The proceeds will be used to purchase \$24 million of buses for growth, replacement of an ever-aging fleet of vehicles, and to support expanding extracurricular activities. The remaining \$10 million will provide technology equipment for needed classroom computer refreshment and to support new testing requirements.

**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 2012-13 is estimated to be \$72 million, of which \$4 million is non-spendable for inventories; \$500,000 Education Foundation commitments; \$47.9 million is assigned for residual categorical program indirect costs, anticipated revenue shortfalls, and school carryover of unexpended allocations; and \$19.6 million is unassigned.

**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 \$1.1 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 1.2% of the annual budget for the General Operating Fund.



### 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 2014 equipment accounts will reflect no appropriations.



### General Operating Fund - Appropriation Summary<sup>1</sup> Fiscal Year 2013-14

Description	Amounts	Totals	Percentage of Budget
Regular Programs:			
Instructional Services	\$1,018,980,663	\$ 1,063,997,359	47.0%
Other Student Support	45,016,696		
Special Programs:			
Instructional Services	289,241,401	319,577,629	14.1%
Other Student Support	30,336,228		
Vocational Programs:			
Instructional Services	6,634,960	7,121,575	0.3%
Other Student Support	486,615		
Other Instructional Programs:			
Instructional Services	25,995,019	46,149,823	2.0%
Other Student Support	20,154,804		
<b>Total Instructional Programs</b>		<b>1,436,846,386</b>	<b>63.4%</b>
Undistributed Expenditures:			
Student Support	77,912,483	793,593,614	35.0%
Instructional Staff Support	45,622,944		
General Administration	21,191,478		
School Administration	182,941,134		
Central Services	56,429,746		
Operation and Maintenance of Plant	273,393,130		
Student Transportation	136,102,699		
<b>Total Undistributed Expenditures</b>			
Ending Fund Balance - Nonspendable	4,000,000	35,565,000	1.1%
Ending Fund Balance - Restricted	500,000		
Ending Fund Balance - Assigned	5,525,000		
Ending Fund Balance - Unassigned	25,540,000		
<b>Total Application of Funds</b>		<b>\$ 2,266,005,000</b>	<b>100.0%</b>

<sup>(1)</sup> Includes State Class Size Reduction supplemental funds

Source: CCSD Budget and Accounting Departments



## General Operating Fund - Major Expenditure Areas

For Fiscal Years 2009-10 Through 2013-14

Description	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated Actual 2012-13	Final Budget 2013-14	Percentage Change
<b>Salaries and benefits:</b>						
Licensed salaries	\$889,240,971	\$896,543,950	\$861,694,386	\$829,695,000	\$865,448,460	4.3 %
Licensed benefits	311,659,517	316,472,788	312,935,184	334,685,000	343,545,107	2.6 %
Total licensed staff	1,200,900,488	1,213,016,738	1,174,629,570	1,164,380,000	1,208,993,567	3.8 %
Support salaries	319,908,209	318,549,563	331,940,950	314,280,000	333,931,250	6.3 %
Support benefits	130,945,316	132,967,636	118,536,055	126,780,000	160,211,744	26.4 %
Total support staff	450,853,526	451,517,200	450,477,005	441,060,000	494,142,994	12.0 %
Administrative salaries	108,399,116	102,412,466	102,365,986	100,570,000	109,306,309	8.7 %
Administrative benefits	35,756,286	36,308,506	37,931,537	40,565,000	39,378,538	(2.9)%
Total administrative staff	144,155,402	138,720,972	140,297,524	141,135,000	148,684,847	5.3 %
Police salaries	10,012,651	12,009,089	11,667,097	12,570,000	11,156,324	(11.2)%
Police benefits	4,831,930	4,906,555	4,741,442	5,070,000	4,808,688	(5.2)%
Total police staff	14,844,581	16,915,644	16,408,539	17,640,000	15,965,012	(9.5)%
Total salaries and benefits	1,810,753,996	1,820,170,553	1,781,812,638	1,764,215,000	1,867,786,420	5.9 %
<b>Purchased services:</b>						
Instructional materials	76,553,076	67,876,225	55,345,587	65,500,000	64,904,221	(0.9)%
Transportation	20,296,074	15,071,642	19,558,789	28,300,000	43,875,333	55.0 %
Utilities, postage, property liability	81,897,482	79,187,681	77,798,990	84,180,000	94,162,437	11.9 %
Other expenditures	61,823,530	66,756,177	69,365,034	65,725,000	65,311,589	(0.6)%
Total expenditures	\$2,051,324,158	\$2,049,062,278	\$2,003,881,038	\$2,007,920,000	\$2,136,040,000	6.4 %
Expenditures per student	\$6,859	\$6,846	\$6,732	\$6,691	\$7,082	5.8 %

Source: CCSD Budget and Accounting Departments

## General Operating Fund - Full Time Equivalent Employees Fiscal Year 2013-14

Description	Licensed	Employees Support/Police <sup>1</sup>	Administration	Total	Percent
<b>School Locations:</b>					
Instructional Classroom	14,589.95	1,556.19	-	16,146.14	64.2 %
Media, Counseling, and Health Services	1,383.00	418.49	21.25	1,822.74	7.2 %
School Administration	-	1,372.30	839.92	2,212.22	8.8 %
Custodial and Maintenance	-	2,410.81	1.00	2,411.81	9.6 %
Total School Locations	15,972.95	5,757.79	862.17	22,592.91	89.8 %
<b>Classroom Support:</b>					
Driver and Bus Maintenance Personnel	-	1,386.66	8.00	1,394.66	5.5 %
<b>Central Office Locations:</b>					
Instructional Support and Administration	18.00	267.20	109.25	394.45	1.6 %
Maintenance, Personnel, and Business Services	-	506.15	148.12	654.27	2.6 %
Superintendent and Staff	0.50	74.60	56.90	132.00	0.5 %
Total Central Office Locations	18.50	847.95	314.27	1,180.72	4.7 %
Grand Total	15,991.45	7,992.40	1,184.44	25,168.29	100.0 %

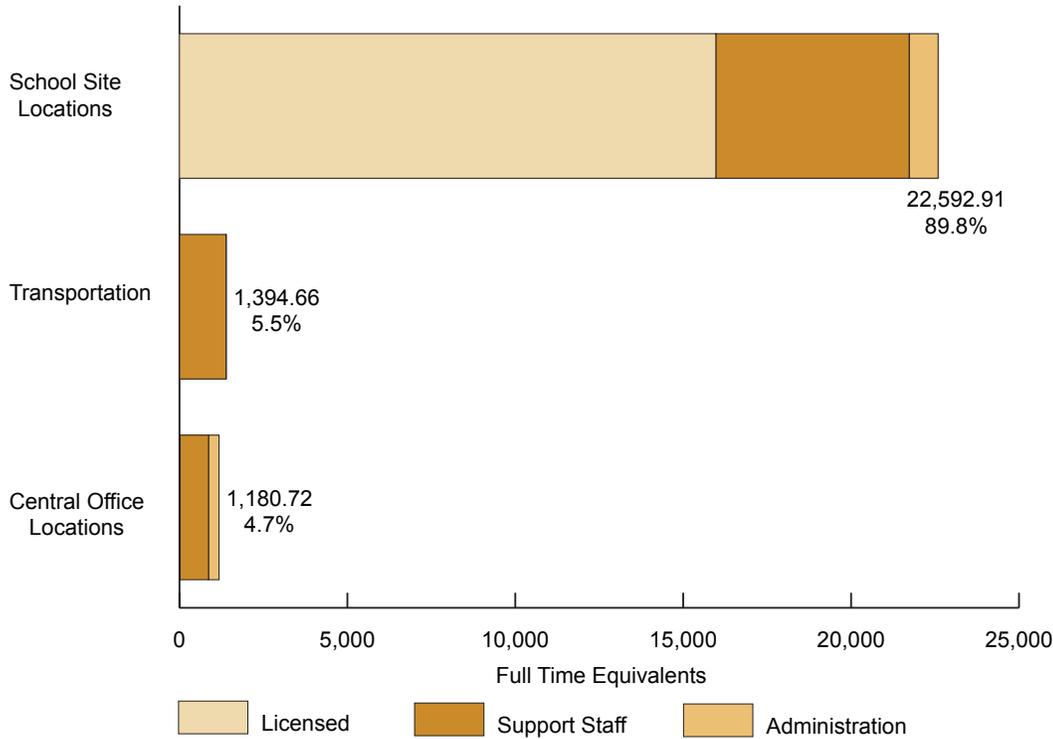
(1) FTE reflects 9-, 10-, 11-month support staff as percentages of full FTE's. See conversion table in the Information Section.

Source: CCSD Budget Departments



### General Operating Fund - Staffing Distribution

Fiscal Year 2013-14



### General Operating Fund - Costs Per Pupil (Weighted Enrollment)

For Fiscal Years 2009-10 Through 2013-14

Description	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated Actual 2012-13	Final Budget 2013-14	2012-13 vs. 2013-14	
						\$ Change	% Change
<b>Instructional Expenditures:</b>							
Regular instructional	\$3,304.86	\$3,322.27	\$3,231.30	\$3,114.17	\$3,214.89	\$100.72	3.2 %
Special instructional	1,042.95	1,040.24	1,019.57	1,022.02	1,059.62	37.60	3.7 %
Vocational instructional	30.89	27.81	23.03	23.41	23.61	0.20	0.9 %
Other instructional	35.37	34.22	65.59	73.55	153.02	79.47	108.1 %
<b>Total Instructional</b>	<b>4,414.07</b>	<b>4,424.54</b>	<b>4,339.49</b>	<b>4,233.15</b>	<b>4,451.14</b>	<b>217.99</b>	<b>5.2 %</b>
<b>Undistributed Expenditures:</b>							
Student support	255.68	254.17	257.52	265.86	258.33	(7.53)	(2.8)%
Instructional staff support	109.75	112.65	90.82	93.31	151.27	57.96	62.1 %
General administration	56.09	69.18	64.27	62.48	70.26	7.78	12.5 %
School administration	621.80	589.87	610.91	609.27	606.58	(2.69)	(0.4)%
Central services	193.20	183.46	172.70	168.64	187.10	18.46	11.0 %
Operation and Maintenance of plant	854.95	882.11	879.63	898.75	906.49	7.74	0.9 %
Student transportation	353.74	329.56	316.80	359.79	451.19	91.40	25.4 %
Other support	-	-	-	-	0.08	0.08	100.0 %
Capital outlay	-	0.07	-	-	-	-	0.0 %
<b>Total Undistributed</b>	<b>2,445.21</b>	<b>2,421.07</b>	<b>2,392.65</b>	<b>2,458.10</b>	<b>2,631.30</b>	<b>173.20</b>	<b>7.1 %</b>
<b>Total Expenditures Per Student</b>	<b>\$6,859.28</b>	<b>\$6,845.61</b>	<b>\$6,732.14</b>	<b>\$6,691.25</b>	<b>\$7,082.44</b>	<b>\$391.19</b>	<b>5.8 %</b>
<b>Total Weighted Enrollment <sup>1</sup></b>	<b>299,058.6</b>	<b>299,325.2</b>	<b>297,659.2</b>	<b>300,081.8</b>	<b>301,595.8</b>	<b>1,512.0</b>	<b>0.5 %</b>
<b>Total Expenditures</b>	<b>\$2,051,324,159</b>	<b>\$2,049,062,278</b>	<b>\$2,003,881,038</b>	<b>\$2,007,920,000</b>	<b>\$2,136,040,000</b>	<b>\$128,120,000</b>	<b>6.4 %</b>

(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 2013-14 Through 2016-17

Fund Expenditure Appropriations by Major Object

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$395,000,000	\$400,000,000	\$407,000,000	\$415,000,000	2.0%
Local school support taxes	811,700,000	855,000,000	875,000,000	895,000,000	2.3%
Other local revenues	77,295,000	77,800,000	77,800,000	77,800,000	0.0%
State sources	758,505,000	782,000,000	800,000,000	822,000,000	2.8%
Federal sources	300,000	200,000	200,000	200,000	0.0%
<b>Total Revenues</b>	<b>2,042,800,000</b>	<b>2,115,000,000</b>	<b>2,160,000,000</b>	<b>2,210,000,000</b>	<b>2.3%</b>
<b>Expenditures:</b>					
Salaries	1,320,588,927	1,335,000,000	1,365,000,000	1,400,000,000	2.6%
Employee benefits	548,197,129	555,000,000	570,000,000	585,000,000	2.6%
Purchased services	82,502,450	82,000,000	75,000,000	75,000,000	0.0%
Supplies	157,914,683	160,000,000	165,000,000	165,000,000	0.0%
Property and equipment	25,324,800	2,000,000	2,500,000	2,500,000	0.0%
Other expenditures	1,512,011	1,850,000	2,780,000	2,780,000	0.0%
<b>Total Expenditures</b>	<b>2,136,040,000</b>	<b>2,135,850,000</b>	<b>2,180,280,000</b>	<b>2,230,280,000</b>	<b>2.3%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(93,240,000)</b>	<b>(20,850,000)</b>	<b>(20,280,000)</b>	<b>(20,280,000)</b>	
<b>Other Sources and (Uses):</b>					
Proceeds from insurance	200,000	200,000	200,000	200,000	
Sale of medium-term bonds	34,000,000	-	-	-	
Transfers from other funds	28,000,000	30,000,000	30,000,000	30,000,000	
Transfers to other funds	(5,395,000)	(4,915,000)	(4,920,000)	(4,920,000)	
<b>Total Other Sources and (Uses)</b>	<b>56,805,000</b>	<b>25,285,000</b>	<b>25,280,000</b>	<b>25,280,000</b>	
Opening Fund Balance - July 1	72,000,000	35,565,000	40,000,000	45,000,000	
<b>Ending Fund Balance - June 30</b>	<b>\$35,565,000</b>	<b>\$40,000,000</b>	<b>\$45,000,000</b>	<b>\$50,000,000</b>	
<b>Fund Balance:</b>					
Nonspendable	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	
Restricted	500,000	500,000	500,000	500,000	
Assigned	5,525,000	3,775,000	2,700,000	1,300,000	
Unassigned	25,540,000	31,725,000	37,800,000	44,200,000	
<b>Total Fund Balance</b>	<b>\$35,565,000</b>	<b>\$40,000,000</b>	<b>\$45,000,000</b>	<b>\$50,000,000</b>	

Source: Budget Department

Distributive School Account (DSA) funding is a significant component (84.2%) 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. Expenditures for salaries and benefits could fluctuate significantly 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.



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
<b>Instructional Services</b>	
1000	<b>Instructional Services.</b> 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.
<b>Support Services</b>	
2100	<b>Student Support Services.</b> 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	<b>Instructional Staff Support Services.</b> 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.

Function	Description
<b>Support Services - Continued</b>	
2300	<b>General Administration Support Services.</b> 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	<b>School Administration Support Services.</b> 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	<b>Central Administration Support Services.</b> 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	<b>Operation and Maintenance of Plant Services.</b> 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	<b>Student Transportation Services.</b> 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	<b>Other Student Support Services.</b> This function covers all other support services not classified elsewhere.



**Description of Functions - Continued**

Function	Description
	<b>Operation Of Non-Instructional Services</b>
3100	<b>Child Nutrition Services.</b> 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.
	<b>Facilities Acquisition And Construction</b>
4100	<b>Land Acquisition Services.</b> This function records activities concerned with initially acquiring and improving land.
4200	<b>Land Improvement Services.</b> This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	<b>Architectural and Engineering Services.</b> 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	<b>Building Acquisition and Construction Services.</b> This function records activities concerned with buying or constructing buildings.
4600	<b>Site Improvement Services.</b> 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	<b>Building Improvement Services.</b> This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	<b>Other Facilities Acquisition and Construction Services.</b> This function records activities that cannot be classified above.
	<b>Debt Service</b>
5000	<b>Debt Service.</b> 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.

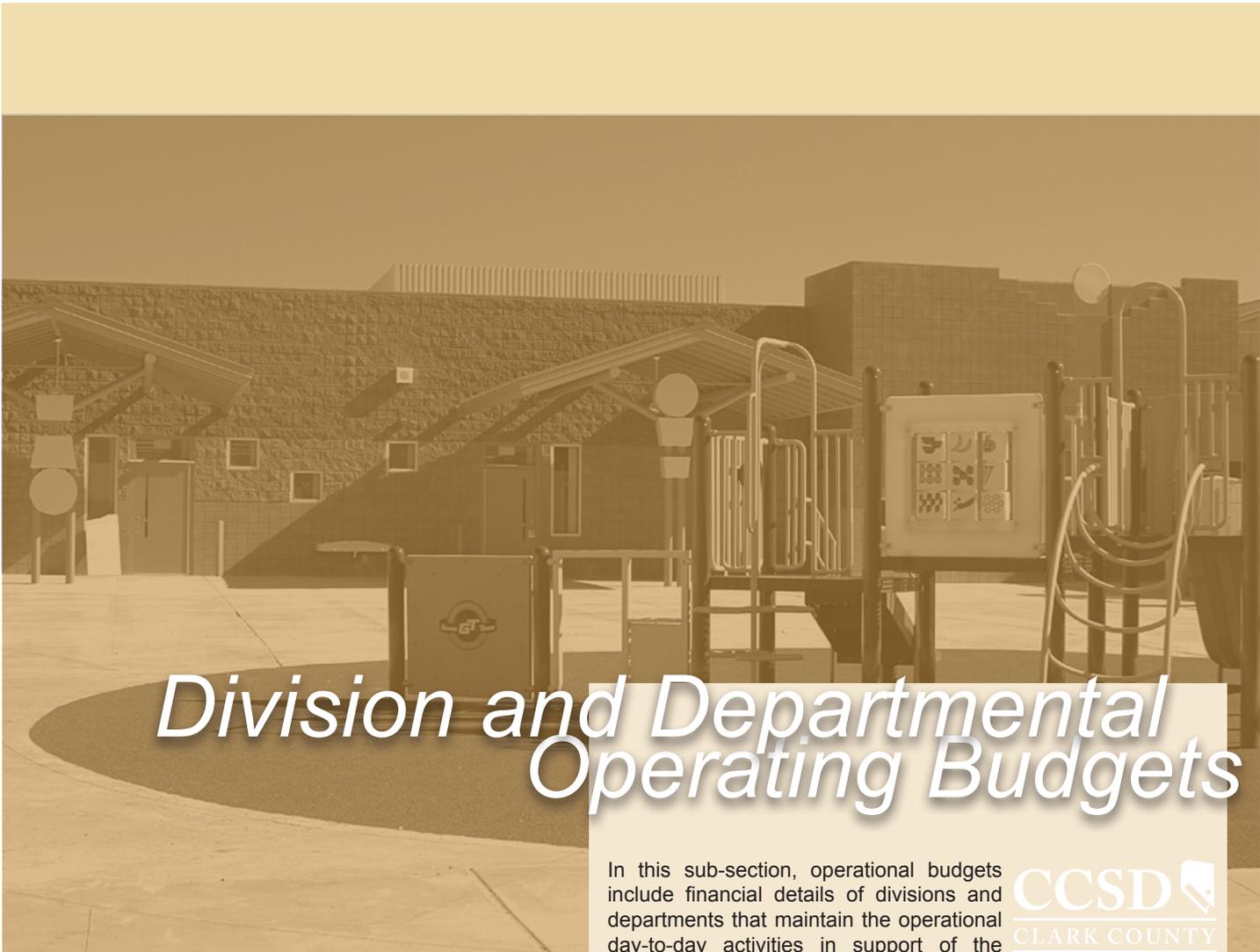
Object	Description
5116	<b>Personnel Services Salaries - Licensed Staff -</b> Amounts paid to licensed employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5117	<b>Personnel Services Salaries - Support Staff -</b> 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	<b>Personnel Services Salaries - Administrative Staff -</b> 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**	<b>Employee Benefits -</b> 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	<b>Professional and Technical Services -</b> 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	<b>Purchased Property Services -</b> 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.
5500	<b>Other Purchased Services -</b> 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.



**Description Of Commitment Items (Objects) - Continued**

Object	Description
5600	<b>Supplies</b> - 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.
5700	<b>Property/Equipment</b> - 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	<b>Other Expenses</b> - Amounts paid for goods and services not otherwise classified in preceding categories.
5900	<b>Other Uses of Funds</b> - 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.



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**Board of School Trustees**

**Budget Unit**

002 Board of School Trustees

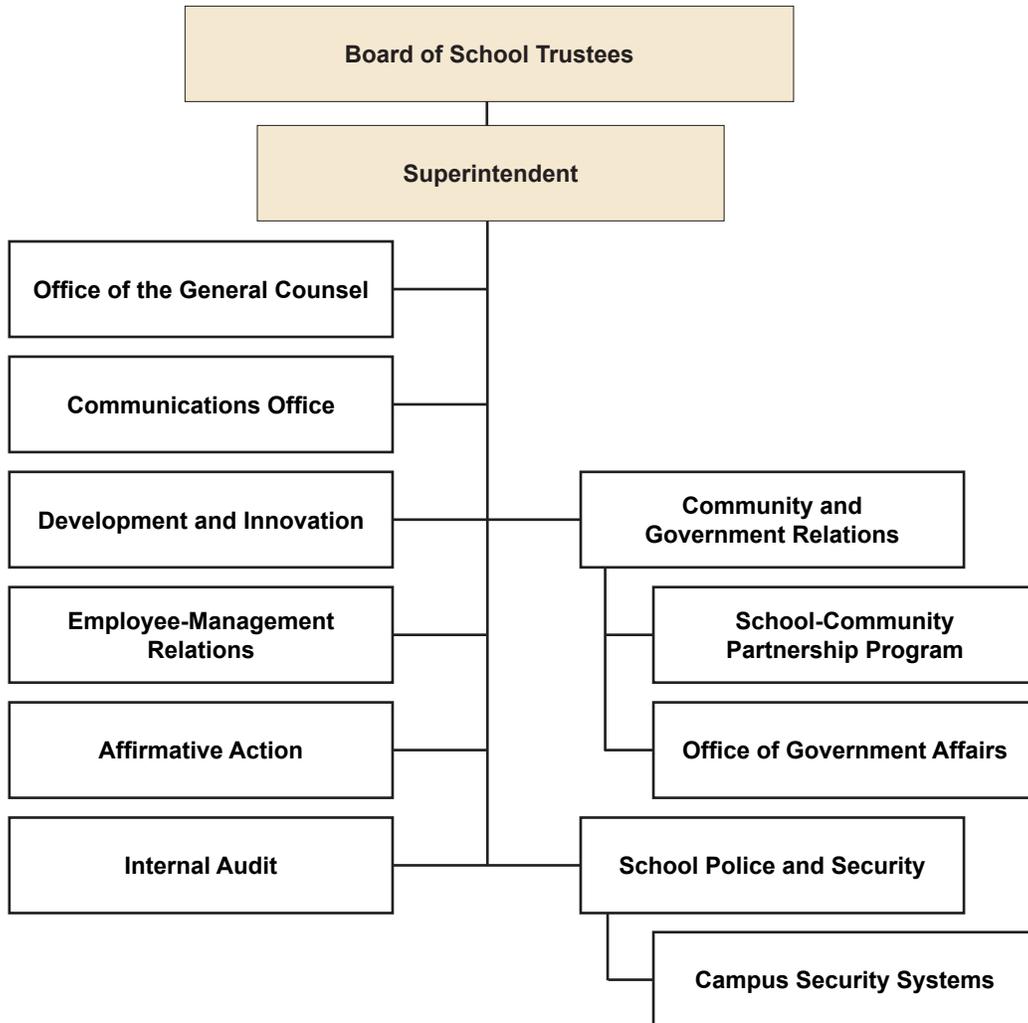
**Superintendent**

**Budget Units**

001 Office of the Superintendent  
 003 Office of the General Counsel  
 005 Development and Innovation  
 006 Employee Management Relations  
 007 Affirmative Action  
 012 Communications Office  
 053 Internal Audit

**Budget Units**

008 Office of Government Affairs  
 133 Community and Government Relations  
 145 School-Community Partnership Program  
 156 School Police and Security  
 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 contribute in a diverse global society.

### 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 Country.

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.

### Board Of School Trustees Allocations

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Amended Final Budget		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	1.00	\$ 84,846	1.00	\$ 89,956	1.00	\$ 89,755	\$ (201)	(0.2)%
Support staff	4.00	269,160	4.00	277,906	4.50	296,626	18,720	6.7 %
Benefits		124,732	-	115,238	-	129,781	14,543	12.6 %
Purchased services		63,284	-	88,640	-	88,640	-	- %
Supplies		25,001	-	39,900	-	39,900	-	- %
Other		28,585	-	28,560	-	28,560	-	- %
<b>Total</b>	<b>5.00</b>	<b>\$ 595,608</b>	<b>5.00</b>	<b>\$ 640,200</b>	<b>5.50</b>	<b>\$ 673,262</b>	<b>\$33,062</b>	<b>5.2 %</b>

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, and Community and Government Relations 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 312,000 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.

**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.



**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.

**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.



**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.



**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.



**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.



**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, five police lieutenants and 17 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.



**Superintendent’s Office and Other Subordinate Allocations<sup>1</sup>**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12		2012-13		2013-14		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	43.40	\$ 4,453,944	47.39	\$ 4,882,032	51.39	\$ 5,240,292	\$ 358,260	7.3 %
Licensed	0.75	106,200	1.00	84,125	1.00	91,752	7,627	9.1 %
Support staff	225.62	15,226,846	231.51	14,599,452	233.01	14,750,849	151,397	1.0 %
Benefits		7,138,481		7,827,266		8,286,683	459,417	5.9 %
Purchased services		1,609,065		1,470,764		1,470,764	-	- %
Supplies		936,237		1,047,840		1,047,840	-	- %
Property		55,241		-		-	-	- %
Other		37,661		73,950		73,950	-	- %
<b>Total</b>	<b>269.77</b>	<b>\$ 29,563,676</b>	<b>279.90</b>	<b>\$ 29,985,429</b>	<b>285.40</b>	<b>\$ 30,962,130</b>	<b>\$ 976,701</b>	<b>3.3 %</b>

Source: CCSD Budget and Accounting Departments

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



## Community and Government Relations

### Mission Statement

Community and Government Relations supports the academic, social, and personal growth of students through public policy development, resource acquisition, productive relationships, 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 State-wide activities with various organizations and works with the business community to enlist support of District goals. The Office coordinates the District's public concern process, the School Name Committee, the annual back-to-school kickoff, and other assignments that align to and support the strategic initiatives of the Superintendent and Board of School Trustees.

**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 that provide partnership experiences and resources for students and teachers 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 coordinates the development of legislative priorities on behalf of the Board of Trustees; strategically promotes the District's interests during legislative sessions; 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 internal and external programs that are focused 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; the District-wide Parent Engagement Forum; and provides resources for parents and supports the State-wide Parent Involvement Council.

### Fiscal Year 2012-13 Accomplishments:

- Represented the District during the 77th Legislative Session and before interim committees of the Legislature
- Coordinated the informational campaign for the Capital Improvement Plan related to the November 2012 ballot question
- Supported the Board's process for selection of a new superintendent, including coordination of town hall meetings, surveys, public input forms, related materials and reports
- Monitored implementation of education reform initiatives passed by the Legislature and coordinated District participation in the SB 11 study on developing a new funding formula for public schools
- Coordinated numerous stay-in-school efforts for the District, including the implementation of the Jobs for America's Graduates (JAG) in four high schools; recruited over 400 community and school volunteers to participate in the Reclaim Your Future initiative to re-engage students not enrolled in school; and managed five Family Engagement Resource Centers at high schools across the District with over 18,891 event visitors as of June 2013
- Increased the number of the Stay-in-School and Reclaim Your Future Mentoring Project participants from 349 during 2011-12 to 415 during 2012-13
- Coordinated the fifth annual Family Enrichment Day in collaboration with UNLV and the Nevada System of Higher Education with over 400 families and students participating



**Fiscal Year 2013-14 Objectives:**

- Actively participate in the work of the task force charged with the development of a new funding formula for K-12 education in Nevada
- Represent District interests in interim work on high-stakes issues such as the changes in graduation requirements, the development of policies connected with the implementation of the Common Core State Standards (CCSS), and the ongoing work to change the method of evaluating teachers and administrators including representing the District at interim committees of the Legislature
- Work with local governments to effectively support students and schools within the boundaries of each entity, including the equitable use of District facilities
- Monitor implementation of educational reform initiatives passed by the Legislature and monitor the State Board of Education and related subcommittees for new regulations
- Prepare recommendations related to informational campaigns for future capital improvement plans
- Increase parent engagement, both at the school and District level, to strengthen the partnership between home and school
- 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 Reclaim Your Future initiative
- Conduct a systemic review and document the protocols followed for policies and procedures within the Division's scope

Performance Measures	2010-11	2011-12	2012-13
Focus Schools with Partners	137	146	218
Number of Business Partners	216	252	263
Focus School Students Served	121,646	132,447	146,912
Communities in Schools – Students Served	9,968	15,958	17,811
School-Community Partnership Volunteers	12,396	23,494	26,158
School-Community Partnership (in-kind and volunteer)	\$20,985,086	\$20,186,051	\$20,093,831
School-Community Partnership Cash Donations	\$1,873,550	\$2,737,026	\$2,433,310



**Community and Government Relations Allocations**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Amended Final Budget		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	7.00	\$ 735,928	8.00	\$ 771,031	8.00	\$ 789,063	\$ 18,032	2.3 %
Licensed	-	4,530	-	1,966	-	1,966	-	- %
Support staff	7.67	311,218	6.68	281,196	8.68	350,906	69,710	24.8 %
Benefits		366,802		380,327		440,808	60,481	15.9 %
Purchased services		158,072		112,596		103,977	(8,619)	(7.7)%
Supplies		105,874		9,352		9,352	-	- %
Other		4,276		906		906	-	- %
<b>Total</b>	<b>14.67</b>	<b>\$ 1,686,701</b>	<b>14.68</b>	<b>\$ 1,557,374</b>	<b>16.68</b>	<b>\$ 1,696,978</b>	<b>\$ 139,604</b>	<b>9.0 %</b>

Source: CCSD Budget and Accounting Departments



## Final Survey Results Comparative Percent Positive Response

For Fiscal Years 2010-11 Through 2012-13

Response	Parents			Students			Staff		
	2011	2012	2013	2011	2012	2013	2011	2012	2013
Safe Environment	94.8	96.3	95.1	83.0	85.7	83.3	92.0	92.0	91.2
Clean Environment	96.0	95.9	95.1	65.4	67.1	65.2	86.5	86.1	86.5
Adequate Facilities	93.6	95.5	93.3	83.3	84.6	84.8	85.3	84.9	83.7
Welcome at School	94.9	95.9	N/A	90.0	91.2	N/A	N/A	N/A	N/A
Shared Decision Making	86.8	88.7	87.1	72.7	73.5	74.1	71.8	71.0	72.8
Staff Accessibility for Parents	93.0	94.2	94.1	N/A	N/A	N/A	94.9	95.9	96.5
Staff Accessibility for Students	N/A	N/A	N/A	83.2	84.6	84.6	96.5	96.8	98.0
Performance Zone Accessibility	89.1	92.2	N/A	N/A	N/A	N/A	73.4	72.3	71.9
Fair Treatment of Students	94.4	95.3	95.4	65.0	66.9	67.2	89.5	89.4	90.6
Special Needs Programs Availability	95.2	96.4	95.6	94.7	95.5	95.9	83.6	83.5	84.7
High Academic Expectations	90.6	93.3	93.1	83.2	84.5	85.5	75.7	83.6	82.7
Basics- Reading, Writing, Math	97.0	98.2	98.0	96.6	97.0	97.4	86.1	89.8	89.4
Learning Other Subjects	97.0	98.0	98.0	93.6	94.8	95.7	87.4	90.5	90.6
Academic Progress Communication	93.3	94.8	94.3	78.3	79.8	79.5	94.4	95.9	96.6
Attend. & Behavior Communication	94.9	96.0	96.0	75.1	76.4	77.1	92.7	92.9	93.6
Transportation Communication	72.7	73.7	69.1	N/A	N/A	N/A	88.1	86.9	88.3
Academic Assistance Opportunities	91.4	92.6	91.2	90.1	91.2	91.1	93.0	93.7	94.6
Student Technology Use	93.3	95.5	95.4	81.4	83.1	83.3	87.6	88.4	89.4
Student Recognition	91.0	92.8	92.4	73.4	74.7	76.4	86.0	86.8	88.9
Extra Curricular Activities	89.5	90.9	90.3	87.2	87.9	87.4	84.5	84.8	87.2
Responsible Citizenship	92.9	95.0	94.5	85.5	87.1	87.0	74.7	76.6	76.8
Enthusiasm/Excitement for Learning	92.0	93.2	93.4	75.2	77.9	77.8	61.1	63.6	64.6
Full Day Kindergarten Beneficial	92.2	93.9	94.5	67.1	70.5	N/A	88.8	91.4	92.2
Recommend School to a Friend	91.3	93.4	92.3	73.1	75.7	75.6	80.5	80.5	81.7
Homework Relates to Classwork	96.1	97.0	96.0	91.3	91.6	90.7	N/A	N/A	N/A
Creativity and Innovation	90.7	92.9	92.7	80.7	81.5	81.9	74.0	76.1	76.0
Critical Thinking/Problem Solving	91.5	94.2	94.2	86.9	88.8	88.4	75.6	79.6	79.6
Leadership Skills	88.2	91.0	91.1	84.1	85.7	85.9	72.5	75.5	75.4
Interpersonal Skills	90.2	93.1	93.2	86.1	87.5	89.4	77.0	77.8	78.4
Organizational Skills	88.2	90.9	90.4	72.2	73.2	73.7	76.3	77.0	77.9
Courtesy and Respect	94.9	96.0	96.3	85.3	86.3	87.7	83.5	85.0	87.6
Honesty and Trustworthiness	93.4	95.2	95.2	83.8	85.2	86.1	79.8	82.0	83.4
Fosters Kindness and Caring	92.7	94.6	94.9	80.8	82.9	83.8	80.3	82.9	85.7
Report Card Helps	93.4	93.8	92.3	91.7	92.9	92.8	N/A	N/A	N/A
Parentlink	82.8	82.8	71.6	66.3	68.1	66.3	94.8	94.8	96.0
N/A = Not Applicable									
Source: Community and Government Relations									



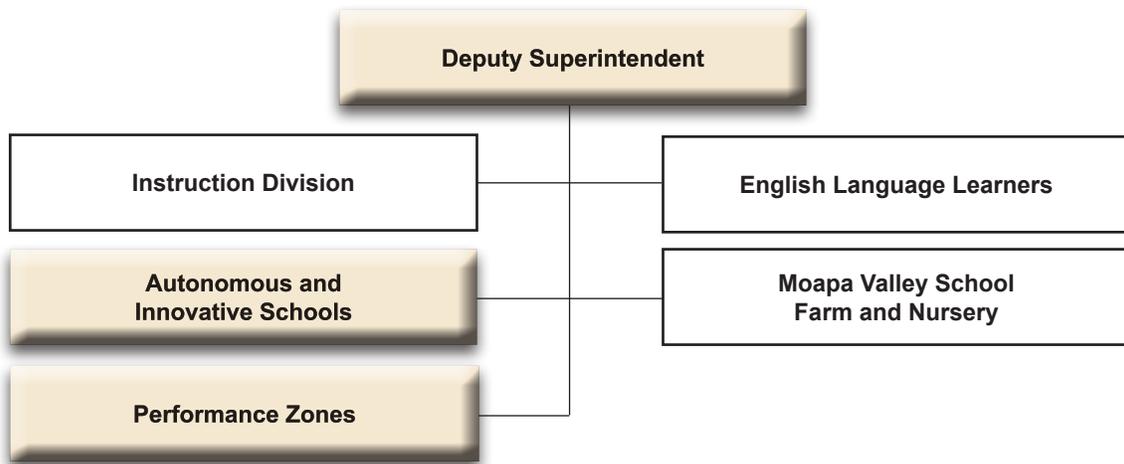
**Instruction Division**

**Budget Units**

- 100 Office of the Deputy Superintendent
- 105 Instruction Division
- 582 Autonomous and Innovative Schools  
Performance Zones

**Budget Units**

- 122 English Language Learners
- 114 Moapa Valley School Farm and Nursery



## Instruction Division

### Mission Statement

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

### Services:

The Division is responsible for the operation of schools assigned to 15 performance zones and for those schools managed by EdisonLearning, Inc.

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

100	Deputy Superintendent
105	Instruction Division
191	Performance Zone 1
172	Performance Zone 2
173	Performance Zone 3
174	Performance Zone 4
185	Performance Zone 5
176	Performance Zone 6
177	Performance Zone 7
184	Performance Zone 8
179	Performance Zone 9
150	Performance Zone 10
181	Performance Zone 11
182	Performance Zone 12
183	Performance Zone 13
192	Performance Zone 14 - Turnaround Schools
107	Performance Zone 15 - Career and Technical Academies
195	Performance Zone 16 - Edison Partnership Schools
114	Moapa Valley School Farm & Nursery
122	English Language Learners

Cost centers comprising the Division include the operations of the offices of the Deputy Superintendent, the Instruction Division, the English Language Learners Program, and 15 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 the Deputy Superintendent, one associate superintendent, 15 academic managers, related staff, services, and supplies.

Seven elementary schools are managed by EdisonLearning, Inc. The expenses covered by the partnership contractual agreement reside in Cost Center 100. The seven schools are Cahlan, Crestwood, Elizondo, Lincoln, Lynch, Park, and Ronnow Elementary Schools. The District makes monthly installment payments to Edison under terms of the agreement which began July 1, 2012 and is scheduled to end on June 30, 2014 unless terminated earlier or otherwise extended. The Edison program provides a collaborative teaching method which enables educators 40 minutes per day to prepare lesson plans and review student data.

The Moapa Valley School Farm and Nursery Project, Cost Center 114, 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 122, 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. These specialists serve as mentors to classroom teachers and provide onsite training, technical assistance, and language assessments to all ELL students.



**Fiscal Year 2012-13 Accomplishments:**

- Implemented a District-wide benchmark assessment system to guide how schools deliver acceleration, intervention, and maintenance services to students:
  1. The Discovery Assessment, Launch Into Teaching!, was implemented across the District at all levels and was administered multiple times throughout the year and results of these assessments were utilized to guide instruction and to share progress with students in families
- Increased school performance as measured by the School Performance Framework (SPF):
  1. 84.5% of elementary schools, 93.2% of middle schools, and 83.4% of high schools were ranked as 3-, 4-, or 5-Star schools on the Nevada School Performance Framework (NSPF)
  2. Between the previous two years, 58.84% of schools increased the points earned by the school on the SPF
- Increased the percentage of students catching up, keeping up, and moving up in each school as measured by School Growth Summaries and Academic Growth Gaps indicators in the SPF:
  1. Elementary catch up went from 30.6% to 38.6% and middle schools catch up went from 13.8% to 21.6% in reading
  2. Elementary keep up went from 62.9% to 74.2% and middle schools keep up went from 57.0% to 65.9% in reading
  3. Elementary move up went from 29.0% to 40.0% and middle schools move up went from 16.1% to 26.6% in reading
- Improved school performance in achievement gaps as measured by the Academic Growth Gaps indicators in the SPF:
  1. Between the two previous years, the percentage of limited English proficient elementary students meeting their Median Adequate Growth Percentile increased from 24.8% to 31.9% in reading and increased from 45.4% to 48.2% in mathematics

- Improved postsecondary readiness as measured by Other Factors in the SPF (including graduation rates):
  1. The overall high school graduation rate increased from 59.4% to 61.6%
- Improved effective and efficient communication with schools and other departments:
  1. The Instruction Unit published a weekly message to administrators that included a variety of information from a variety of divisions and departments
  2. A comprehensive calendar was published and maintained
  3. Meetings with principals were conducted regularly to communicate information and discuss concerns based on agendas created by both principals and the Instruction Unit

**Fiscal Year 2013-14 Objectives:**

- Continue to 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 NSPF
- Increase the percentage of students catching up, keeping up, and moving up in each school as measured by School Growth Summaries
- Improve school performance in achievement gaps as measured by the Gap Measures indicators in the NSPF
- Improve graduation rates and decrease college remediation rates for those students enrolling in Nevada's higher education institutions
- Improve effective and efficient communication with schools and other departments

**Instruction Division Allocations**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12		2012-13		2013-14		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	110.50	\$ 10,055,618	215.68	\$ 19,227,162	218.68	\$ 20,210,536	\$ 983,374	5.1 %
Licensed	1,175.95	64,433,904	2,332.30	129,889,452	2,427.22	130,003,892	114,440	0.1 %
Support staff	284.14	11,152,959	462.26	16,422,848	462.88	18,201,194	1,778,346	10.8 %
Benefits		31,436,792		62,942,560		67,323,904	4,381,344	7.0 %
Purchased services		1,397,925		5,505,692		5,429,732	(75,960)	(1.4)%
Supplies		1,270,801		6,342,863		5,399,889	(942,974)	(14.9)%
Other		9,236		33,589		33,589	-	- %
<b>Total</b>	<b>1,570.59</b>	<b>\$ 119,794,750</b>	<b>3,010.24</b>	<b>\$ 240,364,166</b>	<b>3,108.78</b>	<b>\$ 246,602,736</b>	<b>\$ 6,238,570</b>	<b>2.6 %</b>

Source: CCSD Budget and Accounting Departments



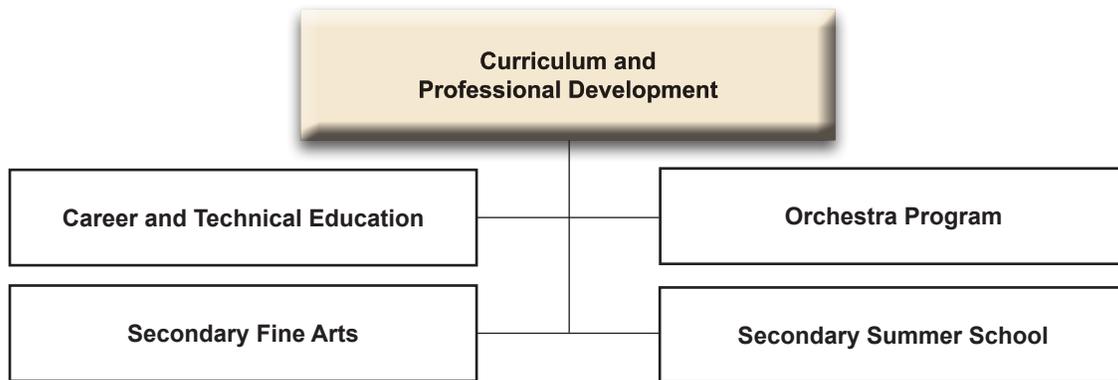
**Curriculum and Professional Development Division**

**Budget Units**

- 110 Curriculum and Professional Development
- 113 Career and Technical Education
- 116 Secondary Fine Arts

**Budget Units**

- 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 instructional support.

### Services:

The Division is an integral part of the Academic Services Division and provides leadership and service in support of 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. 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, 49 high schools, 24 alternative schools, 8 special schools, and 7 District-sponsored charter schools located throughout the District.

The Cost Centers comprising the Division are the following:

110	Curriculum and Professional Development
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, K–12 Physical Education, K–12 Health, and K–12 Guidance and Counseling. Support for secondary education programs, early intervention, and drivers' education is also reflected in this unit.

**Career and Technical Education (CTE), Cost Center Group 113**, supports students in developing academic and technical skills necessary to become college and career ready through numerous student leadership activities and work-based learning experiences. CTE staff lead teacher task forces to develop, revise, and align curriculum with Nevada CTE and Common Core 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**, provides a sequential, comprehensive, standards-based curriculum for the music, dance, theater, and visual arts programs in each of the secondary schools and allows 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, five-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, credit retrieval opportunities, and high school tutoring for proficiency to include facilities, personnel, and instructional materials. The Guidance and Counseling Services Department coordinates summer school programs 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 2012-13 Accomplishments:**

- Continued to move forward with the placement of all K–12 curricula into the Curriculum Engine and use the Engine as a key source for all curriculum documents and resources
- Provided ongoing professional development on the Common Core State Standards (CCSS) for English language arts teachers in grades K–12 focusing in English language arts and for mathematics teachers in grades K–8 as well as teachers of algebra I, and geometry honors focusing on the implementation of the CCSS in mathematics
- Continued to develop, revise, and refine curricula with Nevada career and technical education and CCSS
- Prepared for the implementation of the Next Generation Science Standards
- Provided follow-up support for teacher participants of 2012 summer professional development through instructional coaches

**Fiscal Year 2013-14 Objectives:**

- Ensure all professional development sessions, across all content areas, address the integration of effective strategies in literacy targeting the development of academic language and vocabulary to meet the needs of all learners
- Provide support for summer enrichment, credit recovery, and summer bridge programs to increase the academic achievement of students
- Develop and provide face-to-face and blended professional development for teachers and administrators on effective instructional and assessment practices across content areas K–12 with a focus on the CCSS, Nevada State Standards, and Next Generation Science Standards
- Provide on-site, job-embedded professional development for classroom teachers through 127 instructional coaches in performance zones and site levels
- Adopt a new K–5 reading and English language arts textbook program aligned to the CCSS



Curriculum and Professional Development			
Performance Measures	2010-11	2011-12	2012-13
Curriculum Engine Professional Development Participants	3,366	5,549	3,477
Professional Development Session – Participants	42,361	33,552	48,631
Students Participating in Fine Arts Festivals	17,857	20,269	16,159 <sup>2</sup>
Ensembles Participating in Fine Arts Festivals	522	537	424 <sup>2</sup>
Students Participating in Orchestra Festivals	6,011	7,627	6,178 <sup>2</sup>
Ensembles Participating in Orchestra Festivals	216	221	141 <sup>2</sup>
Students Enrolled in Secondary Summer School	12,289	18,529	<sup>1</sup>

<sup>1</sup>Data Not Available  
<sup>2</sup>Decrease in participation attributed to the transfer of responsibility of intermediate festivals to partner organizations

Financial Section

**Curriculum And Professional Development Division Allocations**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12		2012-13		2013-14		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	19.50	\$1,925,561	19.50	\$1,924,721	24.50	\$2,309,392	\$384,671	20.0 %
Licensed	6.50	1,824,378	8.00	2,897,775	28.50	4,572,200	1,674,425	57.8 %
Support Staff	23.57	1,210,405	24.56	1,299,364	23.56	1,270,509	(28,855)	(2.2)%
Benefits		1,269,104		1,378,242		2,070,391	692,149	50.2 %
Purchased Services		523,279		630,834		582,034	(48,800)	(7.7)%
Supplies		683,194		1,152,999		3,166,399	2,013,400	174.6 %
Other		261,684		47,000		12,000	(35,000)	(74.5)%
<b>Total</b>	<b>49.57</b>	<b>\$7,711,422</b>	<b>52.06</b>	<b>\$9,330,935</b>	<b>76.56</b>	<b>\$13,982,925</b>	<b>\$4,651,990</b>	<b>49.9 %</b>

Source: CCSD Budget and Accounting Departments



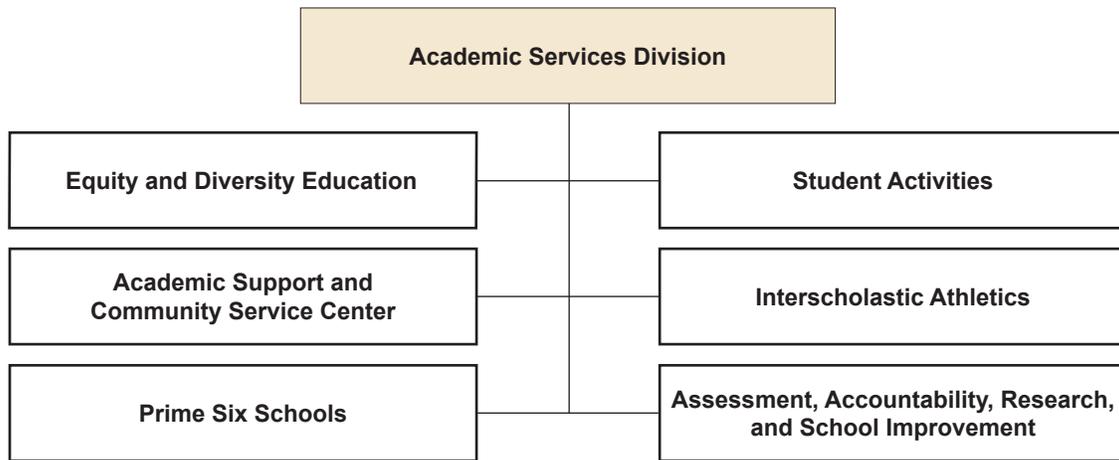
**Academic Services Division**

**Budget Units**

- 103 Academic Services Division
- 004 Equity and Diversity Education
- 164 Academic Support and Community Service Center  
Prime Six Schools

**Budget Units**

- 055 Assessment, Accountability,  
Research, and School Improvement
- 111 Student Activities
- 112 Interscholastic Athletics



## Academic Services Division

### Academic Services Division – Cost Center 103

This Division supervises and provides academic support services to students and schools in fulfilling the District's vision that all students will graduate having the knowledge, skills, attitudes, and values necessary to achieve academically.

### Prime 6 Schools

Represent nine elementary schools located in the historic west Las Vegas area and receive additional instructional and financial support and services to serve students residing in among the most challenged areas in the District.

### Student Activities – Cost Center 111

#### Interscholastic Athletics – Cost Center 112

These cost centers provide direction and coordination of information and support related to student activities; opportunities for student interaction with appropriate local, State, and national organizations; high school commencement ceremonies; leadership training opportunities for students and adults; and a variety of athletic programs for students in all middle and high schools. Funding provides fees and travel expenses associated with student organizations; Northwest Accreditation fees for all District schools; payment for 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.

### Equity and Diversity Education Department – Cost Center 004

This cost center 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 Center 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.

### Academic Support and Community Service Center – Cost Center 164

This cost center supports west Las Vegas area schools by providing community based programs to increase the academic achievement of students and educate students and parents on post-graduation options.



**Accountability and Research, Cost Center Group 055,** performs certain functions mandated by the legislature including the direction of production and dissemination of the District and school accountability reports. The Department also provides the District with the Elementary and Secondary Education Act Waiver (ESEA) and the Nevada Growth Model of Achievement. The Research Department 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. The Research Department 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. The Research Department is also responsible for the standard student attire survey for the District which is also used by administration to inform policy decisions. With a focus on school performance and innovation, the Accountability and Research Department focuses on finding ways to transform and report information in meaningful and engaging ways to all stakeholders. The Accountability Department also focuses on creating and supporting processes to ensure data validity and integrity for reporting and compliance purposes. Additionally, the Department oversees the integrity and validity of data in the Student Information System (SASI) and provides direction to schools and other departments relative to this task.



**Assessment, Cost Center Group D055,** The Assessment Department is responsible for administering and reporting results for all testing programs mandated by the State and reporting results for all District-wide testing programs. The Assessment Department also facilitates annual training by the Nevada Department of Education personnel for site administrators and site testing coordinators to ensure test security and appropriate test preparation and administration; and provides assistance and training to school sites, performance zones, departments, and divisions within the District regarding the proper interpretation and use of test data, the early identification of at-risk students and schools, the evaluation of special programs, the creation and implementation of balanced, quality assessment programs, and the use of assessment results to guide instruction. The Department ensures a balanced assessment system in the District including the sharing of best practices through training and system support. Systems supported by the Assessment Department also include EasyGradePro (EGP), the Discovery Education Assessment System, and the Smarter Balanced Assessment Consortium (SBAC). The Department provides direction for the support and implementation of the District's school data warehouse, the Instructional Data Management System (IDMS), and the data reporting component, Inform. The Department provides support with technical issues, the development and delivery of training, and the creation of support materials. It also provides oversight for data collection/verification and assistance in the development of District, division, and/or site based assessments. The Department created, designed, and continues to provide training for the implementation of the Elementary Standards-Based Report Card. This document provides all elementary-level educators with the tools needed to track benchmarked student proficiency levels on Common Core State Standards (CCSS). IDMS and Inform allows for the import of state assessment and accountability data and re-rosters nightly to reflect the current enrollment. District and school overviews can be accessed as well as viewed by subgroups, classes, and students; generate graphs and reports; export data to Excel or other database programs; and track student performance across multiple measures and time periods.



**Student Data Services (SDS), Cost Center Group A055,** 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, SDS 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. SDS is the central repository for student records and issues transcripts on behalf of students for purposes of college entrance and job applications, and it processes confidential records for those students receiving assistance from the Student Support Services Division. SDS is responsible for maintaining and processing student records in addition to processing records requests in a timely manner.

SDS offers training in: demographic data validation (K-12); tracking average daily attendance for State accountability; student accounting; attendance accounting; dropout cancellations; opening of school procedures; SASI enrollment and attendance report troubleshooting; discipline entries in SASI; maintenance of permanent student records; retrieval of archived records from DocDNA imaging system; and clearing seniors for graduation.

**School Improvement, Cost Center Group B055,** assists in State compliance through the development, submission, monitoring, and evaluation of school performance plans, Focus School Plans, and the Nevada Comprehensive Curriculum Audit - Schools (NCCAT-S) and the Nevada Comprehensive Curriculum Audit - District (NCCAT-D). The Department 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. Support services offered by the Department include: school performance planning, focus school planning and technical assistance, and data driven decision making and facilitating of NCCAT-S and NCCAT-D plans.

#### **Fiscal Year 2012-13 Accomplishments:**

- Provided preliminary training to all academic managers, principals and select teacher groups on the Nevada School Performance Framework (NSPF)
- Supported the pilot of the SBAC in addition to training over 2,000 teachers on the cognitive demands of the system
- Submitted 100% of the required school improvement, restructuring, and turnaround plans to the Nevada Department of Education in a timely manner
- Worked in conjunction with the Purchasing Department and District administrators to create a District-wide approved vendor list for interventions
- Tracked HelpDesk calls and emails to resolve 95% within 24 business hours (HelpDesk provides information for EGP, Inform, and Discovery Education Assessments)



**Fiscal Year 2013-14 Objectives:**

- Track HelpDesk calls and emails to resolve 95% within the average of 24 business hours
- Conduct professional development sessions and create related materials for supporting the use of the NSPF
- Support the continued pilot of SBAC with trainings and e-Learning modules focused on the increased cognitive demands of SBAC
- Submit 100% of the required school performance plans to the Nevada Department of Education by January 2014 utilizing the online school performance plan template
- Create a District-wide data warehouse for all student data to enhance District reporting to the Nevada Department of Education improving the quality, accessibility, and accuracy of data shared with principals and teachers

<b>Assessment, Accountability, Research, and School Improvement</b>			
<b>Performance Measures</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Number of Surveys Evaluated	116,510	162,757	136,498
District/School Improvement Plans Submitted	425	357	357
Staff Trained in School Improvement Process	6,730	2,680	400 <sup>1</sup>
Accountability Plans Submitted	349	353	352
Instructional Data Management System HelpDesk	9,307	19,528	22,799
Participants Trained in IDMS/Inform	4,373	3,332	832
Student Academic Records and Requests Processed	43,459	59,387	70,098
Confidential Records and Requests Processed	17,373	16,143	26,150

<sup>1</sup>School improvement process trainings previously held in the spring of each year were not held in 2013 due to the transition from the District's previous template to the new Nevada School Performance Framework.

**Academic Services Division Allocations**

For Fiscal Years 2011-12 Through 2013-14

<b>Description</b>	<b>2011-12</b>		<b>2012-13</b>		<b>2013-14</b>		<b>2012-13 vs. 2013-14</b>	
	<b>Staff</b>	<b>Amount</b>	<b>Staff</b>	<b>Amount</b>	<b>Staff</b>	<b>Amount</b>	<b>Amount</b>	<b>Percent</b>
Admin / prof tech	17.22	\$1,871,056	20.32	\$2,015,568	22.10	\$2,133,944	\$118,376	5.9 %
Licensed	2.00	431,841	4.50	621,909	2.50	506,378	(115,531)	(18.6)%
Support staff	44.57	2,756,245	45.36	2,989,525	47.36	3,132,952	143,427	4.8 %
Benefits		1,469,382		1,687,851		1,828,296	140,445	8.3 %
Purchased services		4,922,173		5,160,960		5,151,906	(9,054)	(0.2)%
Supplies		935,882		1,185,895		3,267,895	2,082,000	175.6 %
Property		11,998		-		-	-	- %
Other		194,435		182,985		182,985	-	- %
<b>Total</b>	<b>63.79</b>	<b>\$12,593,012</b>	<b>70.18</b>	<b>\$13,844,693</b>	<b>71.96</b>	<b>\$16,204,356</b>	<b>\$2,359,663</b>	<b>17.0 %</b>

Source: CCSD Budget and Accounting Departments



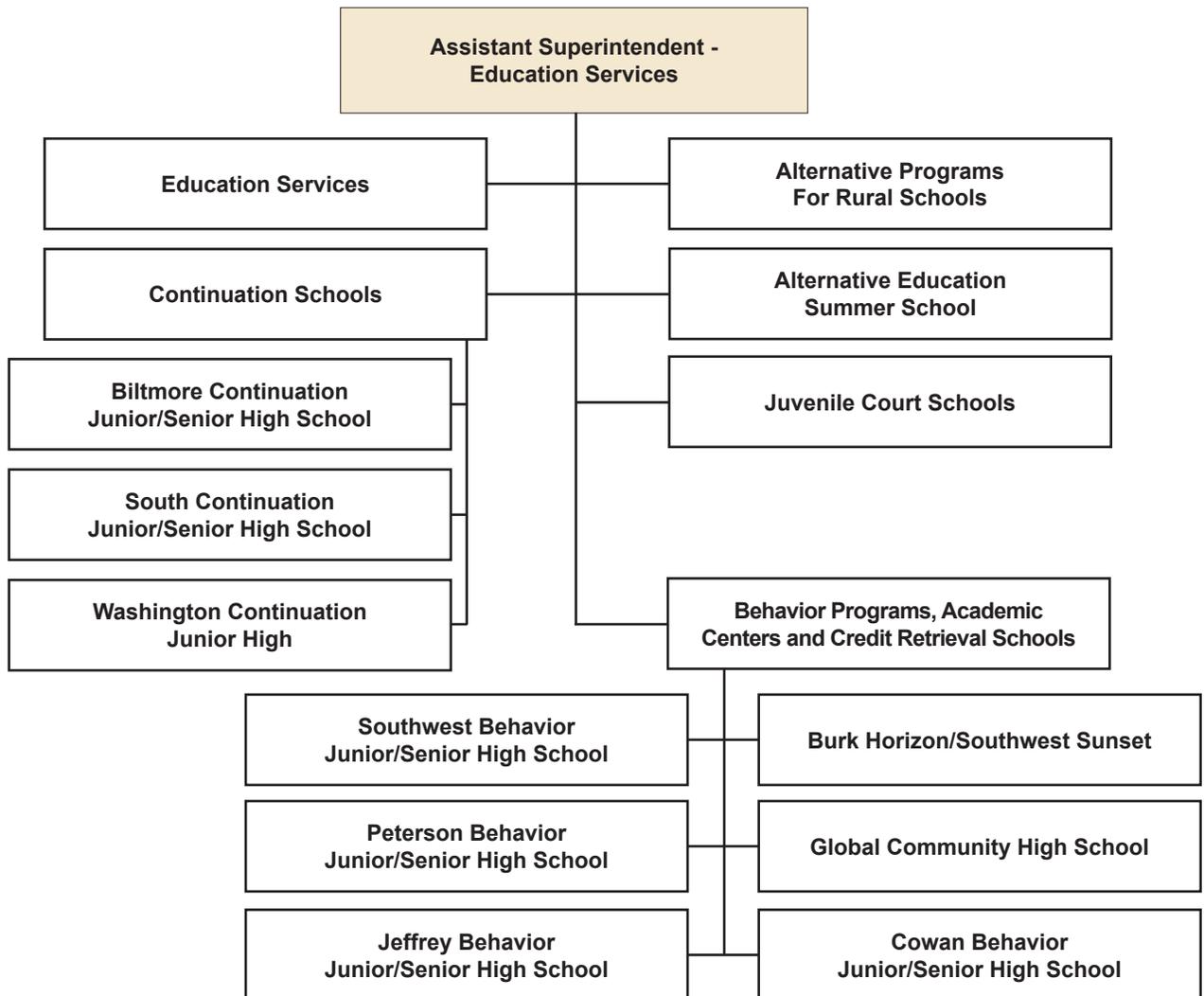
**Education Services Division**

**Budget Units**

- 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

**Budget Units**

- 792 South Continuation Junior/Senior High School
- 844 Juvenile Court Schools
- 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 2012-13 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 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	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 & regulations, and perform well academically. The program provides a highly structured learning environment which includes a mandatory character education course. Most students exit the program with an improved academic outlook, better attendance, and acquired social skills to avoid conduct which precipitated placement in the program to begin with.

In rural areas, expelled students and those with chronic and/or severe behavior problems are provided alternative services utilizing direct instruction and independent study models that operate outside of the traditional school day.

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. The school provides a safe, nurturing, and individualized educational environment with smaller class sizes and more individualized attention for each student.

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. Students are offered a flexible school schedule, while meeting graduation requirements without the distractions that a comprehensive school may have.

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. One site, Desert Rose High School, is a center-based program location providing the full complement of core academic courses together with career and technical programs in an alternative high school format enabling students to learn a saleable job skill and complete high school diploma requirements. Students can also enroll in the Desert Rose Adult High School to complete diploma requirements and earn credits in career and technical courses.

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 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 also facilitates home school and work exemption requirements as prescribed by District policy and Nevada Revised Statutes.

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.

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. The Office provides a District representative in Juvenile Truancy Court.

The need to provide year-round programming for alternative schools continues to grow for a variety of at-risk students. The need to provide more opportunities for students to fulfill credit requirements, full-time continuation school placements, and necessary intervention programs for detention center programs require a 12 month schedule. The summer programs for continuation schools, detention center programs, and independent study begins approximately one week after the regular school year ends and is in session for six weeks.



**Fiscal Year 2012-13 Accomplishments:**

- Provided the Truancy Diversion Program, in coordination with Juvenile Justice Services, to all eight consequence schools (Behavior and Continuation Schools)
- The Department of Adult Education instituted a project-based learning approach with science being the primary course for the projects as well as having multiple community activities that integrated learning in math, science, social studies, and English language arts
- Implemented “instructional data walks” when evaluating instruction provided by educators to give the observer the opportunity to gauge: DOK levels; ELL strategies being utilized; and in depth assessment of classroom management
- Piloted Apex Learning, a blended learning online program, as an option for credit retrieval at Burk Horizon High School and Burk Southwest Sunset High School
- Several art students at Morris Sunset East High School awarded Congressional Recognition for their participation in “An Artistic Discovery” art competition held at the Smith Center

**Fiscal Year 2013-14 Objectives:**

- Offer a horticulture career and technical education program from the St. Louis Avenue program location utilizing a soon to be erected greenhouse
- Provide reading interventions for English language learners using Apex Learning and/or Rosetta Stone for online tutorials at Burk Horizon High School and Burk Southwest Sunset High School
- Utilize PASS funds to offer NHSPE tutorials two weeks prior to the administration of proficiency exams in the fall and spring at Burk High School
- Implement an “Academic Opportunity Program” referring students who have failing grades due to missing assignments to get them back on track at Jeffrey Behavior Junior and Senior High School
- Develop a Behavioral Health Initiative at South Continuation High School, in coordination with the Student Support Services Division and a partnership with UNLV, to provide behavioral health group counseling and social worker support to students in an effort to address student academic and social needs

Education Services			
Performance Measures	2010-11	2011-12	2012-13
Average students serviced daily	23,000	23,000	23,000
Number of programs/schools	31	26	26
Expulsion referrals processed	4,890	4,695	4,300

**Education Services Division Allocations**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12		2012-13		2013-14		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	20.00	\$ 1,873,190	20.00	\$ 1,906,316	20.00	\$ 1,908,250	\$1,934	0.1 %
Licensed	120.00	8,446,412	139.50	9,504,108	139.50	9,367,836	(136,272)	(1.4)%
Support staff	91.37	4,021,850	92.44	4,145,226	92.44	4,196,753	51,527	1.2 %
Benefits		4,850,731		5,446,317		5,740,985	294,668	5.4 %
Purchased services		1,732,273		3,012,500		3,012,500	-	- %
Supplies		847,235		500,988		500,988	-	- %
Other		7,483		6,100		6,100	-	- %
<b>Total</b>	<b>231.37</b>	<b>\$ 21,792,119</b>	<b>251.94</b>	<b>\$ 24,521,555</b>	<b>251.94</b>	<b>\$ 24,733,412</b>	<b>\$211,857</b>	<b>0.9 %</b>

Source: CCSD Budget and Accounting Departments



## Operational Services Division

### Budget Units

106 Operational Services Division

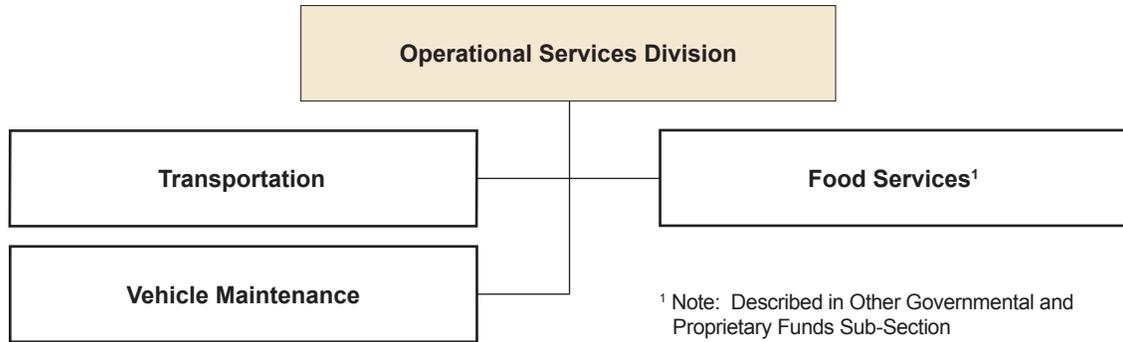
091 Transportation Office

092 Vehicle Maintenance

### Budget Units

093 Bus Operations

953 Food Services



## Operational Services Division

**Cost Center 106** oversees the Facilities Division, the Food Services Division, the Transportation Department, and the parental ombudsman offices to ensure that all schools and administrative units receive quality support services delivered in a timely manner to facilitate the ancillary components of the District's operational functions that advance and boost the classroom instructional process.

**Transportation Department, Cost Centers 091 and 093**, employs over 1,700 employees, operates 1,496 buses and supports 1,240 other vehicles. The mission of the Department is to provide safe, efficient, and timely transportation to over 105,000 students to and from school daily, 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 adjusted each year to accommodate the changing numbers of routes associated with the placement of programs at schools, the accelerating demands of transporting students with special needs, and the reconfiguration of transportation patterns resulting from a dynamic metropolitan area.

**Vehicle Maintenance Services, Cost Center 092**, employs a staff of 135 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 2012-13 Accomplishments:

- Provided safe, reliable, and efficient transportation services to eligible students and staff, while maintaining bus fleet availability at a rate of at least 95%
- Despite a lower rate of student growth, favorable bell schedules, and aggressive route optimization, efficient levels of staffing were maintained
- As a result of student education plans, team effectiveness sustained a 5% budget savings
- Continued to provide and improve on the web-based registration process while providing useful information to parents, students, and school officials
- Upgraded training for Transportation Operations Managers (TOMs) and Assistants (TOAs)
- Adjusted shifts at each yard to sustain vehicle maintenance support without significantly adding staff and re-purposed the Eastern Yard to provide centralized maintenance for the White Fleet
- Centralized routing and scheduling at the Northwest Yard to gain efficiencies and enhance support of the new Web Compass programs
- Successfully transitioned the routing of General Fund operated buses to the new Web Compass Program
- Expanded Zonar GPS capability to 100% of the bus fleet

### Fiscal Year 2013-14 Objectives:

- Develop and implement a detailed reporting system using Web Compass to provide management reports including those recommended by the CGCS KPI reporting protocol
- Utilize a comparative analysis tool to compare actual routes versus planned routes to improve efficiencies and reduce excess mileage and time
- Check potential use of park-outs whenever cost avoidance savings may be feasible
- Continue to enhance "Train-the-Trainer" programs and offer ever improved training opportunities to all of our various skill areas
- Continue driver safety awareness program to include monthly safety messages and accident statistics
- Support the Fleet Manager in identifying focus areas throughout the District
- Use the Parent Link system as a means of notifying parents of student eligibility and route information to continue to provide information on available web products
- Ensure that staff is aware of Department's commitment to student achievement goals which include a dedication to the "Ready by Exit" strategy for each student
- Encourage use of online training resources over the need for direct delivery of instructions whenever feasible



<b>Operational Services Performance Measures</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Buses operated	1,567	1,492	1,496
Students eligible for transportation	111,504	105,998	114,573
Bus miles driven	20,843,596	21,008,080	21,958,826
Number of bus stops	18,872	18,361	17,491
Vehicles/buses maintained	2,818	2,755	2,736
Vehicles/buses miles driven	31,429,169	31,086,594	31,867,169



**Operational Services Division Allocations**  
For Fiscal Years 2011-12 Through 2013-14

Description	2011-12		2012-13		2013-14		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	10.00	\$ 907,610	13.00	\$ 1,245,520	13.00	\$ 1,263,203	\$ 17,683	1.4 %
Licensed	-	68,688	-	65,830	-	20,300	(45,530)	(69.2)%
Support staff	1,180.70	57,695,592	1,369.16	61,916,415	1,419.66	64,359,253	2,442,838	3.9 %
Benefits		27,527,746		30,620,404		32,220,869	1,600,465	5.2 %
Purchased services		1,713,768		1,987,800		1,987,800	-	- %
Supplies		17,296,343		18,887,938		18,887,938	-	- %
Property		261,547		-		-	-	- %
Other		16,996		27,500		27,500	-	- %
<b>Total</b>	<b>1,190.70</b>	<b>\$105,488,290</b>	<b>1,382.16</b>	<b>\$114,751,407</b>	<b>1,432.66</b>	<b>\$118,766,863</b>	<b>\$ 4,015,456</b>	<b>3.5 %</b>

Source: CCSD Budget and Accounting Departments



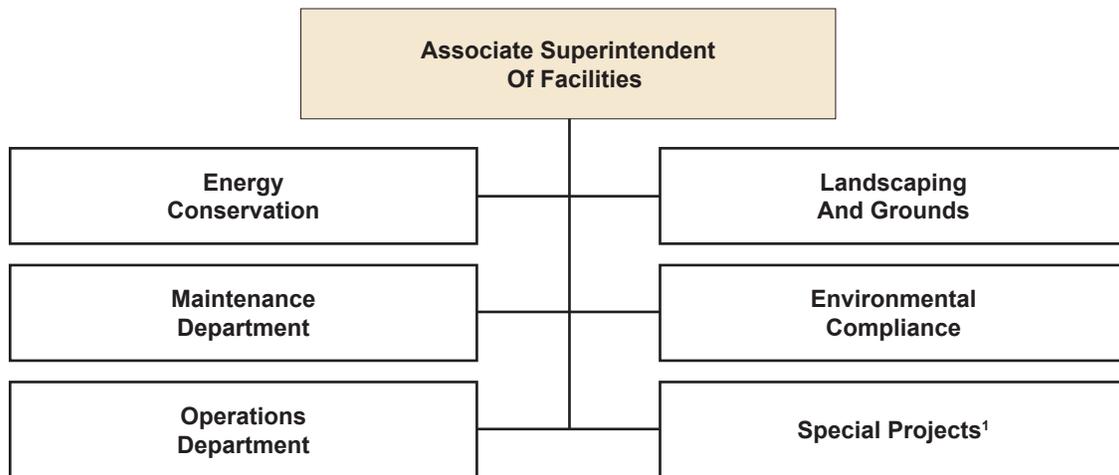
**Facilities Division**

**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  
 587 Inspection Services  
 589 Special Projects



<sup>1</sup> 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
574	Inspection Services

**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 repairs, environmental compliance 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 items, 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 Center currently maintains nine other District department and responds and distributes approximately 105,000 work orders annually. The energy management system currently operates the heating, ventilation, and air conditioning systems at all 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 potential health and safety hazards.

**Landscaping and Grounds, Cost Center Group 025**, despite having absorbed 28% in budget cuts during the past three years, the Department 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. The Department also receives, investigates, evaluates, and reports on environmental compliance issues, 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 2012-13 Accomplishments:**

- Rewarded 331 schools with cost avoidance energy savings of 10% or more an average of \$1,539 per school
- Used previous energy rebates to complete a de-lamping project in approximately 100 schools over-lit due to previous lighting standards estimated to save \$600,000 per year and received \$476,000 in energy rebate money for energy conservation projects
- Obtained reservations for rebates from NV Energy for installation of 11 additional solar PV systems each at 50 kilowatts, which can increase capacity by applying for waivers through PUCN saving the District at least \$10,000 per year per 50 kilowatts
- Completed in-house commissioning of 26 HVAC modernization projects, two replacement schools and expanded to start commissioning of existing schools
- Used previous energy rebates to complete replacement of inefficient gym or other high bay lighting in two more schools



- Developed a revised Energy Cost Avoidance Rebate Program based on reduction of kilowatt hours used during the average of the three previous years
- Energy conservation improvements put in place have resulted in a 1% reduction in total District energy use per square foot area, despite the fact that the year's climate was overall more than 5% harsher than the previous year
- Issued five memoranda for red-tagged equipment and conducted follow up inspections to ensure that corrective action had been completed
- Developed priority repair or replacement list for damaged and deteriorated playground safety surfaces and conducted walk-through inspections at 75 playgrounds to develop priority list
- Conducted four safety investigations of student playground injuries
- Conducted 11 playground in-services for first aide safety assistants
- Reviewed plans and submittals for playground equipment for replacement and modernization projects
- Completed a major lead-based paint abatement project at Boulder City High School
- Completed 50 asbestos abatement and 11 pigeon and animal cleanup projects
- Investigated 83 alleged mold and water damage complaints/concerns at schools and facilities. Air and surface samples were collected as appropriate at 21 sites. As a result of these investigations, 30 mold and water damage remediation projects were completed
- Completed 120 AHERA 3 year re-inspections and 300 periodic surveillance inspections. Issued 25 NESHAP reports for demolition projects. Collected, shipped, and reported analytical results for 50 sets of TEM air clearance samples and 300 lead bulk and wipe samples
- Completed routine and special pickups of hazardous and universal waste from schools and facilities; completed 19 shipments with 42 individual manifests for hazardous and universal wastes to disposal and recycling facilities. Completed and submitted the State Fire Marshal report and EPA Biennial Hazardous Waste report.
- Continued the development of a strategic plan for staffing, equipping, and decentralizing support for the four geographic regions with zonal maintenance
- Continued to implement improvements with the new CMMS system, including securing office and workspace for crews in each of the four geographic regions; also remodeled the Old Central Food Service Kitchen at Arville Yard to house our Southwest Maintenance Hub
- Continued to improve trade personnel wrench time by looking for increased efficiencies in our processes and procedures
- Conducted drills/exercises at the Facility Service Center that tested the crisis response teams ability to respond to emergencies
- Continued to increase communication and customer satisfaction through our CMMS survey system
- Continued to collaborate with the Instruction Unit to identify their needs and prioritized request for service accordingly
- Changed cell phone carriers to provide better equipment to our employees at a reduction of \$50,000 per year
- Continued low moisture carpet cleaning program and Epidemic/Pandemic Control Center
- Continued monitoring a District-wide recycling program
- Re-evaluated and fitted Floor Care Technicians for Advantage 200 LS respirators for refinishing all wood and hard surface floors District-wide



**Fiscal Year 2012-13 Accomplishments - Continued:**

- Developed a quality assurance program grading existing inspection reports on a quarterly basis, providing “Certificates of Excellence” to school staff that get an A grade and alerting Cabinet level employees if schools are failing
- Converting 37 stand alone irrigation controllers with cellular technology showed an average savings of 9% for this fiscal year, equaling over 21 million gallons of water and over \$70,000.
- Re-certified six (6) employees to operate 2 scissor lifts and 2 boom arm mobile lifts for pigeon control, exterior and interior lights, etc
- Continued achieving savings of over \$50,000 per year by changing the method of green waste disposal

**Fiscal Year 2013-14 Objectives:**

- Conduct at least two facility and equipment safety inspections at each secondary school and one at each elementary school
- Continue inspection and monitoring of playground safety surface repairs and installations
- Complete required three year re-inspections and periodic surveillance of asbestos materials in schools
- Continue the development, review, replacement, and updated of asbestos management plans
- Continue review, inspection, investigation, and completion of corrective actions as required for environmental issues
- Continue working with the Technology Department to implement a District-wide PC power management system
- Continue in-house commissioning of HVAC modernization projects while 22 are in progress
- Continue with in-house commissioning of existing schools to the extent limited staff personnel are able to accommodate
- Fully implement the revised energy cost avoidance program based on actual reduction of kilowatt hours used and reduce the goal for the upcoming year from 10% to 8%
- Complete the replacement of all schools remaining high bay lighting estimated to save \$107,000 per year
- Obtain further reservations for available solar PV systems
- Work with construction management to contract for and install the maximum capacity to suit 11 school sites with solar PV reservations
- Continue to look at the ten worst energy performing schools and correct any deficiencies or operational issues found
- Put in place a dashboard that shows all solar PV systems kilowatt generation for each individual school and the total District with monitors accessible for the Maintenance and EMS departments
- Establish a major equipment failure alarming system for use by EMS and Maintenance (funds will need to be obtained)

- Continue a program started last year where certain part time positions are eliminated through attrition, then replaced with temporary employees at a substantial savings and using this savings to fund other critical positions.
- Continue a dry screening process instead of the previous wet screening process for gym floor re-coating that saves potential damage to gym flooring and reduces labor.
- Grow a recycling program entitled “The Ambassador Program” where students on a site to site basis are empowered to actually accomplish the recycling leading to a potential monetary rebate back to each school.
- Continue our quality assurance program of grading custodial inspection reports on a quarterly basis, providing “Certificates of Excellence” to school staff graded with an “A” rating and alerting Cabinet level staff if schools are failing.
- Add 13 more schools to 37 already converted schools from stand-alone irrigation control to cellular technology which has showed a 9% reduction in water waste at the schools.
- Continue a program of green waste disposal which keeps employees out of disposal transfer facilities, reducing potential injury claims and saving over \$50,000 yearly.
- Initiate a new Maintenance and Operations service delivery program developed to improve customer service and increase efficiency.

**Facilities Division**

Performance Measures	2010-11	2011-12	2012-13
Number of Schools	357	356	356
Cost Avoidance Savings (electrical)	\$10,215,000 <sup>2</sup>	\$10,294,000 <sup>1</sup>	\$9,100,000 <sup>1</sup>
Safety/Environmental/ Hazardous Materials and Indoor Air Quality Requests/Complaints	536	559 <sup>2</sup>	573
Acres of Improved Ground	5,178	5,200	5,200
Number of maintenance work orders	87,906	95,984	88,519
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	1,343	1,353	1,341
Energy Conservation Rebates	323	331	N/A

<sup>1</sup> Energy performance measurements previously provided on cost avoidance savings (electrical) for 2011-12 were estimates. These revised amounts reflect the actual savings for that year.

<sup>2</sup> Incident reports – count - requests for pick up at schools and facilities (July 1, 2012 - June 7, 2013)

**Facilities Division Allocations**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Amended Final Budget		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	16.00	\$1,786,219	18.00	\$1,753,763	22.00	\$2,123,084	\$369,321	21.1 %
Support staff	1,986.11	84,937,718	2,055.50	87,958,962	2,069.87	89,449,042	1,490,080	1.7 %
Benefits		41,410,391		39,023,065		41,198,327	2,175,262	5.6 %
Purchased services		19,580,986		22,834,040		22,839,040	5,000	- %
Supplies		53,833,168		60,649,729		60,649,729	-	- %
Property		283,447		48,750		48,750	-	- %
Other		122,525		44,795		44,795	-	- %
<b>Total</b>	<b>2,002.11</b>	<b>\$201,954,453</b>	<b>2,073.50</b>	<b>\$212,313,104</b>	<b>2,091.87</b>	<b>\$216,352,767</b>	<b>\$4,039,663</b>	<b>1.9 %</b>

Source: CCSD Budget and Accounting Departments



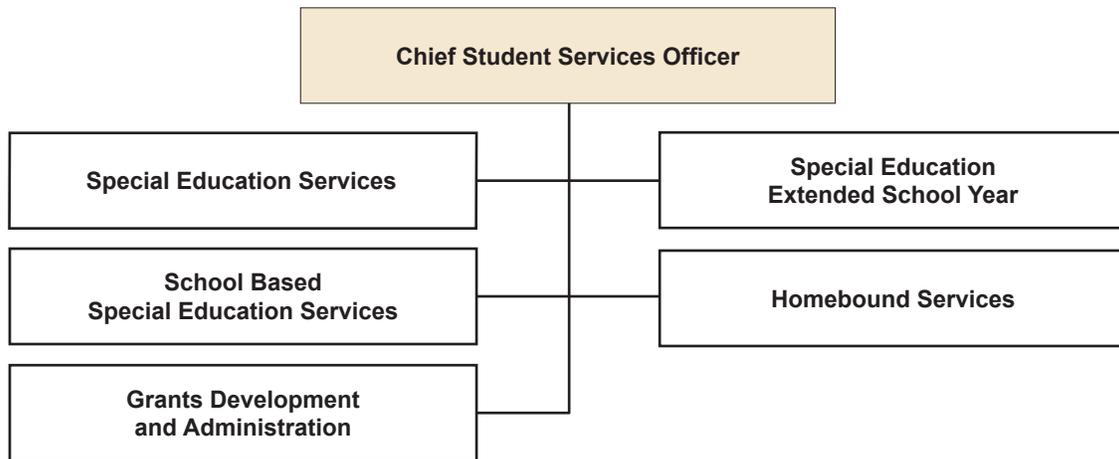
**Student Support Services Division**

**Budget Units**

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

**Budget Units**

- 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 2012-13, the Division provided services to 33,947 students while placing 52% 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 a grant is awarded, grant writers assume responsibility for project oversight, and adherence to local, State, and national policies, regulations, and laws. 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 2012-13 was 5,577.

**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 2012-13 Accomplishments:**

- Provided \$6.5 million in funding for early intervention services such as the Proficiency Academy for Student Success (PASS), UNLV Literacy Centers, and the Summer Bridge program
- Evaluated data on non-proficient special education students in math and reading to review with building level administration and trained staff on how to have data-driven conversations surrounding achievement
- Assigned specific support to credit deficient IEP students who passed the High School Proficiency Exam (NSPE) in order to obtain credits
- Maintained a lower percentage (10.9%) of students in special education than the national average (13.1%)
- Maintained less disproportionately of special education identification than other equally large school districts
- Maintained the percentage of special education students placed in a general education setting at 52%
- Partnered with the Cleveland Clinic to create three demonstration classrooms at the Variety Special School
- Piloted the use of iPads for instruction in selected Mentally Challenged Specialized (MCS) and autism programs

**Fiscal Year 2013-14 Objectives:**

- Support District initiatives, such as the expansion of full-day kindergarten programs, School Performance Framework, Common Core State Standards, Growth Model, and the Curriculum Engine
- Develop partnerships to expand wraparound services and supports offered to students with individualized needs
- Establish partnerships to operate and provide school-based health services to students from low-income families
- Support schools for the development, implementation, and measurement of student progress relative to interventions
- Secure additional funding to serve identified program needs of the District
- Increase the number of schools implementing inclusive practices, school-wide positive behavioral supports, and ongoing student progress monitoring
- Provide data-driven, on-going professional development opportunities for support staff, licensed personnel, and administrators
- Evaluate current spending to ensure fiscal compliance, as well as drive educational change

**Student Support Services**

<b>Performance Measures</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Students receiving special education services	32,454	33,129	33,947
Percentage of students in special education	10.5%	10.7%	10.9%
Percentage of special education students in general education	52.8%	52.8%	52.0%
Students enrolled in special education extended school year program	4,383	5,029	5,577
Gifted and Talented Education (GATE) students served	5,316	5,704	6,089

**Student Support Services Division Allocations**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12		2012-13		2013-14		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	61.45	\$ 5,670,056	63.40	\$ 5,990,669	60.40	\$ 5,727,877	\$ (262,792)	(4.4)%
Licensed	3,131.80	174,782,562	3,394.10	180,492,740	3,488.60	176,965,671	(3,527,069)	(2.0)%
Support staff	77.01	4,998,763	85.04	5,527,072	83.04	5,432,165	(94,907)	(1.7)%
Benefits		69,922,401		73,284,177		76,620,676	3,336,499	4.6 %
Purchased services		6,564,672		5,407,048		5,350,508	(56,540)	(1.0)%
Supplies		1,048,086		808,509		928,509	120,000	14.8 %
Property		-		10,000		10,000	-	- %
Other		20,178		22,932		22,932	-	- %
<b>Total</b>	<b>3,270.26</b>	<b>\$263,006,718</b>	<b>3,542.54</b>	<b>\$271,543,147</b>	<b>3,632.04</b>	<b>\$271,058,338</b>	<b>\$ (484,809)</b>	<b>(0.2)%</b>

Source: CCSD Budget and Accounting Departments



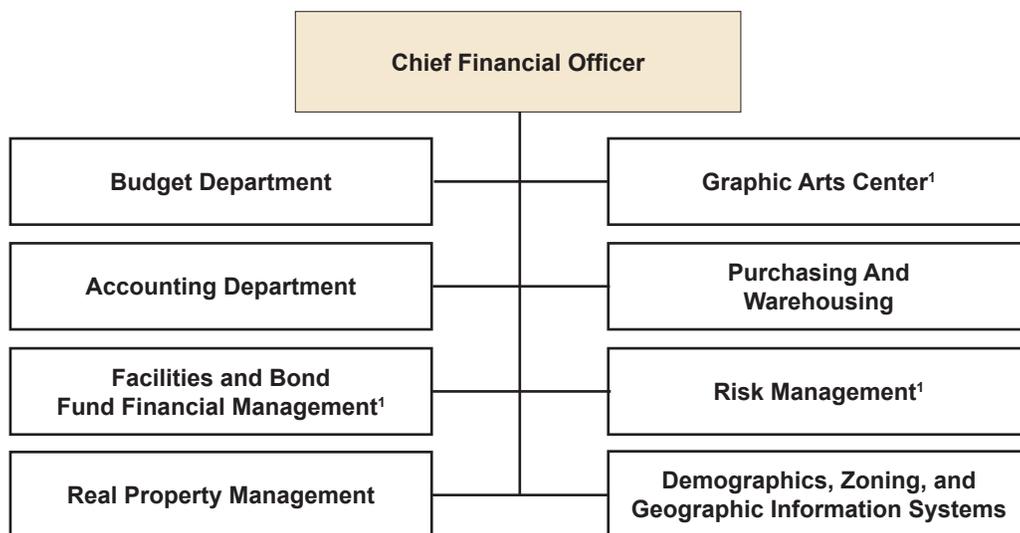
**Business And Finance Division**

**Budget Units**

- 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

**Budget Units**

- 011 Graphic Arts Center
- 070 Purchasing and Warehousing
- 767 Risk Management



<sup>1</sup> Described in Other Governmental and Proprietary Funds Sub-Section.



## Business And Finance Division

### Services:

The 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 Business and Finance 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)

**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 2012-13 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 20th 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 and the Certificate of Excellence award from ASBO for the 2011-12 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 2013-14 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 2013-14 Comprehensive Annual Budget Report that meets the GFOA criteria to earn a Distinguished Budget Presentation Award
- Prepare a 2013-14 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



<b>Finance</b>			
<b>Performance Measures</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Amount of Bonds Sold for School Construction	\$110,245,000	N/A	N/A
Fitch Bond Rating <sup>1</sup>	AA	AA-	A
Moody's Bond Rating <sup>1</sup>	Aa2	Aa2	A1
Standard and Poor's Bond Rating <sup>1</sup>	AA-	AA-	AA-
A/P Invoices Processed	119,188	113,526	112,000
Number of Purchasing Card Transactions	141,846	125,801	119,062
Amount of Purchasing Card Transactions	\$65,714,708	\$35,179,826	\$32,576,562
Received GFOA awards for Comprehensive Annual Budget Report and CAFR	Yes	Yes	Yes
Tentative Budget Adopted	4/7/10	4/6/11	4/11/12
Final Budget Adopted	5/19/10	5/18/11	5/16/12
Amended Final Budget Adopted	12/9/10	12/8/11	12/13/12

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



**Fiscal Year 2013-14 Objectives:**

- Implement the phase 2 planning of Legislative mandates to reduce all kindergarten staffing ratios and evaluate impacts on space needs at all elementary schools to accommodate lower student-teacher class-sizes for school year 2014-15
- Monitor enrollments and developments as local economy continues to recover and growth returns to the Las Vegas valley
- Develop a long term master plan to include the potential future school needs, year round school calendar conversions, and identify those schools in need of building additions to replace portable classrooms
- Continue to support the Infinite Campus student information system

<b>Demographics, Zoning, and Geographic Information Systems</b>			
<b>Performance Measures</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Projected Number of Students	309,373	309,480	307,574
Final Number of Students Enrolled	309,899	308,377	311,218
Variance From Projection	0.2 %	(0.4)%	1.18 %

**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 2012-13 Accomplishments:**

- Revised Policy and Regulation 7124 to include determining factors for the year round calendar change to be a more concise and understandable process for all elementary schools
- Introduced a new monthly newsletter detailing the various enrollment and development trends impacting schools
- Developed a comprehensive address validation system for inclusion in the new Infinite Campus student information system
- Analyzed the space needs and impacts from the 2013 Legislative mandates regarding the phase 1 implementation of kindergarten staffing ratio reductions at Zoom schools, full day, and half day kindergarten programs

**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 (PWWG).

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 \$400 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 new special education classes. The Department manages the supplier outreach program, equipment replacement programs, Connex clean-up program, professional services agreements, consultant contracts, and satellite purchasing operations in the Maintenance, Food Service, and Transportation Departments.



**Fiscal Year 2012-13 Accomplishments:**

- Continued to improve internal and external communications
- Expanded vendor intake and outreach process
- Worked with Business Opportunity and Workforce Development Program (BOWD)
- Offered seven vendor open houses and one viewing fair
- Assisted with the creation of a District standard intervention lists for reading and math
- Created and published four site based contract templates
- Received NPI's Achievement in Excellence in Procurement Award

**Fiscal Year 2013-14 Objectives:**

- Create a new five year strategic plan based on new Superintendent's goals
- Implement automated bidding solution
- Update department processes and training documents
- Continue to grow Outreach and Intake efforts
- Expand site based contract templates and vendor lists
- Work with Satellite operations to improve efficiencies and services



**Fiscal Year 2013-14 Objectives:**

- Expand Science Loan Program available to schools
- Establish new training and document areas
- Consider FOSS distribution options
- Offer new phase of musical instrument replacement program
- Establish career ladders and advancement opportunities
- Update and consolidate delivery routes with mail services
- Consider inbound freight options
- Update department processes and training documents

<b>Purchasing and Warehousing Department</b>			
<b>Performance Measures</b>	<b>2011-12</b>	<b>2011-12</b>	<b>2012-13</b>
Dollar Value of Purchase Orders (not including facilities projects)	\$371 Mil	\$415 Mil	\$445 Mil
Number of Purchase Orders Processed	50,785	42,839	51,868
Suppliers Average Delivery Time	16 Days	25 Days	28 Days
Number of Bids Processed	73	74	65
Number of Active Suppliers	5,091	5,664	6,177
Number of On-Line Requisitions	110,346	110,753	112,563
Cost Savings/Avoidance	\$8.7 Mil	\$7.8 Mil	\$8.3 Mil

<b>Warehousing Section</b>			
<b>Performance Measures</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Number of Pickups and Returns	3,776	2,876	1,578
Classes using FOSS Subscription	-	-	1,680
Cost Savings/Avoidance	-	-	\$255,000

**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 2012-13 Accomplishments:**

- Implemented used furniture "cleaning" program
- Consolidated warehouse functions
- Contracted with shredding service to streamline pickups
- Streamlined FOSS replenishment schedule and expenses
- Purchased archiving system and completed first pilot
- Utilized nationwide surplus disposition system

**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 over 500 locations. The Center acts as the centralized liaison between the District and United States Postal Service (USPS), insuring the lowest possible cost on mailings.

**Fiscal Year 2012-13 Accomplishments:**

- Increased participation in communication training programs
- Increased delivery services by one day every other week
- Implemented new cross functional logistics positions
- Increased cost avoidance
- Designed and set up new mail services racking for move in summer of 2013



**Fiscal Year 2013-14 Objectives:**

- Update and consolidate delivery routes with warehouse drivers
- Establish logistics leadership positions and career ladders
- Continue to improve internal and external communications
- Update department processes and training documents
- Assist graphic arts and warehouse during peak times



**Mail Services Center**

Performance Measures	2010-11	2011-12	2012-13
Number of Mail Stops	498	482	502
Pieces of Mail Posted	4,166,120	3,482,240	2,503,326
Average Cost of Mail Piece Posted	0.321	0.320	0.365
Average Cost of US First Class Rate	0.37	0.37	0.38
Mail Services Cost Avoidance	\$183,000	\$188,000	\$205,000

**Business and Finance Division Allocations**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12		2012-13		2013-14		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	38.75	\$ 3,385,004	40.75	\$ 3,709,367	38.75	\$ 3,521,491	\$ (187,876)	(5.1)%
Support staff	125.81	6,635,236	143.24	7,385,571	145.88	7,607,885	222,314	3.0 %
Benefits		3,641,371		4,218,178		4,442,373	224,195	5.3 %
Purchased services		3,645,171		4,551,188		4,551,188	-	- %
Supplies		(317,820)		198,051		228,051	30,000	15.1 %
Other		57,460		16,965		16,965	-	- %
<b>Total</b>	<b>164.56</b>	<b>\$17,059,418</b>	<b>183.99</b>	<b>\$20,079,320</b>	<b>184.63</b>	<b>\$20,367,953</b>	<b>\$ 288,633</b>	<b>1.4 %</b>

Source: CCSD Budget and Accounting Departments

**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 2013-14 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:**

- \$5.4 million for waste removal services
- \$5 million for property and liability insurance
- Deferred purchased services allocations

**Supplies include:**

- \$8.7 million for technology related upgrades
- 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:**

- \$24 million for the purchase of replacement and growth needs of buses
- Vehicle needs for the District
- Equipment requests from all administrative units

**Ending fund balance categories include:**

- \$4 million non-spendable for inventories, \$6 million assigned for categorical indirect cost reimbursement and school projects, and \$25.5 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 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Amended Final Budget		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	1.00	\$294,813	1.00	\$69,868	2.00	\$157,988	\$88,120	126.1 %
Licensed	-	4,041,350	-	838,020	-	1,043,020	205,000	24.5 %
Support staff	12.68	1,599,063	13.36	1,874,093	3.91	1,689,230	(184,863)	(9.9)%
Benefits		2,224,582		1,819,809		1,661,576	(158,233)	(8.7)%
Purchased services		24,106,424		19,231,350		14,548,540	(4,682,810)	(24.3)%
Supplies		50,554,763		48,323,583		54,055,476	5,731,893	11.9 %
Property		594,621		13,256,655		28,266,050	15,009,395	113.2 %
Other		1,064,342		36,030,100		46,025,100	9,995,000	27.7 %
<b>Total</b>	<b>13.68</b>	<b>\$84,479,958</b>	<b>14.36</b>	<b>\$121,443,478</b>	<b>5.91</b>	<b>\$147,446,980</b>	<b>\$26,003,502</b>	<b>21.4 %</b>

Source: CCSD Budget and Accounting Departments



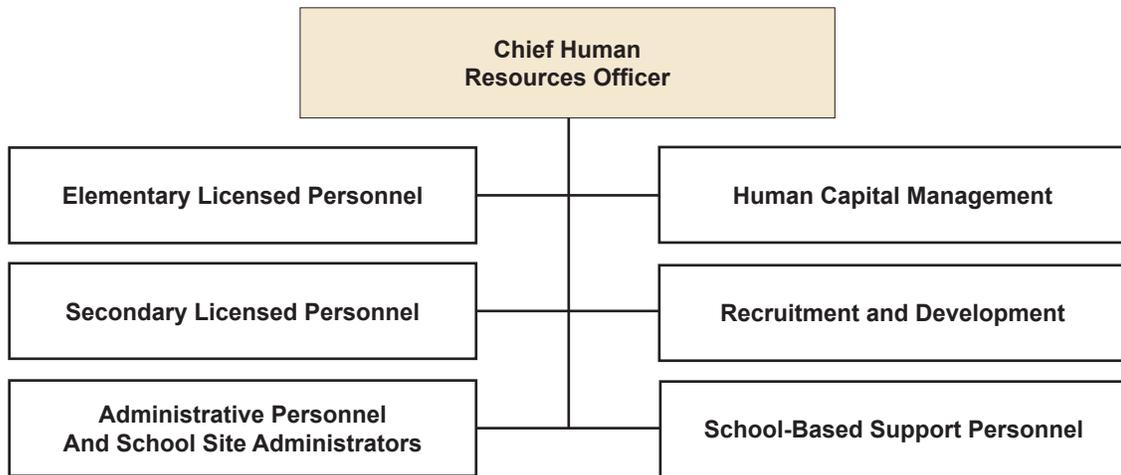
**Human Resources Division**

**Budget Units**

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

**Budget Units**

- 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

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 2012-13 Accomplishments:

- Began initial development of a licensed personnel career lattice framework which does the following:
  1. Identifies career activities and professional development needs for the novice teacher
  2. Identifies career and role opportunities which will be accessible to teachers deemed "highly effective" in the new evaluation system
  3. 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
  4. Contributes toward measurable outcomes in the areas of teacher quality, teacher impact on student achievement, and return on investment for teacher costs
- Identified and developed research and technology-based tools to utilize in identifying, recruiting, and assessing leadership and/or teaching potential, to include purchase of 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 professional development needs

### Fiscal Year 2013-14 Objectives:

- Finalize development of a personnel career lattice framework, with focus on the following for 2013-14:
  1. Career activities and professional development needs for the novice teacher and novice administrator
  2. Career and role opportunities which will be accessible to teachers and principals deemed "highly effective" in the new evaluation system
  3. Professional development and organizational needs required to implement such a program
  4. Methods by which a "highly effective" teacher and/or a "highly effective" principal can maximize his/her impact on the most students and/or the teacher quality system at large
  5. Identification of measurable outcomes in the areas of teacher quality, teacher impact on student achievement, and return on investment for teacher costs
- Implement technology-based tools to utilize in identifying, recruiting, and assessing leadership and/or teaching potential, to include implementation of the following:
  1. SearchSoft on-line applicant tracking system
  2. Internet-based tools for recruitment and identification of quality applicants, as well as analysis of return on investment for all recruitment efforts
  3. Selection model for all groups which takes into consideration input from the field and which appropriately weights prioritized criteria



## Human Resources Administrative Unit Allocations

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Amended Final Budget		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	19.00	\$ 2,045,931	19.00	\$ 2,013,392	19.00	\$ 1,996,501	\$(16,891)	(0.8)%
Licensed	2.00	174,463	1.00	166,686	1.00	166,281	(405)	(0.2)%
Support Staff	127.00	6,011,153	129.00	6,125,947	130.00	6,153,031	27,084	0.4 %
Benefits		4,697,261		3,222,149		3,394,468	172,319	5.3 %
Purchased Services		855,077		1,014,200		1,015,807	1,607	0.2 %
Supplies		261,898		236,300		332,800	96,500	40.8 %
Other		32,449		80,500		80,500	-	- %
<b>Total</b>	<b>148.00</b>	<b>\$14,079,517</b>	<b>149.00</b>	<b>\$12,859,174</b>	<b>150.00</b>	<b>\$13,139,388</b>	<b>\$280,214</b>	<b>2.2 %</b>

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 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Amended Final Budget		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	687.50	\$ 63,651,556	640.00	\$ 58,997,278	660.00	\$ 59,274,170	\$276,892	0.5 %
Licensed	10,610.65	596,037,480	9,254.50	524,799,204	9,886.13	541,479,925	16,680,721	3.2 %
Support Staff	2,744.01	105,497,916	2,989.55	106,538,043	3,067.71	113,990,130	7,452,087	7.0 %
Benefits		298,422,744		273,709,555		295,939,458	22,229,903	8.1 %
<b>Total</b>	<b>14,042.16</b>	<b>\$1,063,609,696</b>	<b>12,884.05</b>	<b>\$ 964,044,080</b>	<b>13,613.84</b>	<b>\$1,010,683,683</b>	<b>\$46,639,603</b>	<b>4.8 %</b>

Source: CCSD Budget and Accounting Departments



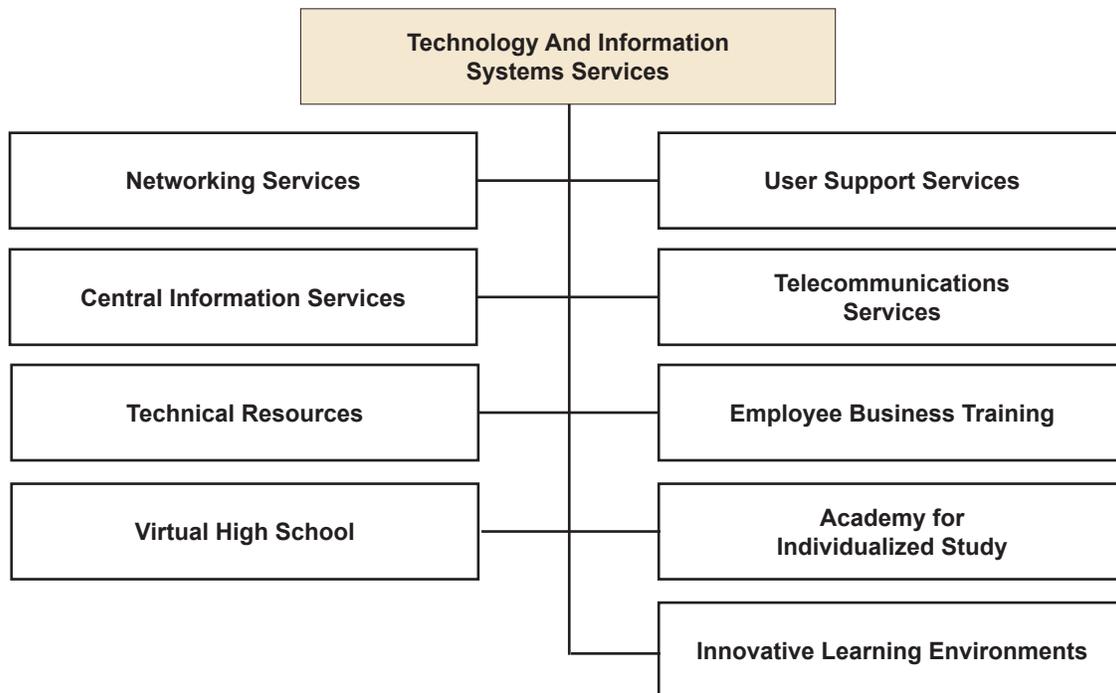
**Technology And Information Systems Services Division**

**Budget Units**

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

**Budget Units**

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



## Technology And Information Systems Services Division

### Mission

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

### Services:

TISS provides leadership for two innovative schools, Virtual High School and the Academy for Individualized Study. The Division supports the District's central information systems (e.g., payroll, student accounting, human resources), parent communication system, and professional development tracking system as well as deploys and maintains local area networks (LAN) and wide area networks (WAN) throughout the District. Additionally, TISS maintains all desktop computers and related equipment; provides technology and business systems training for all employees; and advances blended learning opportunities for all students. Due to budgetary restrictions, the Division has been compelled to decrease certain services. An increase in service requests response and resolution time has caused a negative impact on schools and departments.

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
160	Innovative Learning Environments
190	Telecommunication Services
603	Virtual High School
879	Academy for Individualized Study

**Chief Technology Officer, Cost Center Group 056**, provides oversight and direction for the proliferation of the online and blended learning models, the deployment of the newly acquired Student Information System and Learning Management System, the design and execution of employee business and technology training, as well as development and implementation of the District's technology plan and key initiatives.

**Networking Services (NS), Cost Center Group 054**, provides networking support to the District. NS is comprised of three work units including: Planning Unit provides consulting, detailed layout and inspection for IT elements of school construction activities; Network Unit provides and supports WAN and LAN connectivity; and Server Unit manages school file and print servers.



**User Support Services (USS), Cost Center Group 057**, integrates technology into schools as well as provides help desk support for all personal computers (PCs) and peripherals, network-related issues, and District-wide software applications. USS is divided into four operational units: the Call Center provides hardware and software support for employees; the Central Desktop Management team monitors the health of the computers and uses remote tools to support and manage District-wide software installations; Field Services provides on-site repair and supports video conferencing activities throughout the District; and School-Based Support Team provides support for all school-based technology, fixed or mobile. USS develops technology tools to provide remote services, reducing travel and paperwork requirements.

**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. CIS consists of Central Information Student and Human Resources Services and Central Information Business and Finance Services.

**Technical Resources, Cost Center Group 063**, provides electronic communications, application development services, professional development, training materials, InterAct<sup>®</sup>, 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 including electronic, digital, and Voice over Internet Protocol (VoIP) telephone systems. Engineering services includes 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. Leveraging a variety of modalities (face-to-face, online, and blended), EBT provides essential enterprise application training, including Payroll (OARS), Budget and Procurement (SAP), Student Information Systems (SASI), Human Resources Management Systems (HRMS), and productivity software (Microsoft Office, Adobe Acrobat, FirstClass InterAct). 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, which calendars professional development, hosts online professional development, and tracks compliance training in the District.

**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. As part of the District-wide vision to transform instruction through innovative learning environments through online and blended learning, a modular approach to program development and implementation is used, leveraging technologies such as electronic textbooks and curriculum resources to improve effectiveness and efficiency. VHS supports all schools in implementing choice and innovation in instruction.



**Academy for Individualized Study, Cost Center Group 879**, serves the educational needs of full-time and part-time students in a nontraditional format, allowing students an independent study approach to an online distance education curriculum. To increase students' access to quality online programs, students work independently on coursework outside of a regular classroom environment and meet with course instructors weekly for assistance and to measure progress.

#### **Fiscal Year 2012-13 Accomplishments:**

- Finalized and distributed the District-wide 2012-2017 Technology Plan: Learning, Technology, and Our Children's Futures, a comprehensive, visionary 21st century technology plan aligned with District strategic initiatives to provide a solid foundation for increased technology integration in support of classroom instruction and central business functions
- Developed a Technology Steering Committee comprised of cabinet members to address technology issues, establish a data governance structure, and strengthen the overall enterprise architecture
- Procured, acquired Board approval, and initiated the deployment of a new, multi-year, large-scale student information system, Infinite Campus
- Progressed toward establishing an enterprise architecture supported by a service-oriented organizational structure; ensuring data validity, accuracy and quality; integrating data systems; eliminating silos and third-party applications; and standardizing data definitions for consistency among systems
- Modified the Human Resources Management System (HRMS), under the direction of the Great Teachers Great Leaders project led by the Human Resources Division, to support new teacher recruitment and hiring processes
- Finalized, in conjunction with the Curriculum and Professional Development (CPD) Division, a plan to target the role of the educational computing strategist by separating the learning coach and technician responsibilities, and developed a qualified pool of technicians for school selection
- Supported the District's goal to increase the number of students enrolled in blended/online courses by:
  1. Graduating 64 seniors in 2013, a 28% increase
  2. Increasing Virtual High School full-time enrollment by 17%
  3. Enrolling over 6,200 Virtual High School students during summer school 2013, a 10% increase
  4. Developing and piloting 9 high-school, blended and online learning courses
  5. Developed and implemented a series of online and blended learning teacher professional development courses and certification program



**Fiscal Year 2012-13 Accomplishments (Continued):**

- Adopted a new enterprise Learning Management System, Canvas by Instructure, to be deployed District-wide in 2014-15
- The Academy for Individualized Study served 1,057 full-time and 2,373 part-time students
- Created and delivered eleven new eLearning modules with total attendance 4,189 individuals, an increase of 75%
- Managed and organized the successful deployment of over 7,000 iPads to students and teachers in five middle schools for the Title I E3: Engage, Empower, Explore 1:1 project, providing students with a personalized mobile device in order to conduct research, collaborate with classmates and teachers, watch instructional videos and practice lessons, and receive specialized instruction
- Migrated 163 schools and 30 departments from Novell NetWare to Microsoft Windows server, completing the five-year-long migration effort
- Deployed a 1:1 WiFi network infrastructure to 23 middle schools
- Successfully piloted new telephone system at three locations demonstrating a 70% cost savings over the legacy system
- Developed and supported technology solutions to increase efficiency and streamline workflows (Online Payroll Variance Register Report, Flexible Budget Workbook, SAP Security Roles Conversion)
- Upgraded systems, software, and technologies supporting these enterprise services: SAP (Enterprise Resource Planning, Enterprise Portal, Supplier Relationship Management, Business Warehouse, Business Objects, Exchange Infrastructure, SRM-MDM Catalog and Solution Manager), Mainframe (operating system, utilities, database), Maximo, Oracle database, Oracle Identity Management, Oracle Real Application Cluster (RAC), Oracle Gateway, VMWare, Encore, Centra, CompassLearning Odyssey, Scholastic (Read180, FASTT Math, System44, Reading Counts, Math Inventory, Reading Inventory, Phonics Inventory), Blue Bear School Banking, Curriculum Engine, and SmartFind Express

- Implemented strategies for long-term District cost savings including enhancing, streamlining, or retiring inefficient processes or systems and improving the District-wide technology infrastructure including:
  1. Began migration of services to a cloud based model and reduced the number of physical servers utilized by 23%, causing a decrease in power consumption and reduced operational costs
  2. Implemented online budget request system to streamline current paper-based process
- Effected change of regulation regarding printing of daily attendance mailers for an anticipated annual reduction of mailing costs of \$150,000 by taking advantage of online and phone system notification features of ParentLink

**Fiscal Year 2013-14 Objectives:**

- With assistance from The New Teacher Project (TNTP) consultants through the Great Teachers Great Leaders (GTGL) project, begin development of requirements for an enterprise Human Capital Management (HCM) system to replace legacy human resource and payroll mainframe systems
- Complete implementation of the Student Information System (SIS) replacement project
- Increase the number of online classes produced next year by 50% and a minimum of 10 new eLearning modules for Infinite Campus
- Recruit, hire, and train 50 qualified school-based computer technicians for Phase I of the new Technology Support Model
- Expand the E3 (Engage, Empower, Explore) project to include four additional Title I middle schools with equipment, infrastructure, and professional development to provide a 1:1 learning environment
- Develop policy, procedures, and support to deploy the new Learning Management System
- Provide a fiscally sustainable, comprehensive 6-12 grades academy through the redesign of the Academy of Individualized Study and Virtual High School, expanding pathways to graduation
- Further the incorporation of instructional programs implementing online/blended learning through pilot Grow-Your-Own programs toward the goal of 100,000 students
- Save an estimated \$68,000 per year in telephone line charges by retiring principals' direct line
- Continue the modernization of systems and infrastructure supporting enterprise applications and services (e.g., operating systems, databases, storage area networks, backup and recovery services, scheduling and management consoles, security, and operations)
- Continue to develop and implement technology solutions that increase efficiency and streamline workflows such as upgrading the Employee Self-Service (ESS) system to include online services for support staff vacation payoff, form W-4 changes, and direct deposit as well as implementing an online process for authorization for extra pay (CCF-5) for licensed staff to replace the current paper-based process



<b>Technology</b>			
<b>Performance Measures</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
PC/Network Repair Tickets	26,301	32,571	43,707
Business Application			
Tickets Generated	37,414	37,469	37,854
Refreshment Computers	20,870	6,327	742
Telephones Supported	31,815	33,503	33,825
eLearning Modules	-	1,048	4,189
Sites with E911	329	329	331
Report Cards Printed	671,843	657,553	685,342
ParentLink Parent Logins	4,861,670	6,844,831	7,799,710
Phone Messages			
Delivered Via ParentLink	19,486,563	16,800,466	26,171,804
InterAct Users	45,000	45,000	45,000
District Web Site hits	27.4 mil	28.5 mil	31.4 mil
Filtered Internet pages	1.7 bil	1.86 bil	1.98 bil
Email messages filtered for SPAM/VIRUS	257 mil	115 mil	125 mil



### Technology And Information Systems Services Division Allocations For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Amended Final Budget		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	20.70	\$ 2,057,842	22.62	\$ 2,209,747	22.62	\$ 2,195,782	\$ (13,965)	(0.6)%
Licensed	14.00	1,064,156	17.00	1,185,901	17.00	1,229,239	43,338	3.7 %
Support staff	148.48	10,549,833	168.65	11,456,560	171.65	12,557,023	1,100,463	9.6 %
Benefits		4,512,409		5,245,257		5,873,828	628,571	12.0 %
Purchased services		13,169,455		15,012,024		14,758,387	(253,637)	(1.7)%
Supplies		5,742,173		2,453,518		4,457,238	2,003,720	81.7 %
Other		66,228		31,000		31,000	-	- %
<b>Total</b>	<b>183.18</b>	<b>\$ 38,440,171</b>	<b>208.27</b>	<b>\$ 37,594,007</b>	<b>211.27</b>	<b>\$ 41,102,497</b>	<b>\$ 3,508,490</b>	<b>9.3 %</b>

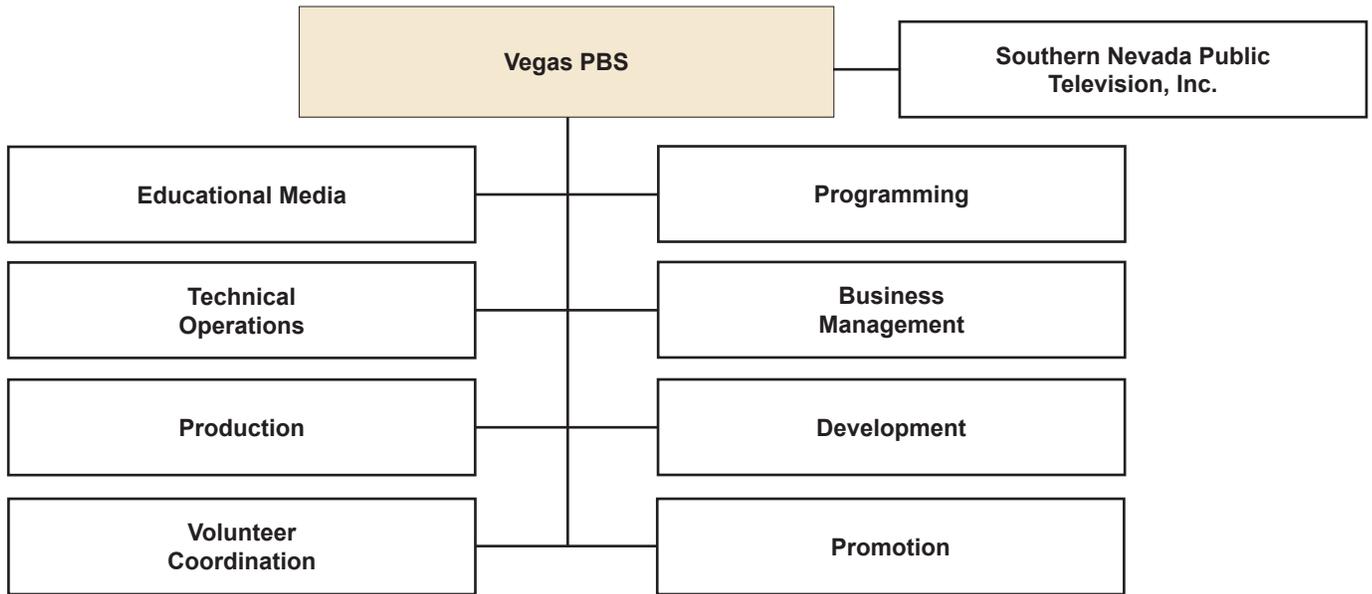
Source: CCSD Budget and Accounting Departments



Vegas PBS

Budget Units

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.

### Educational Media Services (EMS)

The 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
- Acquiring, producing, and indexing over 200,000 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
- 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
- Providing production, duplication, and distribution of administrative training materials, public information, 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 State-wide
- Collecting and creating extensive educational program-related and curriculum-based web materials for parents, teachers, and children on VegasPBS.org, VegasPBSParents.org, VegasPBSKids.org, VegasPBSKidsGo.org, and VegasPBSPlay.org
- Supporting pre-service teachers and Nevada teaching institutions by donating access and providing orientation training for effective use of video on-demand electronic media materials
- Creating video training content to support District initiatives such as police and human resources updates, administrative orientation, and adherence to legal and safety regulations



EMS also provides broadcast delivery of educational video services to public, private, and home-schooled children in Clark, Lincoln, Nye, and White Pine Counties in Nevada, plus portions of San Bernardino County in California, and Mojave County in Arizona.

### Online Media Services

Vegas Virtual Online was launched July 1, 2010, in response to the high recession-related unemployment challenges created by Nevada's undiversified economy. Enrollments in 2009-10 to 2012-13 grew from 840 enrollments to over 114,000. The workforce program this year showcased the launch of the Health Card training program in partnership with the Southern Nevada Health District as well as continued expansion of the licensed self-paced courses and instructor-led career certification programs offered through the state workforce training system. Vegas Virtual Online programs also have approval for federal tuition reimbursement through the Nevada Department of Education and appear on the State Approved Provider List.

The station continues its free public education campaign on behalf of the workforce partners recognized by the Southern Nevada Workforce Investment Board. The partners include State and local governmental service providers namely Nevada Job Connect, Workforce Connections, Southern Nevada Regional Housing Authority, and the Nevada Commission on Economic Development. The non-profit service providers include the Latin Chamber of Commerce Foundation, Nevada Partners, Caring Helping and Restoring Lives, Inc., Goodwill Industries – Career Connections, GNJ Family Life Center, and the Foundation for an Independent Tomorrow. Vegas PBS offers its job certification courses and programs to private individuals, local businesses, nonprofit service providers, government agencies, and unemployed individuals

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 10/10.1/1010 which are intended to meet community interest and civic needs including:

- Inside Education's exploration of K-12 school issues for the general public
- *Nevada Week In Review's* roundtable discussion of political issues
- Scheduling and operating Cox educational access channels 110 (Rewind) and 111 (Jackpot), for a consortium that includes the District, 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
- *Energy Detectives- home energy audit and retrofit*
- Political Debates- for the 2013 Elections
- Secrets of the Chef- Season 5
- *ArtScene, PBS Art Showcase- highlighting local artists and performers*
- Homework Hotline
- Varsity Quiz and Jr. Varsity Quiz
- Clark County Spelling Bee
- Science Quiz Bowl



**Fiscal Year 2012-13 Accomplishments:**

- Provided certification online courses acquired from PBS TeacherLine to offer math and science-based courses adhering to District requirements
- Continued the Keeping Kids Fit multi-media educational initiative focusing on childhood obesity
- Continue to provide services to non-English speaking populations
- Launched in partnership with the Southern Nevada Health District training to obtain health cards for all of Southern Nevada's food service industry workers
- Developed and promoted workforce readiness programs to combat unemployment
- Expanded cooperative efforts with local, regional, and State agencies for communications interoperability and community resilience through technology and planning
- Maintained a 99.95% reliability for broadcast operations
- Assisted in producing District Pathlore training videos

**Fiscal Year 2013-14 Objectives:**

- Continue to provide classrooms with programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Continue the Keeping Kids Fit multi-media educational initiative focusing on childhood obesity
- Increase services to non-English speaking populations
- Further expand the workforce readiness program
- Increase assistance to District administration in recording important activities as documentation and for use in the local, State, and national media as needed
- Migrate to production server to assist in preservation and location of digital video
- Institute updated producer workflow to perfect web production
- Institute digital Production Request Forms in an effort to assist in making it easier to request video recording
- Continue to assist in the recording of training opportunities in order to make training available to all pertinent employees

**Vegas PBS Division Allocations**

For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Amended Final Budget		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	8.00	\$ 765,126	8.00	\$ 775,267	8.00	\$ 784,611	\$ 9,344	1.2 %
Support staff	20.00	1,115,436	21.25	1,193,862	21.25	1,230,396	36,534	3.1 %
Benefits		662,831		719,731		771,654	51,923	7.2 %
Purchased services		165,182		145,643		145,643	-	- %
Supplies		46,823		111,299		111,299	-	- %
Other		213,319		182,129		182,129	-	- %
<b>Total</b>	<b>28.00</b>	<b>\$2,980,298</b>	<b>29.25</b>	<b>\$3,127,931</b>	<b>29.25</b>	<b>\$3,225,732</b>	<b>\$ 97,801</b>	<b>3.1 %</b>

Source: CCSD Budget and Accounting Departments





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# 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.

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## 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*

students receiving School-Based Child Health Services that are used to supplement the District’s educational process.

The Federal Projects Funds’ ending fund balance is 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.

### 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



### Grants From Federal Sources For the Fiscal Years 2012-13 and 2013-14

Description	2012-13 Estimated	2013-14 Budget
Title I, Part A Cluster		
P.L. 103-382:		
Title I-A Basic	\$104,145,000	\$104,145,000
Title I-D Neglected and Delinquent Children	481,000	481,000
Differentiated Consequences Grant	1,470,000	1,470,000
American Recovery and Reinvestment Act:		
ARRA - School Improvement Grant - Sec 1003(g)	4,620,000	4,620,000
Special Education Cluster (IDEA)		
P.L. 101-476:		
Educate the Handicapped	71,330,000	71,330,000
CCSD Mentoring and Retention Facilitator	130,000	130,000
Educate the Handicapped: Preschool	1,125,000	1,125,000
Carl D. Perkins Vocational and Applied Technology Education	4,210,000	4,210,000
Indian Education Act, Title IX-A, P.L. 102-382	182,000	182,000
Office of Refugee Resettlement Refugee School Impact Aid	117,000	117,000
Special Projects		
GEAR UP	639,000	639,000
Advanced Placement Fee Payment Program	5,000	5,000
Direct Grants from the Nevada Department of Education		
FIE - Counselor Connect	10,000	10,000
FIE - Urban Teacher Mentor	238,000	238,000
FIE - Family Leadership Initiative	6,000	6,000
FIE - White MS Physical Education	75,000	75,000
FIE - Highly Gifted (GATE Title V-D)	600,000	600,000
FIE - English Language Learners (ELL)	10,000	10,000

Description	2012-13 Estimated	2013-14 Budget
Direct Grants from the Department of Energy		
Thermal Demonstration Project	1,200,000	-
Direct Grants from the Department of Justice		
Community Oriented Policing Services	65,000	65,000
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
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	309,000	309,000
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



## Grants From Federal Sources - Continued

### For the Fiscal Years 2012-13 and 2013-14

Description	2012-13 Estimated	2013-14 Budget	Description	2012-13 Estimated	2013-14 Budget
Nevada Department of Education Pass Thru Programs			Nevada Department of Transportation		
High School Graduation Initiative	250,000	250,000	Drivers' Education Certification	30,000	30,000
Professional Development for Arts Educators	340,000	340,000	Safe Routes to School	414,000	414,000
Title I Focus School Improvement	715,000	715,000	Centers for Disease Control & Prevention		
Title III English Language Acquisition	6,360,000	6,360,000	Community Transformation Grant	250,000	2,400,000
Title II-A Improving Teacher Quality	9,300,000	9,300,000	Community Services Agency		
Education of Homeless Children and Youth	115,000	115,000	Jobs for America's Graduates	295,000	295,000
Safe and Drug-Free Schools and Communities	670,000	670,000	Southern Nevada Workforce Investment Board		
Common Core Summer Institute	130,000	130,000	Year-Round Youth Program	365,000	365,000
State Assessment	78,000	78,000	Southern Nevada Health District		
Title II-A Nevada Growth Model	225,000	225,000	Prevention First	775,000	775,000
Title II-A Teacher Incentive Fund	50,000	50,000	Other Federal Sources		
Special Education Developmental Improvement Grant	100,000	100,000	Medicaid Reimbursement Programs	5,000,000	5,000,000
Project VISIONS	230,000	230,000	<b>Total</b>	<b>\$231,000,000</b>	<b>\$230,750,000</b>
Striving Readers Comprehensive Literacy	7,000,000	7,000,000			
ARRA - School Improvement Grants	2,925,000	2,925,000			
ARRA - Education Jobs Fund	1,200,000	-			
University of Las Vegas Nevada					
Nevada Collaborative					
Teacher Improvement Program	30,000	30,000			

Source: Fiscal Accountability and Data Analysis

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

### For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Estimated Actuals		2013-14 Final Budget		2012-13 Vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
<b>Revenues and Resources:</b>								
Federal sources		\$ 192,591,818		\$ 231,000,000		\$ 230,750,000	\$ (250,000)	(0.1)%
Opening fund balance		8,796,581		9,459,799		8,009,799	(1,450,000)	(15.3)%
<b>Total Resources</b>		<u>201,388,399</u>		<u>240,459,799</u>		<u>238,759,799</u>	<u>(1,700,000)</u>	<u>(0.7)%</u>
<b>Expenditures:</b>								
Salaries	1,306.41	99,191,762	1,430.00	114,247,750	1,455.00	113,417,750	(830,000)	(0.7)%
Employee benefits		32,962,156		34,601,000		34,631,000	30,000	0.1 %
Purchased services		27,065,637		29,361,000		29,761,000	400,000	1.4 %
Supplies		26,763,232		39,258,250		39,408,250	150,000	0.4 %
Property/equipment		971,115		4,450,000		4,450,000	-	- %
Other expenditures		4,974,698		10,532,000		10,532,000	-	- %
<b>Total Expenditures:</b>		<u>191,928,600</u>		<u>232,450,000</u>		<u>232,200,000</u>	<u>(250,000)</u>	<u>(0.1)%</u>
Ending fund balance		<u>9,459,799</u>		<u>8,009,799</u>		<u>6,559,799</u>	<u>(1,450,000)</u>	<u>(18.1)%</u>
<b>Total Applications</b>	1,306.41	\$ 201,388,399	1,430.00	\$ 240,459,799	1,455.00	\$ 238,759,799	\$ (1,700,000)	(0.7)%

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 2013-14

Description	Fund	2013-14 Budget
<b>Vegas PBS Services Public and Private</b>	220	\$ 11,445,000
Transfer to Building and Sites Fund		500,000
<b>Total Vegas PBS Services Public and Private</b>		<u>11,945,000</u>
<b>State Funded Grant Programs:</b>		
Class Size Reduction Fund	200	94,400,000
Transfer to General Operating Fund	200	28,000,000
Adult education-prison program	230	3,655,500
Adult education-regular program	230	8,344,500
Educational enhancement programs	279	1,947,000
Educational technology	279	2,870,000
Full day kindergarten program	279	20,000,000
Assembly Bill 1 Incentive Grant	279	11,775,000
Professional development programs	279	5,250,000
Windsong - Improve The Quality Of Teaching	279	2,000,000
Windsong - Pre-Kindergarten	279	600,000
Other	279	1,218,000
<b>Total State funded grant programs</b>		<u>180,060,000</u>
<b>Total Special Revenue Funds</b>		<u>\$192,005,000</u>

Source: Fiscal Accountability and Data Analysis



## Other Special Revenue Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Estimated Actuals		2013-14 Final Budget		2012-13 Vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
<b>Revenues and Resources:</b>								
Local sources		\$ 8,412,046		\$ 13,520,000		\$ 14,520,000	\$ 1,000,000	7.4 %
State sources		150,823,202		164,340,000		177,125,000	12,785,000	7.8 %
Federal sources		254,865		100,000		350,000	250,000	100.0 %
Transfers from other funds		2,250,580		-		-	-	- %
Opening fund balance		5,911,515		2,824,815		2,104,815	(720,000)	(25.5)%
<b>Total Resources</b>		<u>167,652,208</u>		<u>180,784,815</u>		<u>194,099,815</u>	<u>13,315,000</u>	<u>7.4 %</u>
<b>Expenditures and Uses:</b>								
Salaries	1,631.37	88,616,366	1,725.00	90,736,500	1,872.00	96,436,500	5,700,000	6.3 %
Employee benefits		41,250,349		45,464,000		49,014,000	3,550,000	7.8 %
Purchased services		3,627,508		8,648,000		8,904,300	256,300	3.0 %
Supplies		4,083,116		5,706,500		5,983,200	276,700	4.8 %
Property/equipment		1,047,305		1,055,000		1,055,000	-	- %
Other expenditures		2,002,749		1,785,000		2,112,000	327,000	18.3 %
Transfers to other funds		24,200,000		25,285,000		28,500,000	3,215,000	12.7 %
<b>Total Expenditures and Uses</b>		<u>164,827,393</u>		<u>178,680,000</u>		<u>192,005,000</u>	<u>13,325,000</u>	<u>7.5 %</u>
Ending fund balance		<u>2,824,815</u>		<u>2,104,815</u>		<u>2,094,815</u>	<u>(10,000)</u>	<u>(0.5)%</u>
<b>Total Applications</b>	1,631.37	\$167,652,208	1,725.00	\$180,784,815	1,872.00	\$194,099,815	\$13,315,000	7.4 %

Source: CCSD Budget and Accounting Departments

## Special Revenue Funds - Projected Budgets For Fiscal Years 2013-14 Through 2016-17

### Fund Expenditure Appropriations by Major Object

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
<b>Revenues:</b>					
Local sources	\$ 14,520,000	\$ 12,000,000	\$ 13,000,000	\$ 13,000,000	0.0 %
State sources	177,125,000	180,000,000	180,000,000	180,000,000	0.0 %
Federal sources	231,100,000	218,000,000	192,000,000	192,000,000	0.0 %
<b>Total Revenues</b>	<u>422,745,000</u>	<u>410,000,000</u>	<u>385,000,000</u>	<u>385,000,000</u>	<u>0.0 %</u>
<b>Expenditures:</b>					
Salaries	209,854,250	205,000,000	195,000,000	195,000,000	0.0 %
Employee benefits	83,645,000	80,000,000	75,000,000	75,000,000	0.0 %
Purchased services	38,665,300	40,000,000	35,000,000	35,000,000	0.0 %
Supplies	45,391,450	45,000,000	40,000,000	40,000,000	0.0 %
Property and equipment	5,505,000	5,000,000	5,000,000	5,000,000	0.0 %
Other expenditures	12,644,000	5,000,000	5,000,000	5,000,000	0.0 %
<b>Total Expenditures</b>	<u>395,705,000</u>	<u>380,000,000</u>	<u>355,000,000</u>	<u>355,000,000</u>	<u>0.0 %</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>27,040,000</u>	<u>30,000,000</u>	<u>30,000,000</u>	<u>30,000,000</u>	
<b>Other Sources and (Uses):</b>					
Transfers to other funds	(28,500,000)	(30,000,000)	(30,000,000)	(30,000,000)	
Opening fund balance - July 1	<u>10,114,614</u>	<u>8,654,614</u>	<u>8,654,614</u>	<u>8,654,614</u>	
<b>Ending Fund Balance - June 30</b>	<u>\$ 8,654,614</u>	<u>\$ 8,654,614</u>	<u>\$ 8,654,614</u>	<u>\$ 8,654,614</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 2014 (using the Nevada Department of Taxation's estimate of \$56 billion), the District's current debt limit is \$8.4 billion. The District had outstanding general obligation debt on July 1, 2013, of \$3.2 billion, leaving additional debt capacity of \$5.2 billion, or a margin of 62% additional.

Balances in the Fund, which are restricted by statute only for payment of debt service, will decrease as a reflection of the instability 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, 2013, \$655 million of previously outstanding principal is considered to be defeased.

### Summary of Debt Service As of July 31, 2013

Fiscal Year	Principal	Interest	Total Requirements
2014	\$339,665,000	\$157,105,000	\$496,770,000
2015	345,005,000	141,118,930	486,123,930
2016	316,990,000	123,955,515	440,945,515
2017	284,210,000	108,518,740	392,728,740
2018	271,125,000	94,848,890	365,973,890
2019 - 23	1,076,540,000	291,795,600	1,368,335,600
2024 - 28	620,145,000	70,486,558	690,631,558
Totals	\$3,253,680,000 <sup>1</sup>	\$987,829,233	\$4,241,509,233

<sup>(1)</sup> This schedule reflects the impact of debt issues made in July 2013 which will revise the total outstanding debt from that to be reported in the District's June 30, 2013 CAFR.



### 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 (\$325 million) outstanding at the end of fiscal year 2013-14. The projected ending fund balance at June 30, 2013, of \$168 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 in a statutory debt limitation in excess of outstanding debt.



### Debt Service Funds - Statutory Debt Limitation Fiscal Years 2013-14

Description	Assessed Valuation Basis
Fiscal Year 2013-14 Assessed Value of all taxable property situated in Clark County (includes \$1,076,210,139 assessed valuation for redevelopment agencies)	<u>\$56,296,847,888</u>
Gross Limitation -- 15% of assessed valuation (NRS 387.400)	\$ 8,444,527,183
Outstanding bonds of the Debt Service Fund at July 1, 2013 <sup>1</sup>	<u>3,223,895,000</u>
Excess of limitation at July 1, 2013	<u>\$ 5,220,632,183</u>
<b>Debt Limit Margin</b>	<b>38.18%</b>

Source: CCSD Budget Department

### Debt Service Funds - Statutory Debt Additional Capacity For Fiscal Years 2004-05 Through 2013-14

Fiscal Year	Total Assessed Valuation <sup>1</sup>	Debt Limit	Outstanding General Obligation Debt As of July 1	Additional Statutory Debt Capacity
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
2013-14	56,296,847,888	8,444,527,183	3,223,895,000	5,220,632,183

(1) Includes redevelopment agencies

Source: CCSD Budget and Accounting Departments

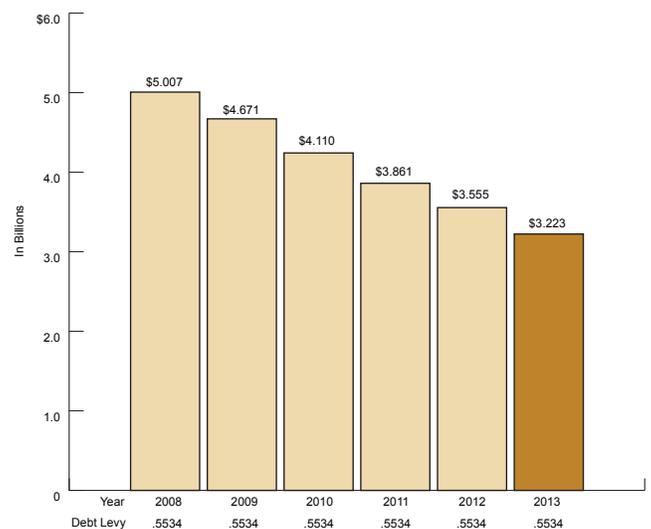
### Property Tax Levies (Per \$100 Of Adjusted Assessed Valuation) For Fiscal Years 2009-10 Through 2013-14

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14
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
<b>Total District Levies</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>

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 Levy As of June 30, 2013



Source: Clark County Assessor's Office



## Debt Service Fund - Schedule Of General Obligation Bonds Outstanding As of July 1, 2013<sup>2</sup>

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2013
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977	\$169,310,000	\$66,780,000
November 4, 2003D <sup>1</sup>	June 15, 2015	20 Years	4.3437	400,000,000	43,240,000
March 1, 2004A (Refunding Apr. 1999)	June 15, 2017	13 Years	3.4948	210,975,000	118,015,000
March 1, 2004B (Refunding July 1999, Mar. 2000)	June 15, 2020	16 Years	3.7298	124,745,000	76,800,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	7,345,000
November 1, 2004D <sup>1</sup>	June 15, 2017	20 Years	4.1145	450,000,000	94,140,000
March 1, 2005A (Refunding Apr. 1999, Jun. 2002)	June 15, 2019	14 Years	3.9800	269,600,000	244,830,000
March 1, 2005B (Refunding Oct. 2001)	June 15, 2022	17 Years	4.0713	209,995,000	178,475,000
November 15, 2005C <sup>1</sup>	June 15, 2019	20 Years	4.4161	500,000,000	162,005,000
March 30, 2006 (Refunding Mar. 1996, Jun. 2002)	June 15, 2015	9 Years	3.8515	153,925,000	41,325,000
December 19, 2006B	June 15, 2026	20 Years	4.1025	450,000,000	356,705,000
December 19, 2006C	June 15, 2026	20 Years	4.1125	125,000,000	99,090,000
March 30, 2007 (Refunding Nov. 2003, Nov. 2004, Nov. 2005)	June 15, 2025	18 Years	4.1262	473,045,000	367,765,000
December 11, 2007B	June 15, 2027	20 Years	4.3246	250,000,000	209,170,000
December 11, 2007C	June 15, 2027	20 Years	4.3330	400,000,000	334,670,000
June 3, 2008A	June 15, 2028	20 Years	4.1960	675,000,000	466,170,000
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	49,745,000
March 3, 2011B (Refunding Sept. 2001D)	June 15, 2019	8 Years	2.9849	29,420,000	29,420,000
October 4, 2012A (Refunding Nov. 2004, Nov. 2005)	June 15, 2021	9 Years	1.6657	159,425,000	159,425,000
October 4, 2012B (Refunding Sept. 2001D)	June 15, 2014	2 Years	0.5379	8,535,000	8,535,000
<b>Total Outstanding Bonded Indebtness</b>					<b>\$3,223,895,000</b>

<sup>1</sup> Date of final maturity has been changed from the original final maturity due to refunded debt payments.

<sup>2</sup> Does not reflect the impact of subsequent debt issues in July 2013

Source: CCSD Budget and Accounting Departments



## Debt Service Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance For Fiscal Years 2011-12 Through 2013-14

Debt Service	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Final Budget	2012-13 vs. 2013-14	
				Amount	Percent
<b>Revenues and resources:</b>					
Local revenues	\$ 319,688,125	\$ 290,695,000	\$ 292,645,000	\$ 1,950,000	0.7 %
Proceeds of refunding bonds	-	199,365,000	418,520,000	219,155,000	100.0 %
Transfers from other funds	92,552,980	91,960,000	95,830,000	3,870,000	4.2 %
Opening fund balance	361,212,422	276,954,144	167,849,144	(109,105,000)	(39.4)%
<b>Total revenues and resources</b>	<b>773,453,527</b>	<b>858,974,144</b>	<b>974,844,144</b>	<b>115,870,000</b>	<b>13.5 %</b>
<b>Expenditures and other uses:</b>					
Principal	306,330,000	320,530,000	342,355,000	21,825,000	6.8 %
Interest	190,032,980	171,080,000	153,295,000	(17,785,000)	(10.4)%
Purchased services	136,403	880,000	1,990,000	1,110,000	100.0 %
Payments to refund escrow agent	-	198,635,000	416,530,000	217,895,000	100.0 %
<b>Total expenditures and uses</b>	<b>496,499,383</b>	<b>691,125,000</b>	<b>914,170,000</b>	<b>223,045,000</b>	<b>32.3 %</b>
<b>Ending fund balance</b>	<b>276,954,144</b>	<b>167,849,144</b>	<b>60,674,144</b>	<b>(107,175,000)</b>	<b>(63.9)%</b>
<b>Total applications</b>	<b>\$ 773,453,527</b>	<b>\$ 858,974,144</b>	<b>\$ 974,844,144</b>	<b>\$ 115,870,000</b>	<b>13.5 %</b>

Source: CCSD Budget and Accounting Departments

## Debt Service Funds - Projected Budgets For Fiscal Years 2013-14 Through 2016-17

### Fund Expenditure Appropriations by Major Object

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$ 291,450,000	\$ 295,000,000	\$ 300,000,000	\$ 305,000,000	1.7 %
Interest on investments	1,140,000	800,000	-	-	0.0 %
Other local revenues	55,000	50,000	50,000	50,000	0.0 %
<b>Total Revenues</b>	<b>292,645,000</b>	<b>295,850,000</b>	<b>300,050,000</b>	<b>305,050,000</b>	<b>1.7 %</b>
<b>Expenditures:</b>					
Principal	342,355,000	346,050,000	316,990,000	284,210,000	(10.3)%
Interest	153,295,000	141,120,000	123,955,000	108,520,000	(12.5)%
Purchased services	1,990,000	-	-	-	0.0 %
<b>Total Expenditures</b>	<b>497,640,000</b>	<b>486,125,000</b>	<b>440,945,000</b>	<b>392,730,000</b>	<b>(10.9)%</b>
Excess (Deficiency) of Revenues over Expenditures	(204,995,000)	(190,275,000)	(140,895,000)	(87,680,000)	
<b>Other Sources and (Uses):</b>					
Proceeds of refunding bonds	418,520,000	-	-	-	
Payment to refunding escrow agent	(416,530,000)	-	-	-	
Transfer from other funds	95,830,000	88,590,000	88,140,000	88,145,000	
<b>Total Other Sources and (Uses):</b>	<b>97,820,000</b>	<b>88,590,000</b>	<b>88,140,000</b>	<b>88,145,000</b>	
Opening Fund Balance - July 1	167,849,144	60,674,144	(41,010,856)	(93,765,856)	
Ending Fund Balance - June 30	\$ 60,674,144	\$ (41,010,856) <sup>1</sup>	\$ (93,765,856) <sup>1</sup>	\$ (93,300,856) <sup>1</sup>	

<sup>1</sup> The projected deficits must be eliminated either through increasing the property tax levy for debt service (.005534) or increased transfers from the General or Capital Projects Funds.

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.

### Five Year Capital Improvement Plan (CIP) For Fiscal Years 2013-14 Through 2017-18

Descriptions	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
<b>1998 Capital Improvement Program:</b>					
Land Acquisition	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
New Construction:					
<i>Other Facilities</i>	2,200,000	-	-	-	-
Rehab/Modernization	96,800,000	-	-	-	-
<b>Fund Total</b>	<b>100,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Governmental Services Tax Fund:</b>					
Rehab/Modernization	14,700,000	14,700,000	14,700,000	14,700,000	14,700,000
Purchase of Portable Classrooms	1,000,000	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
<b>Fund Total</b>	<b>21,200,000</b>	<b>21,200,000</b>	<b>21,200,000</b>	<b>21,200,000</b>	<b>21,200,000</b>
<b>Building And Sites Fund:</b>					
New Construction	350,000				
Site Improvements	750,000	750,000	750,000	750,000	750,000
<b>Fund Total</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Total All Capital Funds</b>	<b>\$ 122,300,000</b>	<b>\$ 21,950,000</b>	<b>\$ 21,950,000</b>	<b>\$ 21,950,000</b>	<b>\$ 21,950,000</b>

Source: CCSD Facilities and Bond Financial Management



## Capital Improvement Plan (CIP) 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 2013-14 through 2017-18 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 May 23, 2013.

## 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.



## 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.

### 1998 Capital Improvement Program Building and Modernization Plan

Descriptions	Program Total	Percent of Total Program	Number of Schools
<b>Land Acquisition</b>	\$ 213,575,000	4.4%	
<b>New School Construction</b>			
<i>Special/Alternative</i>	35,605,000	0.7%	2
<i>Elementary</i>	1,119,390,000	22.8%	61
<i>Middle</i>	630,760,000	12.9%	22
<i>Senior High</i>	654,620,000	13.4%	11
<i>Career and Technical Academies</i>	481,400,000	9.8%	5
<b>Total New School Construction</b>	2,921,775,000	59.6%	101
<b>Replacement Schools</b>			
<i>Elementary</i>	181,360,000	3.7%	8
<i>Middle</i>	106,470,000	2.2%	2
<i>Senior High</i>	77,210,000	1.6%	1
<i>Special Schools</i>	49,880,000	1.0%	2
<b>Total Replacement Schools</b>	414,920,000	8.5%	13
<b>Phase Replacements</b>			
<i>Elementary</i>	29,510,000	0.6%	3
<i>Senior High</i>	100,115,000	2.0%	2
<i>Career and Technical Academies</i>	33,700,000	.7%	1
<b>Total Phase Replacements</b>	163,325,000	3.3%	6
<b>Additions to Existing Schools</b>			
<i>Elementary</i>	32,980,000	0.7%	4
<i>Middle</i>	7,325,000	0.1%	1
<i>Senior High</i>	65,775,000	1.3%	10
<b>Total Additions to Existing Schools</b>	106,080,000	2.1%	15
<b>Rehabilitation and Modernization</b>			
<i>Modernization/Upgrade</i>	785,320,239	16.0%	229
<i>Furniture and Equipment Upgrade/Replacement</i>	129,999,400	2.7%	229
<i>Technology Upgrades</i>	81,975,361	1.7%	229
<i>Portables</i>	21,500,000	0.4%	
<b>Total Rehabilitation and Modernization</b>	1,018,795,000	20.8%	
<b>Satellite Bus Yards</b>	61,530,000	1.3%	2
<b>Total 1998 Capital Improvement Program</b>	\$ 4,900,000,000	100.0%	

Source: CCSD Facilities and Bond Financial Management



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.

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 Committee is also discussing whether to submit a recommendation for consideration by the Board of Trustees to pursue a new bond election in November 2012 that would provide adequate 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 current program (scheduled for completion in June 2014 at a total of \$4.9 billion) includes:

- Land acquisition funding for future school sites at a cost of \$214 million
- Construction of 101 new schools at a cost of \$2.92 billion:
  1. Sixty-one elementary schools, twenty-two middle schools, eleven high schools
  2. Four career and technical academy high schools, one alternative high school
  3. One special school and one alternative school
- Construction of 13 replacement schools as mandated by Assembly Bills 368, 396, and 499 at a cost of \$415 million
- Construction of six phased replacement schools at a cost of \$163 million
- Renovation of existing schools, including additions, modernizations, lifecycle replacement and life/safety upgrades at a cost of \$1.12 billion
- Construction of two regional bus transportation centers at a cost of \$62 million.

### New School Completion Schedule Fiscal Years 2001-2014

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
2013-14	0	0	0	0	0	0
<b>Totals</b>	<b>2</b>	<b>61</b>	<b>22</b>	<b>16</b>	<b>13</b>	<b>114</b>

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



## 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 44,000 students during the past ten years. The fiscal 2012-13 official student enrollment was 311,218 and is projected to increase to 312,782 during 2013-14. Current projections indicate that school population will increase slightly over the next three years.

## Cost of Building New Schools

It is useful 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:

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 34 schools and the Vegas PBS building. The systems generate electricity by converting sunlight into electric current at a substantial savings of at least \$300,000 annually.



## Non-Major Capital Projects Funds

### Building and Sites (Fund 330)

Proceeds are used for the construction, purchases, or modernization of buildings or sites. Sources of revenue in the fund are receipts from the rental and sales of District property. The dollar amount received each year is not sufficient to respond to the District's long term capital needs.

### 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 - Funds Summary Fiscal Year 2013-14

Funds Budget Descriptions	Staff	Amount
<b>Fund 308 - 1998 Bond Proceeds</b>		
<i>New school construction</i>	-	\$ 2,200,000
<i>Rehabilitation of existing schools</i>	-	2,500,000
<i>1998 Bond issue administrative support</i>	-	875,000
<i>Construction management</i>	30.00	5,255,000
<i>Rehabilitation/modernization management/technology</i>	-	88,170,000
<i>Land acquisition</i>	-	1,000,000
<b>Total budget</b>	<b>30.00</b>	<b>100,000,000</b>
<b>Fund 330 - Building and Sites</b>		
<i>On and off site improvements</i>	-	200,000
<i>Site purchases and leases</i>	-	600,000
<i>Other expenditures</i>	-	300,000
<b>Total budget</b>	<b>-</b>	<b>1,100,000</b>
<b>Fund 340 - Governmental Services Tax</b>		
<i>Refurbish/modernization crew</i>	-	10,000
<i>Project management</i>	36.00	2,275,000
<i>Refurbish and modernization projects</i>	-	675,000
<i>Asphalt/drain/offsite</i>	-	2,000,000
<i>Furniture and equipment</i>	-	125,000
<i>Portables and trailers</i>	-	12,290,000
<i>Other expenditures</i>	-	3,825,000
<b>Total budget</b>	<b>36.00</b>	<b>21,200,000</b>
<b>Transfers</b>		
<i>Transfer to Debt Service Fund</i>	-	90,435,000
<b>2013-14 Capital Projects Funds Budget</b>	<b>66.00</b>	<b>\$212,735,000</b>

Source: CCSD Facilities and Bond Financial Management



## Capital Projects Funds - Expenditures Summary

### For Fiscal Years 2009-10 Through 2013-14

Description	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimated Actual	2013-14 Final Budget
<b>Regular programs</b>					
<b>Instruction</b>					
Salaries	\$ 416,491	\$ 517,439	\$ 179,139	\$ 250,000	\$ 250,000
Benefits	102,242	129,945	51,275	50,000	50,000
Purchased services	146,031	1,513,238	1,158,552	250,000	250,000
Supplies	12,790,317	30,070,840	3,147,648	4,825,000	1,425,000
Other	1,672	342	-	-	-
<b>Other direct support</b>					
Supplies	2,371,000	1,428,941	79,742	200,000	200,000
<b>Undistributed expenditures</b>					
<b>Instructional staff support</b>					
Purchased services	-	-	-	1,710,000	-
Central services					
Purchased services	81,588	1,463,005	-	500,000	500,000
<b>Operations/maintenance plant services</b>					
Salaries	1,864,537	1,712,761	1,288,627	1,500,000	-
Benefits	489,952	417,805	324,585	500,000	-
Purchased services	831,130	1,154,671	1,644,117	1,525,000	2,025,000
Supplies	223,125	386,278	278,387	350,000	350,000
Other	537	840	-	-	-
<b>Student transportation</b>					
Property	10,840,423	18,653,104	-	-	-
<b>Land acquisition</b>					
Salaries	579,013	27,105	50,847	60,000	-
Benefits	190,483	9,693	19,485	25,000	-
Purchased services	42,210	238,484	68,541	100,000	150,000
Property	1,849,299	-	-	10,000	955,000
Other	5,410	1,368	-	-	-
<b>Site improvements</b>					
Salaries	237,032	109,228	75,363	60,000	25,000
Benefits	58,747	6,935	12,093	17,000	10,000
Purchased services	56,867,795	9,343,921	26,100,354	9,450,000	3,350,000
Supplies	49,623	25,475	7,979	35,000	35,000
Other	6,077,720	5,614	34,792	25,000	25,000
<b>Architecture/engineering</b>					
Salaries	-	4,209	-	-	-
Benefits	-	1,067	-	-	-
Purchased services	15,722	66,857	11,278	25,000	25,000
<b>Building acquisition and construction</b>					
Salaries	1,874,835	469,807	1,438,770	875,000	565,000
Benefits	435,121	105,357	350,637	185,000	125,000
Purchased services	79,063,978	17,200,810	35,497,033	25,050,000	6,025,000
Supplies	4,901,545	688,524	753,741	3,000,000	3,050,000
Property	-	-	-	250,000	250,000
Other	5,095,333	38,392	36,983	10,000	10,000
<b>Building improvements</b>					
Salaries	3,364,436	5,595,973	4,271,379	3,229,000	500,000
Benefits	765,840	1,141,795	1,047,519	901,000	100,000
Purchased services	69,677,927	105,808,821	107,159,680	83,172,881	95,015,000
Supplies	3,094,506	3,437,834	1,266,171	2,750,000	750,000
Other	23,412	31,065	19,816	56,000	55,000
<b>Other facilities acquisition and construction</b>					
	11,144,485	5,296,226	4,447,519	8,285,000	6,230,000
Interfund transfers	261,200,780	145,994,345	112,552,980	113,670,000	90,435,000
<b>Total expenditures and uses</b>	<b>\$ 536,774,297</b>	<b>\$ 353,098,114</b>	<b>\$ 303,375,032</b>	<b>\$ 262,900,881</b>	<b>\$ 212,735,000</b>

Source: CCSD Facilities and Bond Financial Management



## Capital Projects Funds - Summary Of Budget Categories For Fiscal Years 2011-12 Through 2013-14

General Ledger Accounts	Description	2011-12		2012-13		2013-14	
		Staff	Actual	Staff	Estimated Actual	Staff	Final Budget
5118080000	Admin specialist	2.00	\$ 163,508	2.00	\$ 200,000	-	\$ -
5118130000	Assistant directors	1.00	95,699	2.00	125,000	-	-
5118170000	Coordinators and specialists	2.50	278,385	5.00	400,000	3.00	225,000
5118190000	Directors	3.00	322,018	4.00	425,000	2.00	205,000
5118855000	Coordinator I	0.50	44,858	1.00	100,000	1.00	100,000
5118860000	Coordinator II	4.00	356,291	6.00	555,000	1.00	90,000
5118865000	Coordinator III	14.00	1,241,573	19.00	1,720,000	6.00	550,000
5117010000	Analysts/planners	1.00	81,244	-	-	-	-
5117030000	Classified-salaries	-	16,412	3.00	480,000	17.00	1,330,000
5117400000	Data management specialist	7.00	453,432	6.00	600,000	-	-
5117405000	Systems analysts/specialists	1.00	98,314	2.00	130,000	-	-
5117430000	Labor-telecommunications	3.50	249,878	3.00	200,000	-	-
5117650000	Secretarial and clerical	19.00	1,028,241	27.00	1,560,000	-	-
5117725000	Classified labor	32.00	1,824,296	18.00	3,089,000	36.00	3,340,000
5117800000	Labor-grounds	-	117,975	-	-	-	-
5117805000	Labor-maintenance	29.00	1,848,306	14.00	1,525,000	-	25,000
5117895000	Warehouser and delivery drivers	-	4,588	-	-	-	-
5117905000	Salary-inspectors	23.00	1,824,121	12.00	590,000	-	-
5200000000	Employee fringe benefits	-	3,033,048	-	3,748,000	-	1,635,000
5300000000	Purchased professional and technical services	-	12,662,409	-	8,715,000	-	13,060,000
5400000000	Purchased property services	-	158,909,716	-	113,147,881	-	94,355,000
5500000000	Other purchased services	-	120,227	-	-	-	-
5600000000	Supplies	-	5,948,271	-	11,560,000	-	6,085,000
5700000000	Property/equipment	-	0	-	260,000	-	1,205,000
5800000000	Other expenditures	-	99,243	-	101,000	-	95,000
5910000000	Interfund transfers	-	112,552,980	-	113,670,000	-	90,435,000
<b>Total Capital Budget</b>		<b>142.50</b>	<b>\$ 303,375,031</b>	<b>124.00</b>	<b>\$ 262,900,881</b>	<b>66.00</b>	<b>\$ 212,735,000</b>

Source: CCSD Facilities and Bond Financial Management

## Capital Projects Funds - Summary of Revenues, Expenditures, And Changes In Fund Balance For Fiscal Years 2011-12 Through 2013-14

Description	2011-12 Actuals		2012-13 Estimated Actuals		2013-14 Final Budget		2012-13 Vs. 2013-14	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Revenues and resources:								
Local revenues		\$108,339,421		\$108,195,000		\$108,215,000	\$ 20,000	- %
Federal revenues		6,073,730		5,810,000		5,765,000	(45,000)	(0.8)%
Transfers from other funds		500,000		2,210,000		500,000	(1,710,000)	(77.4)%
Opening fund balance		580,955,519		392,493,638		245,807,757	(146,685,881)	(37.4)%
Total revenues and resources		<u>695,868,670</u>		<u>508,708,638</u>		<u>360,287,757</u>	<u>(148,420,881)</u>	<u>(29.2)%</u>
Expenditures and uses:								
Salaries	142.50	10,049,137	124.00	11,699,000	66.00	5,865,000	(5,834,000)	(49.9)%
Employee benefits		3,033,048		3,748,000		1,635,000	(2,113,000)	(56.4)%
Purchased services		171,692,353		121,862,881		107,415,000	(14,447,881)	(11.9)%
Supplies		5,948,270		11,560,000		6,085,000	(5,475,000)	(47.4)%
Property and equipment		-		260,000		1,205,000	945,000	100.0 %
Other expenditures		99,244		101,000		95,000	(6,000)	(5.9)%
Transfers to other funds		112,552,980		113,670,000		90,435,000	(23,235,000)	(20.4)%
Total expenditures and uses		<u>303,375,032</u>		<u>262,900,881</u>		<u>212,735,000</u>	<u>(50,165,881)</u>	<u>(19.1)%</u>
Ending fund balance		<u>392,493,638</u>		<u>245,807,757</u>		<u>147,552,757</u>	<u>(98,255,000)</u>	<u>(40.0)%</u>
Total Applications	142.50	\$695,868,670	124.00	\$508,708,638	66.00	\$360,287,757	\$(148,420,881)	(29.2)%

Source: CCSD Budget and Accounting Departments



**Capital Projects Funds - Projected Budgets**  
**For Fiscal Years 2013-14 Through 2016-17**  
**Fund Expenditure Appropriations by Major Object**

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
<b>Revenues:</b>					
Real estate transfer taxes	\$18,000,000	\$18,250,000	\$18,500,000	\$19,000,000	2.7 %
Hotel room taxes	66,140,000	66,500,000	66,750,000	67,000,000	0.4 %
Governmental services taxes	21,660,000	22,000,000	22,500,000	23,000,000	2.2 %
Interest on investments	2,175,000	1,000,000	750,000	500,000	(33.3)%
Other local revenues	240,000	50,000	50,000	50,000	0.0 %
Federal Revenues	5,765,000	6,075,000	6,070,000	6,070,000	0.0 %
Total Revenues	<u>113,980,000</u>	<u>113,875,000</u>	<u>114,620,000</u>	<u>115,620,000</u>	0.9 %
<b>Expenditures:</b>					
Salaries	5,865,000	3,000,000	3,000,000	3,000,000	0.0 %
Employee benefits	1,635,000	1,000,000	1,000,000	1,000,000	0.0 %
Purchased services	107,415,000	11,700,000	11,700,000	11,700,000	0.0 %
Supplies	6,085,000	5,255,000	5,255,000	5,255,000	0.0 %
Property and equipment	1,205,000	750,000	750,000	750,000	0.0 %
Other expenditures	95,000	245,000	245,000	245,000	0.0 %
Total Expenditures	<u>122,300,000</u>	<u>21,950,000</u>	<u>21,950,000</u>	<u>21,950,000</u>	0.0 %
Excess (Deficiency) of Revenues over Expenditures	<u>(8,320,000)</u>	<u>91,925,000</u>	<u>92,670,000</u>	<u>93,670,000</u>	
<b>Other Sources and (Uses):</b>					
Transfers from other funds	500,000	-	-	-	
Transfers to other funds	(90,435,000)	(83,675,000)	(83,220,000)	(83,225,000)	
Total Other Sources and (Uses)	<u>(89,934,000)</u>	<u>(83,675,000)</u>	<u>(83,220,000)</u>	<u>(83,225,000)</u>	
Opening Fund Balance - July 1	<u>245,807,757</u>	<u>147,552,757</u>	<u>155,802,757</u>	<u>165,252,757</u>	
Ending Fund Balance - June 30	<u>\$147,552,757</u>	<u>\$155,802,757</u>	<u>\$165,252,757</u>	<u>\$175,697,757</u>	



## 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 fiscally responsible manner by each kitchen manager. Food quality and customer service have high priority. The Department recognizes that the most important function is to meet nutritional needs of students.

### Meals Served

#### National School Lunch/Breakfast Programs Only

Year	Breakfast	Lunch	Total Meals Served
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	10,878,516	27,615,003	38,493,519
2012-13 <sup>1</sup>	11,930,000	27,705,000	39,635,000

<sup>1</sup> 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 220,000 breakfasts, lunches, and snacks each day to students of the District.

The Department continues successful business operations through 1) proper staffing, 2) good business best practices, and 3) responsible financial decisions. However, we never forget that our main mission is to feed students nutritious meals while maintaining cost effectiveness.

### Fiscal Year 2012-13 Accomplishments:

- Increased online meal benefit applications by 20%
- Increased breakfast participation by 8% through implementation of successful pilot programs, improved menus, and aggressive marketing at schools
- Continued to improve food quality through kid-tested surveys and requested newer recipes to food manufacturers
- Maximized central kitchen efficiency through new production line equipment modernization
- Completed formal contracted architectural design and planning to expand the central kitchen
- Increased “O” demerit school kitchens by 19%
- Increased online payments for student meals by 66%
- Increased student meals participation and served by 3%
- Increased charter school meal participation from two schools to a total of four
- Increased number of Provision 2 schools by 19%
- At least 95% of all school kitchen managers/senior workers and supervisors within the Department attained the Serve-Safe three year certification, the premier food safety certification administered by the International Restaurant Association
- Implemented Facebook page for marketing the Food Services Department



**Fiscal Year 2013-14 Objectives:**

- Implement total Timekeeper system to improve time card payroll management and absence through electronic reporting processing for forwarding to the Payroll Department.
- Reduce temporary staffing service
- Implement project to expand the central kitchen and warehouse facilities.
- Increase the security of the administrative & production facility and school kitchens (manned guard house/camera project/digital programmable school kitchen safes & outside kitchen doors)
- Implement automated food service personnel system
- Implement a marketing application for all iPhone, iPad, and android systems
- Maintain financial solvency
- Improve customer and school relations


**Food Services Fund - Summary of Income, Expenses, And Changes In Net Assets  
For Fiscal Years 2011-12 Through 2013-14**

Food Service Description	2011-12 Actuals		2012-13 Estimated Actuals		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
<b>Operating Income:</b>								
Sales		\$ 18,426,214		\$ 20,560,000		\$ 19,380,000	\$(1,180,000)	(5.7)%
<b>Operating Expenses:</b>								
Salaries	449.78	24,528,795	510.33	28,025,000	543.69	29,305,000	1,280,000	4.6 %
Employee benefits		9,773,715		11,140,000		12,280,000	1,140,000	10.2 %
Purchased services		4,563,255		4,000,000		4,230,000	230,000	5.8 %
Supplies		56,272,477		62,330,000		66,935,000	4,605,000	7.4 %
Property		-		2,000,000		2,000,000	-	- %
Depreciation		1,572,460		2,200,000		2,200,000	-	- %
Other expenses		1,711,505		2,610,000		2,820,000	210,000	8.0 %
<b>Total Operating Expenses</b>		<b>98,422,207</b>		<b>112,305,000</b>		<b>119,770,000</b>	<b>7,465,000</b>	<b>6.6 %</b>
<b>Operating Loss</b>		<b>(79,995,993)</b>		<b>(91,745,000)</b>		<b>(100,390,000)</b>	<b>(8,645,000)</b>	<b>(9.4)%</b>
<b>Nonoperating Income:</b>								
Federal subsidies		81,065,598		90,500,000		88,000,000	(2,500,000)	(2.8)%
Commodities received		6,259,074		6,000,000		6,500,000	500,000	8.3 %
State subsidies		453,503		450,000		450,000	-	- %
Investment income		135,134		180,000		160,000	(20,000)	(11.1)%
Other income		52,964		-		-	-	- %
<b>Total Nonoperating Income</b>		<b>87,966,273</b>		<b>97,130,000</b>		<b>95,110,000</b>	<b>(2,020,000)</b>	<b>(2.1)%</b>
Net Gain (Loss)		7,970,280		5,385,000		(5,280,000)	(10,665,000)	(100.0)%
Transfers from other funds		728,063		750,000		750,000	-	- %
Beginning Net Assets		41,079,433		49,777,776		55,912,776	6,135,000	12.3 %
<b>Ending Net Assets</b>	<b>449.78</b>	<b>\$ 49,777,776</b>	<b>510.33</b>	<b>\$ 55,912,776</b>	<b>543.69</b>	<b>\$ 51,382,776</b>	<b>\$(4,530,000)</b>	<b>(8.1)%</b>

Source: CCSD Budget and Accounting Departments

The decrease in net assets is a result of anticipated increased costs for food and supplies. It is also anticipated that a decrease will occur in the number of full priced student participation.



## 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 2012-13 Accomplishments:

- Reduced copy center overhead
- Increased product offerings
- Broadened staff skills across all equipment
- Increased business opportunities
- Expanded product line
- Reduced salary expense to align with lower revenues

#### Fiscal Year 2013-14 Objectives:

- Review and adjust equipment requirements
- Diversify product offerings
- Continue to develop efficiencies with a leaner staff
- Identify new markets to increase income
- Increase online customer base
- Continue to monitor income and expenses and adjust as needed

Performance Measures	2010-11	2011-12	2012-13
Copy center income	\$1,114,544	\$764,607	\$716,043
Printing income	1,007,187	766,052	657,760
Graphic service income	517,364	11,760	20,640
Color copy income	204,352	185,927	226,118
Subcontracting income	101,920	43,396	104,137
Art and darkroom Income	148,107	143,158	115,527
<b>Total income</b>	<b>\$3,093,474</b>	<b>\$1,918,820</b>	<b>\$1,840,225</b>
<b>Salary expenses</b>	<b>\$1,326,827</b>	<b>\$1,329,314</b>	<b>\$1,125,294</b>

## 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 2012-13 Accomplishments:

- Three additional members of the claims staff passed the Nevada Hearings Division Workers' Compensation License examination pursuant to NRS 616C.325
- Record low in the frequency of costly emergency room visits by injured employees since the implementation of an accident hotline
- Began the design and implementation of the safety assessment tracking portion of the Risk Management Information System (RMIS) involving development of standardized safety findings
- Reviewed internal structure of the claims unit and made changes to procedures and staff to increase productivity and improve customer service
- Worked with administrative sites to begin development of a standardized chemical inventory process utilizing the same system for handling school science chemicals
- Worked toward competency in using newly implemented claims administration software and began creating workers' compensation metrics to measure staff efficiency and compliance with regulations
- Reviewed and commented on all proposed legislative changes related to workers' compensation revisions



**Fiscal Year 2013-14 Objectives:**

- Collaborate with Purchasing Department to request proposals from prospective suppliers for the workers' compensation pharmacy benefit management program
- Review new industrial insurance laws enacted during the 2013 Nevada Legislative Session and make revisions to current procedures as needed
- Fine tune the safety assessment tracking portion of the RMIS, including ensuring location hierarchy for District sites is current and all inclusive
- Develop automatically generated reports for management to assist in making fact based decisions regarding daily operating procedures
- Design and implement a new phase of the RMIS that allows locations to electronically report incidents
- Collaborate with Human Resources Division to provide a more effective return-to-work program for employees who have been injured on the job

Performance Measures	2010-11	2011-12	2012-13
<b>Number of Claims</b>			
Property/Liability count	1,513	1,535	1,519
Workers' Compensation count	1,381	1,412	1,505
<b>Total Insurance Premiums</b>			
Property, Liability, and Workers' Compensation	\$3,140,792	\$2,429,456	\$2,420,365
<b>Claim Count Ratio</b>			
Property/Liability per \$1,000 Premium	0.48	0.63	0.63
Workers' Compensation per \$100,000	10.89	10.86	9.87
<b>Third-Party Recoveries</b>			
Property/Liability	\$196,731	\$235,918	\$178,533
Workers' Compensation	\$420,232	\$158,755	\$227,396
<b>Managed Care Savings</b>			
Workers' Compensation	\$1,118,836	\$1,337,915	\$1,978,550

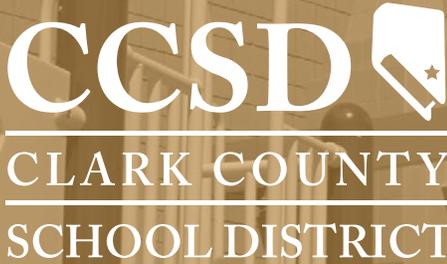
### Internal Service Funds - Summary Of Income, Expenses, And Changes In Net Assets For Fiscal Years 2011-12 Through 2013-14

Internal Service Description	2011-12 Actuals		2012-13 Estimated Actuals		2013-14 Final Budget		2012-13 vs. 2013-14	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
<b>Operating Income:</b>								
Local sources		\$ 16,597,309		\$17,985,000		\$19,625,000	\$1,640,000	9.1%
<b>Operating Expenses:</b>								
Salaries	55.50	3,225,570	74.25	4,320,000	75.25	4,475,000	155,000	3.6 %
Employee benefits		1,215,249		1,695,000		1,835,000	140,000	8.3 %
Purchased services		4,061,880		7,080,000		7,088,000	8,000	0.1 %
Supplies		771,273		1,130,000		1,132,000	2,000	0.2 %
Property		-		355,000		355,000	-	- %
Depreciation		135,020		45,000		45,000	-	- %
Other expenses		12,298,653		13,230,000		13,230,000	-	- %
<b>Total Operating Expenses</b>		<u>21,707,645</u>		<u>27,855,000</u>		<u>28,160,000</u>	<u>305,000</u>	<u>1.1 %</u>
<b>Operating Income (Loss)</b>		<u>(5,110,336)</u>		<u>(9,870,000)</u>		<u>(8,535,000)</u>	<u>1,335,000</u>	<u>13.5 %</u>
Nonoperating income		215,046		235,000		350,000	115,000	48.9 %
<b>Transfers to other funds</b>		(3,800,000)		-		-	-	- %
<b>Beginning Net Assets</b>		<u>33,115,508</u>		<u>24,420,218</u>		<u>14,785,218</u>	<u>(9,635,000)</u>	<u>(39.5)%</u>
<b>Ending Net Assets</b>	55.50	\$ 24,420,218	74.25	\$ 14,785,218	75.25	\$ 6,600,218	\$ (8,185,000)	(55.4)%

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 five months reserve of projected operating income. It is anticipated that insurance premiums may need to be increased during 2013-14.





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# 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.

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# Informational Section

## 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 2013-14

Hours Per Day	Employment Months			
	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

## 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 2013-14 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.



## Annual Teacher Salary Schedule Fiscal Year 2013-14

	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 PH D	Class H ASC	Class I ASC + PH D
1	\$34,684	\$36,545	\$38,409	\$40,276	\$42,144	\$44,508	\$46,008	\$47,654	\$49,154
2	36,134	37,994	39,863	41,726	43,600	46,208	47,708	49,353	50,853
3	37,582	39,452	41,312	43,181	45,046	47,909	49,409	51,054	52,554
4	39,038	40,901	42,763	44,630	46,492	49,604	51,104	52,749	54,249
5	40,482	42,349	44,215	46,082	47,945	51,306	52,806	54,451	55,951
6		43,805	45,677	47,531	49,397	53,006	54,506	56,151	57,651
7			47,118	48,984	50,848	54,706	56,206	57,852	59,352
8			48,567	50,433	52,298	56,405	57,905	59,552	61,052
9			50,020	51,890	53,748	58,103	59,603	61,249	62,749
10						59,911	61,411	63,056	64,556
11						61,501	63,001	64,646	66,146
12						63,550	65,050	66,697	68,197
13						64,822	66,322	67,968	69,468
14						66,119	67,619	69,265	70,765

### 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:

<b>Class A</b>	Bachelor's degree and valid Nevada certification for the level or subject taught
<b>Class B</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.
<b>Class C</b>	Bachelor's degree plus 32 increment growth units and valid Nevada certification for the level or subject taught
<b>Class D</b>	Master's degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught
<b>Class E</b>	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.
<b>Class F</b>	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.
<b>Class G</b>	Doctorate degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught.
<b>Class H</b>	Advance Studies Certification
<b>Class I</b>	Advance Studies Certification plus Doctorate Degree



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	\$ 750
16-20	1,000
21-25	1,500
26+	2,000



## 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	2,913	1
Head Wrestling (M)	.084	2,913	1
Head Soccer (M)	.079	2,740	1
Head Tennis (M)	.054	1,873	1
Head Golf (M)	.056	1,942	1
Head Cross Country (M)	.068	2,359	1
Head Swimming (M)	.063	2,185	1
Head Volleyball (M)	.075	2,601	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	2,046	1
Assistant Volleyball (M)	.061	2,116	1
9th Grade Basketball (M)	.043	1,491	1
9th Grade Volleyball (M)	.038	1,318	1
9th Grade Basketball (W)	.043	1,491	1
9th Grade Volleyball (W)	.038	1,318	1
Head Bowling (M & W)	.065	2,254	1
Head Basketball (W)	.093	3,226	1
Head Volleyball (W)	.075	2,601	1
Head Softball (W)	.079	2,740	1
Head Track (W)	.084	2,913	1
Head Soccer (W)	.079	2,740	1
Head Tennis (W)	.054	1,873	1
Head Golf (W)	.056	1,942	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	2,046	1
Band <sup>1</sup> (Over 500)	.097	3,364	1
Band <sup>1</sup> (Under 500)	.082	2,844	1
Chorus <sup>1</sup>	.063	2,185	1
Mariachi/Guitar <sup>1</sup> (Over 500)	.043	1,491	1
Mariachi/Guitar <sup>1</sup> (Under 500)	.040	1,387	1
Yearbook <sup>1</sup>	.075	2,601	1
Drama/Theatre <sup>1</sup>	.080	2,775	1
Newspaper <sup>1</sup>	.056	1,942	1
Pep Club <sup>1</sup>	.032	1,110	1
Cheerleader <sup>1</sup>	.058	1,012	1
JV/9th Grade Cheerleader <sup>1</sup>	.043	1,491	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 <sup>1</sup>	.057	\$1,977	1
Dance/Drill Team <sup>1</sup>	.047	1,630	1
Student Council <sup>1</sup>	.080	2,775	1
Key Club <sup>1</sup>	.030	1,041	1
Human Relations <sup>1</sup>	.030	1,041	1
Varsity Quiz <sup>1</sup>	.043	1,491	1
Athletic Director <sup>1</sup>	.104	3,607	1
Orchestra <sup>1</sup>	.060	2,081	1
Chess Club <sup>1</sup>	.043	1,491	1
FBLA <sup>1</sup>	.043	1,491	1
Science Bowl <sup>1</sup>	.028	971	1
Honor Society <sup>1</sup>	.030	1,030	1
ROTC <sup>1</sup>	.061	2,095	2
DECCA <sup>1</sup>	.043	1,491	1
VICA/Skills of America <sup>1</sup>	.043	1,491	1
FCCLA <sup>1</sup>	.043	1,491	1
HOSA	.043	1,491	1

<sup>(1)</sup> 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



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	936	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 <sup>1</sup>	.063	2,185	1
Chorus <sup>1</sup>	.042	1,457	1
Newspaper <sup>1</sup>	.038	1,318	1
Human Relations <sup>1</sup>	.028	971	1
Forensics <sup>1</sup>	.028	971	1
Yearbook <sup>1</sup>	.028	971	1
Orchestra <sup>1</sup>	.040	1,387	1
Cheerleader <sup>1</sup>	.028	971	1
Drama <sup>1</sup>	.028	971	1
Dance/Drill Team <sup>1</sup>	.028	971	1
Chess Club <sup>1</sup>	.028	971	1
Honor Society <sup>1</sup>	.028	971	1
FBLA <sup>1</sup>	.028	971	1
Student Council <sup>1</sup>	.038	1,318	1
Mariachi/Guitar <sup>1</sup>	.040	1,387	1
JV Quiz <sup>1</sup>	.028	971	1

<sup>(1)</sup> 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	\$ 275
2	36	549
3	36	825
4	36	1,099
5	36	1,374

**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
<b>Under 500</b>	<b>3.5</b>
<b>500 - 999</b>	<b>7.0</b>
<b>1,000 - 1,499</b>	<b>10.5</b>
<b>1,500 and over</b>	<b>14.0</b>

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.



### 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 contact salary. Following are the areas of the County applicable to remote pay:

Blue Diamond	Southern Desert Correctional Center	Sandy Valley
Goodsprings	Laughlin	Searchlight
High Desert State Prison	Moapa Valley	Spring Mountain
Indian Springs	Mt. Charleston	Virgin Valley

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	Hourly Rate of Pay
c. "Sunset High School" Instruction	Hourly Rate of Pay
d. Juvenile Court School Programs	Hourly Rate of Pay
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**

<b>Name of School</b>	<b>Amount</b>	<b>Name of School</b>	<b>Amount</b>
Advanced Technologies Academy	\$2,500	Cashman Middle School	\$1,500
Arbor View High School	2,500	Cortney Middle School	1,500
Basic High School	2,500	Cram Middle School	1,500
Bonanza High School	2,500	Escobedo Middle School	1,500
Boulder City High School	1,500	Faiss Middle School	1,500
Canyon Springs High School	2,500	Fertita Middle School	1,500
Centennial High School	2,500	Findlay Middle School	1,500
Chaparral High School	2,500	Fremont Middle School	1,500
Cheyenne High School	2,500	Garrett Middle School	1,500
Cimarron-Memorial High School	2,500	Garside Middle School	1,500
Clark High School	2,500	Gibson Middle School	1,500
Coronado High School	2,500	Greenspun Middle School	1,500
Del Sol High School	2,500	Guinn Middle School	1,500
Desert Oasis High School	2,500	Harney Middle School	1,500
Desert Pines High School	2,500	Hughes Middle School	1,500
Desert Rose High School	1,500	Hyde Park Middle School	1,500
Durango High School	2,500	Johnson Middle School	1,500
East Career and Technical Academy	2,500	Johnston Middle School	1,500
Eldorado High School	2,500	Keller Middle School	1,500
Foothill High School	2,500	Knudson Middle School	1,500
Green Valley High School	2,500	Lawrence Middle School	1,500
Indian Springs Junior/Senior High School	1,000	Leavitt Middle School	1,500
Las Vegas Academy	1,500	Lied Middle School	1,500
Las Vegas High School	2,500	Lyon Middle School	1,500
Laughlin High School	1,500	Mack Middle School	1,500
Legacy High School	2,500	Mannion Middle School	1,500
Liberty High School	2,500	Martin Middle School	1,500
Moapa Valley High School	1,500	Miller Middle School	1,500
Mojave High School	2,500	Molasky Middle School	1,500
Northwest Career and Technical Academy	2,500	Monaco Middle School	1,500
Palo Verde High School	2,500	O'Callaghan Middle School	1,500
Rancho High School	2,500	Orr Middle School	1,500
Sandy Valley Junior/Senior High School	1,000	Robison Middle School	1,500
Shadow Ridge High School	2,500	Rogich Middle School	1,500
Sierra Vista High School	2,500	Saville Middle School	1,500
Silverado High School	2,500	Sawyer Middle School	1,500
Southeast Career and Technical Academy	2,500	Schofield Middle School	1,500
Southwest Career and Technical Academy	2,500	Sedway Middle School	1,500
Spring Valley High School	2,500	Silvestri Middle School	1,500
Sunrise Mountain High School	2,500	Smith Middle School	1,500
Valley High School	2,500	Swainston Middle School	1,500
Veteran's Tribute Career and Technical Academy	2,500	Tarkanian Middle School	1,500
Virgin Valley High School	1,500	Von Tobel Middle School	1,500
West Career and Technical Academy	2,500	Webb Middle School	1,500
West Preparatory Academy	1,500	White Middle School	1,500
Western High School	2,500	Woodbury Middle School	1,500
Bailey Middle School	1,500		
Becker Middle School	1,500		
Bridger Middle School	1,500	Total	<u>\$187,500</u>
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		

Three hundred dollars shall be allocated to each elementary school and Prime Six School, Helen J. Stewart, Variety School, and John F. Miller. 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 (275)

**Elementary Schools**—Each elementary school over 600 student enrollment and each Prime 6 school will be budgeted one full-time assistant principal. Each elementary with over 1,000 student enrollment will be budgeted two assistant principals. 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 (136)

**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 (13,380.93 including prep periods)

Fiscal year 2013-14 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.

### E. In addition to regular staffing formulas, additional licensed positions are budgeted for the following purposes:

- 2,638 licensed positions for special education students.
- 108 licensed positions to supplement the staff at the small, rural schools and provide school-to-school rounding adjustments.
- 100 licensed positions to handle extra music needs of middle school students.
- 93 licensed positions to supplement the State's Class Size Reduction program.
- 15 licensed positions to instruct English language learner students.
- 118 licensed positions for educational computer strategists.
- 50.5 licensed positions for special assignment (i.e., Prime 6, Reading Recovery Trainers, court orders, etc.)



**F. Counselors (610)**

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 (287)**

- 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 (49).
- Senior High schools shall be allocated extra days of library services based upon the enrollment illustrated to the right (36):

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 (172)**

One school psychologist is budgeted for each 1,825 students or major fraction thereof.

**J. Nurses (171)**

One school nurse is budgeted for each 1,825 students or major fraction thereof.

**K. Speech/Language Pathologists (313)**

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**

- Regular classroom staffing:  
**(Section D) = 13,380.93**
- District pupil/teacher ratios:  
 $(297,012.2 \div 13,380.93) = 22.54$
- Regular classroom staffing with additional positions:  
**(Sections D and E) = 16,503.50**
- District pupil/teacher ratio:  
 $(297,012.2 \div 16,503.50) = 18.27$
- District licensed - all positions:  
**(Sections D - K) = 18,073.00**
- District pupil/teacher ratio:  
 $(297,012.2 \div 18,073.00) = 16.69$

**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 2013-14 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 2013-14**

<b>Class Title</b>	<b>Range</b>	<b>Class Title</b>	<b>Range</b>
Superintendent of Schools	XX	Director II, Employee Onboarding and Development	43
Deputy Superintendent <sup>1</sup>	52	Director II, English Language Learner Program	43
General Counsel <sup>1</sup>	51	Director II, Equity and Diversity Education	43
Chief Financial Officer <sup>1</sup>	50	Director II, Facilities and Bond Fund Financial Management	43
Chief Student Services Officer <sup>1</sup>	50	Director II, Facilities Manager	43
Chief Human Resources Officer <sup>1</sup>	49	Director II, Guidance and Counseling	43
Associate Superintendent/Chief Negotiator <sup>1</sup>	48	Director II, Internal Audit	43
Chief Technology Officer <sup>1</sup>	48	Director II, Instruction Unit Services	43
Chief Communications Officer <sup>1</sup>	48	Director II, K -12 Literacy	43
Associate Superintendent, Community and Government Relations	47	Director II, K-12 Math and Instructional Technology	43
Associate Superintendent, Facilities <sup>1</sup>	47	Director II, K-12 Science, Health, and Foreign Language	43
Associate Superintendent, Instruction Unit <sup>1</sup>	47	Director II, K-12 Special Education	43
Deputy General Counsel <sup>1</sup>	47	Director II, Magnet Programs	43
Enterprise Data Architect <sup>1</sup>	47	Director II, Networking Services	43
General Manager, Vegas PBS <sup>1</sup>	47	Director II, Programming, Vegas PBS	43
Academic Manager, Instruction Unit <sup>1</sup>	46	Director II, Real Property Management	43
Academic Manager, Innovative Learning Environments, Technology and Information Systems Services <sup>1</sup>	46	Director II, Related Services	43
Assistant Superintendent, Assessment, Accountability, Research, and School Improvement	46	Director II, Research and School Improvement	43
Assistant Superintendent, Curriculum and Professional Development <sup>1</sup>	46	Director II, Risk Management	43
Assistant Superintendent, Education Services Division <sup>1</sup>	46	Director II, School and Department Human Capital Management Support	43
Assistant Superintendent, English Language Learner Program	46	Director II, School and Department Recruitment	43
Chief of School Police <sup>1</sup>	46	Director II, School Safety and Crisis Management	43
Chief of Staff*	46	Director II, Special Education Programs and Projects	43
Deputy Chief Financial Officer	46	Director II, Special Education Support Services	43
Deputy Human Resources Officer	46	Director II, Technical Resources	43
Senior Assistant General Counsel <sup>1</sup>	46	Director II, Title I Services	43
Assistant General Counsel <sup>1</sup>	45	Director II, User Support Services	43
Director IV, Curriculum and Instruction	45	Police Captain	43
Director IV, Education Services	45	Principal, Elementary School <sup>2</sup>	41 - 43
Director IV, Facilities Planning and Design	45	Principal, Special Education School <sup>2</sup>	43
Director IV, Human Resources <sup>1</sup>	45	Principal, Boulder City High School <sup>2</sup>	43
Director IV, Instructional Support	45	Principal, Indian Springs High School <sup>2</sup>	43
Director IV, Instructional Support and Student Activities	45	Principal, Las Vegas Academy of International Studies Performing Arts and Visual Arts <sup>2</sup>	43
Director IV, Support Services	45	Principal, Laughlin High School <sup>2</sup>	43
Director IV, Technology Information Systems	45	Principal, Moapa Valley High School <sup>2</sup>	43
Principal, Senior High School	43 - 45	Principal, Sandy Valley High School <sup>2</sup>	43
Director III, Compliance and Monitoring	44	Principal, Virgin Valley High School <sup>2</sup>	43
Director III, Educational Media Services	44	Deputy Assistant General Counsel <sup>1</sup>	42
Director III, Engineering, Information Technology, and Emergency Response Systems	44	Director I, Academic Intervention and Professional Development	42
Director III, Food Service	44	Director I, Accountability and Research	42
Director III, Government Affairs	44	Director I, Adult Language Acquisition Services	42
Director III, Instructional Business Process Expert	44	Director I, Assessment	42
Director III, Maintenance	44	Director I, Communications Office	42
Director III, Purchasing and Warehousing	44	Director I, Compliance and Building Operations	42
Director III, Quality Assurance	44	Director I, Constituent Services	42
Director III, Special Projects and Renovation Services	44	Director I, Corporate Communications, Vegas PBS	42
Director III, Transportation	44	Director I, Development and Innovation	42
Principal, Career and Technical Academy <sup>2</sup>	42 - 44	Director I, Development, Vegas PBS	42
Principal, Junior High/Middle School <sup>2</sup>	41 - 44	Director I, Employee Contracts and Separation Compliance	42
Director II, Budget	43	Director I, Employee Onboarding and Development	42
Director II, Career and Technical Education	43	Director I, Energy Management	42
Director II, Central Information Systems	43	Director I, English Language Learner Program	42
Director II, Demographics, Zoning, and GIS	43	Director I, Environmental Services	42
Director II, Distance Education and Virtual High School	43	Director I, Fiscal Accountability	42
Director II, Diversity and Affirmative Action Programs <sup>1</sup>	43	Director I, Food Service	42
Director II, Early Childhood	43	Director I, Grants Development and Administration	42
Director II, Education Services	43	Director I, Health Services	42
Director II, Employee-Management Relations	43	Director I, Inspection Services	42
		Director I, Intergovernmental Affairs	42
		Director I, Low Incidence Disabilities	42



## Administrative Titles And Salary Ranges - Continued

### Fiscal Year 2013-14

Class Title	Range	Class Title	Range
Director I, Maintenance	42	Coordinator IV, Safe and Respectful Learning Environment	41
Director I, Maintenance Manager	42	Coordinator IV, School-Community Partnership Program	41
Director I, Management Process System	42	Coordinator IV, Special Education Services	41
Director I, Operations	42	Coordinator IV, Speech/Audiology Services	41
Director I, Professional Development, Special Education	42	Coordinator IV, Student Data Services	41
Director I, Psychological Services	42	Coordinator IV, School Safety and Crisis Management	41
Director I, Purchasing and Warehousing	42	Coordinator IV, Telecommunications Services	41
Director I, Risk Management	42	Coordinator IV, Title I Services	41
Director I, School-Community Partnership Program	42	Coordinator IV, Unemployment Services Representative	41
Director I, Security Systems, School Police Services	42	Police Lieutenant	41
Director I, Speech/Language Therapy Services	42	Principal, Academy for Individualized Study	41
Director I, Student Athletics	42	Principal, Community College High School <sup>2</sup>	41
Director I, Superintendent's Office <sup>1</sup>	42	Principal, Continuation School <sup>2</sup>	41
Director I, Title I Services	42	Principal, Florence McClure Women's Correctional Center <sup>2</sup>	41
Director I, Transportation	42	Principal, High Desert State Prison Adult High School <sup>2</sup>	41
Director I, Vehicle Maintenance	42	Principal, Juvenile Court Schools	41
Director I, Workforce Training and Economic Development, Vegas PBS	42	Principal, Southern Desert Correctional Center Adult HS <sup>2</sup>	41
Director I, Wraparound Services	42	Principal, Spring Mountain School <sup>2</sup>	41
Principal, Advanced Technologies Academy <sup>2</sup>	42	Assistant Principal, Elementary School <sup>2</sup>	40
Principal, Desert Rose Adult High School	42	Assistant Principal, Special Education School <sup>2</sup>	40
Principal, Alternative School <sup>2</sup>	41 - 42	Coordinator III, Adult Education	40
Assistant Principal, Secondary School <sup>2</sup>	41	Coordinator III, Adult Language Acquisition Services	40
Coordinator IV, Accounting	41	Coordinator III, Architect	40
Coordinator IV, Assessment and Accountability	41	Coordinator III, Birth to Pre-K Early Childhood, Striving Readers Comprehensive Literacy Program	40
Coordinator IV, Assistive Technology	41	Coordinator III, Board of School Trustees	40
Coordinator IV, AVID Program	41	Coordinator III, Budget	40
Coordinator IV, Budget	41	Coordinator III, Career and Technical Education	40
Coordinator IV, Bus Operations	41	Coordinator III, Cash and Investment Management	40
Coordinator IV, Child Find Project	41	Coordinator III, Charter School Compliance	40
Coordinator IV, Claims Management Services	41	Coordinator III, Compliance and Monitoring	40
Coordinator IV, Data and Educational Improvement Team	41	Coordinator III, Compensation, Contracts, and Employee Records	40
Coordinator IV, Demographics and Zoning	41	Coordinator III, Custodial Supervision	40
Coordinator IV, Educational Resources	41	Coordinator III, Data Performance Management and Project Facilitation	40
Coordinator IV, Employee Development	41	Coordinator III, Data Specialist	40
Coordinator IV, Employee-Management Relations	41	Coordinator III, Demographics, Zoning, and Geographic Information System	40
Coordinator IV, Engineering Services	41	Coordinator III, Distance Education	40
Coordinator IV, English Language Learner Program	41	Coordinator III, Early Childhood Literacy	40
Coordinator IV, Employee Business Training	41	Coordinator III, Early Childhood Program	40
Coordinator IV, Expulsion Due Process and Trial Enrollments	41	Coordinator III, Early Childhood Title I Services	40
Coordinator IV, Facility Requirements	41	Coordinator III, Early Childhood Transition Specialist	40
Coordinator IV, Financial Management, Vegas PBS	41	Coordinator III, Education Services	40
Coordinator IV, Financial Management, Food Service	41	Coordinator III, Employee Development	40
Coordinator IV, Gifted and Talented Education	41	Coordinator III, Engineering Services	40
Coordinator IV, Grants Development and Administration	41	Coordinator III, Environmental Compliance	40
Coordinator IV, Guidance and Counseling Services	41	Coordinator III, Equipment Repair	40
Coordinator IV, Health Services	41	Coordinator III, Equity and Diversity Education	40
Coordinator IV, Information Systems	41	Coordinator III, Exterior and Structural Building Repair	40
Architecture and Special Projects Operations	41	Coordinator III, Facilities and Bond Fund Financial Management	40
Coordinator IV, K-12 Instructional Technology	41	Coordinator III, Facilities Project Manager	40
Coordinator IV, K-12 Special Education	41	Coordinator III, Facilities Space Requirements	40
Coordinator IV, Literacy Innovative Programs	41	Coordinator III, Fine Arts, Elementary	40
Coordinator IV, Low Incidence Disabilities	41	Coordinator III, Fine Arts, Secondary	40
Coordinator IV, Mechanical Systems and Equipment	41	Coordinator III, Fiscal Accountability and Data Analysis	40
Coordinator IV, Modernization Services	41	Coordinator III, Fiscal Accountability and Program Analysis, CPD	40
Coordinator IV, New Construction	41	Coordinator III, General Repair	40
Coordinator IV, Occupational and Physical Therapy Services	41	Coordinator III, Geographic Information System	40
Coordinator IV, Ombudsman, Instruction Unit	41	Coordinator III, Gift Manager	40
Coordinator IV, Payroll and Employee Benefits	41		
Coordinator IV, Psychological Services	41		
Coordinator IV, Purchasing and Warehousing	41		
Coordinator IV, Real Property Management	41		
Coordinator IV, Risk and Insurance Services	41		



**Administrative Titles And Salary Ranges - Continued**  
**Fiscal Year 2013-14**

Class Title	Range	Class Title	Range
Coordinator III, Grant Evaluator	40	Coordinator III, Administrative Assistant, Technology and Information Systems	40
Coordinator III, Grant Writer	40	Dean, Secondary <sup>3</sup>	40
Coordinator III, Homebound Education Program	40	Coordinator II, Academic Support and Community Service Center	39
Coordinator III, Industrial Hygiene, Environmental Services	40	Coordinator II, Accounting	39
Coordinator III, Instructional Data Management System	40	Coordinator II, Adaptive Physical Education	39
Coordinator III, Internal Audit	40	Coordinator II, Benefits Accounting Supervisor	39
Coordinator III, Investing In Innovation (13)	40	Coordinator II, Communities in Schools	39
Coordinator III, K-5 Literacy, Striving Readers Comprehensive Literacy Program	40	Coordinator II, Dietitian	39
Coordinator III, K-5 6-12 Mathematics	40	Coordinator II, Early Reading First	39
Coordinator III, K-12 English Language Arts	40	Coordinator II, Geographic Information Systems	39
Coordinator III, K-12 Foreign Language	40	Coordinator II, Industrial Hygiene	39
Coordinator III, K-12 Health, Physical Education, and Driver Education	40	Coordinator II, Instructional Web Design	39
Coordinator III, K-12 Library Services	40	Coordinator II, Instructional Web Designer/Learning Management System	39
Coordinator III, K-12 Literacy	40	Coordinator II, Parent Services	39
Coordinator III, K-12 Science/Health	40	Coordinator II, Payroll Processing Supervisor	39
Coordinator III, K-12 Social Studies	40	Coordinator II, Real Property Management	39
Coordinator III, Landscaping and Grounds	40	Coordinator II, Risk Management Accounting	39
Coordinator III, NCLB and Data Verification	40	Coordinator II, School-Community Partnership Program <sup>2</sup>	39
Coordinator III, Program Evaluator, Inclusive Schools Practices/Intervention	40	Coordinator II, Senior Accountant, Fiscal Accountability, and Data Analysis	39
Coordinator III, Public Information and Media Manager	40	Coordinator II, Site Development Planner	39
Coordinator III, Purchasing	40	Coordinator II, Technical Resources	39
Coordinator III, Ready to Learn, Vegas PBS	40	Coordinator II, Technology Projects and Training	39
Coordinator III, Research and Evaluation	40	Coordinator II, Traffic Safety - Safe Routes to School	39
Coordinator III, Resource Management	40	Coordinator I, Accounting	38
Coordinator III, Safe and Drug Free Schools	40	Coordinator I, Grants/Fiscal Accountability	38
Coordinator III, Safety	40	Coordinator I, Accounting Treasurer	38
Coordinator III, School Accounting	40	Coordinator I, Budget	38
Coordinator III, School Banking	40	Coordinator I, Communications Specialist	38
Coordinator III, School Operations	40	Coordinator I, Fleet Manager	38
Coordinator III, School Police Investigator	40	Coordinator I, Public Information Specialist	38
Coordinator III, Secondary Literacy, Striving Readers Comprehensive Literacy Program	40		
Coordinator III, Special Education Management System	40		
Coordinator III, Specialized Human Resources Support	40		
Coordinator III, Statistician, Demographics, Zoning, and GIS	40		
Coordinator III, Student Activities	40		
Coordinator III, Student Adjudication	40		
Coordinator III, Student Attendance Enforcement	40		
Coordinator III, Substitute Hiring and Smartfind Administration	40		
Coordinator III, Teacher Induction and Mentoring	40		
Coordinator III, Technology Program Office	40		
Coordinator III, Technical Resources	40		
Coordinator III, Title I Homeless Program	40		
Coordinator III, Title I Services	40		
Coordinator III, Turnaround Zone	40		
Coordinator III, Vegas PBS	40		
Coordinator III, Vegas PBS Public Information and Media Manager	40		
Coordinator III, Warehouse/Distribution Center	40		
Coordinator III, Workforce Training, Vegas PBS	40		
Coordinator III, Work Management, Maintenance	40		
Coordinator III, WWW Production Services	40		
Coordinator III, Administrative Assistant, Bond Administration	40		
Coordinator III, Administrative Assistant, Community and Government Relations	40		
Coordinator III, Administrative Assistant, Instruction Unit	40		
Coordinator III, Administrative Assistant, School Police Services	40		
Coordinator III, Administrative Assistant, Student Support Services	40		

<sup>1</sup> "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.

<sup>2</sup> 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.

<sup>3</sup> 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 2013-14**

Range	A	B	C	D	E	F	G <sup>1</sup>
52	\$10,098	\$10,608	\$11,140	\$11,699	\$12,284	\$12,897	\$13,543
51	9,617	10,098	10,608	11,140	11,699	12,284	12,897
50	9,166	9,617	10,098	10,608	11,140	11,699	12,284
49	8,730	9,166	9,617	10,098	10,608	11,140	11,699
48	8,312	8,730	9,166	9,617	10,098	10,608	11,140
47	7,917	8,312	8,730	9,166	9,617	10,098	10,608
46	7,540	7,917	8,312	8,730	9,166	9,617	10,098
45	7,191	7,540	7,917	8,312	8,730	9,166	9,617
44	6,849	7,191	7,540	7,917	8,312	8,730	9,166
43	6,519	6,849	7,191	7,540	7,917	8,312	8,730
42	6,205	6,519	6,849	7,191	7,540	7,917	8,312
41	5,913	6,205	6,519	6,849	7,191	7,540	7,917
40	5,626	5,913	6,205	6,519	6,849	7,191	7,540
39	5,361	5,626	5,913	6,205	6,519	6,849	7,191
38	5,112	5,361	5,626	5,913	6,205	6,519	6,849
37	4,861	5,112	5,361	5,626	5,913	6,205	6,519
36	4,636	4,861	5,112	5,361	5,626	5,913	6,205

**Professional-Technical (PT) Salary Schedule Base - Monthly Salaries**

**Fiscal Year 2013-14**

Range	A	B	C	D	E	F	G <sup>1</sup>
44	\$6,849	\$7,191	\$7,540	\$7,917	\$8,312	\$8,730	\$9,166
43	6,519	6,849	7,191	7,540	7,917	8,312	8,730
42	6,205	6,519	6,849	7,191	7,540	7,917	8,312
41	5,913	6,205	6,519	6,849	7,191	7,540	7,917
40	5,626	5,913	6,205	6,519	6,849	7,191	7,540
39	5,361	5,626	5,913	6,205	6,519	6,849	7,191
38	5,112	5,361	5,626	5,913	6,205	6,519	6,849
37	4,861	5,112	5,361	5,626	5,913	6,205	6,519
36	4,636	4,861	5,112	5,361	5,626	5,913	6,205
35	4,407	4,636	4,861	5,112	5,361	5,626	5,913
34	4,191	4,407	4,636	4,861	5,112	5,361	5,626
33	3,998	4,191	4,407	4,636	4,861	5,112	5,361
32	3,801	3,998	4,191	4,407	4,636	4,861	5,112
31	3,617	3,801	3,998	4,191	4,407	4,636	4,861
30	3,450	3,617	3,801	3,998	4,191	4,407	4,636
29	3,279	3,450	3,617	3,801	3,998	4,191	4,407
28	3,122	3,279	3,450	3,617	3,801	3,998	4,191

<sup>1</sup> 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 \$1,500 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	\$1,300
15 Years	1,800
20 Years	2,300
25 Years	2,800
30 Years	4,000

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 \$2,000 for which PERS contributions will be made. A \$2,000 stipend will be provided to eligible senior high school deans and assistant principals.



## Support Personnel Titles And Salary Pay Grades Fiscal Year 2013-14

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
2040	Accountant	56	\$ 22.88	\$ 29.96	7060	Carpenter	52	\$18.83	\$24.64
2027	Accounts Payable Supervisor	50	17.09	22.34	7560	Carpenter Supervisor	58	25.25	33.02
2016	Accounts Payable Technician	49	16.28	21.28	7585	Carpet and Flooring Supervisor	58	25.25	33.02
0200	Administrative Clerk	50	17.09	22.34	8030	Carpet Cleaning Technician	50	17.09	22.34
1446	Administrative Computer Services Specialist	56	22.88	29.96	8039	Central Kitchen Steward	43	12.15	15.89
0320	Administrative School Secretary	50	17.09	22.34	4222	Certified Occupational Therapy Assistant	50	17.09	22.34
0240	Administrative Secretary I	51	17.94	23.46	5320	Chief Refrigeration Engineer	59	26.50	34.67
0250	Administrative Secretary II	52	18.83	24.64	7401	Chiller Technician I	56	22.88	29.96
0251	Administrative Secretary III	54	20.75	27.17	7402	Chiller Technician II	57	24.04	31.45
0252	Administrative Secretary IV	57	24.04	31.45	7309	Civil & Landscape Quality Assurance Construction Inspector/Manager	58	25.25	33.02
7780	AHERA Compliance Monitor	58	25.25	33.02	2103	Claims Examiner	52	18.83	24.64
1532	Applications Developer - COBOL/CICS	59	26.50	34.67	2100	Claims Management Specialist	57	24.04	31.45
1460	Applications Developer II - ABAP/NETWEAVER	63	32.20	42.14	2098	Claims Manager	60	27.84	36.40
1508	Applications Manager	64	33.83	44.25	2102	Claims Technician	48	15.49	20.27
7725	Apprentice Drafter	47	14.75	19.30	4285	Classification/Compensation Analyst	57	24.04	31.45
7730	Asbestos Abatement Worker/Insulator	51	17.94	23.46	0110	Clerk Typist I	40	10.48	13.72
7705	Asbestos Inspector	56	22.88	29.96	0175	Clerk/Brailist	45	13.39	17.51
7735	Asbestos Planner/Scheduler	57	24.04	31.45	1531	Client Server Application Programmer	56	22.88	29.96
7410	Asphalt, Concrete, and Masonry Supervisor	58	25.25	33.02	7105	Clock, Fire Alarm, and Intercom Technician	55	21.80	28.51
2050	Assistant Accountant	50	17.09	22.34	7700	Code Compliance Inspector/Site Manager	59	26.50	34.67
8170	Assistant Custodial Supervisor	53	19.77	25.87	7209	Commissioning Technician I	59	26.50	34.67
7091	Assistant Grounds Equipment Technician	46	14.05	18.39	0306	Communications Assistant	52	18.83	24.64
1060	Assistant Offset Shop Supervisor	54	20.75	27.17	7194	Communications Equipment Installer Assistant	51	17.94	23.46
0352	Assistant Terminal Agency Coordinator	53	19.77	25.87	7195	Communications Equipment Installer/Repairer	55	21.80	28.51
7420	Athletic Equipment and Fencing Supervisor	58	25.25	33.02	7198	Communications Installation/Repair Supervisor	58	25.25	33.02
4000	Attendance Officer	50	17.09	22.34	1650	Computer Forensic Investigator	62	30.67	40.12
7115	Audio Visual Technician	52	18.83	24.64	1410	Computer Operator	50	17.09	22.34
0140	Autism Intervention Specialist I	45	13.39	17.51	1330	Computer Systems Specialist	51	17.94	23.46
0141	Autism Intervention Specialist II	48	15.49	20.27	1555	Computer Technician I	52	18.83	24.64
5020	Baker	43	12.15	15.89	1556	Computer Technician II	55	21.80	28.51
1550	Basis Administrator I	60	27.84	36.40	7152	Construction Compliance Clerk	48	15.49	20.27
0134	Benefits Technician	49	16.28	21.28	7146	Construction Documents Clerk	48	15.49	20.27
4248	Bilingual Translator/Interpreter	51	17.94	23.46	4260	Construction Documents Manager	56	22.88	29.96
7000	Boiler Equipment Technician	54	20.75	27.17	7153	Construction Estimator	57	24.04	31.45
0170	Brailist	52	18.83	24.64	7147	Construction Site Development Data Specialist	50	17.09	22.34
0176	Broadcast Captionist I	47	14.75	19.30					
0177	Broadcast Captionist II	52	18.83	24.64					
0178	Broadcast Captionist III	56	22.88	29.96					
4100	Budget Assistant	55	21.80	28.51					
7120	Building Engineer	52	18.83	24.64					
7550	Building Engineer Supervisor	58	25.25	33.02					
6100	Bus Driver	47	14.75	19.30					
6105	Bus Driver Trainee	47A	14.75	14.75					
6005	Bus Washer	41	11.01	14.41					
1511	Business Intelligence (BI) Analyst	63	32.53	41.52					
0330	Business Services Specialist	51	17.94	23.46					
1540	Business Systems Security Specialist	57	24.04	31.45					
3081	Buyer I	49	16.28	21.28					
3082	Buyer II	52	18.83	24.64					
3084	Buyer III	54	20.75	27.17					
3086	Buyer IV	57	24.04	31.45					
7727	CADD Technical I	55	21.80	28.51					
7728	CADD Technical II	57	24.04	31.45					
7729	CADD Technical III	59	26.50	34.67					
4170	Campus Security Monitor	44	12.74	16.67					



**Support Personnel Titles And Salary Pay Grades****Fiscal Year 2013-14**

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
7645	Construction Supervisor	58	\$25.25	\$33.02	4402	Facilities Operations Analyst	57	\$24.04	\$31.45
7032	Cross Connection Control Specialist	56	22.88	29.96	7308	Facilities QA/QC Construction Inspector/Manager	57	24.04	31.45
8100	Custodial Leader	46	14.05	18.39	3200	Facility and Equipment Safety Inspector	52	18.83	24.64
8160	Custodial Supervisor	54	20.75	27.17	7660	Facility Data Control and Claims Representative	59	26.50	34.67
8040	Custodian	43	12.15	15.89	7655	Facility Service Region Representative	59	26.50	34.67
1405	Data Control Manager	58	25.25	33.02	7650	Facility Service Representative	58	25.25	33.02
1320	Data Processing Clerk I	42	11.56	15.13	8260	Farm/Nursery Manager	52	18.83	24.64
1326	Data Processing Machine Operator	46	14.05	18.39	0185	Federal Programs Teacher/Family Aide	43	12.15	15.89
1515	Database Administrator	63	32.53	41.52	0270	Federal Projects Clerk	46	14.05	18.39
1518	Database Analyst III (Web-Based)	62	30.67	40.12	6180	Field Supervisor	56	22.88	29.96
1519	Database Analyst III (Web-Based) - Assessment and Accountability	62	30.67	40.12	3120	Film & Video Traffic Supervisor	54	20.75	27.17
1521	Database Analyst III Special Education Management Systems (SEMS)	62	30.67	40.12	4053	Fingerprint Technician	47	14.75	19.30
1526	Database Services Specialist	56	22.88	29.96	7260	Fire Equipment Technician	55	21.80	28.51
1525	Database Systems Specialist	56	22.88	29.96	7329	Fire Equipment Technician Assistant	51	17.94	23.46
4300	Demographic Specialist	57	24.04	31.45	7031	Fire Sprinkler Technician	56	22.88	29.96
4150	Dispatcher	47	14.75	19.30	0090	First Aid/Safety Assistant	43	12.15	15.89
3030	District Mail Courier	46	14.05	18.39	6090	Fleet Maintenance Manager	58	25.25	33.02
4404	Document Control Specialist	54	20.75	27.17	8119	Floor Care Supervisor	52	18.83	24.64
7720	Drafter	55	21.80	28.51	8117	Floor Care Technician	48	15.49	20.27
7719	Drafting and Records Manager	58	25.25	33.02	7280	Flooring Technician	52	18.83	24.64
6130	Driver Training Instructor	49	16.28	21.28	7275	Food Service Equipment Technician	54	20.75	27.17
7131	Duplicating Equipment Technician	53	19.77	25.87	5115	Food Service Facility Operations Supervisor	52	18.83	24.64
1505	EDP Operations Manager	62	30.67	40.12	5305	Food Service Maintenance Supervisor	58	25.25	33.02
4240	Educational Interpreter I	46	14.05	18.39	5110	Food Service Manager I	50	17.09	22.34
4241	Educational Interpreter II	53	19.77	25.87	5113	Food Service Manager I Floater	50	17.09	22.34
4242	Educational Interpreter III	54	20.75	27.17	5120	Food Service Manager II	51	17.94	23.46
4243	Educational Interpreter IV	55	21.80	28.51	5114	Food Service Manager II Floater	51	17.94	23.46
3121	Educational Media Center Supervisor	56	22.88	29.96	5270	Food Service Region Supervisor	57	24.04	31.45
4231	Educational Transcriber	54	20.75	27.17	5001	Food Service Specialist	43	12.15	15.89
7010	Electrician	55	21.80	28.51	5260	Food Service Supervisor II	55	21.80	28.51
7570	Electrician Supervisor	58	25.25	33.02	5300	Food Service Warehouse Supervisor	55	21.80	28.51
7575	Electronics Supervisor	58	25.25	33.02	5000	Food Service Worker	41	11.01	14.41
7390	Electronics Technician II	53	19.77	25.87	5010	Food Service Worker Floater	41	11.01	14.41
0143	Elementary School Clerk	46	14.05	18.39	7270	Furniture Repair Technician	51	17.94	23.46
7211	Energy Management and Commissioning Supervisor	62	30.67	40.12	7565	Furniture Repairer Supervisor	58	25.25	33.02
7208	Energy Management Supervisor	58	25.25	33.02	8190	Gardener I	44	12.74	16.67
7207	Energy Management Systems (EMS) Scheduler	50	17.09	22.34	8200	Gardener II	46	14.05	18.39
7205	Energy Management Technician I	55	21.80	28.51	4296	Geographic Information System (GIS) Analyst	61	29.21	38.21
7206	Energy Management Technician II	56	22.88	29.96	4297	Geographic Information System (GIS) Senior Analyst	63	32.53	41.52
1444	Enterprise Instructional Design Specialist Trainer	57	24.04	31.45	6351	Geographic Information System (GIS) Transportation Technician I	55	21.80	28.51
1513	Enterprise Systems Integration Specialist	62	30.67	40.12	6352	Geographic Information System (GIS) Transportation Technician II	58	25.25	33.02
8315	Equipment Operator Crew Leader	52	18.83	24.64	7210	Glazier	52	18.83	24.64
8300	Equipment Operator/Truck Driver	50	17.09	22.34	1105	Graphic Artist Assistant	45	13.39	17.51
8305	Equipment Operator/ Truck Driver Assistant	48	15.49	20.27	1110	Graphic Artist I	50	17.09	22.34
4065	Equipment Requisition Funds Analysis/Forms Mgmt Supv	58	25.25	33.02	1120	Graphic Artist II	55	21.80	28.51
4090	Equipment Specialist	52	18.83	24.64	1030	Graphic Artist Supervisor	58	25.25	33.02
0370	Executive Legal Secretary	55	21.80	28.51	1100	Graphics Specialist	54	20.75	27.17
7630	Fabrication Supervisor	58	25.25	33.02	8005	Grounds Assistant Supervisor - Equipment Operator	57	24.04	31.45
3240	Facilities & Equipment Safety Inspection Manager	57	24.04	31.45					
7204	Facilities Energy Inspector/Analyst	54	20.75	27.17					



## Support Personnel Titles And Salary Pay Grades

### Fiscal Year 2013-14

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
8010	Grounds Assistant				7189	Logistics Specialist III	55	\$21.80	\$28.51
	Supervisor - Equipment Repair	57	\$24.04	\$31.45	7046	Machinist Technician	55	21.80	28.51
7090	Grounds Equipment Technician	50	17.09	22.34	3400	Mail Services Manager	54	20.75	27.17
7590	Hardware/Locksmith Supervisor	58	25.25	33.02	1425	Mainframe Operations Scheduling Specialist	55	21.80	28.51
7285	Hazardous Materials Field Technician	55	21.80	28.51	7315	Maintenance Leader - Carpenter	57	24.04	31.45
8110	Head Custodian I	47	14.75	19.30	7316	Maintenance Leader - Electrical	57	24.04	31.45
8120	Head Custodian II	48	15.49	20.27	7317	Maintenance Leader - Electronics Equipment and Systems	57	24.04	31.45
8130	Head Custodian III	52	18.83	24.64	7327	Maintenance Leader - Fire Sprinkler Systems	57	24.04	31.45
7540	Heating Ventilation and A/C Supervisor	58	25.25	33.02	7319	Maintenance Leader - Flooring	57	24.04	31.45
3090	Heavy Truck Driver	50	17.09	22.34	7320	Maintenance Leader - Glazier	57	24.04	31.45
1478	Help Desk Analyst I	52	18.83	24.64	7322	Maintenance Leader - Hardware/Locksmith	57	24.04	31.45
7040	HVACR Technician I	54	20.75	27.17	7321	Maintenance Leader - HVACR	57	24.04	31.45
7400	HVACR Technician II	56	22.88	29.96	7325	Maintenance Leader - Office Machine Repair	57	24.04	31.45
7635	Industrial Arts Maintenance Supervisor	58	25.25	33.02	7323	Maintenance Leader - Painter	57	24.04	31.45
7160	Industrial Arts Maintenance Technician	54	20.75	27.17	7324	Maintenance Leader - Plumber	57	24.04	31.45
0195	Infant/Toddler Day Care Aide	44	12.74	16.67	7326	Maintenance Leader - Roofer	57	24.04	31.45
0305	Information Aide	48	15.49	20.27	7310	Mason	53	19.77	25.87
4405	Information and Records Manager	60	27.84	36.40	4796	Master Control Specialist	50	17.09	22.34
1542	Information Control Specialist	51	17.94	23.46	1050	Media Specialist	57	24.04	31.45
0124	Information Liaison	46	14.05	18.39	1445	Microcomputer Support Specialist	52	18.83	24.64
0285	Information Processor	45	13.39	17.51	1475	Microcomputer Systems Specialist	55	21.80	28.51
1477	Information Systems Help Desk Manager	60	27.84	36.40	1473	MIS/DP Technology Specialist	58	25.25	33.02
1447	Information Systems Help Desk Specialist	53	19.77	25.87	7055	Mobile Crane Operator I	52	18.83	24.64
7011	Infrared Thermographer (Electrical)	56	22.88	29.96	7056	Mobile Crane Operator II	55	21.80	28.51
0165	In-House Suspension Teacher Aide	41	11.01	14.41	7240	Musical Instrument Technician	54	20.75	27.17
0172	Instructional Assistant (Bilingual)	40	10.48	13.72	1548	Network Design Technician III	58	25.25	33.02
0192	Instructional Assistant (Least Restrictive Environment)	40	10.48	13.72	1558	Network Technician I	52	18.83	24.64
0179	Instructional Assistant (Physical Education)	40	10.48	13.72	1559	Network Technician II	55	21.80	28.51
0190	Instructional Assistant (Teacher Aide)	40	10.48	13.72	1560	Network Technician III	58	25.25	33.02
7050	Insulator	54	20.75	27.17	7640	Office Equipment Supervisor	58	25.25	33.02
2112	Insurance Services Manager	62	30.67	40.12	4200	Office Manager	53	19.77	25.87
0133	Intake Clerk	46	14.05	18.39	0123	Office Specialist II	45	13.39	17.51
4245	Interpreter Specialist	59	26.50	34.67	0126	Office Specialist II - Bilingual	45	13.39	17.51
7576	Intrusion Alarm Supervisor	58	25.25	33.02	0206	Office Supervisor	51	17.94	23.46
7100	Intrusion Alarm Technician	54	20.75	27.17	1010	Offset Machine Operator	47	14.75	19.30
8240	Irrigation Systems Installer/Repairer	50	17.09	22.34	1025	Offset Machine Operator Leader	51	17.94	23.46
4226	Itinerant Tester	46	14.05	18.39	1040	Offset Machine Operator Trainee	41	11.01	14.41
2045	Junior Accountant	54	20.75	27.17	0355	Operations Clerk	46	14.05	18.39
8220	Landscape and Grounds Supervisor	58	25.25	33.02	2085	Organizational Management Business Specialist	57	24.04	31.45
8230	Landscape Leader	48	15.49	20.27	7080	Painter	52	18.83	24.64
8235	Landscape Technician	52	18.83	24.64	7580	Painter Supervisor	58	25.25	33.02
8000	Landscaping and Grounds Assistant Supervisor	57	24.04	31.45	0367	Paralegal	54	20.75	27.17
3035	Lead District Mail Courier	49	16.28	21.28	9961	Para-Professional: Avid Tutor I	N/A	12.00	N/A
0365	Legal Secretary I	48	15.49	20.27	9962	Para-Professional: Avid Tutor II	N/A	15.00	N/A
0360	Legal Secretary II	51	17.94	23.46	9963	Para-Professional: Avid Tutor III	N/A	18.00	N/A
0105	Library Aide	40	10.48	13.72	9964	Para-Professional: Avid Tutor IV	N/A	20.00	N/A
7070	Locksmith	52	18.83	24.64	9972	Para-Professional: Tutor I	N/A	12.00	N/A
7187	Logistics Specialist I	48	15.49	20.27	9973	Para-Professional: Tutor II	N/A	15.00	N/A
7188	Logistics Specialist II	52	18.83	24.64	9974	Para-Professional: Tutor III	N/A	18.00	N/A
					9975	Para-Professional: Tutor IV	N/A	20.00	N/A
					0194	Parent/Guardian Mentor	44	12.74	16.67
					2125	Payroll Technician I	46	14.05	18.39
					2120	Payroll Technician II	49	16.28	21.28
					4283	Personnel Analyst	53	19.77	25.87
					0136	Personnel Assistant	47	14.75	19.30
					0135	Personnel Clerk	46	14.05	18.39



**Support Personnel Titles And Salary Pay Grades  
Fiscal Year 2013-14**

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
4252	Personnel Paydata Specialist	49	\$16.28	\$21.28	7710	Senior Code Compliance Inspector/Site Manager	60	\$27.84	\$36.40
2031	Personnel Paydata Supervisor	54	20.75	27.17	1310	Senior Data Entry Operator	46	14.05	18.39
8101	Pest Control Supervisor	50	17.09	22.34	1517	Senior Database Analyst	62	30.67	40.12
8103	Pest Control Technician	44	12.74	16.67	0137	Senior Documents Clerk	46	14.05	18.39
1150	Photographer/Lithographer	52	18.83	24.64	0353	Senior Electronics Technician	61	29.21	38.21
4221	Physical Therapist Assistant	50	17.09	22.34	8118	Senior Floor Care Technician	50	17.09	22.34
7140	Pipefitter	55	21.80	28.51	5280	Senior Food Service Supervisor	58	25.25	33.02
7706	Plans Examiner	59	26.50	34.67	5030	Senior Food Service Worker	46	14.05	18.39
5315	Plant Manager	61	29.21	38.21	5040	Senior Food Service Worker Floater	46	14.05	18.39
7030	Plumber	54	20.75	27.17	1435	Senior Information Systems Operator	51	17.94	23.46
7620	Plumber/Pipefitter/Boiler Technician Supervisor	58	25.25	33.02	0255	Senior Maintenance Clerk	46	14.05	18.39
7709	Preventive Maintenance Manager	58	25.25	33.02	1020	Senior Offset Machine Operator	49	16.28	21.28
7145	Pricing Clerk	47	14.75	19.30	8102	Senior Pest Control Technician	47	14.75	19.30
0181	Principal Operations Support Clerk	46	14.05	18.39	1472	Senior Programming Analyst	59	26.50	34.67
7711	Program Development Specialist	57	24.04	31.45	7154	Senior Project Scheduler	59	26.50	34.67
7155	Project Scheduler	57	24.04	31.45	2101	Senior Risk Control Analyst	58	25.25	33.02
4225	Psychological Services Assistant	49	16.28	21.28	2113	Senior Risk Services Analyst	57	24.04	31.45
7712	Purchasing Analyst/Contract Specialist	58	25.25	33.02	1509	Senior Systems Analyst	62	30.67	40.12
3025	Purchasing Supervisor	60	27.84	36.40	1466	Senior Systems Software Analyst	63	32.53	41.52
3027	Purchasing Supervisor II	62	30.67	40.12	4831	Senior Telecommunication Specialist	65	35.51	46.45
7192	Radio Communications and Video Equipment Installer	54	20.75	27.17	3050	Senior Truck Driver	51	17.94	23.46
4290	Real Property and Site Analyst	54	20.75	27.17	4830	Senior TV Engineer	56	22.88	29.96
4110	Realty Specialist	56	22.88	29.96	6310	Senior Vehicle/Heavy Duty Equipment Parts Clerk	52	18.83	24.64
286	Records Processor	46	14.05	18.39	3020	Senior Warehouse	53	19.77	25.87
8020	Recycling Specialist	53	19.77	25.87	1541	Server Administrator I	58	25.25	33.02
0145	Registrar I	45	13.39	17.51	1545	Server Technician I	52	18.83	24.64
0146	Registrar II	46	14.05	18.39	1554	Server Technician II	55	21.80	28.51
7760	Risk Assesor	54	20.75	27.17	1553	Server Technician III	58	25.25	33.02
2097	Risk Control/Safety Manager	62	30.67	40.12	0161	Sign Language Aide	45	13.39	17.51
2096	Risk Management Field Investigation Supervisor	62	30.67	40.12	7180	Skilled Trades Assistant	50	17.09	22.34
2109	Risk Services Analyst	54	20.75	27.17	1512	Software Quality Assurance Manager	64	33.83	44.25
2104	Risk Services Technician	48	15.49	20.27	6110	Special Education Bus Driver	48	15.49	20.27
7220	Roofer	52	18.83	24.64	8115	Special School Head Custodian	47	14.75	19.30
7500	Roofing Supervisor	58	25.25	33.02	0095	Specialized Health Aide	46	14.05	18.39
4250	Safety and Health Lab Technician	51	17.94	23.46	0097	Specialized Procedures Nurse	49	16.28	21.28
4256	Sample Control Clerk	50	17.09	22.34	0160	Specialized Programs Teacher Assistant	41	11.01	14.41
0100	School Aide	40	10.48	13.72	0162	Specialized Programs Teacher Assistant II	44	12.74	16.67
0099	School Aide - Bilingual	40	10.48	13.72					
0307	School Banker	46	14.05	18.39					
0310	School Office Manager	50	17.09	22.34					
4145	School Police Dispatcher	51	17.94	23.46					
4140	School Police Dispatcher Supervisor	55	21.80	28.51					
4143	School Police Lead Dispatcher	53	19.77	25.87					
0144	School/Community Facilitator	40	10.48	13.72					
0142	School/Community Liaison	50	17.09	22.34					
0220	Secretary II	46	14.05	18.39					
0230	Secretary III	48	15.49	20.27					
4025	Security Specialist	48	15.49	20.27					
1492	Security Systems Application Manager	64	33.83	44.25					
1493	Security Systems Design Manager	64	33.83	44.25					
1496	Security Systems Support Technician	58	25.25	33.02					
7750	Senior Asbestos Abatement Inspector	57	24.04	31.45					
4010	Senior Attendance Officer	53	19.77	25.87					
2099	Senior Claims Examiner	57	24.04	31.45					



**Support Personnel Titles And Salary Pay Grades  
Fiscal Year 2013-14**

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
0164	Specialized Programs Teacher Assistant Training Specialist	51	\$17.94	\$23.46	9000	Temporary Food Service Worker	FS	\$ 9.00	N/A
8250	Sprinkler Equipment Supervisor	58	25.25	33.02	0102	Temporary Transportation Aide-Special Education	41-A	11.01	N/A
8245	Sprinkler Equipment Technician	51	17.94	23.46	0351	Terminal Agency Coordinator	56	22.88	29.96
8247	Sprinkler Repairer Leader	55	21.80	28.51	4270	Theater Manager	55	21.80	28.51
4070	Standards Specialist	58	25.25	33.02	6080	Tire Inspector/Repairer	53	19.77	25.87
0265	Statistical Clerk	46	14.05	18.39	0168	Title I In-House Suspension Teacher Assistant III (S-W)	45	13.39	17.51
1448	Student Information Systems Specialist	51	17.94	23.46	0169	Title I In-House Suspension Teacher Assistant IV (S-W)	47	14.75	19.30
0280	Student Program/Placement Processor	47	14.75	19.30	0201	Title I Instructional Assistant III - Bilingual	44	12.74	16.67
4220	Student Success Advocate	49	16.28	21.28	0186	Title I Instructional Assistant III (Least Restrictive Environment)	44	12.74	16.67
4229	Student Success Advocate (Bilingual)	49	16.28	21.28	0180	Title I Instructional Assistant III (Physical Education)	44	12.74	16.67
9040	Student Worker I	N/A	8.25	N/A	0198	Title I Instructional Assistant III (S-W)	44	12.74	16.67
0101	Support Staff Assistant (Steps A-D)	40	10.48	13.72	0187	Title I Instructional Assistant IV (Least Restrictive Environment)	45	13.39	17.51
9080	Support Staff Intern (Steps A-D)	44	12.74	16.67	0184	Title I Instructional Assistant IV (Physical Education)	45	13.39	17.51
4215	Support Staff Trainer - Human Resources	51	17.94	23.46	0199	Title I Instructional Assistant IV (S-W)	45	13.39	17.51
7336	Support Staff Trainer - Maintenance Department	51	17.94	23.46	0202	Title I Instructional Assistant IV - Bilingual	45	13.39	17.51
8035	Support Staff Trainer - Operations Department	51	17.94	23.46	0108	Title I Library Assistant III (S-W)	44	12.74	16.67
4205	Support Staff Training Supervisor - Human Resources	55	21.80	28.51	0109	Title I Library Assistant IV (S-W)	47	14.75	19.30
4253	Support Staff Training Supervisor - Student Support Services	55	21.80	28.51	0182	Title I Sign Language Aide III (S-W)	46	14.05	18.39
6410	Support Staff Training Supervisor - Transportation	55	21.80	28.51	0183	Title I Sign Language Aide IV (S-W)	48	15.49	20.27
7335	Support Staff Training Supervisor - Maintenance Department	55	21.80	28.51	0158	Title I Specialized Programs Teacher Assistant III (S-W)	45	13.39	17.51
8025	Support Staff Training Supervisor - Operations Department	55	21.80	28.51	0159	Title I Specialized Programs Teacher Assistant IV (S-W)	47	14.75	19.30
1467	Systems Administrator	63	32.53	41.52	0203	Title I Teacher/Family Assistant III - Bilingual	46	14.05	18.39
7200	Systems Control Technician	55	21.80	28.51	0188	Title I Teacher/Family Assistant III (S-W)	46	14.05	18.39
1464	Systems Software Analyst	62	30.67	40.12	0204	Title I Teacher/Family Assistant IV - Bilingual	48	15.49	20.27
1495	Technical Support Manager	64	33.83	44.25	0189	Title I Teacher/Family Assistant IV (S-W)	48	15.49	20.27
1530	Technology Systems Specialist	54	20.75	27.17	7181	Trades Dispatcher/Scheduler	50	17.09	22.34
0275	Technology Training Specialist	52	18.83	24.64	0358	Transcriber/Recording Secretary	53	19.77	25.87
4791	Telecommunication Specialist I	55	21.80	28.51	0104	Transportation Aide-Special Education	43	12.15	15.89
4811	Telecommunication Specialist II	59	26.50	34.67	6150	Transportation Investigator	52	18.83	24.64
0122	Temporary Clerical Assistant	45-A	13.39	N/A	6401	Transportation Operations Assistant	52	18.83	24.64
8041	Temporary Custodian	43-A	12.15	N/A	6400	Transportation Operations Manager	58	25.25	33.02
6131	Temporary Driving Training Instructor	49-A	16.28	16.28	6330	Transportation Operations Supervisor	57	24.04	31.45
					6340	Transportation Routing and Scheduling Analyst	55	21.80	28.51
					6335	Transportation Routing and Scheduling Assistant	52	18.83	24.64
					350	Transportation Routing and Scheduling Clerk	46	14.05	18.39
					6350	Transportation Routing and Scheduling Supervisor	58	25.25	33.02
					3040	Truck Driver	49	16.28	21.28
					4840	TV Assistant	49	16.28	21.28



**Support Personnel Titles And Salary Pay Grades  
Fiscal Year 2013-14**

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
4810	TV Engineer II	55	\$21.80	\$28.51	6040	Vehicle Radiator Repair Technician	54	\$20.75	\$27.17
4880	TV Member Services Manager	59	26.50	34.67	6000	Vehicle Service Worker	47	14.75	19.30
4895	TV News and Production Manager	62	30.67	40.12	6010	Vehicle/Garage Attendant	41	11.01	14.41
4870	TV Operations Manager	59	26.50	34.67	6300	Vehicle/Heavy Duty Equipment Parts Clerk	47	14.75	19.30
4800	TV Producer-Director I	54	20.75	27.17	6325	Vehicle/Heavy Duty Equipment Parts Warehouse Supervisor	54	20.75	27.17
4850	TV Producer-Director II	55	21.80	28.51	0300	Visually Handicapped Aide	46	14.05	18.39
4765	Underwriting Representative	59	26.50	34.67	0302	Visually Impaired Assistant I	45	13.39	17.51
7185	Utility Worker I	45	13.39	17.51	0304	Visually Impaired Assistant II	47	14.75	19.30
7186	Utility Worker II	46	14.05	18.39	1546	Voice Communication Network Manager	64	33.83	44.25
4292	Utilization/Capacity Specialist	57	24.04	31.45	1547	Voice Communication Network Supervisor	61	29.21	38.21
4826	Vegas PBS - Assistant to Executive Secretary	45	13.39	17.51	7193	Voice Communication Network Technician	56	22.88	29.96
4822	Vegas PBS - Assistant Volunteer Specialist	48	15.49	20.27	5310	Warehouse/Distribution Supervisor	57	24.04	31.45
4829	Vegas PBS - Executive Assistant/ Recruitment/EEO/Diversity and Compliance Supervisor	57	24.04	31.45	3000	Warehouser I	45	13.39	17.51
4828	Vegas PBS - Executive Secretary	54	20.75	27.17	3010	Warehouser II	47	14.75	19.30
4821	Vegas PBS - Membership Specialist	45	13.39	17.51	7703	Warranty Program Specialist	58	25.25	33.02
4824	Vegas PBS - Receptionist	45	13.39	17.51	7704	Warranty Program Supervisor	60	27.84	36.40
4823	Vegas PBS - Sales Assistant	48	15.49	20.27	8246	Water Manager	54	20.75	27.17
4820	Vegas PBS - Volunteer Specialist	50	17.09	22.34	7230	Water Treatment Technician	54	20.75	27.17
4832	Vegas PBS - Workforce Training and Economic Dev Receptionist/ Customer Service Support - Bilingual	45	13.39	17.51	1543	Web Designer I	57	24.04	31.45
4825	Vegas PBS - Workforce Training and Economic Development Assistant	48	15.49	20.27	1536	Web Designer II	59	26.50	34.67
6030	Vehicle Body Repairer/Painter	53	19.77	25.87	1537	Web Designer III	62	30.67	40.12
6070	Vehicle Garage Shift Supervisor	56	22.88	29.96	1535	Web Designer/Programmer	55	21.80	28.51
6020	Vehicle Maintenance Technician	54	20.75	27.17	1544	Web Programmer I	57	24.04	31.45
6060	Vehicle Maintenance Technician Assistant	49	16.28	21.28	1538	Web Programmer II	59	26.50	34.67
6305	Vehicle Parts Expediter	44	12.74	16.67	1539	Web Programmer III	62	30.67	40.12
					7250	Welder	55	21.80	28.51
					7184	Work Management Help Desk Specialist	52	18.83	24.64
					0290	Zoning Clerk	45	13.39	17.51



**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:

Calville 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 2013-14

Grade	A1	B1	C1	D1	E1	F1	F2	G1 <sup>1</sup>	G2 <sup>1</sup>	H1 <sup>2</sup>	H2 <sup>2</sup>	I1 <sup>3</sup>
40	\$10.80	\$11.34	\$11.91	\$12.52	\$13.13	\$13.79	\$14.14	\$14.48	\$14.85	\$15.20	\$15.58	\$15.95
41	11.34	11.91	12.52	13.13	13.79	14.48	14.85	15.20	15.58	15.95	16.38	16.77
42	11.91	12.52	13.13	13.79	14.48	15.20	15.58	15.95	16.38	16.77	17.18	17.60
43	12.52	13.13	13.79	14.48	15.20	15.95	16.38	16.77	17.18	17.60	18.04	18.49
44	13.13	13.79	14.48	15.20	15.95	16.77	17.18	17.60	18.04	18.49	18.95	19.40
45	13.79	14.48	15.20	15.95	16.77	17.60	18.04	18.49	18.95	19.40	19.88	20.37
46	14.48	15.20	15.95	16.77	17.60	18.49	18.95	19.40	19.88	20.37	20.88	21.38
47	15.20	15.95	16.77	17.60	18.49	19.40	19.88	20.37	20.88	21.38	21.92	22.46
48	15.95	16.77	17.60	18.49	19.40	20.37	20.88	21.38	21.92	22.46	23.02	23.56
49	16.77	17.60	18.49	19.40	20.37	21.38	21.92	22.46	23.02	23.56	24.17	24.76
50	17.60	18.49	19.40	20.37	21.38	22.46	23.02	23.56	24.17	24.76	25.39	26.01
51	18.49	19.40	20.37	21.38	22.46	23.56	24.17	24.76	25.39	26.01	26.64	27.31
52	19.40	20.37	21.38	22.46	23.56	24.76	25.39	26.01	26.64	27.31	27.99	28.67
53	20.37	21.38	22.46	23.56	24.76	26.01	26.64	27.31	27.99	28.67	29.39	30.10
54	21.38	22.46	23.56	24.76	26.01	27.31	27.99	28.67	29.39	30.10	30.86	31.60
55	22.46	23.56	24.76	26.01	27.31	28.67	29.39	30.10	30.86	31.60	32.41	33.18
56	23.56	24.76	26.01	27.31	28.67	30.10	30.86	31.60	32.41	33.18	34.02	34.84
57	24.76	26.01	27.31	28.67	30.10	31.60	32.41	33.18	34.02	34.84	35.72	36.58
58	26.01	27.31	28.67	30.10	31.60	33.18	34.02	34.84	35.72	36.58	37.50	38.41
59	27.31	28.67	30.10	31.60	33.18	34.84	35.72	36.58	37.50	38.41	39.37	40.35
60	28.67	30.10	31.60	33.18	34.84	36.58	37.50	38.41	39.37	40.35	41.34	42.35
61	30.10	31.60	33.18	34.84	36.58	38.41	39.37	40.35	41.34	42.35	43.42	44.48
62	31.60	33.18	34.84	36.58	38.41	40.35	41.34	42.35	43.42	44.48	45.58	46.70
63	33.18	34.84	36.58	38.41	40.35	42.35	43.42	44.48	45.58	46.70	47.85	49.03
64	34.84	36.58	38.41	40.35	42.35	44.48	45.58	46.70	47.85	49.03	50.27	51.48
65	36.58	38.41	40.35	42.35	44.48	46.70	47.85	49.03	50.27	51.48	52.76	54.05

(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 2013-14

### A. Senior High Schools<sup>1</sup>

1. Clerical Entitlement <sup>2</sup>				Number Of Hours Per Day By School Enrollment				
Position	Code	Pay Grade	Months Per Year	0	500	1,000	1,700	2,600
				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 <sup>9</sup>	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 <sup>3</sup> (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----				
Off. Spec. II <sup>4</sup> (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 <sup>5</sup>	3.5 <sup>5</sup>	3.5 <sup>5</sup>	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				
Position	Code	Pay Grade	Months Per Year	0	500	1,000	1,700	2,600
				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 <sup>9</sup>	4170	44	9	7	14	22*	22*	22*
School Police Officer <sup>1</sup>	0021	31	11	0	0	16	16	16
Gardener I/II <sup>6</sup>	8190/8200	44/46	12	0	8	8	8	8
Building Engineer <sup>6</sup>	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 Schools<sup>1</sup>

1. Clerical Entitlement <sup>2</sup>				Number Of Hours Per Day By School Enrollment					
Position	Code	Pay Grade	Months Per Year	0	525	875	1,225	1,400	1,575
				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 <sup>4</sup>	0145	45	11	8	8	8	8	8	8
Offset Machine Operator	1010	47	10	8	8	8	8	8	8
Off. Spec. II <sup>3</sup> (Asst. Principal's Office)	0123	45	11	----- One per Assistant Principal -----					
Off. Spec. II <sup>4</sup>	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					
Position	Code	Pay Grade	Months Per Year	0	525	875	1,225	1,400	1,575
				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 <sup>9</sup>	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 2013-14

#### Auxiliary Entitlement--Approved By Specified Department For Middle And Senior High Schools

Position	Code	Pay		Months Per Year	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 <sup>7</sup> (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 Programs Teacher/Family Aide (Chapter I Program)	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 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 <sup>8</sup> (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.

<sup>1</sup> Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

<sup>2</sup> Clerical staffing will be adjusted after "Count Day" in September for the balance of the current school year.

<sup>3</sup> 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.

<sup>4</sup> Office Specialist II positions may be assigned to any of the following: attendance, registrar, dean, and/or counselor's office.

<sup>5</sup> These positions are compensated at 4.1 hours; however, if combined, they may not exceed 7.5 hours per employee.

<sup>6</sup> 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.

<sup>7</sup> When funds are available, a nine-month, seven-hour teacher/family aide (0185) may also be added.

<sup>8</sup> **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

<sup>9</sup> 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 2013-14

#### C. Elementary Schools<sup>1</sup>

1. Clerical Entitlement <sup>2</sup>				Number Of Hours Per Day By School Enrollment			
Position	Code	Pay Grade	Months Per Year	0	400	1,000	1,400
				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			
Position	Code	Pay Grade	Months Per Year	400 <sup>3</sup>	600	800	1,000
				To 599	To 799	To 999	To 1,199
School Aide <sup>4</sup> (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide <sup>5</sup>	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I <sup>6</sup>	5110	50	9	8	8	8	8

#### D. Prime 6 Schools<sup>1</sup>

1. Clerical Entitlement <sup>2</sup>				Number Of Hours Per Day By School Enrollment			
Position	Code	Pay Grade	Months Per Year	0	400	1,000	1,400
				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			
Position	Code	Pay Grade	Months Per Year	400 <sup>3</sup>	600	800	1,000
				To 599	To 799	To 999	To 2,499
School Aide <sup>4</sup> (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide <sup>5</sup>	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I <sup>6</sup>	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 2013-14**

**Auxiliary Entitlement--Approved By Specified Department For Elementary Schools**

Position	Code	Pay		Months Per Year	Number Of Employees Based On Other Contingencies
		Grade	hr.		
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 <sup>7</sup> (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 <sup>8</sup> (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) (Prime 6 only)	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. 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 Programs Teacher/Family Aide <sup>9</sup> (Chapter I Program)	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.
Specialized Programs Teacher Assistant <sup>10</sup> (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.

<sup>1</sup> Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

<sup>2</sup> Clerical staffing will be adjusted after "Count Day" in September for the balance of the current year.

<sup>3</sup> 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.

<sup>4</sup> 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.)

<sup>5</sup> Library aide hours are based on the projected spring enrollment and will not be adjusted in the fall.

<sup>6</sup> Elementary schools must have "on-site" food preparation to receive a food service manager.

<sup>7</sup> When funds are available, a seven-hour teacher/family aide (0185) may also be added.

<sup>8</sup> When enrollment does not warrant the full twelve hours, a fraction thereof may be approved.

<sup>9</sup> 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 2013-14

<sup>10</sup> 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 2013-14

The following rates are used to compute fringe benefits for all District employees:

Fringe Benefit	Rate
Public Employees' Retirement System (PERS)	25.75%
Police Officers who participate in the PERS— Police/Fire Retirement System	40.50%
Occupational Injury Management (OIM) (Previously SIIS)	.58%
Old Age, Survivors, and Disability portion of Federal Insurance Compensation Act (FICA)	6.20% <sup>1</sup>
State Unemployment Insurance (SUI)	.05%
Medicare portion of Federal Insurance Compensation Act (FICA) for employees hired after April 1, 1986	1.45% <sup>2</sup>



Employee Group Insurance (EGI)	Annual Contribution Per Employee
-----------------------------------	-------------------------------------

Licensed	\$6,620
Support	6,320
Police	6,320
Unified	8,047

<sup>1</sup> Computed on first \$113,700 for employees not covered under PERS (includes Medicare).

<sup>2</sup> Effective January 2, 1994, the wage base limit for Medicare tax was eliminated.



**Formulas Allocating School Supplies And Equipment  
Fiscal Year 2013-14**

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 20, 2013, 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 14, 2012. 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 20, 2013	\$ 41.41	\$ 74.57
	December 14, 2012	33.16	
Middle	September 20, 2013	44.10	89.28
	December 14, 2012	45.19	
Senior High	September 20, 2013	46.31	106.94
	December 14, 2012	60.63	

**Instructional Supplies**

Allocations for instructional supplies are made on two dates a fiscal year. For students enrolled as of September 20, 2013, 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 14, 2012. 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 20, 2013	\$ 13.88	\$ 22.79
	December 14, 2012	8.91	
Middle	September 20, 2013	15.53	28.70
	December 14, 2012	13.17	
Senior High	September 20, 2013	17.27	36.99
	December 14, 2012	19.73	

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 20, 2013.

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

Secondary Enrollment	Formulas Per Student Enrolled	
	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 20, 2013, and December 31, 2013, 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 - as of Sept. 20, 2013**

- Elementary Schools - \$0.50 per student
- Middle Schools - \$1.13 per student
- Senior High Schools - \$2.38 per student

New schools shall receive a computer software allocation:

Elementary School	\$ 7,000
Middle School	15,000
Senior High School	20,000

**Printing Services - as of Sept. 20, 2013**

- Elementary Schools - \$2.50 per student
- Middle Schools - \$1.35 per student
- Senior High Schools - \$1.50 per student



**Audio-Visual Supplies - as of Sept. 20, 2013**

Elementary Schools - \$.19 per student  
 Middle Schools - \$0.88 per student  
 Senior High Schools - \$1.13 per student

**Technical Services - as of Sept. 20, 2013**

Middle Schools - \$.45 per student  
 Senior High Schools - \$1.10 per student

**Instructional Equipment - as of Sept. 20, 2013**

Elementary Schools - \$5.71 per student  
 Middle Schools - \$10.67 per student  
 Senior High Schools - \$14.18 per student  
 Special Education Students - \$19.50 per student  
 Small Schools - minimum allocation of \$1,455

**Field Trips - as of Sept. 20, 2013**

Elementary Schools - \$2.00 per student  
 Rural Elementary Schools - \$5.49 per student

**Medical Supplies - as of Sept. 20, 2013**

All Schools - \$.39 per student

**Library Books And Magazines - as of Sept. 20, 2013**

Elementary Schools - \$7.72 per student  
 Middle Schools - \$5.60 per student  
 Senior High and Combined Junior-Senior High Schools - \$4.65 per student  
 Small Schools - minimum allocation of \$1,774

**Other Library Supplies - as of Sept. 20, 2013**

Elementary Schools - \$.65 per student  
 Middle Schools - \$.76 per student  
 Senior High and Combined Junior-Senior High Schools - \$.66 per student  
 Small Schools - minimum allocation of \$104.

**Library Computer Supplies - as of Sept. 20, 2013**

Elementary Schools - \$.25 per student  
 Middle Schools - \$.75 per student  
 Senior High Schools - \$1.10 per student

**Library Technical Services - as of Sept. 20, 2013**

Elementary Schools - \$.25 per student  
 Middle Schools - \$.25 per student  
 Senior High Schools - \$.95 per student

**Athletic Supplies**

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	\$12,001	\$6,749
AAA Schools	12,001	6,749
AA Schools	11,212	4,974
A Schools	8,001	2,417

Middle schools receive \$876 per school for intramurals.

**Other Activity Expenses**

Cheerleading Activities  
 Senior high schools receive \$67 per school.

**Postage - enrolled as of September 20, 2013**

Elementary Schools - \$1.58 per student  
 Middle Schools - \$4.69 per student  
 Senior High and Combined Junior-Senior High Schools - \$6.17 per student

**Custodial Supplies - enrolled as of September 20, 2013**

Elementary Schools - \$7.44 per student  
 Middle Schools - \$6.98 per student  
 Senior High Schools - \$7.53 per student  
 Special Education Students - \$24.81 per student

**Secondary Magnet Schools**

As a result of varying length of day and program requirements, magnetschools 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	\$30,000 plus growth
Supplies	9,500 plus growth	12,000 plus growth
Computer Software	15,000 plus growth	20,000 plus growth

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.”

### New School Completion Schedule Fiscal Years 2001-2014

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	-	-	-	-	-	-
2013-14	-	-	-	-	-	-
<b>Total</b>	<b>61</b>	<b>22</b>	<b>16</b>	<b>13</b>	<b>2</b>	<b>114</b>

Source: Facilities and Bond Financial Management

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 79% 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 79% 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.

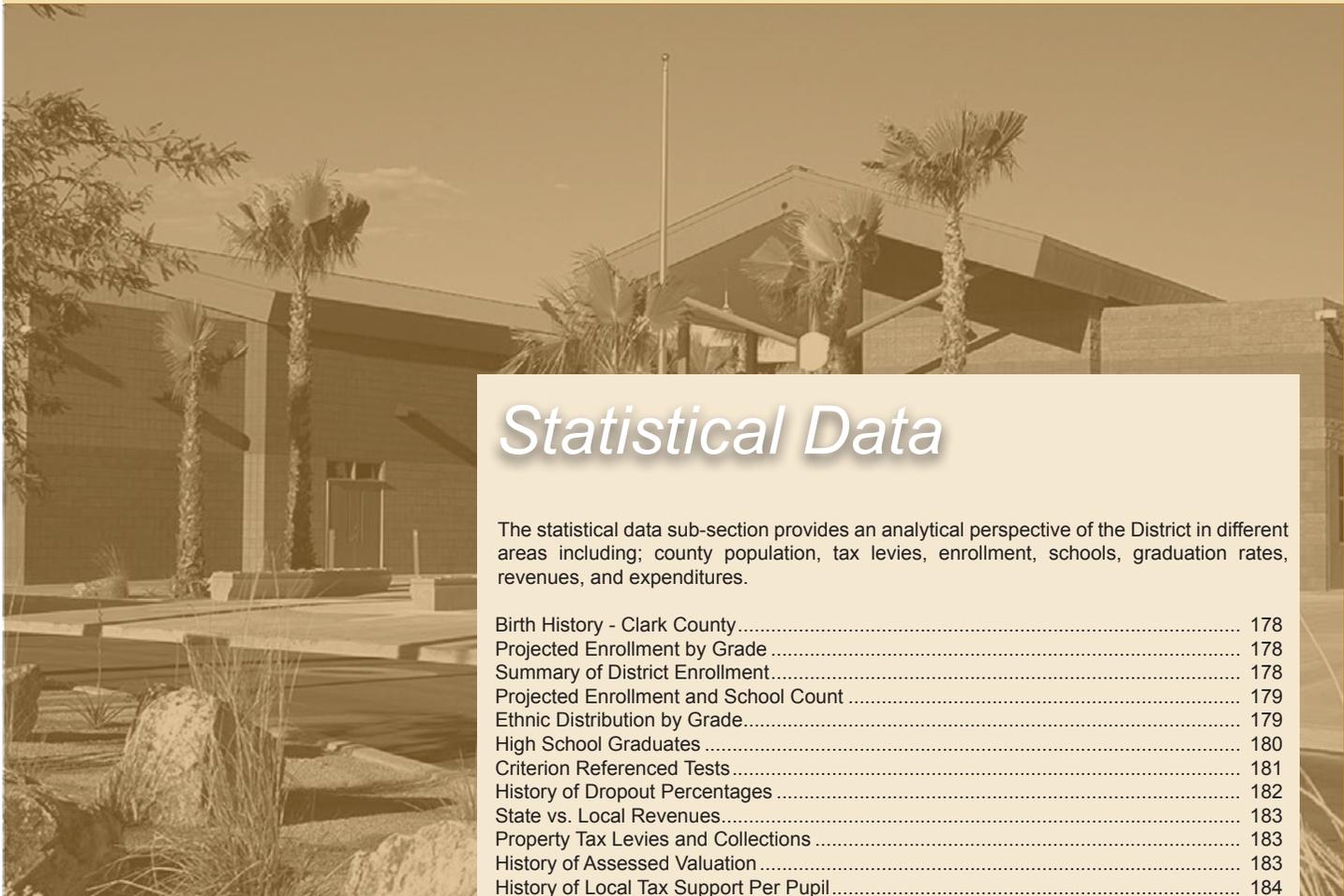
In a year when new schools are opened, the District must address the challenge to provide the additional resources necessary to fund the increased operational costs required to support the new school site. State operational funding is generated based upon a per pupil formula that does not mitigate school 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 with opening new schools.





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## 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.

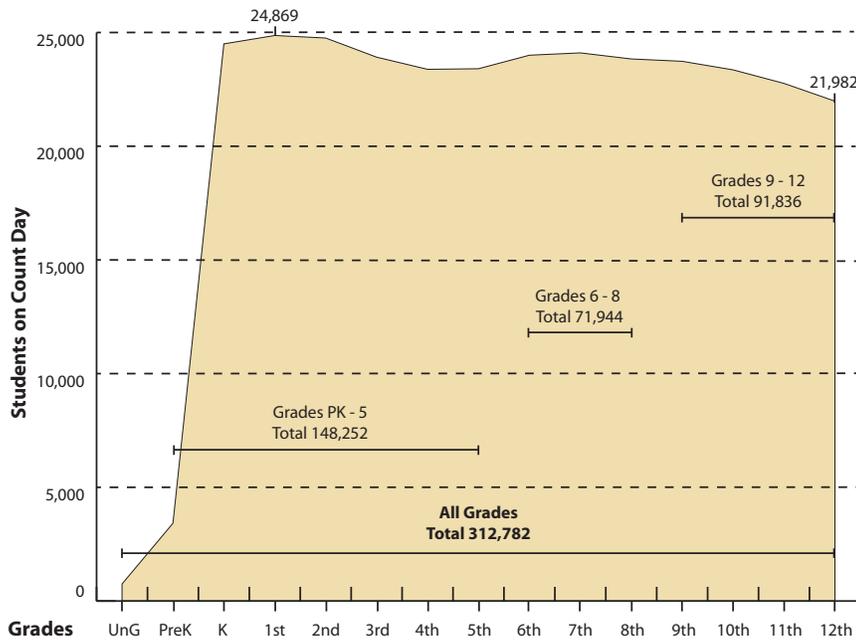
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## Explanation Of Budget Summary And Statistical Data Fiscal Year 2013-14

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 2013-14



## Birth History - Clark County For Calendar Years 1993 Through 2012

Year	Births
1993	14,228
1994	16,109
1995	16,908
1996	17,825
1997	18,618
1998	20,171
1999	21,122
2000	22,457
2001	23,110
2002	23,957
2003	24,913
2004	26,299
2005	28,075
2006	30,136
2007	31,077
2008	29,972
2009	29,697
2010	27,087
2011	26,845
2012	25,702

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 negative variance of (.36)% in fiscal 2011-12 and a variance of 1.19% for fiscal 2012-13.

## Summary Of District Enrollment For Fiscal Years 2004-05 Through 2016-17

Year	Average Daily Attendance <sup>1</sup>	Percent Increase	Average Daily Membership <sup>2</sup>	Percent Increase	4th Week Full Enrollment <sup>3</sup>	Percent Increase	Weighted Enrollment <sup>4</sup>	Percent Increase
2004-05	261,981	4.41 %	280,275	3.82 %	280,796	4.64 %	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	290,120	0.17 %	306,956	(0.18)%	308,377	(0.49)%	297,659.2	(0.56)%
2012-13 (Est)	292,798	0.92 %	309,798	0.93 %	311,218	0.92 %	300,081.8	0.81 %
2013-14 (Proj)	294,275	0.50 %	311,355	0.50 %	312,782	0.50 %	301,595.8	0.50 %
2014-15 (Proj)	295,745	0.50 %	312,910	0.50 %	314,345	0.50 %	303,100.0	0.50 %
2015-16 (Proj)	297,220	0.50 %	314,475	0.50 %	315,916	0.50 %	304,615.0	0.50 %
2016-17 (Proj)	298,700	0.50 %	316,040	0.50 %	317,495	0.50 %	306,150.0	0.50 %

<sup>1</sup>ADA--Each month of the 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.

<sup>2</sup>ADM--Each month of the 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.

<sup>3</sup>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.

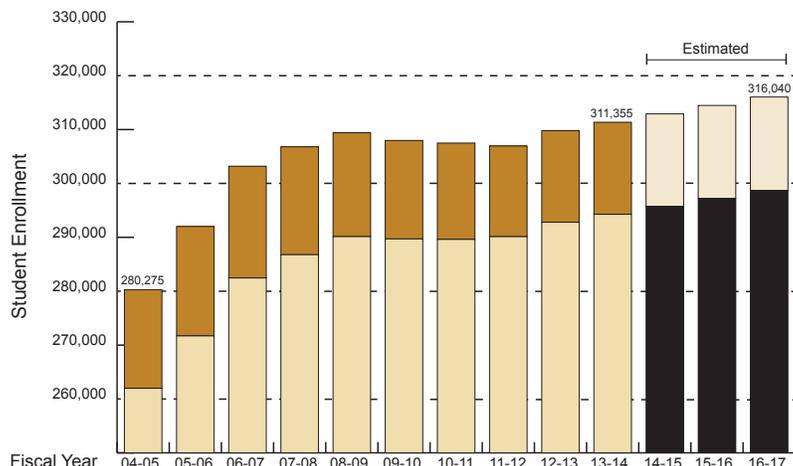
<sup>4</sup>4th Week Weighted--This is the number of students enrolled on the Friday of the fourth week of school with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the district as reported on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

Source: CCSD AARSI



### District Enrollment - Average Daily Membership

For Fiscal Years 2004-05 Through 2016-17



Source: CCSD AARSI

### Projected Enrollment And School Count

Fiscal Year 2013-14

#### 4th Week Student Enrollment

Schools	Performance			Education Services	Total
	Zones	Edison	Prime 6		
Elementary	138,418	5,514	4,019	-	147,951
Middle	70,642	-	-	-	70,642
Senior High	91,210	-	-	370	91,580
Other	-	-	-	2,609	2,609
<b>Total</b>	<b>300,270</b>	<b>5,514</b>	<b>4,019</b>	<b>2,979</b>	<b>312,782</b>

Source: CCSD Demographics and Zoning

#### School Count

Schools	Performance			Education Services	Total
	Zones	Edison	Prime 6		
Elementary	201	7	9	-	217
Middle	56	-	-	-	56
Senior High	48	-	-	1	49
Other	-	-	-	34	34
<b>Total</b>	<b>305</b>	<b>7</b>	<b>9</b>	<b>35</b>	<b>356</b>

Source: CCSD Facilities Department

### Ethnic Distribution By Grade - Projected 4th Week Enrollment

Fiscal Year 2013-14

Grade	Hispanic		Caucasian		African/American		Asian		Other		Total
	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	
Pre-K	1,369	40.0 %	1,311	38.3 %	402	11.8 %	104	3.0 %	234	6.8 %	3,420
K	11,531	47.1 %	6,795	27.7 %	2,775	11.3 %	1,232	5.0 %	2,167	8.8 %	24,500
1	11,548	46.4 %	7,045	28.3 %	2,845	11.4 %	1,241	5.0 %	2,190	8.8 %	24,869
2	11,424	46.1 %	6,960	28.1 %	2,882	11.6 %	1,411	5.7 %	2,081	8.4 %	24,758
3	11,037	46.2 %	6,740	28.2 %	2,750	11.5 %	1,463	6.1 %	1,926	8.0 %	23,916
4	10,437	44.6 %	6,735	28.8 %	2,815	12.0 %	1,503	6.4 %	1,892	8.1 %	23,382
5	10,608	45.3 %	6,660	28.5 %	2,774	11.9 %	1,599	6.8 %	1,766	7.5 %	23,407
6	10,785	44.9 %	6,805	28.4 %	2,908	12.1 %	1,717	7.2 %	1,787	7.4 %	24,002
7	10,658	44.2 %	6,998	29.0 %	3,009	12.5 %	1,693	7.0 %	1,746	7.2 %	24,104
8	10,316	43.3 %	7,023	29.5 %	2,940	12.3 %	1,720	7.2 %	1,839	7.7 %	23,838
9	10,127	42.7 %	7,202	30.3 %	2,858	12.0 %	1,724	7.3 %	1,823	7.7 %	23,734
10	9,497	40.7 %	7,286	31.2 %	2,912	12.5 %	1,798	7.7 %	1,865	8.0 %	23,358
11	9,213	40.5 %	7,167	31.5 %	2,831	12.4 %	1,739	7.6 %	1,812	8.0 %	22,762
12	8,831	40.2 %	6,790	30.9 %	2,843	12.9 %	1,752	8.0 %	1,766	8.0 %	21,982
Ungraded	261	34.9 %	266	35.4 %	135	18.0 %	48	6.4 %	40	5.3 %	750
<b>Total</b>	<b>137,642</b>	<b>44.0 %</b>	<b>91,783</b>	<b>29.3 %</b>	<b>37,679</b>	<b>12.1 %</b>	<b>20,744</b>	<b>6.6 %</b>	<b>24,934</b>	<b>8.0 %</b>	<b>312,782</b>

Source: CCSD AARSI



## High School Graduates

### For Fiscal Years 2009-10 Through 2011-12

School	2009-10			2010-11			2011-12		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Academy For Individualized Study	98	157	255	87	126	213	105	142	247
Adult Education Diploma	710	583	1,293	875	520	1,395	573	564	1,137
Advanced Tech Academy	126	94	220	121	66	187	142	73	215
Alternative Programs <sup>1</sup>	116	115	231	38	60	98	32	38	70
Arbor View	274	239	513	261	247	508	245	264	509
Basic	183	218	401	189	197	386	183	176	359
Bonanza	170	200	370	171	178	349	164	173	337
Boulder City	82	74	156	71	65	136	71	72	143
Canyon Springs	167	213	380	165	197	362	127	183	310
Centennial	299	252	551	281	292	573	289	266	555
Chaparral	158	179	337	143	164	307	155	174	329
Cheyenne	196	162	358	228	206	434	186	145	331
Cimarron-Memorial	257	261	518	233	252	485	229	200	429
Clark	195	215	410	178	244	422	199	191	390
College Of Southern Nevada	73	138	211	57	144	201	47	148	195
Coronado	306	312	618	328	310	638	333	330	663
Del Sol	193	174	367	175	175	350	158	149	307
Desert Oasis	177	185	362	148	168	316	160	180	340
Desert Pines	193	166	359	133	146	279	178	163	341
Desert Rose	11	10	21	29	23	52	33	31	64
Durango	213	235	448	215	201	416	222	204	426
East Career And Technical <sup>2</sup>	-	-	-	144	160	304	169	223	392
Eldorado	207	193	400	115	106	221	108	120	228
Foothill	219	213	432	236	218	454	256	221	477
Green Valley	292	257	549	309	325	634	271	293	564
Indian Springs	6	10	16	12	8	20	10	8	18
Las Vegas	299	275	574	265	257	522	283	244	527
Las Vegas Academy	108	229	337	110	246	356	112	268	380
Laughlin	24	20	44	19	27	46	23	17	40
Legacy	250	254	504	242	239	481	240	243	483
Liberty	183	176	359	210	180	390	165	198	363
Moapa Valley	77	74	151	73	61	134	62	52	114
Mojave	140	165	305	129	143	272	136	128	264
Northwest Career And Technical	93	120	213	138	207	345	188	218	406
Palo Verde	323	332	655	304	320	624	277	303	580
Rancho	271	277	548	265	299	564	231	220	451
Sandy Valley	9	10	19	6	5	11	6	10	16
Shadow Ridge	183	214	397	216	208	424	225	197	422
Sierra Vista	227	212	439	217	224	441	158	174	332
Silverado	244	249	493	226	253	479	251	210	461
Southeast Career And Technical	184	212	396	184	220	404	150	221	371
Southwest Career And Technical <sup>3</sup>	-	-	-	-	-	-	136	124	260
Spring Valley	240	221	461	224	208	432	215	204	419
Sunrise Mountain <sup>2</sup>	1	-	1	122	105	227	110	125	235
Valley	164	235	399	185	224	409	155	196	351
Veterans Tribute Career And Technical <sup>3</sup>	-	-	-	-	-	-	26	39	65
Virgin Valley	66	62	128	69	65	134	54	60	114
Virtual	14	25	39	16	33	49	12	36	48
West Preparatory Academy <sup>2</sup>	-	-	-	20	25	45	24	29	53
Western	156	143	299	159	126	285	142	158	300
<b>Total Graduates</b>	<b>8,177</b>	<b>8,360</b>	<b>16,537</b>	<b>8,341</b>	<b>8,473</b>	<b>16,814</b>	<b>8,026</b>	<b>8,405</b>	<b>16,431</b>

<sup>(1)</sup> Alternative Programs include Burk Horizon, Cowan Sunset, Global Community, and Morris Sunset High Schools

<sup>(2)</sup> Class of 2010-11 first to graduate.

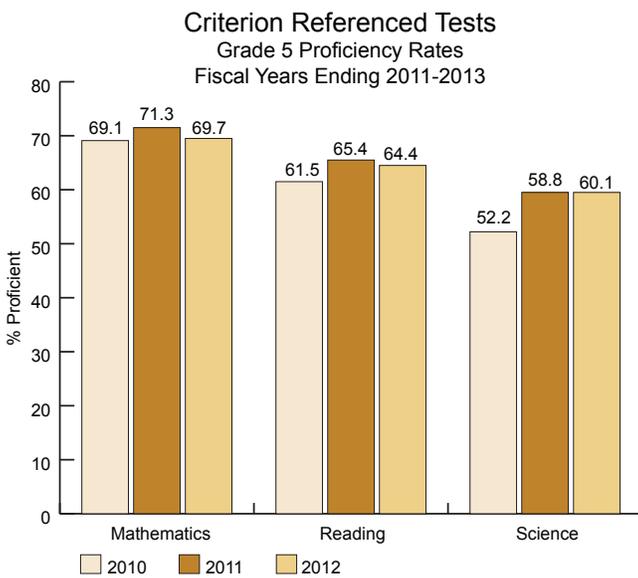
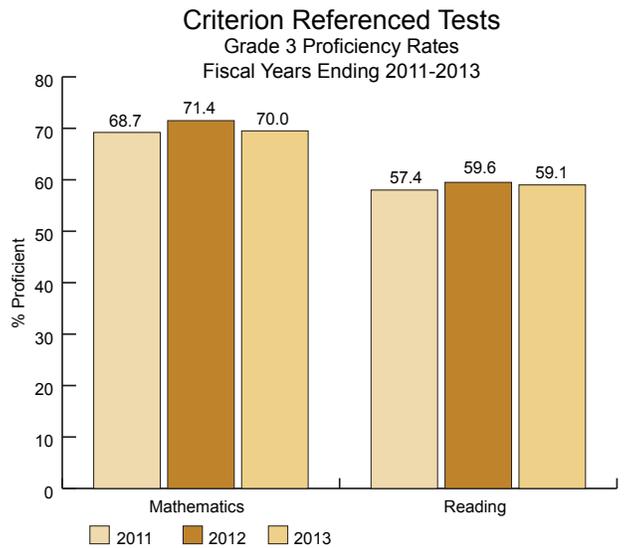
<sup>(3)</sup> Class of 2011-12 first to graduate.

Source: CCSD AARSI



Criterion Referenced Test	Percent Proficient					
	Mathematics			Reading		
	2011	2012	2013	2011	2012	2013
<b>Grade 3</b>						
Female	68.9	71.0	69.0	61.1	63.0	63.0
Male	69.4	72.0	70.0	54.5	56.0	55.0
African-American	47.7	54.0	51.0	41.2	45.0	44.0
American Indian	64.1	67.0	63.0	45.3	57.0	58.0
Asian	85.0	87.0	86.0	76.8	77.0	78.0
Hispanic	63.9	66.0	65.0	47.9	50.0	50.0
White	80.6	83.0	81.0	72.9	75.0	75.0
IEP	41.8	39.0	39.0	27.6	24.0	26.0
LEP	61.2	54.0	59.0	42.9	32.0	39.0
FRL	61.0	64.0	62.0	46.7	50.0	49.0

Source: CCSD AARSI

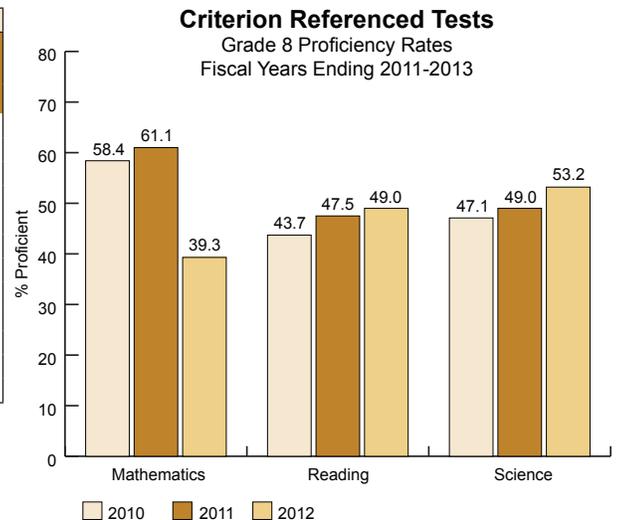


Criterion Referenced Test	Percent Proficient								
	Mathematics			Reading			Science		
	2011	2012	2013	2011	2012	2013	2011	2012	2013
<b>Grade 5</b>									
Female	71.2	73.0	72.0	66.6	69.0	69.0	51.2	58.0	59.0
Male	67.8	70.0	67.0	57.4	62.0	60.0	54.1	60.0	60.0
African-American	50.1	53.0	49.0	45.0	50.0	48.0	32.0	40.0	40.0
American Indian	61.7	72.0	52.0	58.2	65.0	56.0	47.4	60.0	40.0
Asian	84.7	88.0	87.0	75.3	81.0	80.0	65.1	76.0	76.0
Hispanic	64.9	67.0	65.0	53.3	57.0	57.0	43.5	49.0	50.0
White	78.7	81.0	81.0	76.0	80.0	78.0	69.1	77.0	79.0
IEP	34.0	33.0	32.0	22.6	70.0	22.0	24.1	28.0	29.0
LEP	63.8	37.0	43.0	49.2	16.0	26.0	39.1	14.0	22.0
FRL	61.7	64.0	62.0	51.8	56.0	55.0	41.3	48.0	49.0

Source: CCSD AARSI

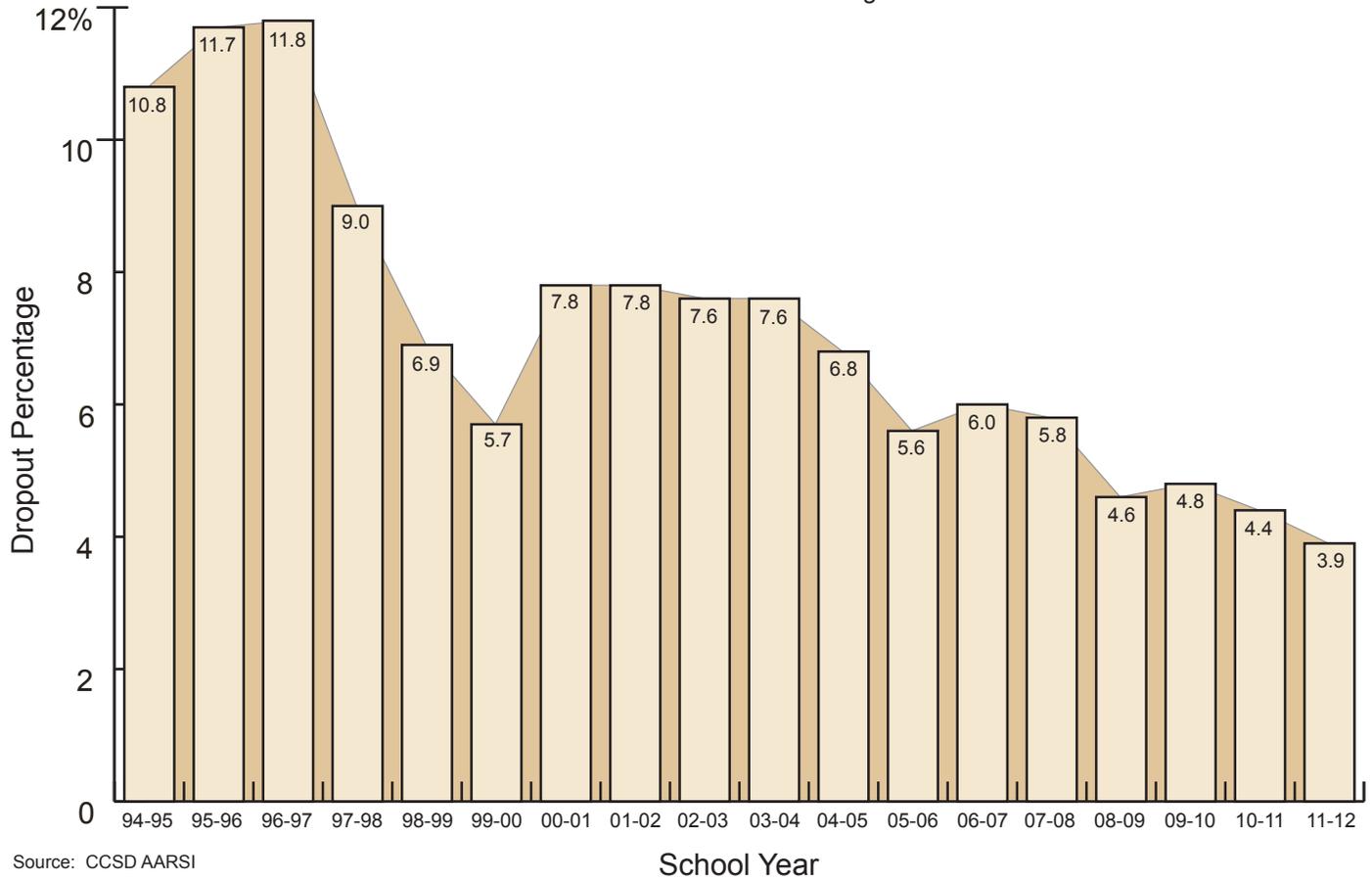
Criterion Referenced Test	Percent Proficient								
	Mathematics			Reading			Science		
	2011	2012	2013	2011	2012	2013	2011	2012	2013
<b>Grade 8</b>									
Female	61.5	64.0	41.0	49.8	54.0	56.0	46.8	48.0	53.0
Male	56.9	58.0	37.0	38.6	41.0	42.0	48.7	50.0	53.0
African-American	41.1	44.0	21.0	27.6	30.0	31.0	28.0	30.0	34.0
American Indian	48.1	51.0	30.0	35.2	38.0	43.0	39.6	37.0	50.0
Asian	81.3	85.0	68.0	62.0	67.0	69.0	65.8	70.0	74.0
Hispanic	49.1	52.0	28.0	33.2	38.0	39.0	35.4	38.0	42.0
White	72.5	74.0	54.0	59.2	63.0	64.0	65.4	67.0	70.0
IEP	15.6	16.0	6.0	7.1	8.0	8.0	13.2	14.0	14.0
LEP	27.9	15.0	7.0	10.0	3.0	6.0	12.0	4.0	7.0
FRL	49.0	52.0	29.0	33.2	37.0	38.0	35.4	38.0	42.0

Source: CCSD AARSI



# History of Dropout Percentages

For the Fiscal Years 1994-95 Through 2011-12

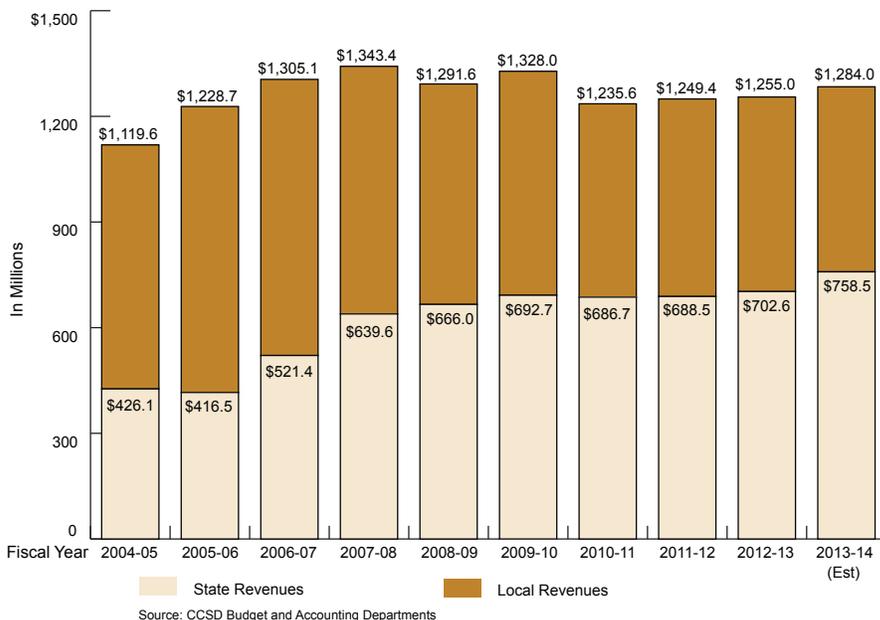


Source: CCSD AARSI



### State vs. Local Revenues - General Operating Fund<sup>1</sup> For Fiscal Years 2004-05 Through 2013-14

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.



### Property Tax Levies And Collections (Total Clark County)<sup>1</sup> For Fiscal Years 2003-04 Through 2012-13

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 <sup>2</sup>
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	2,178,697,782	2,144,481,519	98.43%	33,984,737	2,178,466,256	99.99%	231,526	0.01%
2008-09	2,356,051,406	2,310,905,968	98.08%	44,137,917	2,355,043,885	99.96%	1,007,521	0.04%
2009-10	2,265,434,435	2,216,527,326	97.84%	46,679,913	2,263,207,239	99.90%	2,227,196	0.10%
2010-11	1,769,893,072	1,736,385,757	98.11%	30,544,797	1,766,930,554	99.83%	2,962,518	0.17%
2011-12	1,601,056,019	1,576,935,410	98.49%	17,695,410	1,594,630,820	99.60%	6,425,199	0.40%
2012-13	1,460,241,807	1,446,106,236	99.03%	<sup>3</sup>	1,446,106,236	99.03%	14,135,571	0.97%

<sup>1</sup>Represents the real property tax roll levies and collections.

<sup>2</sup>Figured on collections to net levy (actual levy less stricken taxes)

<sup>3</sup>Collections still in progress.

Source: Clark County Treasurer's Office

### History of Assessed Valuation For Fiscal Years 2004-05 Through 2013-14

Fiscal Year	Total Assessed Valuation <sup>1</sup>	Percent Change
2004-05	\$50,803,469,742	12.3%
2005-06	65,582,487,400	29.1%
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)%
2013-14	56,296,847,888	1.9 %

(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 2004-05 Through 2013-14

Year	Average Daily Members	County Assessed Valuation <sup>2</sup>	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
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	307,978	93,790,791,674	304,537	577,905,383	1,876	658,075,682	2,137	64,984,539 <sup>3</sup>	211	4,224
2010-11	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 <sup>1</sup>	306,956	59,055,745,520	192,392	424,822,601	1,384	750,527,063	2,445	46,729,121	152	3,981
2012-13 <sup>1</sup>	309,500	55,225,712,173	178,435	392,235,000	1,267	785,000,000	2,536	48,290,000	156	3,959
2013-14 <sup>1</sup>	311,000	56,296,847,888	181,019	395,000,000	1,270	811,700,000	2,610	49,025,000	158	4,038

<sup>1</sup> Estimated

<sup>2</sup> The assessed value is stored at a rate of 35% of the market value of the properties.

<sup>3</sup> 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 2009 Through 2013

	2009	2010	Year 2011	2012	2013
Assessed value of home <sup>(1)</sup>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraisal percent of assessed value <sup>(2)</sup>	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

<sup>(1)</sup> Defined as a single-family, owner-occupied residence

<sup>(2)</sup> 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 2004-05 Through 2013-14

State aid is designed to provide a minimum acceptable education, irrespective of the wealth of a district. The amount of State aid for 2013-14 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
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	5,136	1,948.0	39,768	688,533,420	297,659.2	2,313
2012-13 (Est.)	5,257	1,948.0	39,768	702,645,000	300,081.8	2,342
2013-14 (Est.)	5,445	1,948.0	39,768	758,455,000	301,595.8	2,515

Source: CCSD Accounting Department



## Indices Of Economic Growth In Clark County For Calendar Years 2010 Through 2012

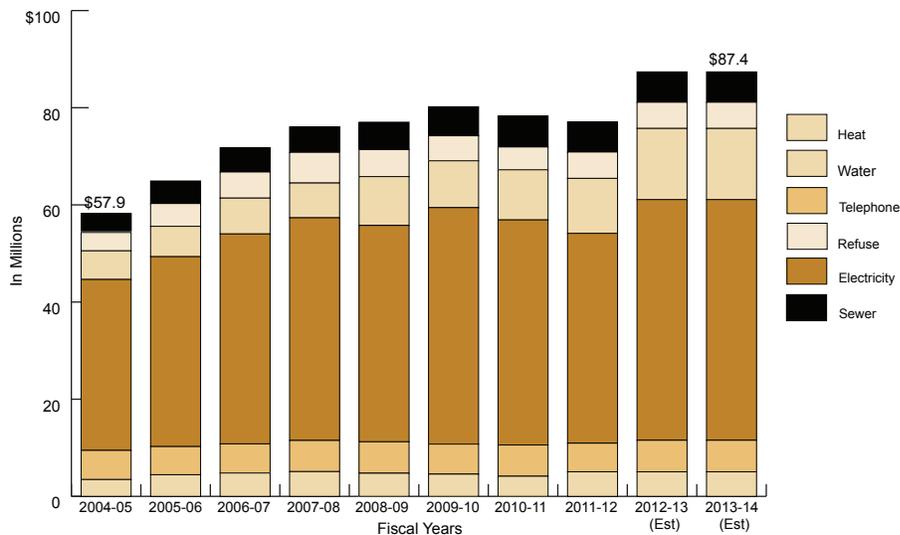
Description	2010	Year 2011	2012
Population (estimated except for census years)	2,036,358	1,966,630	2,008,684
Percent Increase (Decrease)	1.5 %	(3.4)%	2.1 %
Newcomer Population	51,000	59,000	65,000
Age/Percent of Total Adults Population:			
18-24	11.6 %	12.1 %	12.2 %
25-34	19.5 %	20.8 %	19.7 %
35-44	19.6 %	19.7 %	19.2 %
45-54	18.5 %	18.0 %	17.8 %
55-64	15.0 %	14.5 %	15.1 %
65+	15.8 %	14.9 %	16.0 %
Annual Median Household Income	\$ 58,432	\$ 54,255	\$ 50,962
Value of Residential Building Permits (in thousands)	\$ 512,593	\$ 486,835	\$ 737,385
Number of Permits	4,509	3,872	6,111
Tourism			
Visitor Volume	37,335,000	38,929,000	39,727,000
Airline Passengers	39,757,000	41,480,000	41,668,000
Hotel/Motel Rooms	148,900	150,200	150,500
Hotel/Motel Occupancy	80.4 %	83.8 %	84.4 %
Convention Delegates	4,473,100	4,865,300	4,944,000
Taxable Sales (in thousands)	\$ 28,307,900	\$ 30,105,400	\$ 31,968,800

Source: Las Vegas Perspective, 2013 Edition



### History of Utility Costs - Illustrated

For Fiscal Years 2004-05 Through 2013-14



### History Of Utility Costs For Fiscal Years 2004-05 Through 2013-14

Year	Heat	Telephone	Electricity	Water	Refuse	Sewer	Total Utilities	Utility Cost Per Student
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	3,923,495	5,889,951	43,193,113	11,313,912	5,426,897	6,169,476	75,916,844	255.05
2012-13	5,050,000	6,500,000	49,545,000	14,635,000	5,400,000	6,250,000	87,380,000	291.19
2013-14	5,050,000	6,500,000	49,545,000	14,635,000	5,400,000	6,250,000	87,380,000	289.73

Source: CCSD Accounting Department



**General Operating Fund - Projected Budgets**

For Fiscal Years 2013-14 Through 2016-17

## Fund Expenditure Appropriations by Major Object

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$395,000,000	\$400,000,000	\$407,000,000	\$415,000,000	2.0%
Local school support taxes	811,700,000	855,000,000	875,000,000	895,000,000	2.3%
Other local revenues	77,295,000	77,800,000	77,800,000	77,800,000	0.0%
State sources	758,505,000	782,000,000	800,000,000	822,000,000	2.8%
Federal sources	300,000	200,000	200,000	200,000	0.0%
<b>Total Revenues</b>	<b>2,042,800,000</b>	<b>2,115,000,000</b>	<b>2,160,000,000</b>	<b>2,210,000,000</b>	<b>2.3%</b>
<b>Expenditures:</b>					
Salaries	1,320,588,927	1,335,000,000	1,365,000,000	1,400,000,000	2.6%
Employee benefits	548,197,129	555,000,000	570,000,000	585,000,000	2.6%
Purchased services	82,502,450	82,000,000	75,000,000	75,000,000	0.0%
Supplies	157,914,683	160,000,000	165,000,000	165,000,000	0.0%
Property and equipment	25,324,800	2,000,000	2,500,000	2,500,000	0.0%
Other expenditures	1,512,011	1,850,000	2,780,000	2,780,000	0.0%
<b>Total Expenditures</b>	<b>2,136,040,000</b>	<b>2,135,850,000</b>	<b>2,180,280,000</b>	<b>2,230,280,000</b>	<b>2.3%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(93,240,000)</b>	<b>(20,850,000)</b>	<b>(20,280,000)</b>	<b>(20,280,000)</b>	
<b>Other Sources and (Uses):</b>					
Proceeds from insurance	200,000	200,000	200,000	200,000	
Sale of medium-term bonds	34,000,000	-	-	-	
Transfers from other funds	28,000,000	30,000,000	30,000,000	30,000,000	
Transfers to other funds	(5,395,000)	(4,915,000)	(4,920,000)	(4,920,000)	
<b>Total Other Sources and (Uses)</b>	<b>56,805,000</b>	<b>25,285,000</b>	<b>25,280,000</b>	<b>25,280,000</b>	
Opening Fund Balance - July 1	72,000,000	35,565,000	40,000,000	45,000,000	
<b>Ending Fund Balance - June 30</b>	<b>\$35,565,000</b>	<b>\$40,000,000</b>	<b>\$45,000,000</b>	<b>\$50,000,000</b>	
<b>Fund Balance:</b>					
Nonspendable	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	
Restricted	500,000	500,000	500,000	500,000	
Assigned	5,525,000	3,775,000	2,700,000	1,300,000	
Unassigned	25,540,000	31,725,000	37,800,000	44,200,000	
<b>Total Fund Balance</b>	<b>\$35,565,000</b>	<b>\$40,000,000</b>	<b>\$45,000,000</b>	<b>\$50,000,000</b>	

Distributive School Account (DSA) funding is a significant component (84.2%) 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. Expenditures for salaries and benefits could fluctuate significantly 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 2013-14 Through 2016-17

Fund Expenditure Appropriations by Major Object

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
<b>Revenues:</b>					
Local sources	\$ 14,520,000	\$ 12,000,000	\$ 13,000,000	\$ 13,000,000	0.0 %
State sources	177,125,000	180,000,000	180,000,000	180,000,000	0.0 %
Federal sources	231,100,000	218,000,000	192,000,000	192,000,000	0.0 %
<b>Total Revenues</b>	<b>422,745,000</b>	<b>410,000,000</b>	<b>385,000,000</b>	<b>385,000,000</b>	<b>0.0 %</b>
<b>Expenditures:</b>					
Salaries	209,854,250	205,000,000	195,000,000	195,000,000	0.0 %
Employee benefits	83,645,000	80,000,000	75,000,000	75,000,000	0.0 %
Purchased services	38,665,300	40,000,000	35,000,000	35,000,000	0.0 %
Supplies	45,391,450	45,000,000	40,000,000	40,000,000	0.0 %
Property and equipment	5,505,000	5,000,000	5,000,000	5,000,000	0.0 %
Other expenditures	12,644,000	5,000,000	5,000,000	5,000,000	0.0 %
<b>Total Expenditures</b>	<b>395,705,000</b>	<b>380,000,000</b>	<b>355,000,000</b>	<b>355,000,000</b>	<b>0.0 %</b>
<b>Excess of Revenues over Expenditures</b>	<b>27,040,000</b>	<b>30,000,000</b>	<b>30,000,000</b>	<b>30,000,000</b>	
<b>Other Sources and (Uses):</b>					
Transfers to other funds	(28,500,000)	(30,000,000)	(30,000,000)	(30,000,000)	
Opening fund balance - July 1	10,114,614	8,654,614	8,654,614	8,654,614	
<b>Ending Fund Balance - June 30</b>	<b>\$ 8,654,614</b>	<b>\$ 8,654,614</b>	<b>\$ 8,654,614</b>	<b>\$ 8,654,614</b>	

## Debt Service Funds - Projected Budgets

For Fiscal Years 2013-14 Through 2016-17

Fund Expenditure Appropriations by Major Object

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$ 291,450,000	\$ 295,000,000	\$ 300,000,000	\$ 305,000,000	1.7 %
Interest on investments	1,140,000	800,000	-	-	0.0 %
Other local revenues	55,000	50,000	50,000	50,000	0.0 %
<b>Total Revenues</b>	<b>292,645,000</b>	<b>295,850,000</b>	<b>300,050,000</b>	<b>305,050,000</b>	<b>1.7 %</b>
<b>Expenditures:</b>					
Principal	342,355,000	346,050,000	316,990,000	284,210,000	(10.3)%
Interest	153,295,000	141,120,000	123,955,000	108,520,000	(12.5)%
Purchased services	1,990,000	-	-	-	0.0 %
<b>Total Expenditures</b>	<b>497,640,000</b>	<b>486,125,000</b>	<b>440,945,000</b>	<b>392,730,000</b>	<b>(10.9)%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(204,995,000)</b>	<b>(190,275,000)</b>	<b>(140,895,000)</b>	<b>(87,680,000)</b>	
<b>Other Sources and (Uses):</b>					
Proceeds of refunding bonds	418,520,000	-	-	-	
Payment to refunding escrow agent	(416,530,000)	-	-	-	
Transfer from other funds	95,830,000	88,590,000	88,140,000	88,145,000	
<b>Total Other Sources and (Uses):</b>	<b>97,820,000</b>	<b>88,590,000</b>	<b>88,140,000</b>	<b>88,145,000</b>	
Opening Fund Balance - July 1	167,849,144	60,674,144	(41,010,856)	(93,765,856)	
<b>Ending Fund Balance - June 30</b>	<b>\$ 60,674,144</b>	<b>\$ (41,010,856)<sup>1</sup></b>	<b>\$ (93,765,856)<sup>1</sup></b>	<b>\$ (93,300,856)<sup>1</sup></b>	

<sup>1</sup> The projected deficits must be eliminated either through increasing the property tax levy for debt service (.005534) or increased transfers from the General or Capital Projects Funds.

Source: Budget Department



**Capital Projects Funds - Projected Budgets**

For Fiscal Years 2013-14 Through 2016-17

## Fund Expenditure Appropriations by Major Object

Description	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Growth Rate
<b>Revenues:</b>					
Real estate transfer taxes	\$18,000,000	\$18,250,000	\$18,500,000	\$19,000,000	2.7 %
Hotel room taxes	66,140,000	66,500,000	66,750,000	67,000,000	0.4 %
Governmental services taxes	21,660,000	22,000,000	22,500,000	23,000,000	2.2 %
Interest on investments	2,175,000	1,000,000	750,000	500,000	(33.3)%
Other local revenues	240,000	50,000	50,000	50,000	0.0 %
Federal Revenues	5,765,000	6,075,000	6,070,000	6,070,000	0.0 %
Total Revenues	<u>113,980,000</u>	<u>113,875,000</u>	<u>114,620,000</u>	<u>115,620,000</u>	0.9 %
<b>Expenditures:</b>					
Salaries	5,865,000	3,000,000	3,000,000	3,000,000	0.0 %
Employee benefits	1,635,000	1,000,000	1,000,000	1,000,000	0.0 %
Purchased services	107,415,000	11,700,000	11,700,000	11,700,000	0.0 %
Supplies	6,085,000	5,255,000	5,255,000	5,255,000	0.0 %
Property and equipment	1,205,000	750,000	750,000	750,000	0.0 %
Other expenditures	95,000	245,000	245,000	245,000	0.0 %
Total Expenditures	<u>122,300,000</u>	<u>21,950,000</u>	<u>21,950,000</u>	<u>21,950,000</u>	0.0 %
Excess (Deficiency) of Revenues over Expenditures	<u>(8,320,000)</u>	<u>91,925,000</u>	<u>92,670,000</u>	<u>93,670,000</u>	
<b>Other Sources and (Uses):</b>					
Transfers from other funds	500,000	-	-	-	
Transfers to other funds	(90,435,000)	(83,675,000)	(83,220,000)	(83,225,000)	
Total Other Sources and (Uses)	<u>(89,934,000)</u>	<u>(83,675,000)</u>	<u>(83,220,000)</u>	<u>(83,225,000)</u>	
Opening Fund Balance - July 1	<u>245,807,757</u>	<u>147,552,757</u>	<u>155,802,757</u>	<u>165,252,757</u>	
Ending Fund Balance - June 30	<u>\$147,552,757</u>	<u>\$155,802,757</u>	<u>\$165,252,757</u>	<u>\$175,697,757</u>	



**Schedule Of Staff Positions - General Fund**

For Fiscal Years 2010-11 Through 2013-14

Description		2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget
<b>Instructional staff</b>					
Regular education	Licensed	11,419.67	11,423.31	10,577.80	11,232.85
	Non-licensed	356.92	353.76	356.19	345.34
Special education	Licensed	3,195.50	3,093.60	3,047.10	3,116.60
	Non-licensed	1,154.56	1,142.67	1,163.81	1,197.70
Vocational education	Licensed	109.00	59.00	59.00	59.00
	Non-licensed	9.00	-	-	-
English language learners	Licensed	-	-	-	15.00
	Non-licensed	-	-	-	12.49
Alternative education	Licensed	-	-	-	130.50
	Non-licensed	-	-	-	0.66
Co-curricular activities	Licensed	35.00	36.00	36.00	36.00
<b>Total, instruction</b>					
	<b>Licensed</b>	14,759.17	14,611.91	13,719.90	14,589.95
	<b>Non-licensed</b>	1,520.48	1,496.43	1,520.00	1,556.19
<b>Administrative and instructional support staff</b>					
Student support	Licensed	1,011.50	999.00	999.92	1,005.50
	Non-licensed	267.90	263.46	269.76	267.78
Instructional staff support	Licensed	610.12	545.52	556.72	527.00
	Non-licensed	361.13	347.78	375.78	417.91
General administration	Licensed	52.50	51.40	55.40	57.40
	Non-licensed	64.84	67.76	68.60	74.60
School administration	Licensed	800.00	793.00	812.00	839.92
	Non-licensed	1,363.16	1,365.90	1,375.94	1,372.30
Central services	Licensed	58.60	46.10	44.00	38.00
	Non-licensed	510.27	444.20	474.63	477.27
<b>Total, administrative and instructional support staff</b>					
	<b>Licensed</b>	2,532.72	2,435.02	2,468.04	2,467.82
	<b>Non-licensed</b>	2,567.30	2,489.10	2,564.71	2,609.86
<b>Other staff</b>					
Operating/maintenance plant services		2,654.28	2,550.42	2,534.31	2,549.81
Student transportation		1,439.24	1,200.76	1,344.16	1,394.66
<b>Total, other staff</b>		4,093.52	3,751.18	3,878.47	3,944.47
<b>Total - General Operating Fund</b>		25,473.19	24,783.64	24,151.12	25,168.29

Note: FTEs reflect 9-, 10-, and 11-month support staff as percentages of full FTEs.  
 Source: CCSD Budget and Accounting Departments

The reduction of 1,322 FTEs from 2010-11 to 2012-13 fiscal years is in response to the level of available funding and reflects the impacts of budgetary reductions of over \$26 million.



## Schedule Of Staff Positions Continued - Other Funds

For Fiscal Years 2010-11 Through 2013-14

Description		2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget
<b>Instructional staff</b>					
Regular education	Licensed	2,469.00	2,065.00	2,181.50	2,094.93
	Non-licensed	264.42	169.00	111.00	94.97
Special education	Licensed	50.00	32.00	25.00	9.07
	Non-licensed	276.46	254.00	252.00	197.23
Vocational education	Licensed	-	1.00	2.00	2.00
	Non-licensed	10.00	10.00	10.00	8.59
Adult education	Licensed	53.00	42.00	52.00	52.00
Athletics	Licensed	-	-	-	13.00
	Non-licensed	-	-	-	4.25
<b>Total, instruction</b>	<b>Licensed</b>	<b>2,572.00</b>	<b>2,140.00</b>	<b>2,260.50</b>	<b>2,171.00</b>
	<b>Non-licensed</b>	<b>550.88</b>	<b>433.00</b>	<b>373.00</b>	<b>305.04</b>
<b>Administrative and instructional support staff</b>					
Student support	Licensed	73.50	64.00	68.00	92.28
	Non-licensed	45.00	42.00	39.00	69.91
Instructional staff support	Licensed	88.00	78.00	130.00	396.76
	Non-licensed	43.00	44.00	49.00	43.03
General administration	Licensed	65.00	30.00	1.00	-
	Non-licensed	30.00	15.00	1.00	-
Central services	Licensed	47.00	58.50	59.50	30.25
	Non-licensed	253.80	233.43	257.35	280.96
<b>Total, administrative and instructional support</b>	<b>Licensed</b>	<b>273.50</b>	<b>230.50</b>	<b>258.50</b>	<b>519.29</b>
	<b>Non-licensed</b>	<b>371.80</b>	<b>334.43</b>	<b>346.35</b>	<b>393.90</b>
<b>Other staff</b>					
Operating/maintenance plant services	Non-licensed	51.02	26.90	21.90	7.90
Food service	Non-licensed	489.34	451.74	492.33	526.69
Community Services	Licensed	-	-	-	11.00
	Non-licensed	-	-	-	11.12
Land and building acquisition and improvement	Non-licensed	120.00	154.00	110.00	66.00
<b>Total, other staff</b>	<b>Licensed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11.00</b>
	<b>Non-licensed</b>	<b>660.36</b>	<b>632.64</b>	<b>624.23</b>	<b>611.71</b>
<b>Total - all other funds</b>		<b>4,428.54</b>	<b>3,770.57</b>	<b>3,862.58</b>	<b>4,011.94</b>
<b>Grand total - all funds</b>		<b>29,901.73</b>	<b>28,554.21</b>	<b>28,646.22</b>	<b>29,180.23</b>

Source: CCSD Budget and Accounting Departments

The reduction of 658 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 \$64 million.

## Educational Level Of Teaching Staff

For Fiscal Years 2005-06 Through 2012-13

Education	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 <sup>1</sup>
Bachelor's Degree	19.6%	18.7%	17.1%	15.1%	13.0%	11.2%	10.9%	13.5%
Bachelor's + 16 Hours	6.9	6.7	6.6	6.5	6.0	5.3	4.9	4.7
Bachelor's + 32 Hours	13.7	12.8	12.8	12.4	12.4	11.0	10.2	9.8
Master's Degree	21.9	22.7	23.1	22.6	22.4	23.4	23.7	23.8
Master's + 16 Hours	6.1	6.3	6.4	7.5	6.7	6.7	6.9	6.6
Master's + 32 Hours	31.1	32.1	33.2	28.8	29.2	29.4	29.0	26.9
Doctorate <sup>2</sup>	0.7	0.7	0.8	7.1	10.3	13.0	14.4	0.8
ASC <sup>3</sup>	-	-	-	-	-	-	-	13.6
ASC + Doctorate <sup>3</sup>	-	-	-	-	-	-	-	0.2
Total percentage	100%	100%	100%	100%	100%	100%	100%	100%

<sup>1</sup> Based upon General Operating Fund licensed positions as of May 2013.

<sup>2</sup> Beginning July 1, 2008, the Doctorate degree qualification was superseded with a District sponsored Advance Studies Certification (ASC).

<sup>3</sup> Starting July 1, 2012, Doctorate degree qualification was separated from District sponsored ASC.

Source: CCSD Human Resources



## History Of Teachers' Salary Schedules

For Fiscal Years 2006-07 Through 2013-14

Minimums/ Maximums	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Class A (Bachelor's)	\$ 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	\$ 34,341 40,081
Class B (Bachelor's + 16)	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	36,183 43,371
Class C (Bachelor's + 32)	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	38,029 49,525
Class D (Master's)	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	39,877 51,376
Class E (Master's + 16)	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	41,727 53,216
Class F (Master's + 32)	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	44,067 65,464
Class G (PH D)	42,938 63,544	43,787 64,805	48,201 70,060	48,201 70,060	48,201 70,060	47,659 69,272	46,012 67,625	45,552 66,949
Class H (ASC)							47,659 69,272	47,182 68,579
Class G (ASC+PH D)							49,159 70,772	48,667 70,064

Source: CCSD Human Resources

## Teacher Salary Schedule - Full Time Teacher Placement

Fiscal Year 2012-13

Step	CLASS A BA/BS	CLASS B BA/BS + 16	CLASS C BA/BS + 32	CLASS D MA/MS	CLASS E MA/MS + 16	CLASS F MA/MS + 32	CLASS G PH D	CLASS H ASC	CLASS I ASC+PH D
1	657	44	116	227	13	38	7	-	-
2	294	58	82	186	21	25	6	5	-
3	144	42	56	213	41	26	5	3	1
4	360	153	180	517	102	141	6	40	1
5	534	129	217	713	215	328	4	138	3
6		274	75	221	75	185	2	73	2
7			77	214	82	188	4	89	2
8			69	154	73	182	5	72	-
9			578	1,072	357	185	2	116	-
10						224	9	111	1
11						249	12	144	1
12						260	9	126	-
13						492	12	256	4
14						1,447	45	837	10
Totals	<b>1,989</b>	<b>700</b>	<b>1,450</b>	<b>3,517</b>	<b>979</b>	<b>3,970</b>	<b>128</b>	<b>2,010</b>	<b>25</b>

Note: Based upon General Operating Fund licensed positions as of May 2013

Source: CCSD Human Resources



## Debt Service Fund - Schedule Of General Obligation Bonds Outstanding As of July 1, 2013<sup>2</sup>

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2013
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977	\$169,310,000	\$ 66,780,000
November 4, 2003D <sup>1</sup>	June 15, 2015	20 Years	4.3437	400,000,000	43,240,000
March 1, 2004A (Refunding Apr. 1999)	June 15, 2017	13 Years	3.4948	210,975,000	118,015,000
March 1, 2004B (Refunding July 1999, Mar. 2000)	June 15, 2020	16 Years	3.7298	124,745,000	76,800,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	7,345,000
November 1, 2004D <sup>1</sup>	June 15, 2017	20 Years	4.1145	450,000,000	94,140,000
March 1, 2005A (Refunding Apr. 1999, Jun. 2002)	June 15, 2019	14 Years	3.9800	269,600,000	244,830,000
March 1, 2005B (Refunding Oct. 2001)	June 15, 2022	17 Years	4.0713	209,995,000	178,475,000
November 15, 2005C <sup>1</sup>	June 15, 2019	20 Years	4.4161	500,000,000	162,005,000
March 30, 2006 (Refunding Mar. 1996, Jun. 2002)	June 15, 2015	9 Years	3.8515	153,925,000	41,325,000
December 19, 2006B	June 15, 2026	20 Years	4.1025	450,000,000	356,705,000
December 19, 2006C	June 15, 2026	20 Years	4.1125	125,000,000	99,090,000
March 30, 2007 (Refunding Nov. 2003, Nov. 2004, Nov. 2005)	June 15, 2025	18 Years	4.1262	473,045,000	367,765,000
December 11, 2007B	June 15, 2027	20 Years	4.3246	250,000,000	209,170,000
December 11, 2007C	June 15, 2027	20 Years	4.3330	400,000,000	334,670,000
June 3, 2008A	June 15, 2028	20 Years	4.1960	675,000,000	466,170,000
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	49,745,000
March 3, 2011B (Refunding Sept. 2001D)	June 15, 2019	8 Years	2.9849	29,420,000	29,420,000
October 4, 2012A (Refunding Nov. 2004, Nov. 2005)	June 15, 2021	9 Years	1.6657	159,425,000	159,425,000
October 4, 2012B (Refunding Sept. 2001D)	June 15, 2014	2 Years	0.5379	8,535,000	8,535,000
<b>Total Outstanding Bonded Indebtness</b>					<b>\$3,223,895,000</b>
<sup>1</sup> Date of final maturity has been changed from the original final maturity due to refunded debt payments.					
<sup>2</sup> Does not reflect the impact of subsequent debt issues in July 2013					
Source: CCSD Budget and Accounting Departments					



## Debt Service Fund - Combined Amortization Schedules As of July 31, 2013

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments	Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2013-14	09-01-98	\$40,010,000	\$3,672,900	\$43,682,900	2015-16	03-01-04A	\$48,110,000	\$3,390,700	\$51,500,700
2013-14	03-01-04A	22,080,000	5,654,450	27,734,450	2015-16	03-01-04B	7,145,000	2,973,000	10,118,000
2013-14	03-01-04B	6,510,000	3,639,250	10,149,250	2015-16	11-01-04D	24,095,000	1,204,750	25,299,750
2013-14	07-01-04C	7,345,000	367,250	7,712,250	2015-16	03-01-05A	28,215,000	9,602,750	37,817,750
2013-14	11-01-04D	21,800,000	3,660,000	25,460,000	2015-16	03-01-05B	18,050,000	7,222,500	25,272,500
2013-14	03-01-05A	25,805,000	12,373,437	38,178,437	2015-16	11-15-05C	26,260,000	4,139,000	30,399,000
2013-14	03-01-05B	16,680,000	8,923,750	25,603,750	2015-16	12-01-06B	22,665,000	12,707,150	35,372,150
2013-14	11-15-05C	23,815,000	6,580,250	30,395,250	2015-16	12-01-06C	6,295,000	3,936,400	10,231,400
2013-14	03-30-06A	20,155,000	2,066,250	22,221,250	2015-16	03-30-07A	25,940,000	15,118,950	41,058,950
2013-14	12-01-06B	20,955,000	14,844,650	35,799,650	2015-16	12-01-07B	12,165,000	9,311,250	21,476,250
2013-14	12-01-06C	5,820,000	4,530,150	10,350,150	2015-16	12-01-07C	19,465,000	14,898,000	34,363,000
2013-14	03-30-07A	23,985,000	17,076,150	41,061,150	2015-16	6-01-08A	23,815,000	21,094,000	44,909,000
2013-14	12-01-07B	11,250,000	10,458,500	21,708,500	2015-16	7-08-10A	-	5,724,890	5,724,890
2013-14	12-01-07C	17,995,000	16,733,500	34,728,500	2015-16	7-08-10D	-	344,100	344,100
2013-14	6-01-08A	21,605,000	23,308,500	44,913,500	2015-16	3-03-11A	15,095,000	754,750	15,849,750
2013-14	7-08-10A	-	5,729,630	5,729,630	2015-16	3-03-11B	9,370,000	1,024,750	10,394,750
2013-14	7-08-10D	-	344,100	344,100	2015-16	10-4-12A	26,305,000	6,944,000	33,249,000
2013-14	3-03-11A	20,365,000	2,487,250	22,852,250	2015-16	7-31-13A	4,000,000	886,825	4,886,825
2013-14	3-03-11B	-	1,471,000	1,471,000	2015-16	7-31-13B	-	2,677,750	2,677,750
2013-14	10-4-12A	-	7,971,250	7,971,250	<b>Fiscal Year Totals</b>		<b>316,990,000</b>	<b>123,955,515</b>	<b>440,945,515</b>
2013-14	10-4-12B	8,535,000	341,400	8,876,400	2016-17	03-01-04A	24,630,000	985,200	25,615,200
2013-14	7-31-13A	3,840,000	1,046,853	4,886,853	2016-17	03-01-04B	17,680,000	2,615,750	20,295,750
2013-14	7-31-13B	21,115,000	3,824,800	24,939,800	2016-17	03-01-05A	52,105,000	8,192,000	60,297,000
<b>Fiscal Year Totals</b>		<b>339,665,000</b>	<b>157,105,000</b>	<b>496,770,000</b>	2016-17	03-01-05B	18,805,000	6,320,000	25,125,000
2014-15	09-01-98	26,770,000	1,472,350	28,242,350	2016-17	11-15-05C	27,570,000	2,826,000	30,396,000
2014-15	03-01-04A	23,195,000	4,550,450	27,745,450	2016-17	12-01-06B	23,570,000	11,687,225	35,257,225
2014-15	03-01-04B	6,815,000	3,313,750	10,128,750	2016-17	12-01-06C	6,550,000	3,621,650	10,171,650
2014-15	11-01-04D	22,945,000	2,352,000	25,297,000	2016-17	03-30-07A	26,980,000	14,081,350	41,061,350
2014-15	03-01-05A	26,970,000	11,018,675	37,988,675	2016-17	12-01-07B	12,650,000	8,703,000	21,353,000
2014-15	03-01-05B	17,345,000	8,089,750	25,434,750	2016-17	12-01-07C	20,245,000	13,924,750	34,169,750
2014-15	11-15-05C	25,010,000	5,389,500	30,399,500	2016-17	6-01-08A	25,010,000	19,903,250	44,913,250
2014-15	03-30-06A	21,170,000	1,058,500	22,228,500	2016-17	7-08-10A	-	5,724,890	5,724,890
2014-15	12-01-06B	21,795,000	13,796,900	35,591,900	2016-17	7-08-10D	-	344,100	344,100
2014-15	12-01-06C	6,055,000	4,239,150	10,294,150	2016-17	3-03-11B	-	556,250	556,250
2014-15	03-30-07A	24,945,000	16,116,750	41,061,750	2016-17	10-4-12A	-	5,628,750	5,628,750
2014-15	12-01-07B	11,695,000	9,896,000	21,591,000	2016-17	7-31-13A	4,160,000	726,825	4,886,825
2014-15	12-01-07C	18,715,000	15,833,750	34,548,750	2016-17	7-31-13B	24,255,000	2,677,750	26,932,750
2014-15	6-01-08A	22,685,000	22,228,250	44,913,250	<b>Fiscal Year Totals</b>		<b>284,210,000</b>	<b>108,518,740</b>	<b>392,728,740</b>
2014-15	7-08-10A	100,000	5,729,630	5,829,630	2017-18	03-01-04B	18,575,000	1,731,750	20,306,750
2014-15	7-08-10D	-	344,100	344,100	2017-18	03-01-05A	54,580,000	5,586,750	60,166,750
2014-15	3-03-11A	14,285,000	1,469,000	15,754,000	2017-18	03-01-05B	19,605,000	5,379,750	24,984,750
2014-15	3-03-11B	8,925,000	1,471,000	10,396,000	2017-18	11-15-05C	28,950,000	1,447,500	30,397,500
2014-15	10-4-12A	20,545,000	7,971,250	28,516,250	2017-18	12-01-06B	24,635,000	10,626,575	35,261,575
2014-15	7-31-13A	3,840,000	1,040,425	4,880,425	2017-18	12-01-06C	6,840,000	3,294,150	10,134,150
2014-15	7-31-13B	21,200,000	3,737,750	24,937,750	2017-18	03-30-07A	28,190,000	12,867,250	41,057,250
<b>Fiscal Year Totals</b>		<b>345,005,000</b>	<b>141,118,930</b>	<b>486,123,930</b>	2017-18	12-01-07B	13,190,000	8,070,500	21,260,500
2014-15	09-01-98	26,770,000	1,472,350	28,242,350	2017-18	12-01-07C	21,105,000	12,912,500	34,017,500
2014-15	03-01-04A	23,195,000	4,550,450	27,745,450	2017-18	6-01-08A	26,260,000	18,652,750	44,912,750
2014-15	03-01-04B	6,815,000	3,313,750	10,128,750	2017-18	7-08-10A	-	5,724,890	5,724,890
2014-15	11-01-04D	22,945,000	2,352,000	25,297,000	2017-18	7-08-10D	-	344,100	344,100
2014-15	03-01-05A	26,970,000	11,018,675	37,988,675	2017-18	3-03-11B	-	556,250	556,250
2014-15	03-01-05B	17,345,000	8,089,750	25,434,750	2017-18	10-4-12A	24,870,000	5,628,750	30,498,750
2014-15	11-15-05C	25,010,000	5,389,500	30,399,500	2017-18	7-31-13A	4,325,000	560,425	4,885,425
2014-15	03-30-06A	21,170,000	1,058,500	22,228,500	2017-18	7-31-13B	-	1,465,000	1,465,000
2014-15	12-01-06B	21,795,000	13,796,900	35,591,900	<b>Fiscal Year Totals</b>		<b>271,125,000</b>	<b>94,848,890</b>	<b>365,973,890</b>
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					
2014-15	10-4-12A	20,545,000	7,971,250	28,516,250					
2014-15	7-31-13A	3,840,000	1,040,425	4,880,425					
2014-15	7-31-13B	21,200,000	3,737,750	24,937,750					
<b>Fiscal Year Totals</b>		<b>345,005,000</b>	<b>141,118,930</b>	<b>486,123,930</b>					



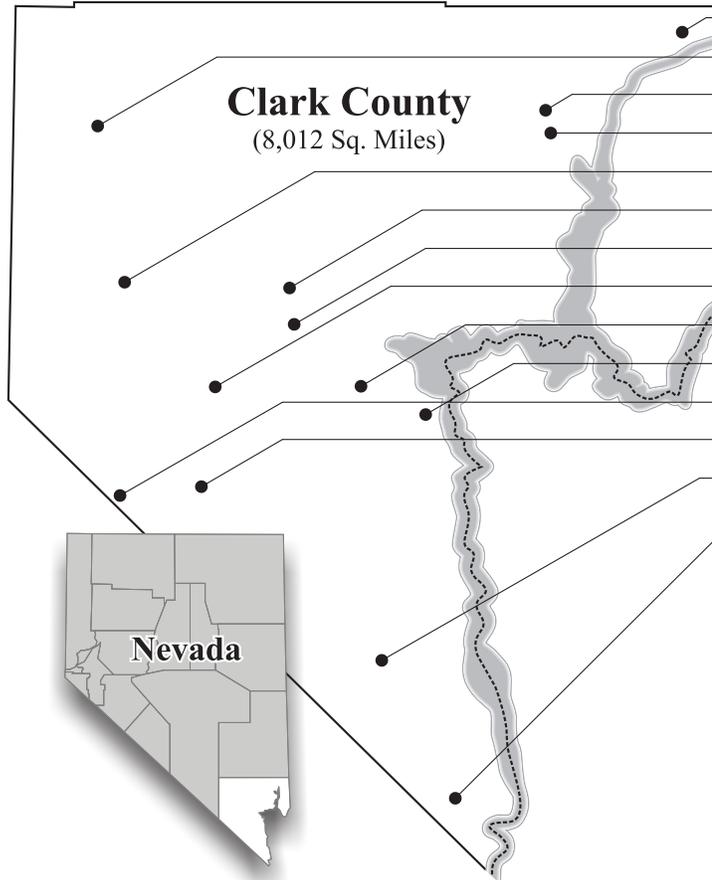
**Debt Service Fund - Combined Amortization Schedules** **Continued**  
**As of July 31, 2013**

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments	Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2018-19	03-01-04B	\$ 8,080,000	\$ 803,000	\$ 8,883,000	2022-23	12-01-06B	\$ 30,990,000	\$ 4,471,875	\$ 35,461,875
2018-19	03-01-05A	57,155,000	2,857,750	60,012,750	2022-23	12-01-06C	8,610,000	1,420,650	10,030,650
2018-19	03-01-05B	20,445,000	4,399,500	24,844,500	2022-23	03-30-07A	35,470,000	5,590,750	41,060,750
2018-19	12-01-06B	25,740,000	9,394,825	35,134,825	2022-23	12-01-07B	16,360,000	4,475,000	20,835,000
2018-19	12-01-06C	7,150,000	2,952,150	10,102,150	2022-23	12-01-07C	26,175,000	7,159,750	33,334,750
2018-19	03-30-07A	29,320,000	11,739,650	41,059,650	2022-23	6-01-08A	33,515,000	11,398,000	44,913,000
2018-19	12-01-07B	13,750,000	7,411,000	21,161,000	2022-23	7-08-10A	28,070,000	3,148,690	31,218,690
2018-19	12-01-07C	22,000,000	11,857,250	33,857,250	2022-23	7-31-13A	2,690,000	87,425	2,777,425
2018-19	6-01-08A	27,570,000	17,339,750	44,909,750	<b>Fiscal Year Totals</b>		<b>181,880,000</b>	<b>37,752,140</b>	<b>219,632,140</b>
2018-19	7-08-10A	-	5,724,890	5,724,890	2023-24	12-01-06B	32,540,000	3,387,225	35,927,225
2018-19	7-08-10D	-	344,100	344,100	2023-24	12-01-06C	9,040,000	990,150	10,030,150
2018-19	3-03-11B	11,125,000	556,250	11,681,250	2023-24	03-30-07A	37,240,000	3,817,250	41,057,250
2018-19	10-4-12A	26,110,000	4,385,250	30,495,250	2023-24	12-01-07B	17,095,000	3,657,000	20,752,000
2018-19	7-31-13A	2,390,000	387,425	2,777,425	2023-24	12-01-07C	27,350,000	5,851,000	33,201,000
2018-19	7-31-13B	29,300,000	1,465,000	30,765,000	2023-24	6-01-08A	35,190,000	9,722,250	44,912,250
<b>Fiscal Year Totals</b>		<b>280,135,000</b>	<b>81,617,790</b>	<b>361,752,790</b>	2023-24	7-08-10A	29,075,000	1,602,033	30,677,033
2019-20	03-01-04B	11,995,000	479,800	12,474,800	<b>Fiscal Year Totals</b>		<b>187,530,000</b>	<b>29,026,908</b>	<b>216,556,908</b>
2019-20	03-01-05B	21,440,000	3,377,250	24,817,250	2024-25	12-01-06B	33,925,000	2,248,325	36,173,325
2019-20	12-01-06B	26,900,000	8,107,825	35,007,825	2024-25	12-01-06C	9,425,000	673,750	10,098,750
2019-20	12-01-06C	7,470,000	2,594,650	10,064,650	2024-25	03-30-07A	39,105,000	1,955,250	41,060,250
2019-20	03-30-07A	30,640,000	10,420,250	41,060,250	2024-25	12-01-07B	17,865,000	2,802,250	20,667,250
2019-20	12-01-07B	14,335,000	6,723,500	21,058,500	2024-25	12-01-07C	28,585,000	4,483,500	33,068,500
2019-20	12-01-07C	22,935,000	10,757,250	33,692,250	2024-25	6-01-08A	36,950,000	7,962,750	44,912,750
2019-20	6-01-08A	28,950,000	15,961,250	44,911,250	<b>Fiscal Year Totals</b>		<b>165,855,000</b>	<b>20,125,825</b>	<b>185,980,825</b>
2019-20	7-08-10A	2,755,000	5,724,890	8,479,890	2025-26	12-01-06B	35,365,000	1,060,950	36,425,950
2019-20	7-08-10D	6,245,000	344,100	6,589,100	2025-26	12-01-06C	9,825,000	343,875	10,168,875
2019-20	10-4-12A	30,045,000	3,079,750	33,124,750	2025-26	12-01-07B	18,670,000	1,909,000	20,579,000
2019-20	7-31-13A	2,465,000	315,725	2,780,725	2025-26	12-01-07C	29,870,000	3,054,250	32,924,250
<b>Fiscal Year Totals</b>		<b>206,175,000</b>	<b>67,886,240</b>	<b>274,061,240</b>	2025-26	6-01-08A	38,795,000	6,115,250	44,910,250
2020-21	03-01-05B	22,490,000	2,305,250	24,795,250	<b>Fiscal Year Totals</b>		<b>132,525,000</b>	<b>12,483,325</b>	<b>145,008,325</b>
2020-21	12-01-06B	28,110,000	6,762,825	34,872,825	2026-27	12-01-07B	19,510,000	975,500	20,485,500
2020-21	12-01-06C	7,810,000	2,221,150	10,031,150	2026-27	12-01-07C	31,215,000	1,560,750	32,775,750
2020-21	03-30-07A	32,170,000	8,888,250	41,058,250	2026-27	6-01-08A	40,735,000	4,175,500	44,910,500
2020-21	12-01-07B	14,980,000	6,006,750	20,986,750	<b>Fiscal Year Totals</b>		<b>91,460,000</b>	<b>6,711,750</b>	<b>98,171,750</b>
2020-21	12-01-07C	23,970,000	9,610,500	33,580,500	2027-28	6-01-08A	42,775,000	2,138,750	44,913,750
2020-21	6-01-08A	30,400,000	14,513,750	44,913,750	<b>Fiscal Year Totals</b>		<b>42,775,000</b>	<b>2,138,750</b>	<b>44,913,750</b>
2020-21	7-08-10A	22,000,000	5,573,090	27,573,090					
2020-21	10-4-12A	31,550,000	1,577,500	33,127,500					
2020-21	7-31-13A	2,535,000	241,775	2,776,775					
<b>Fiscal Year Totals</b>		<b>216,015,000</b>	<b>57,700,840</b>	<b>273,715,840</b>					
2021-22	03-01-05B	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					
2021-22	7-31-13A	2,610,000	165,725	2,775,725					
<b>Fiscal Year Totals</b>		<b>192,335,000</b>	<b>46,838,590</b>	<b>239,173,590</b>					





# School Locations Within County

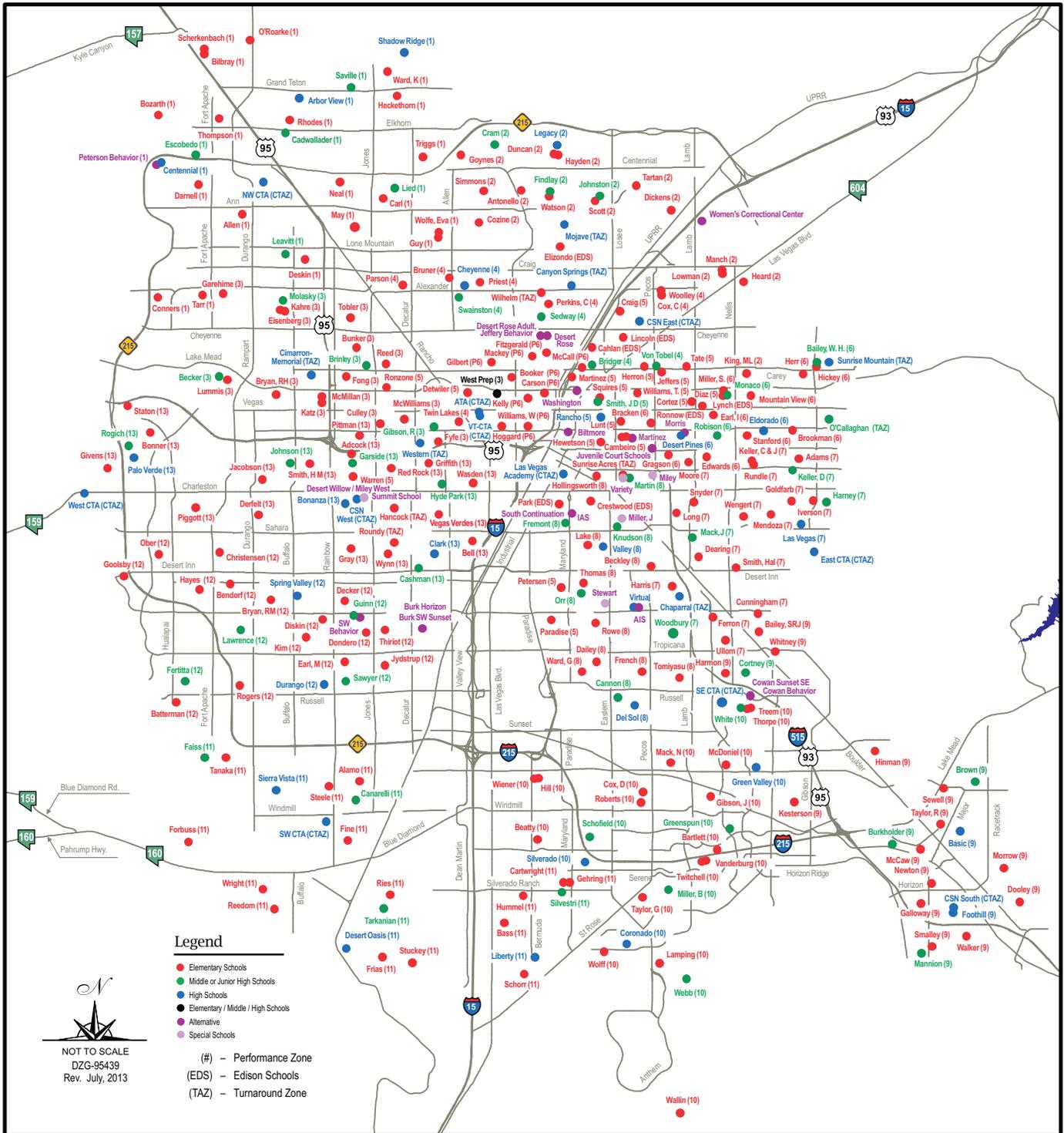


Elementary Schools	Middle Schools	Senior High Schools	
2	1	1	Mesquite
1	1	1	Indian Springs
2	0	0	Logandale
0	1	1	Overton
1	0	0	Mt. Charleston
29	7	5	North Las Vegas
150	38	34	Greater Las Vegas Area
1	0	0	Blue Diamond
25	7	4	Henderson
2	1	1	Boulder City
1	0	1	Sandy Valley
1	0	0	Goodsprings
1	0	0	Searchlight
1	0	1	Laughlin

Elementary Schools	217
Middle Schools	56
High Schools	49
Alternative Schools	26
Special Schools / Programs	8
<b>Totals</b>	<b>356</b>

DZG-95373  
Source: CCSD Zoning and Demographics





# Clark County School District

## PERFORMANCE ZONES 2013-2014 School Year



Business & Finance Division  
Demographics, Zoning & GIS  
4190 McLeod Drive  
Las Vegas, NV 89121  
p. 702-799-6430  
http://www.ccsd.net

Source: CCSD Facilities Department

### 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	6
Indian Springs	Indian Springs	12
Martha P. King	Boulder City	9
Earl B. Lundy	Mt. Charleston	12
Andrew Mitchell	Boulder City	9
Ute Perkins	Moapa	9
Harry Reid	Searchlight	9
Sandy Valley	Sandy Valley	11
Virgin Valley	Mesquite	6

#### Middle/Jr. High Schools

School	City	Zone
Elton M. Garrett	Boulder City	9
Charles A. Hughes	Mesquite	6
Indian Springs	Indian Springs	12
Laughlin	Laughlin	9
W. Mack Lyon	Overton	4
Sandy Valley	Sandy Valley	11

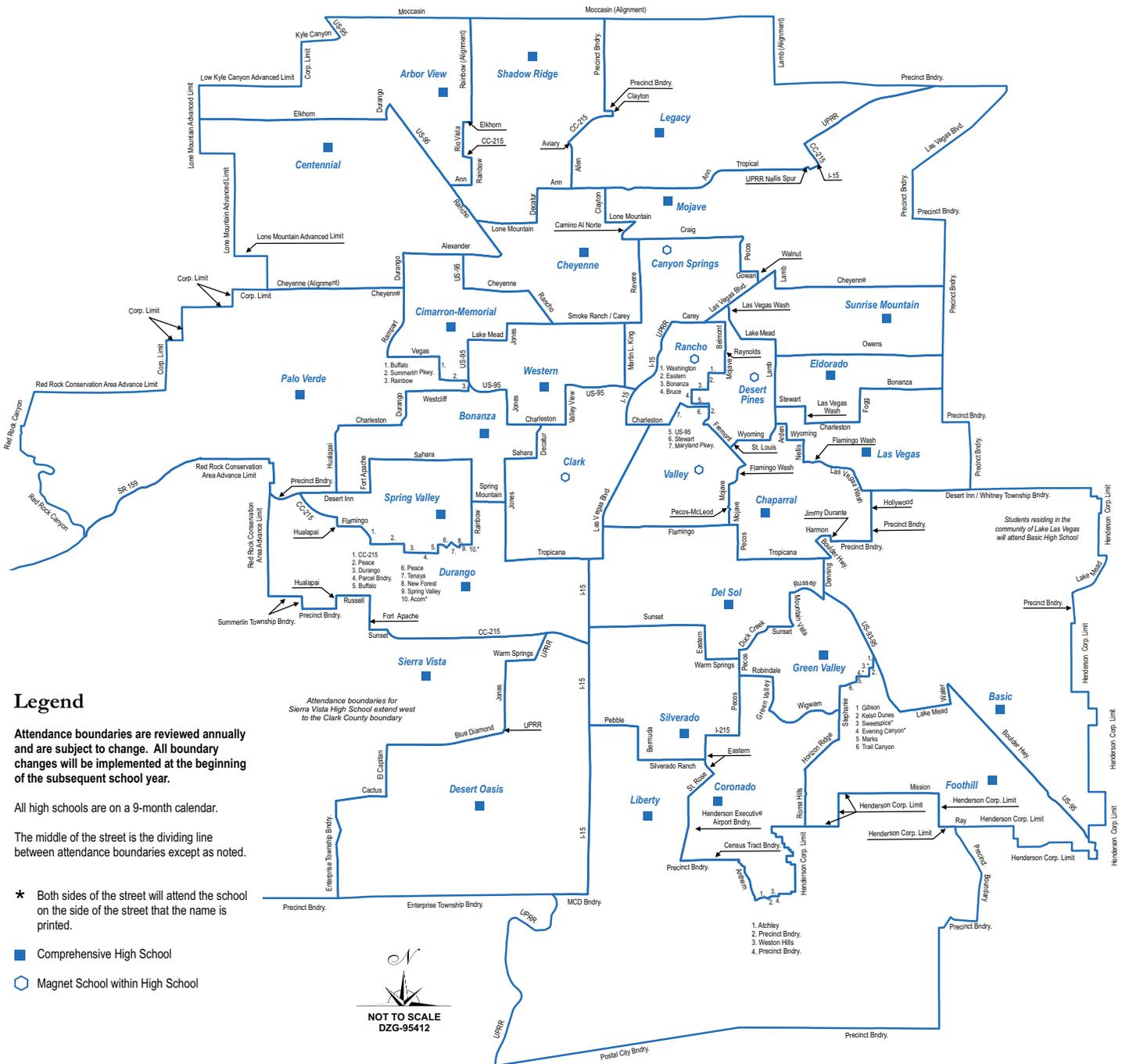
#### High Schools

School	City	Zone
Boulder City	Boulder City	9
Indian Springs	Indian Springs	12
Laughlin	Laughlin	9
Moapa Valley	Overton	4
Sandy Valley	Sandy Valley	11
Virgin Valley	Mesquite	6



# Clark County School District HIGH SCHOOL ATTENDANCE BOUNDARIES (Grades 9-12)

## 2013-2014 School Year

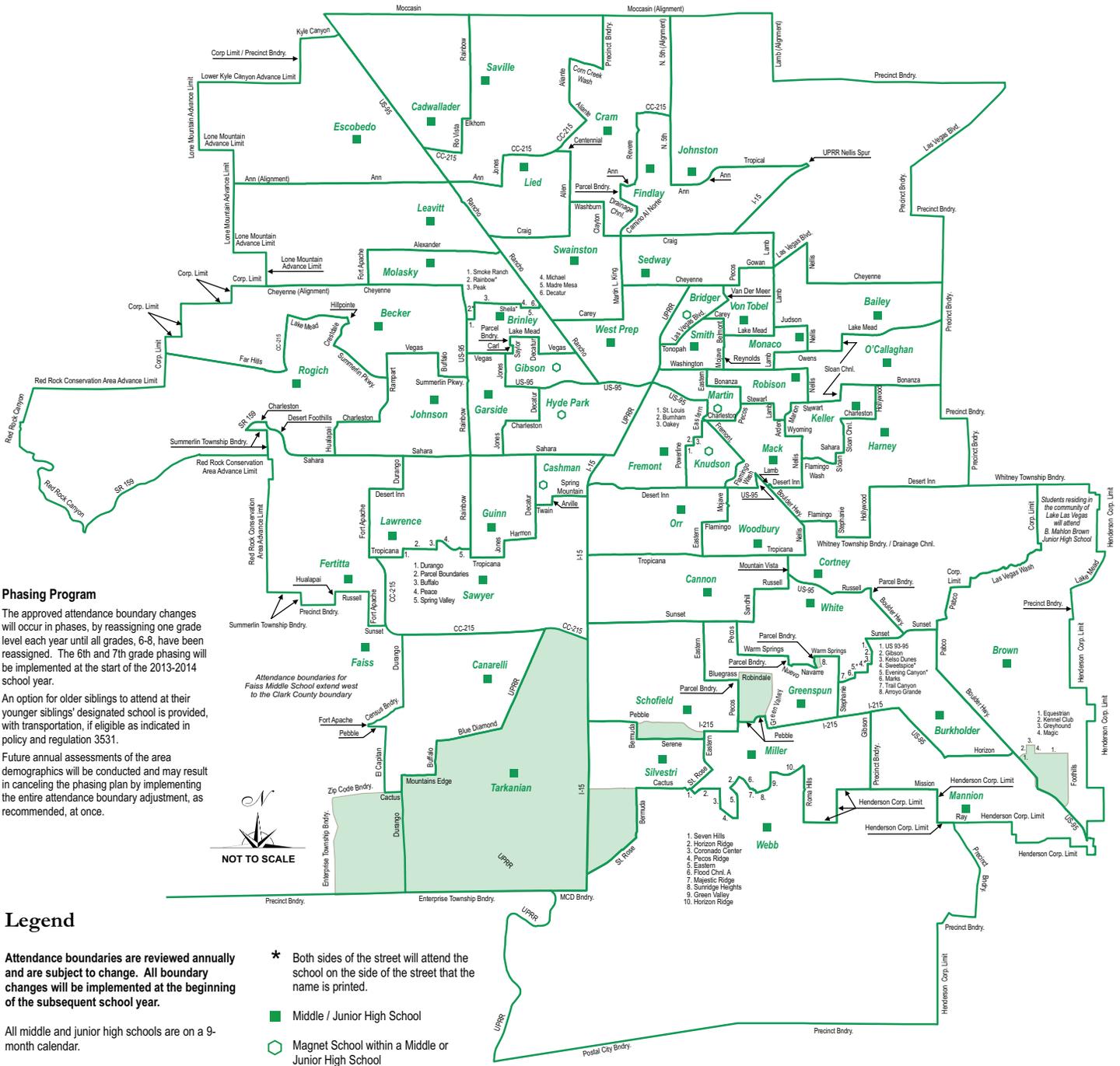


Informational Section



# Clark County School District MIDDLE & JR. HIGH SCHOOL ATTENDANCE BOUNDARIES (Grades 6-8)

## 2013-2014 School Year

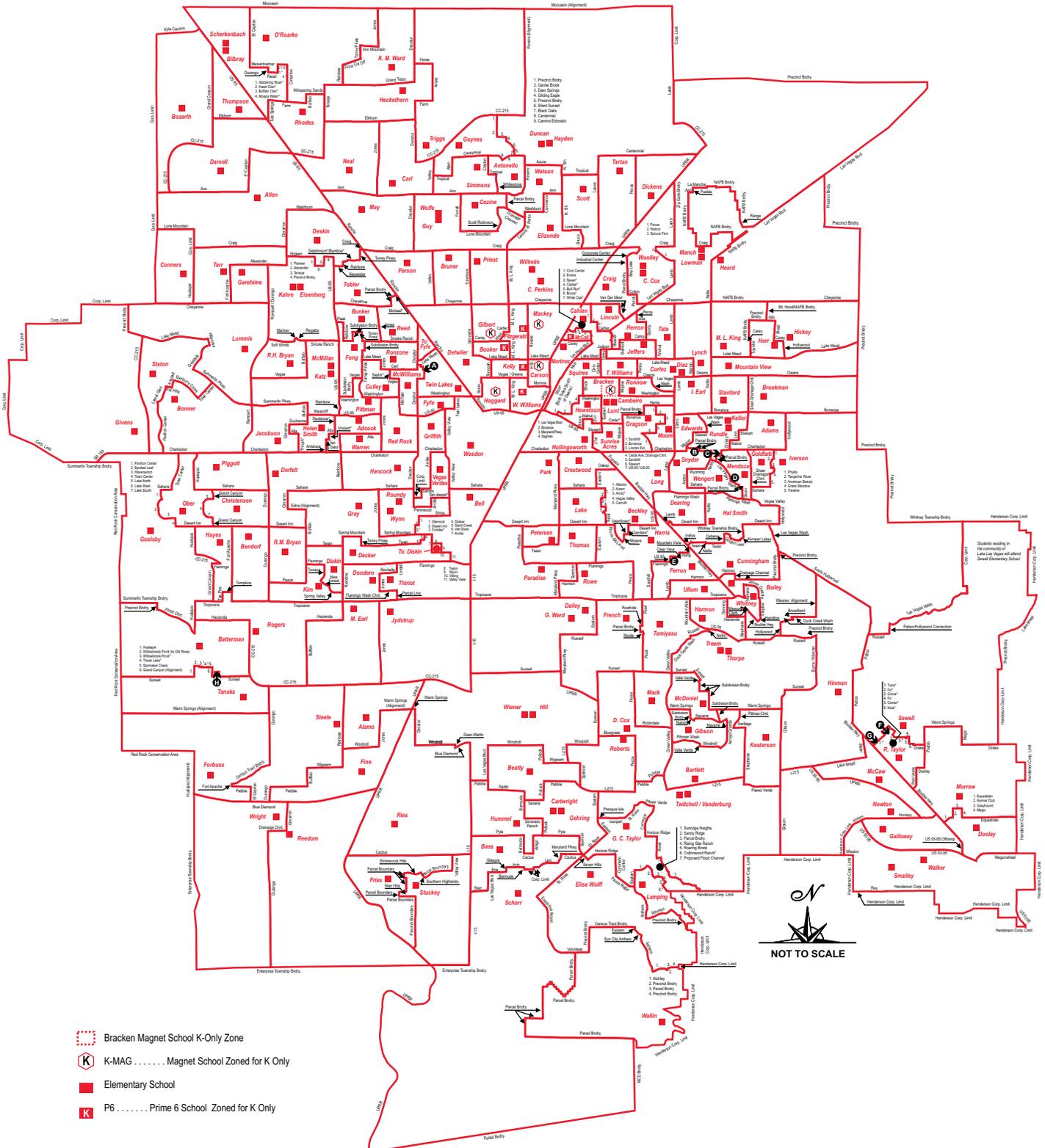


Source: CCSD Facilities Department



# Clark County School District ELEMENTARY SCHOOL ATTENDANCE BOUNDARIES (Grades K-5)

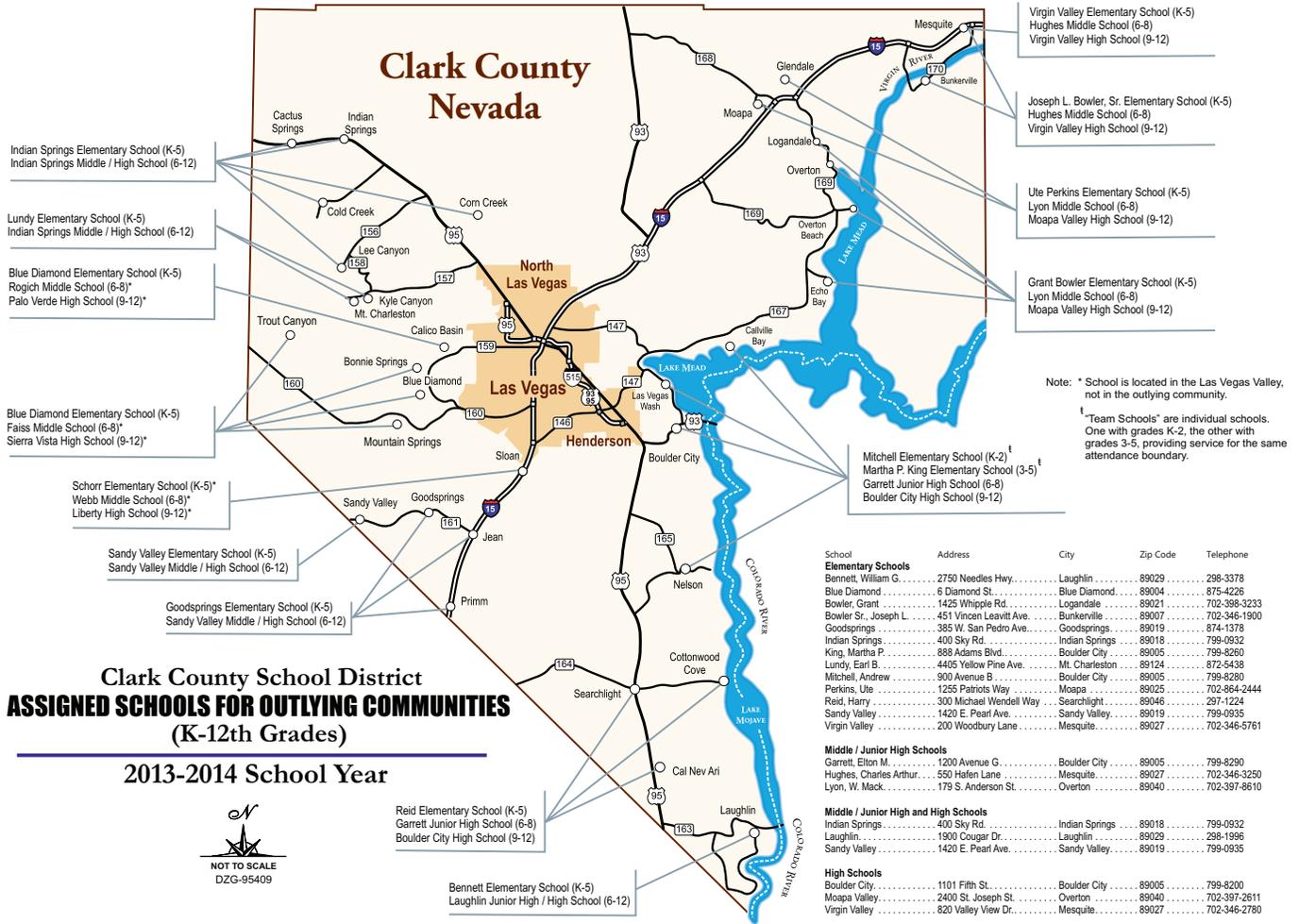
## 2013-2014 School Year



Informational Section

Source: CCSD Facilities Department





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 building in the District is over than 20 years old. The oldest school, Goodsprings, is 100 years old.
2. The largest and smallest schools by type and enrollment are as follows:

School Type	Largest	Enrollment	Smallest	Enrollment
Elementary	Robert L. Forbuss	1,267	Goodsprings	8
Secondary	Rancho HS	3,080	Indian Springs	130

3. The numbers of schools by enrollment size are as follows:

Enrollment	Elementary	Middle	Sr. High Combined	Special Education	Alternative Education	Total
<sup>1</sup>	0	0	0	0	9	9
1 - 99	4	1	1	6	9	21
100 - 399	7	1	6	2	7	23
400 - 499	16	1	0	0	1	18
500 - 599	31	1	1	0	0	33
600 - 699	58	0	2	0	0	60
700 - 799	50	1	1	0	0	52
800 - 899	27	3	0	0	0	30
900 - 999	19	5	0	0	0	24
1,000 - 1,299	5	14	1	0	0	20
1,300 - 1,599	0	21	3	0	0	24
1,600 - 2,199	0	8	8	0	0	16
2,200 - 2,499	0	0	10	0	0	10
2,500 & Over	0	0	16	0	0	16
<b>Totals</b>	<b>217</b>	<b>56</b>	<b>49</b>	<b>8</b>	<b>26</b>	<b>356</b>

4. The numbers of schools by age are as follows:

Building Year	Schools
1913 - 1949	8
1950 - 1959	20
1960 - 1969	39
1970 - 1979	31
1980 - 1989	23
1990 - 1999	98
2000 - 2010	119
Non-District	18
<b>Total Schools</b>	<b>356</b>

<sup>1</sup> 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 2013-14**

Cost Center Group	Elementary Schools	Address	Year Opened	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 Projected Enrollment
272	Adams, Kirk L.	580 Fogg St., LV 89110	1991	547	568	532	517
425	Adcock, O. K.	100 Newcomer St., LV 89107	1964 <sup>1</sup>	565	559	581	623
301	Alamo, Tony	7455 El Camino Road, LV 89139	2002	931	923	947	916
235	Allen, Dean LaMar	8680 W. Hammer Ln., LV 89128	1996	582	548	522	498
369	Antonello, Lee	1101 W. Tropical Pkwy., NLV 89031	1992	799	705	679	635
359	Bailey, Sister Robert Joseph	4525 Jimmy Durante Blvd., LV 89122	2007	817	877	800	803
904	Bartlett, Selma F.	1961 Wigwam Pkwy., HD 89014	1992	709	662	687	654
201	Bass, John C.	10377 Rancho Destino Rd., LV 89123	2000	906	886	913	924
404	Batterman, Kathy L.	10135 W. Quail Ave., LV 89148	2005	972	1,021	1,015	959
460	Beatty, John R.	8685 Hidden Palms Pkwy., LV 89123	1988	697	653	608	596
524	Beckley, Will	3223 S. Glenhurst, LV 89121	1965	851	824	857	869
515	Bell, Rex	2900 Wilmington Way, LV 89102	1963	803	824	841	829
459	Bendorf, Patricia A.	3550 W. Kevin St., LV 89117	1992	848	850	866	864
900	Bennett, William G.	2750 Needles Hwy., Laughlin 89029	1986	305	311	320	307
284	Bilbray, James	9370 Brent Lane, LV 89147	2003	683	631	654	646
912	Blue Diamond	Blue Diamond 89004	1942	22	33	26	34
209	Bonner, John W.	765 Crestdale Lane, LV 89134	1996	720	763	789	767
413	Booker, Sr., Kermit R.	2277 Martin L. King Blvd., LV 89106	1953 <sup>2</sup>	492	499	503	539
252	Bowler, Grant	1425 Whipple Rd., Logandale 89021	1980	517	541	543	561
920	Bowler, Sr., Joseph L.	851 Vincent Leavitt, Bunkerville 89007	1997	638	613	584	579
479	Bozarth, Henry And Evelyn	7431 Egan Crest Drive, LV 89149	2009	724	810	880	991
322	Bracken, Walter	1200 N. 27th St., LV 89101	1961	465	504	535	556
302	Brookman, Eileen B.	6225 E. Washington Ave., LV 89110	2002	696	689	696	694
539	Bruner, Lucile S.	4289 Allen Ln., NLV 89030	1994	733	733	717	682
230	Bryan, Richard H.	8050 Cielo Vista Ave., LV 89128	1996	555	544	572	589
240	Bryan, Roger M.	8255 W. Katie Avenue, LV 89117	1996	669	603	611	591
250	Bunker, Berkeley L.	6350 Peak Dr., LV 89129	1997	555	597	630	671
325	Cahlan, Marion	2801 Ft. Sumter Dr., NLV 89030	1963	792	845	818	831
239	Cambeiro, Arturo	2851 Harris St., LV 89101	1996	635	593	581	607
279	Carl, Kay	5625 Corbett St., LV 89130	2001	848	781	784	756
315	Carson, Kit	1735 N. "D" St., LV 89106	1956	233	314	400	421
248	Cartwright, Roberta Curry	1050 East Gary Avenue, LV 89123	1997	716	731	723	709
461	Christensen, M. J.	9001 Mariner Cove Cr., LV 89117	1989	676	683	638	627
346	Connors, Eileen	3810 Shadow Peak Dr., LV 89129	2004	860	851	827	799
254	Cortez, Manuel J.	4245 E. Tonopah Ave., LV 89115	1997	735	802	824	827
310	Cox, Clyde C.	3855 Timberlake Dr., LV 89115	1987	798	801	791	770
902	Cox, David M.	280 Clark Dr., HD 89014	1990	626	621	619	596
305	Cozine, Steve	5335 Coleman Street, NLV 89031	2002	822	768	810	762
317	Craig, Lois	2637 E. Gowan Rd., NLV 89030	1963	848	800	772	780
211	Crestwood	1300 Pauline Way, LV 89104	1952	702	721	723	716
416	Culley, Paul E.	1200 N. Mallard, LV 89108	1963	919	912	884	900
560	Cunningham, Cynthia	4145 Jimmy Durante, LV 89122	1989	800	789	815	802
271	Dailey, Jack	2001 E. Reno, LV 89119	1992	700	711	743	712
280	Darnell, Marshall C.	9480 W. Tropical Pkwy., LV 89149	2001	700	686	717	706
215	Dearing, Laura	3046 S. Ferndale, LV 89121	1963	803	846	801	817
327	Decker, Clarabelle H.	3850 S. Redwood, LV 89103	1976	616	630	599	612
465	Derfelt, Herbert A.	1900 S. Lisa Lane, LV 89117	1990	654	663	598	600
361	Deskin, Ruthe	4550 N. Pioneer Way, LV 89129	1988	704	622	599	579
255	Detwiler, Ollie	1960 Ferrell St., LV 89106	1999	626	631	660	684
442	Diaz, Ruben P.	4450 East Owens, LV 89110	2008	645	721	684	706
375	Dickens, D.L. "Dusty"	5550 Milan Peak St., NLV 89081	2007	755	751	761	751
529	Diskin, Pat A.	4220 S. Ravenwood Dr., LV 89103	1973	700	706	660	665
520	Dondero, Harvey N.	4450 Ridgeville, LV 89103	1976	728	720	725	664
929	Dooley, John A.	1940 Chickasaw Dr., HD 89015	1989	501	483	444	457
484	Duncan, Ruby	250 W. Rome Blvd, NLV 89084	2010	586	608	634	637
222	Earl, Ira J.	1463 Marion Dr., LV 89110	1965	889	852	882	898
510	Earl, Marion B.	6650 W. Reno Ave., LV 89118	1987	726	737	703	714
320	Edwards, Elbert	4551 Diamond HD, LV 89110	1976	674	607	654	682
368	Eisenberg, Dorothy	7770 Delhi Ave., LV 89129	1990	585	575	565	575
253	Elizondo, Jr., Raul P.	4865 Goldfield St., NLV 89031	1998	642	655	713	727



## School Location and Enrollment Information - Continued

### Fiscal Year 2013-14

Cost Center Group	Elementary Schools	Address	Year Opened	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 Projected Enrollment
525	Ferron, William E.	4200 Mountain Vista, LV 89121	1970	554	554	571	574
659	Fine, Mark L.	6635 W. Cougar Ave, LV 89139	2009	742	837	903	946
410	Fitzgerald, H. P.	2651 N. Revere St., NLV 89030	1993	370	359	414	417
370	Fong, Wing And Lilly	2200 James Bilbray Dr., LV 89108	1991	806	819	857	918
377	Forbuss, Robert L.	8601 S. Grand Canyon Dr., LV 89148	2007	1,018	1,102	1,202	1,267
229	French, Doris	3235 E. Hacienda, LV 89120	1976	473	463	432	406
340	Frias, Charles And Phyllis	5800 Broken Top Ave, LV 89141	2003	816	790	795	767
419	Fyfe, Ruth	4101 W. Bonanza, LV 89107	1963	518	505	495	487
925	Galloway, Fay	701 Tamarack Dr., HD 89015	1978	740	688	633	603
257	Garehime, Edith	3850 Campbell Rd., LV 89129	1998	657	650	657	652
306	Gehring, Roger D.	1155 E. Richmar Ave., LV 89123	2002	707	706	643	629
422	Gibson, James	271 Leisure Circle, HD 89014	1990	533	563	528	506
427	Gilbert, C. V. T.	2101 W. Cartier, NLV 89030	1965	470	472	474	475
348	Givens, Linda Rankin	655 Park Vista Dr., LV 89138	2004	994	1,117	1,139	1,145
237	Goldfarb, Daniel	1651 Orchard Valley Dr., LV 89122	1997	800	746	729	724
914	Goodsprings	385 W. San Pedro Ave, Goodsprings 89019	1913	10	13	13	8
330	Goolsby, Judy And John L.	11175 W. Desert Inn Rd., LV 89135	2004	782	813	791	748
408	Goynes, Theron And Naomi	3409 Deer Springs Way, North LV 89084	2005	927	903	894	863
224	Gragson, Oran K.	555 N. Honolulu, LV 89110	1978	843	820	855	841
429	Gray, R. Guild	2825 S. Torrey Pines, LV 89102	1979	567	544	528	534
412	Griffith, E. W.	324 Essex Dr., LV 89107	1962	514	571	637	639
247	Guy, Addeliar D., III	4029 La Madre Way, NLV 89031	1996	624	599	633	617
522	Hancock, Doris	1661 Lindell Rd., LV 89102	1964	481	447	456	459
527	Harmon, Harley	5351 S. Hillsboro, LV 89120	1972	706	708	757	802
528	Harris, George E.	3620 S. Sandhill, LV 89121	1973	679	619	620	615
350	Hayden, Don E.	150 W. Rome Blvd, NLV 89086	2006	604	575	632	665
542	Hayes, Keith C. And Karen W.	9620 W. Twain Ave., LV 89147	1999	674	641	682	749
318	Heard, Lomie G.	42 Baer Dr., NAFB, LV 89115	1948	746	758	677	712
282	Heckethorn, Howard E.	5150 Whispering Sands Dr., LV 89131	2001	730	656	691	688
270	Herr, Helen	6475 Eagle Creek Lane, LV 89115	1991	656	623	671	666
312	Herron, Fay	2421 N. Kenneth, NLV 89030	1963	924	910	911	912
213	Hewetson, Halle	701 N. 20th St., LV 89101	1959	962	938	918	939
406	Hickey, Liliam Lujan	2450 N. Hollywood Blvd., LV 89156	2005	705	718	716	731
463	Hill, Charlotte	7440 Bates St., LV 89123	1990	674	598	619	675
910	Hinman, Edna F.	450 Merlayne Dr., HD 89015	1987	602	576	604	650
411	Hoggard, Mabel	950 N. Tonopah Dr., LV 89106	1952	434	471	471	465
338	Hollingsworth, Howard E.	1776 East Ogden Ave, LV 89101	2003	701	681	652	683
342	Hummel, John R.	9800 Placid St., LV 89123	2004	795	793	836	776
915	Indian Springs	400 Sky Road, Indian Springs 89018	1980	91	89	99	107
303	Iverson, Mervin	1575 S. Hollywood Blvd., LV 89142	2002	757	825	845	789
464	Jacobson, Walter	8400 Boseck Dr., LV 89128	1990	601	576	628	626
407	Jeffers, Jay W.	2320 N. Clifford St., LV 89115	2005	809	887	862	881
561	Jydstrup, Helen	5150 Dunesville St., LV 89128	1991	633	612	596	594
371	Kahre, Marc	7887 W. Gowen Rd., LV 89129	1991	597	525	501	483
372	Katz, Edythe And Lloyd	1800 Rock Springs Dr., LV 89128	1991	716	675	686	649
658	Keller, Charlotte And Jerry	5445 Cedar Ave., LV 89110	2009	714	765	761	802
521	Kelly, Matt	1900 N. "J" St., LV 89016	1960	286	270	302	343
543	Kesterson, Lorna J.	231 Bailey Island Dr., HD 89014	1999	679	661	657	644
420	Kim, Frank	7600 Peace Way, LV 89117	1988	584	551	552	564
212	King, Jr., Martin Luther	2260 Betty Lane, LV 89115	1988	501	498	481	480
901	King, Martha P.	888 Adams, BC 89005	1991	451	444	411	424
516	Lake, Robert E.	2904 Meteoro St., LV 89109	1962	948	925	890	938
256	Lamping, Frank	2551 Summit Grove Dr., HD 89012	1997	805	762	773	731
316	Lincoln	3010 Berg, NLV 89030	1955	680	686	665	701
223	Long, Walter V.	2000 S. Walnut, LV 89104	1977	763	762	784	800
430	Lowman, Mary And Zel	4225 N. Lamont, NLV 89115	1993	798	788	733	794
367	Lummis, William	9000 Hillpointe Rd., LV 89128	1993	565	557	529	531
227	Lundy, Earl B.	Mt. Charleston 89101	1965	18	27	30	33
365	Lunt, Robert	2701 Harris St., LV 89101	1990	671	671	638	624



## School Location and Enrollment Information - Continued

### Fiscal Year 2013-14

Cost Center Group	Elementary Schools	Address	Year Opened	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 Projected Enrollment
226	Lynch, Ann	4850 Kell Lane, LV 89115	1990	786	774	816	819
428	Mack, Nate	3170 Laurel Ave., HD 89014	1979	599	634	628	636
324	Mackey, Jo	2726 Englestad, NLV 89030	1964	538	536	556	572
314	Manch, J. E.	4351 Lamont St., LV 89115	1962 <sup>3</sup>	775	745	777	788
208	Martinez, Reynaldo	350 E. Judson, NLV 89030	2000	565	575	591	618
366	May, Ernest	6350 W. Washburn Rd., LV 89130	1991	758	682	671	618
319	McCall, Quannah	800 Carey Ave., NLV 89030	1961	449	438	447	444
911	McCaw, Gordon	57 Lynn Lane, HD 89015	1954 <sup>4</sup>	614	581	554	547
927	McDoniel, Estes M.	1831 Fox Ridge Dr., HD 89014	1987	636	596	602	594
363	McMillan, James B.	7000 Walt Lott Dr., LV 89128	1990	731	705	675	656
414	McWilliams, J. T.	1315 Hiawatha Rd., LV 89108	1961	685	720	708	707
225	Mendoza, John F.	2000 S. Sloan Lane, LV 89122	1990	818	774	849	819
304	Miller, Sandy Searles	4851 E. Lake Mead Blvd, LV 89115	2003	629	649	665	677
913	Mitchell, Andrew	900 Avenue B, BC 89005	1970	388	401	418	387
258	Moore, William K.	491 N. Lamb Blvd., LV 89110	2000	676	670	650	659
249	Morrow, Sue H.	1070 Featherwood Ave., HD 89015	1997	784	762	695	685
217	Mountain View	5436 E. Kell Lane, LV 89115	1954	540	519	527	525
541	Neal, Joseph M.	6651 W. Azure Ave., LV 89130	1999	729	685	654	636
947	Newton, Ulis	571 Greenway Rd., HD 89015	1992	773	776	705	694
207	Ober, D'Vorre & Hal	3035 Desert Marigold Ln., LV 89135	2000	757	820	792	775
441	O'Roarke, Thomas J.	8455 O'Hara Rd, LV 89143	2008	748	704	706	753
514	Paradise	900 Cottage Grove Ave., LV 89119	1952 <sup>5</sup>	558	572	571	604
214	Park, John S.	931 Franklin Ave., LV 89104	1948	833	818	851	878
362	Parson, Claude And Stella	4100 Thom Blvd., LV 89130	1989	562	560	495	524
381	Perkins, Claude G.	3700 Shadow Tree St., NLV 89032	2007	688	677	708	704
916	Perkins, Ute	1255 Patriots Way, Moapa 89025	1990	171	168	177	179
341	Petersen, Dean	3650 Cambridge Street, LV 89109	2003	728	718	772	790
466	Piggott, Clarence	9601 Red Hills Dr., LV 89117	1993	609	578	535	575
424	Pittman, Vail	6333 Fargo Ave., LV 89107	1966	584	581	633	662
339	Priest, Richard C.	4150 Fuselier Drive, NLV 89032	2003	792	805	788	751
417	Red Rock	408 Upland Blvd, LV 89107	1955	652	664	721	729
360	Reed, Doris M.	2501 Winwood, LV 89108	1987	659	602	632	639
443	Reedom, Carolyn S.	10025 Rumrill St., LV 89178	2008	912	963	1,104	1,220
919	Reid, Harry	300 Michael Wendell Way, Searchlight 89046	1992	33	30	22	22
241	Rhodes, Betsy A.	7350 Teal Wood, LV 89131	1996	711	656	698	676
405	Ries, Aldeane Comito	9805 S. Lindell Rd., LV 89141	2005	839	887	970	943
234	Roberts, Aggie	227 Charter Oak, HD 89014	1996	834	785	778	767
309	Rogers, Lucille S.	5535 South Riley St., LV 89148	2001	677	709	730	759
326	Ronnow, C. C.	1100 Lena St., LV 89101	1965	838	860	828	842
426	Ronzone, Bertha	5701 Stacey Ave., LV 89108	1965	847	855	886	908
358	Roundy, C. Owen	2755 Mohawk St., LV 89146	2007	741	821	839	835
523	Rowe, Lewis E.	4338 S. Bruce, LV 89109	1964	679	721	686	665
221	Rundle, Richard	425 N. Christy Lane, LV 89110	1991	750	699	756	784
926	Sandy Valley	HCR 31, Box 111, Sandy Valley 89019	1982	107	107	114	122
347	Scherkenbach, William And Mary	9371 Iron Mountain Rd., LV 89143	2004	669	611	617	600
356	Schorr, Steven G.	11420 Placid St., LV 89123	2006	841	912	900	916
444	Scott, Jesse D.	5700 N. Bruce, NLV 89081	2008	879	848	895	932
922	Sewell, Chester T.	700 E. Lake Mead Dr., HD 89015	1958	714	735	711	726
343	Simmons, Eva G.	2328 Silver Clouds Dr., NLV 89031	2004	767	711	682	679
379	Smalley, James E. And Alice Rae	304 E. Paradise Hills Dr., HD 89015	2007	938	767	843	779
259	Smith, Hal	5150 E. Desert Inn Rd., LV 89122	2000	740	750	785	813
415	Smith, Helen M.	7101 Pinedale Ave., LV 89128	1975	531	532	512	478
205	Snyder, William E.	4317 East Colorado Ave., LV 89104	2001	884	849	905	908
311	Squires, C. P.	1312 E. Tonopah, NLV 89030	1958	737	755	770	771
313	Stanford	5350 Harris Ave., LV 89110	1987	607	551	595	543
204	Staton, Ethel W.	1700 Sageberry Dr., LV 89144	2000	797	814	787	753
357	Steele, Judi D.	6995 W. Eldorado Lane, LV 89113	2006	792	830	869	869
482	Stuckey, Evelyn	4905 Chartan Ave., LV 89135	2010	831	873	877	859
219	Sunrise Acres	211 28th St., LV 89101	1952 <sup>6</sup>	776	753	763	771



## School Location and Enrollment Information - Continued

### Fiscal Year 2013-14

Cost Center Group	Elementary Schools	Address	Year Opened	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 Projected Enrollment
344	Tanaka, Wayne N.	9135 W. Maule Ave., LV 89148	2004	916	992	977	1,016
203	Tarr, Sheila R.	9400 Gilmore Ave., LV 89129	2000	639	639	647	655
345	Tartan, John	3030 E. Tropical Pkway, North LV 89031	2005	695	670	677	680
328	Tate, Myrtle	2450 N. Lincoln, LV 89115	1971	603	571	652	682
393	Taylor, Glen C.	2655 Siena Heights Dr, HD 89052	2003	870	882	900	854
918	Taylor, Robert L.	400 McNeil Dr., HD 89015	1954 <sup>7</sup>	576	594	517	535
403	Thiriot, Joseph E.	5700 W. Harmon Ave., LV 89103	2005	630	644	653	648
517	Thomas, Ruby S.	1560 E. Cherokee, LV 89109	1963	801	777	765	782
349	Thompson, Sandra Lee	7351 N. Campbell Rd., LV 89149	2006	681	714	709	715
903	Thorpe, Jim	1650 Patrick Lane, HD 89014	1992	787	821	792	786
329	Tobler, R. E.	6510 W. Buckskin, LV 89108	1982	563	503	512	496
519	Tomiyasu, Bill Y.	5445 S. Annie Oakley, LV 89120	1974	632	539	493	514
921	Treem, Harriet	1698 Patrick Lane, HD 89014	1990	766	799	803	796
481	Triggs, Vincent L.	4470 E. Rome Blvd., NLV 89084	2010	749	774	824	848
421	Twin Lakes	3300 Riverside Dr., LV 89108	1954	663	721	692	659
281	Twitchell, Neil C.	2060 Desert Shadow Trail, HD 89012	2001	959	927	974	981
512	Ullom, J. M.	4869 E. Sun Valley Dr., LV 89121	1962	687	645	677	716
238	Vanderburg, John	2040 Desert Shadow Trail, HD 89012	1997	846	795	806	797
518	Vegas Verdes	4000 El Parque Ave., LV 89102	1959	577	541	492	528
923	Virgin Valley	200 Woodbury Lane, Mesquite 89027	1980 <sup>8</sup>	664	651	658	666
285	Walker, J. Marlan	850 Scholar Street, HD 89015	2002	817	893	736	719
483	Wallin, Shirley And Bill	2333 Canyon Retreat Dr., HD 89044	2010	699	802	877	916
526	Ward, Gene	1555 E. Hacienda, LV 89119	1971	652	665	634	736
355	Ward, Kitty McDonough	5555 Horse Dr., LV 89131	2006	943	913	893	893
418	Warren, Rose	6451 Brandywine Way, LV 89107	1961	669	638	679	691
423	Wasden, Howard	2831 Palomino Lane, LV 89107	1955	630	629	550	556
283	Watson, Fredric W.	5845 North Commerce St., NLV 89031	2001	734	688	694	633
228	Wengert, Cyril	2001 Winterwood Blvd., LV 89122	1971	598	648	603	582
384	West Elementary Academy	2050 Sapphire Stone, LV 89106	1996	473	444	442	456
924	Whitney	5005 Keenan, LV 89122	1991	582	600	563	545
373	Wiener, Jr., Louis	450 E. Eldorado Ln., LV 89123	1993	667	630	608	651
233	Wilhelm, Elizabeth	609 W. Alexander Rd., NLV 89030	1996	585	539	554	526
321	Williams, Tom	3000 E. Tonopah, NLV 89030	1957 <sup>9</sup>	854	926	930	938
513	Williams, Wendell P.	1030 "J" St., LV 89106	1953 <sup>10</sup>	330	338	333	343
236	Wolfe, Eva	4027 W. Washburn Rd., NLV 89031	1996	629	629	643	632
202	Wolff, Elise L.	1001 Seven Hills Dr., HD 89052	2000	943	936	962	940
364	Woolley, Gwendolyn	3955 Timberlake Dr., LV 89115	1990	693	707	727	760
354	Wright, William V.	8425 Bob Fisk Ave., LV 89124	2006	1,093	1,124	1,188	1,183
462	Wynn, Elaine	5655 Edna Ave., LV 89102	1990	834	813	828	839
<b>Total projected enrollment elementary schools</b>				<b>147,264</b>	<b>146,523</b>	<b>147,373</b>	<b>147,951</b>

- (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.



## School Location and Enrollment Information

### Fiscal Year 2013-14

Cost Center Group	Middle Schools	Address	Year Opened	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 Projected Enrollment
547	Bailey, Dr. William H.	2500 N. Hollywood Blvd., LV 89156	2005	1,299	1,250	1,205	1,209
374	Becker, Ernest	9151 Pinewood Hills Dr., LV 89128	1993	1,437	1,406	1,310	1,298
332	Bridger, Jim	2505 N. Bruce, NLV 89030	1959	1,325	1,431	1,369	1,406
433	Brinley, J. Harold	2480 Maverick, LV 89108	1966	862	862	926	953
934	Brown, Mahlon B.	307 N. Cannes St., HD 89015	1982	850	849	842	912
931	Burkholder, Lyal	355 W. Van Wagenen, HD 89015	1952 <sup>11</sup>	849	802	757	728
337	Cadwallader, Ralph	7775 Elkhorn Road, LV 89131	2003	1,570	1,511	1,500	1,516
399	Canarelli, Lawrence And Heidi	7808 S. Torrey Pines Dr, LV 89139	2003	1,612	1,766	1,838	1,825
537	Cannon, Helen C.	5850 Euclid Ave., LV 89120	1976	917	908	891	902
533	Cashman, James	4622 W. Desert Inn Rd., LV 89102	1965	1,454	1,479	1,510	1,535
540	Cortney, Francis H.	5301 E. Hacienda, LV 89122	1997	1,197	1,219	1,227	1,227
275	Cram, Brian & Teri	1900 W. Deer Springs Way, NLV 89033	2001	1,499	1,493	1,551	1,552
376	Escobedo, Edmundo "Eddie"	9501 Echelon Point Dr., LV 89149	2007	1,214	1,163	1,142	1,140
378	Faiss, Wilbur & Theresa	9525 W. Maule Ave., LV 89004	2007	1,227	1,343	1,443	1,523
308	Fertitta, Victoria	9905 W. Mesa Vista Ave., LV 89148	2002	1,395	1,430	1,475	1,500
400	Findlay, Clifford O.	333 W. Tropical Pkwy., NLV 89031	2004	1,527	1,493	1,500	1,510
231	Fremont, John C.	1100 E. St. Louis, LV 89104	1955	933	941	902	878
933	Garrett, Elton And Madeline	1200 Ave. G, BC 89005	1978	513	495	476	461
431	Garside, Frank F.	300 S. Torrey Pines, LV 89107	1962	1,150	1,114	1,206	1,201
432	Gibson, Robert O.	3900 W. Washington, LV 89107	1962	1,035	1,109	1,227	1,225
937	Greenspun, Barbara And Hank	140 N. Valley Verde, HD 89014	1991	1,411	1,310	1,370	1,397
434	Guinn, Kenny C.	4150 S. Torrey Pines, LV 89103	1978	841	797	800	820
307	Harney, Kathleen & Tim	1625 S. Los Feliz Street, LV 89142	2002	1,771	1,815	1,875	1,843
611	Hughes, Charles Arthur	750 Hafen Lane, Mesquite 89027	2003	558	588	562	566
531	Hyde Park	900 Hinson St., LV 89107	1956	1,729	1,707	1,688	1,685
780	Indian Springs	400 Sky Road, Indian Springs 89018	1980	70	70	57	52
435	Johnson, Walter	7701 Ducharme Ave., LV 89128	1991	1,175	1,190	1,156	1,166
469	Johnston, Carroll M.	5855 Lawrence St., NLV 89081	2006	1,422	1,389	1,380	1,389
243	Keller, Duane D.	301 Fogg Street, LV 89110	1996	1,287	1,192	1,325	1,367
532	Knudson, K. O.	2400 Atlantic St., LV 89104	1961	1,284	1,259	1,245	1,282
544	Lawrence, Clifford J.	4410 S. Juliano St., LV 89117	1998	1,441	1,446	1,472	1,492
274	Leavitt, Justice Myron E.	4701 Quadrel St., LV 89129	2001	1,531	1,529	1,496	1,532
244	Lied	5350 W. Tropical Pkwy., LV 89130	1996	1,387	1,342	1,242	1,224
939	Lyon, W. Mack	179 S. Anderson, Overton 89040	1950	408	414	387	370
546	Mack, Jerome D.	4250 Karen Ave., LV 89121	2005	1,354	1,331	1,303	1,314
401	Mannion, Jack And Terry	155 E. Paradise Hills Dr., HD 89015	2004	1,751	1,783	1,693	1,573
232	Martin, Roy W.	2800 E. Stewart, LV 89101	1958 <sup>12</sup>	1,363	1,397	1,400	1,470
269	Miller, Bob	2400 Cozy Hills Circle, HD 89052	2000	1,758	1,726	1,688	1,649
530	Molasky, Irwin And Susan	7801 W. Gilmore Ave., LV 89129	1997	1,485	1,396	1,346	1,250
276	Monaco, Mario And JoAnne	1870 N. Lamont St., LV 89115	2001	1,270	1,215	1,315	1,328
335	O'Callaghan, Mike	1450 Radwick Dr., LV 89110	1991	1,446	1,458	1,313	1,328
534	Orr, William E.	1562 Katie Dr., LV 89121	1965	898	932	884	891
334	Robison, Dell H.	825 Marion Dr., LV 89110	1973	1,087	1,143	1,129	1,161
273	Rogich, Sig	235 N. Pavilion Ctr. Dr., LV 89144	2000	1,781	1,696	1,813	1,786
402	Saville, Anthony	8101 N. Torrey Pines Dr., LV 89131	2004	1,614	1,540	1,522	1,518
538	Sawyer, Grant	5450 Redwood St., LV 89118	1993	1,348	1,274	1,349	1,301
277	Schofield, Jack Lund	8625 Spencer St., LV 89123	2001	1,316	1,306	1,283	1,281
545	Sedway, Marvin M.	3465 Englestad St., NLV 89032	2001	1,420	1,371	1,453	1,449
536	Silvestri, Charles A.	1055 Silverado Ranch Blvd., LV 89123	1997	1,532	1,556	1,639	1,698
331	Smith, J. D.	1301 E. Tonopah, NLV 89030	1952	908	893	946	927
336	Swainston, Theron L.	3500 W. Gilmore Ave., NLV 89030	1992	1,300	1,202	1,170	1,162
470	Tarkanian, Lois And Jerry	5800 W. Pyle Ave., LV 89141	2006	1,280	1,310	1,470	1,619
333	Von Tobel, Ed	2436 N. Pecos, LV 89115	1965	1,134	1,168	1,151	1,159
300	Webb, Del E.	2200 Reunion Dr., HD 89052	2005	1,813	1,820	1,818	1,782
938	White, Thurman	1661 Galleria Dr., HD 89014	1992	1,352	1,429	1,411	1,405
535	Woodbury, C. W.	3875 E. Harmon Ave., LV 89121	1972	859	872	896	905
<b>Total projected enrollment middle schools</b>				<b>70,249</b>	<b>69,930</b>	<b>70,344</b>	<b>70,642</b>

(11) Replaced with a new building in 2007.

(12) Replaced with a new building in 2008.



## School Location and Enrollment Information

### Fiscal Year 2013-14

Cost Center Group	Senior High Schools	Address	Year Opened	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 Projected Enrollment
436	Advanced Technologies Academy	2501 Vegas Dr., LV 89106	1994	1,059	1,086	1,134	1,092
579	Arbor View	7500 Whispering Sands Dr., NLV 89131	2005	2,714	2,691	2,793	2,800
951	Basic	400 Palo Verde, HD 89015	1971	2,493	2,389	2,286	2,287
452	Bonanza	6665 W. Del Rey Ave., LV 89102	1974	2,188	1,987	2,025	2,040
941	Boulder City	1101 Fifth Ave., BC 89005	1948	662	664	651	659
578	Canyon Springs	350 E. Alexander Road, NLV 89032	2004	2,561	2,601	2,574	2,588
563	Centennial	10200 Centennial Pkwy., LV 89129	1999	3,010	2,996	2,950	2,878
554	Chaparral	3850 Annie Oakley, LV 89121	1971	2,427	2,301	2,292	2,278
454	Cheyenne	3200 W. Alexander Rd., NLV 89030	1991	2,423	2,188	2,214	2,219
453	Cimarron-Memorial	2301 N. Tenaya Way, LV 89128	1991	2,668	2,525	2,525	2,525
551	Clark, Ed W.	4291 W. Pennwood, LV 89102	1964	2,671	2,886	2,993	2,987
569	Community College--East	3200 E. Cheyenne Ave., NLV 89030	-	103	99	101	100
571	Community College--South	700 College Dr., HD 89015	-	93	101	106	100
570	Community College--West	6375 W. Charleston Blvd., LV 89102	-	191	200	201	200
573	Coronado	1001 Coronado Center Dr., HD 89052	2001	3,055	3,047	3,040	3,072
577	Del Sol	3100 E. Patrick Lane, LV 89120	2004	2,143	1,994	1,881	1,816
445	Desert Oasis	6600 W. Erie Ave, LV 89141	2008	1,956	2,056	2,232	2,386
562	Desert Pines	3800 Harris Ave., LV 89110	1999	2,277	2,231	2,217	2,231
550	Desert Rose	444 W. Brooks Ave., NLV 89030	1981	227	215	358	370
555	Durango	7100 W. Dewey Dr., LV 89113	1993	2,353	2,208	2,248	2,300
409	East Career And Technical Academy	6705 Vegas Valley, LV 89142	2008	1,772	1,813	1,786	1,790
352	Eldorado	1139 N. Linn Lane, LV 89110	1972	1,599	1,697	1,758	1,835
572	Foothill	800 College Dr., HD 89015	1998	2,655	2,639	2,666	2,662
945	Green Valley	460 Arroyo Grande, HD 89014	1991	2,882	2,809	2,968	2,951
932	Indian Springs	400 Sky Road, Indian Springs 89018	1952	83	85	80	78
251	Las Vegas	6500 E. Sahara, LV 89122	1993	2,896	2,865	2,977	2,967
353	Las Vegas Academy	315 S. 7th St., LV 89101	1930	1,614	1,696	1,705	1,675
946	Laughlin	1900 Cougar Dr., Laughlin 89029	1991	403	424	392	378
556	Legacy	150 W. Deer Springs, NLV 89084	2006	2,836	2,902	2,794	2,806
565	Liberty	11050 Bermuda Road, LV 89123	2003	2,034	2,153	2,358	2,568
942	Moapa Valley	2400 St. Joseph St., Logandale 89021	1993	574	551	562	543
245	Mojave	5302 Goldfield St., NLV 89031	1996	2,067	2,055	2,140	2,258
548	Northwest Career And Technical Academy	8200 W. Tropical Parkway, LV 89149	2007	1,880	1,953	1,923	1,903
246	Palo Verde	333 Pavilion Court Dr., LV 89144	1996	2,804	2,718	2,778	2,880
351	Rancho	1900 E. Owens, NLV 89030	1954 <sup>(13)</sup>	2,979	2,944	3,094	3,080
935	Sandy Valley	HCR 31 Box 111, Sandy Valley 89019	1982	180	157	157	149
576	Shadow Ridge	5050 Brent Lane, LV 89143	2003	2,308	2,286	2,453	2,501
564	Sierra Vista	8100 W. Robindale Rd., LV 89123	2001	2,106	2,115	2,226	2,304
940	Silverado	1650 Silver Hawk, LV 89123	1994	2,491	2,328	2,223	2,226
870	Southeast Career And Technical Academy	5710 Mountain Vista, LV 89120	1965	1,816	1,747	1,726	1,735
448	Southwest Career And Technical Academy	7050 W. Shelbourne Ave., LV 89113	2009	1,137	1,442	1,498	1,428
502	Spring Valley	3750 S. Buffalo Dr., LV 89147	2004	2,298	2,127	1,961	1,923
446	Sunrise Mountain	2575 N. Los Feliz St., LV 89142	2009	2,374	2,494	2,526	2,564
552	Valley	2839 S. Burnham, LV 89109	1964	2,962	2,894	2,887	2,846
449	Veterans Tribute Career And Technical Academy	2531 Vegas Dr., LV 89106	2009	595	700	719	756
944	Virgin Valley	820 Valley View Dr., Mesquite 89027	1991	720	696	697	694
447	West Career And Technical Academy	11945 W. Charleston Blvd., LV 89135	2010	736	1,013	1,311	1,386
242	West Secondary Academy	2050 Sapphire Stone, LV 89106	1996	1,305	1,320	1,328	1,404
451	Western	4601 W. Bonanza Rd., LV 89107	1960	2,294	2,144	2,258	2,362
<b>Total projected enrollment senior high schools</b>				<b>89,674</b>	<b>89,232</b>	<b>90,772</b>	<b>91,580</b>

(13) Replaced with a new building in 2006.



**School Location and Enrollment Information****Fiscal Year 2013-14**

Cost Center Group	Special Schools	Address	Year Opened	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 Projected Enrollment
790	Desert Willow Elementary	6171 Charleston Blvd., Bldg #17, LV 89158	-	1	1	-	-
791	Desert Willow Secondary	6171 Charleston Blvd., Bldg #17, LV 89158	-	27	31	26	24
216	Early Childhood	2701 E. St Louis Ave., LV 89104	-	144	136	100	11
848	Miley Achievement Elementary	245 N. Pecos Rd., LV 89101	1976 <sup>14</sup>	27	26	24	26
847	Miley Achievement Secondary	245 N. Pecos Rd., LV 89101	1976 <sup>14</sup>	70	76	72	69
511	Miller, John F.	1905 Atlantic St., LV 89104	1959	133	124	112	113
549	Northwest Career And Technical Academy Elementary	8200 W. Tropical Parkway, LV 89149	2007	25	25	25	25
811	Stewart, Helen J.	2375 E. Viking, LV 89109	1972	109	99	101	96
841	Summit	6171 Charleston Blvd., Bldg #17, LV 89158	-	9	11	14	13
812/826	Variety	2601 Sunrise Ave., LV 89101	1952	124	132	126	102
<b>Total projected enrollment special schools</b>				<b>669</b>	<b>661</b>	<b>600</b>	<b>479</b>

(14) Replaced with a new site and building in 2006.

Cost Center Group	Alternative Schools	Address	Year Opened	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2013-14 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 State Prison Youthful Offender Prgm	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	-	310	266	428	423
220	Biltmore Continuation HS	801 Veteran's Memorial Dr., LV 89101	1942	140	188	157	165
877	Burk Horizon/Southwest Sunset HS	4560 W. Harmon, LV 89103	2003	269	200	212	212
837	Clark County Detention Center	601 N Pecos, LV 89101	-	45	38	33	31
440	Cowan Behavioral Jr/Sr HS	5300 E. Russell Rd., LV 89122	1999	73	67	57	58
888	Cowan Sunset Southeast HS	5300 E. Russell Rd., LV 89122	1965	96	91	89	90
878	Global Community HS @Morris Hall	3801 E. Washington Ave., LV 89110	1993	172	170	251	228
773	Jeffrey Behavior Jr/Sr HS	602 W. Brooks Ave., NLV 89030	1999	92	126	102	106
844	Juvenile Detention Center	601 N. Pecos, LV 89101	-	121	117	83	84
437	Morris Behavior Jr/Sr HS	3801 E. Washington Ave., LV 89110	1993	87	93	77	81
815	Morris Sunset East HS	3801 E. Washington Ave., LV 89110	1993	96	78	63	63
439	Peterson Behavior Jr/Sr HS	10250 W. Centennial Pkwy., LV 89149	2000	70	147	68	73
792	South Continuation Jr/Sr HS	5970 Mountain Vista, LV 89120	-	93	73	98	100
720	Southwest Behavior Jr/Sr HS	6480 Fairbanks Rd., LV 89103	-	71	78	68	72
846	Spring Mountain Jr/Sr HS	SR 89038 Box 252, LV 89115	-	101	100	101	104
880	Washington Continuation Jr HS	1901 N. White St., NLV 89030	1932	58	51	70	70
603	Virtual HS	3050 E. Flamingo, LV 89132	2009	149	148	172	170
<b>Total projected enrollment alternative schools/programs</b>				<b>2,043</b>	<b>2,031</b>	<b>2,129</b>	<b>2,130</b>
<b>Total actual and projected district enrollment</b>				<b>309,899</b>	<b>308,377</b>	<b>311,218</b>	<b>312,782</b>



## 2013-14 School Calendar

### Holidays And Staff Development Days

July 4, 2013 (Thursday)	Independence Day – No School
September 2, 2013 (Monday)	Labor Day - No School
October 24, 2013 (Thursday)	Staff Development Day - No School
October 25, 2013 (Friday)	Nevada Day Observed - No School
November 4, 2013 (Monday)	Staff Development Day - No School
November 11, 2013 (Monday)	Veterans Day - No School
November 28-29, 2013 (Thursday and Friday)	Thanksgiving Break - No School
December 20, 2013 (Friday) end of day	Winter Break (Dec. 23-Jan. 3)
January 20, 2014(Monday)	Martin Luther King, Jr.'s Birthday Observed - No School
February 14, 2014 (Friday)	Staff Development Day - No School
February 17, 2014 (Monday)	Presidents' Day Observed - No School
April 11, 2014 (Friday) end of day	Spring Break (April 14-18)
May 19, 2014 (Monday)	Staff Development Day - No School
May 26, 2014 (Monday)	Memorial Day - No School

Total Number of Legal Holidays .....10

Total Number of Local Recess Days .....18

(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							
9 Month	10/24/2013	43	1/17/2014	47	3/21/2014	43	6/04/2014	47	180

### Report Card Period

#### Length Of Student Day<sup>1</sup>

Kindergarten	150 Minutes
Full Day Kindergarten	300 Minutes
Grades 1 - 12	341 Minutes

<sup>1</sup>Length of student day refers to actual instructional activity, exclusive of lunch period and recess time, but including passing time.

Source: CCSD Instruction Unit



## Appendix

### **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 exams.

### **American Recovery and Reinvestment Act (ARRA) - Title I School Improvement Grant (SIG) Sec 1003(g) Cohort 1**

American Recovery and Reinvestment Act (ARRA) - Title I School Improvement Grant (SIG) Sec 1003(g) Cohort 1 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 funding from the ARRA Fiscal Year 2009 Title I appropriation. The District has elected to serve two schools under this SIG Cohort I grant (Carson Elementary and Rancho High Schools) 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**

American Recovery and Reinvestment Act (ARRA) - Title I School Improvement Grant (SIG) Sec 1003(g) Cohort 2 of the Elementary and Secondary Education Act (ESEA) 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 ARRA Fiscal Year 2009 Title I appropriation. The District has elected to serve four schools under this SIG Cohort 2 grant (Hancock Elementary, Chaparral High, Mojave High, and Western High Schools) by implementing intervention strategies to improve academic achievement.

### **AT&T Foundation**

Funds support student transportation for the Investing in Innovation Fund (i3) Pathways to Science, Technology, Engineering, and Mathematics (STEM) Initiative (PSI) program. Funding has been allocated to provide bus passes for high school students to travel to STEM summer internships and job shadowing programs and to provide transportation to STEM field trips for students throughout the calendar year. The Pathways to STEM Initiative (PSI) serve approximately 5,600 students and will target four middle schools and two high schools that are feeder-aligned and have high percentages of students underrepresented in STEM. Schools selected for services are: Garside Middle, Gibson Middle, Findlay Middle, Johnston Middle, Mojave High, and Western High Schools. Students will have access to project-based STEM coursework that uses technology and equipment embedded into the classroom curriculum; create extra-curricular opportunities for students to explore STEM concepts; and, prepare educators to deliver the coursework, with emphasis on the needs of students with learning disabilities and English language learners in a project-based environment.

### **Bulletproof Vest Partnership**

Funding made available 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's 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**

A percentage of Career and Technical Education (CTE) State funds are made available for competitive grant applications to drive change at the school or district level through the development and expansion of high school CTE programs. Competitive funds will be awarded to school districts that focus efforts to improve and develop CTE programs based on four funding purposes: 1) organize, strengthen, develop and implement programs and course sequences according to the 2012-13 State Course Catalog; 2) align programs and course sequences to the economic development priorities in the new state plan for economic development; 3) implement the new state standards for Employability Skills for Career Readiness; and 4) program innovation.

### **Career and Technical Education (CTE) Allocation**

State funds to support Career and Technical Education (CTE) programs are directly allocated to school districts based on each high school's duplicated enrollment in six approved CTE program areas. Funds are to be used for maintenance, improvement and support of CTE programs based on the Nevada Program Quality Criteria as outlined in the Skills for Employment and Lifelong Learning Initiative. The six program areas include: Agriculture and Natural Resources Sciences; Business and Marketing Education; Family and Consumer Sciences Education; Health Science and Public Safety Education; Information and Media Technologies Education; and Skilled and Technical Sciences Education.

### **Carl D. Perkins Career and Technical Education (CTE) - Act Reserve Grant**

Competitive funding is made available through the Carl D. Perkins Career and Technical Education (CTE) Improvement act of 2006 for program development in key areas based on two funding purposes: 1) cultivate new and sustain recently developed high school health science programs; 2) projects that support innovative program development, expansion and improvement based on economic and workforce development needs for high-wage, high-skill or high-demand occupations. Funding was approved to develop a new Pharmacy Technician Health Science program at Chaparral High School. Approved funding will be used to fund one full-time licensed Pharmacy Technician teacher, and for instructional materials, web based instruction, and textbooks.

### **Carl D. Perkins Career and Technical Education (CTE) - Base Grant**

The Carl D. Perkins Career and Technical Education (CTE) Act of 2006 provides formula funding for CTE programs that are of sufficient size, scope and quality to be effective. CTE programs include a sequence of courses that provide individuals with the academic and technical knowledge and skills to prepare for further education and for careers in current and emerging employment sectors that may or may not require a baccalaureate, masters or doctoral degree. Such programs much include competency based and applied learning that contribute to the students development of academic knowledge and technical and occupational specific skills. Funds are provided to serve secondary students enrolled in a sequence of courses in a career cluster within a program area. The approved program areas include Agriculture and Natural Resources, Business and Marketing, Family and Consumer Sciences, Health Science and Public Safety, Information and Media Technology, and Skilled and Technical Sciences. Funding is also provided for professional development, support for curriculum enhancement, work based learning, and program improvement.



**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 Program funded by Title II Part B of the Federal No Child Left Behind Act 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 Community Oriented Policing Services (COPS) - Secure Our Schools (SOS) program. The District's Police Department will partner with Vegas PBS and the 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's 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's Police Department will provide an additional 10 vehicles with the necessary equipment to participate in the Datacasting system through a general fund match.

**Community Transformation Grant (CTG) - Center For Disease Control (CDC) - Prevention and Public Health Funds (PPHF)**

The goal of this project is to increase implementation of effective moderate to vigorous physical activity and continue nutrition and tobacco-use prevention efforts to improve outcome measures in students and employees, as established by the Affordable Care Act of 2010. This will be accomplished through coordinated school health policies, programs, and practices creating a healthy school/community environment that minimizes chronic diseases.

**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. 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; 2) students will have ongoing communication, classroom observations, and activities with students and teachers in China; 3) new local partnerships will improve diversification of activities in the classroom to promote language immersion and cultural knowledge; 4) schools will also develop partnerships with other regional and national Confucius Classrooms Network schools to share best practices and resources; 5) 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; 6) 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.

**Department of Homeland Security (DHS) - Urban Areas Security Initiative (UASI)**

In the last quarter of 2012, the Las Vegas Urban Areas Security Initiative (UASI) and the Nevada Department of Emergency Management approved a District request for 20 UHF/700/800MHz multi-band radios and associated training to improve the immediate Emergency Communications Interoperability capabilities. Funding provides support to train staff to operate the new multiband radios, to understand the proper radio communications protocols and emergency radio communication procedures, and to effectively work with all external public safety agencies that respond to emergency situations at District property. The goal of this short-term project is to establish effective, real-time emergency communications capability between key personnel and principle public safety first-responders. The project will develop standard operating procedures (SOPs) for adoption and train an initial complement of personnel in the use of the SOPs.

**Department of the Interior, National Park Service, Lake Mead National Recreation Area (LAKE)**

The objective of this cooperative agreement between the Department of the Interior, National Park Service, Lake Mead National Recreation Area (LAKE) and the District is to establish equal partnership to provide transportation to the students from the schools to the LAKE and back. Examples of this transportation agreement that may be facilitated but are not limited to resource education and stewardship activities including interpretive and educational outreach, transportation of students to the park for field experiences and educational experiences, cultural, natural and scientific resource restoration and protection strategies, projects and services. These include but are not limited to wildlife habitat restoration, service learning and science and social science education programs, etc. These activities will encourage people to develop their own reasons for valuing LAKE and the water quality of Lake Mead.

**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 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.



### **Enhancing Education Through Technology (EETT) - Competitive - No Child Left Behind (NCLB)**

The goal of the Enhancing Education Through Technology (EETT) - Competitive - No Child Left Behind (NCLB) 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 the 2008-09 school year; 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 in grades 8 through 12 will have access to podcasts and online practice tests. Some training takes place online as the online coursework for teachers is expanded. A task force of teachers/educational computing strategists document engaging classroom activities for core content that integrates revised technology standards into curriculum documents.

### **Federal State Assessment Grant**

Funds made available through the Nevada Department of Education are being used to refine and update the Nevada Growth Model to include analysis and reporting of the model through the Nevada School View site. The refinement and update of the School View data will include four components: 1) the discovery phase; 2) the implementation of outcomes from the discovery phase; 3) the refinement of Nevada Growth Model School View site to include Grade 10 data; and 4) the update of the Nevada Growth Model to include additional features.

### **Full-Day Kindergarten**

Senate Bill 182 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 fund salary and benefits for Full-Day Kindergarten Program teachers.

### **Fund for the Improvement of Education (FIE) - Counselor Connect**

The Fund for the Improvement of Education (FIE) - 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 9th and 10th 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) - English Language Learners (ELL)**

Fund for the Improvement of Education (FIE) - English Language Learners (ELL) funds support the expansion of instructional support for ELL. Students 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 and 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 Nevada State Standards in all content areas, and credit retrieval. There are two goals: 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% of the students enrolled in the additional course sections progressing at least one achievement level on the Nevada Criterion Referenced Test (CRT) or the Nevada High School Proficiency Exam (NHSPE).

### **Fund for the Improvement of Education (FIE) - Family Leadership Initiative (FLI) Program**

The Fund for the Improvement of Education (FIE) - Family Leadership Initiative (FLI) Program enables the District, in collaboration with the FLI, to coordinate, implement, monitor and evaluate the progress of the FLI in eight schools reaching no 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 Fund for the Improvement of Education (FIE) - 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 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 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 (HSPE) 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; 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. 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 Harney, Mack, and Woodbury Middle Schools received services during 2012-13.

**Gifted and Talented Education (GATE) Discretionary Units**

The Gifted and Talented Education (GATE) program emphasizes the development of critical thinking and problem solving skills through the implementation of curricula that focus on technology integration. Embedded technologies such as simulations and virtual science labs are promoted by both the U.S. Department of Education and the National Science Foundation as instructional tools that promote linkages between Science, Technology, Engineering, and Mathematics (STEM) education research and instructional practice. These tools further promote scientific inquiry as supported by the National Committee on Science Education Standards and Assessment. Through the GATE State Discretionary Unit Grant, the program will acquire 70 tablet computer units, accompanying software applications, and virtual microscopes for instructional use with gifted students throughout the District. These instructional resources will make possible in-depth instruction on the structure and function of individual cells, organs, and systems; students will view and manipulate three-dimensional images, performing virtual dissections. This cutting edge technology prepares students to compete in the global technology economy of the future while allowing them to build deeper interest in scientific technology and strengthen research and problem solving skills.

**Google K-12 Talent Academy-Pilot Program**

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**

Healthcare Sector Adult Workforce Connections funds were made available to 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 their largest feeder middle school 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) Special Project - Special Education District Improvement Grant (SPDIG)**

The District faces tremendous challenges in recruiting and retaining sufficient highly qualified special education teachers to provide services for students with disabilities. The research helps to understand that on-going high-quality professional development is one of the most influential factors in determining whether a special education teacher will be retained to remain in his or her teaching position. Specifically, the District has found that explicit professional development on the Individualized Education Plan (IEP) process is beneficial to special educators and to the families of students with disabilities. This type of training empowers new and experienced special educators alike to successfully assume professional responsibilities of drafting IEPs and then planning and delivering appropriate instruction aligned to each student's IEP. In order to accomplish the District's goals to retain more special education teachers and better meet the professional development needs of current special education teachers, this grant funded program will provide high-quality trainings on issues and topics specific to the educational needs of students with disabilities, including the provisions of conducting successful IEP meetings.

### **Individuals with Disabilities Education Act (IDEA) - District Improvement Grant (DIG)**

The Individuals with Disabilities Education Act (IDEA) - District Improvement Grant (DIG) is a project that seeks to ensure Districtwide systems for the assessment of student performance and growth. Training and technical support for implementation of the AIMSweb Data Management System is a significant part of this program. A project facilitator provides training and technical assistance to school based staff on the use of AIMSweb as a data-based instructional planning tool to benchmark and progress monitor student performance on general outcome measures for grades K-8.

### **Investing in Innovation (I3) Fund**

The Pathways to Science, Technology, Engineering, and Mathematics (STEM) Initiative (PSI) serve approximately 5,600 students and will target four middle schools and two high schools that are feeder-aligned and have high percentages of students underrepresented in STEM. Schools selected for services are: Frank F. Garside Middle, Robert O. Gibson Middle, Clifford O. Findlay Middle, Carroll M. Johnston Middle, Mojave High, and Western High. Students will have access to project-based STEM coursework that uses technology and equipment embedded into the classroom curriculum; create extra-curricular opportunities for students to explore STEM concepts; and, prepare educators to deliver the coursework, with emphasis on the needs of students with learning disabilities and English language learners in a project-based environment. The PSI model allows students to discover, explore and pursue STEM by providing various levels of involvement. PSI will also provide students an opportunity to participate in various project activities. PSI activities include weekly sessions with STEM professionals, STEM Club, and STEM summer camp.

### **Jobs for America's Graduates (JAG)**

This partnership between Jobs for America's Graduates (JAG)-Nevada, Community Services Agency, and the District aims to successfully implement and sustain the JAG Multi-Year Dropout Prevention Program by funding four licensed teacher positions as JAG-Nevada Specialists. The mission is to ensure that at-risk high school students remain in school, attain employability skills through classroom and work-based learning experiences during high school, graduate and receive twelve months of follow-up services by the JAG-Nevada Specialists. In the follow-up period, JAG-Nevada participants are successfully transitioned into a career and/or pursue a postsecondary education to enhance their career entry and advancement.

### **Johnson O'Malley Grant (JOM)**

The purpose of the Johnson O'Malley (JOM) grant 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 throughout the District 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% 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 students with disabilities. Students with educationally, physically, mentally, emotionally, and/or social disabilities are provided programs and services to afford them an opportunity to maximize their potential. In accordance with federal regulations pertaining to the education of students with disabilities, populations of unserved and underserved children are identified.



### **Math and Science Partnership (MSP) - Project: Venture Into Science Inquiry Organized around Nevada Standards (VISIONS)**

Math and Science Partnership (MSP) - 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. 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 and 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: 1) develop high school and elementary teams that will provide ongoing professional development in science content knowledge and the Full Option Science System (FOSS); 2) increase science and mathematical content knowledge of elementary school teachers and improve the effectiveness of classroom instruction, thus resulting in increased student achievement in science and mathematics; and 3) 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.

### **Mathematics and Science Partnership Program (MSP)**

The Mathematics and Science Partnership grant - Strategies to Achieve Results and the Common Core State Standards (CCSS) for Mathematics (STARs and the CCSS-M) is a collaboration between the District and the UNLV Center for Mathematics and Science Education (CSME). STARs and the CCSS-M will provide professional development to elementary teachers in elementary, private, and charter schools. Seventy teachers will be selected to participate in an online learning community to facilitate discussions regarding implementation of new content and instructional strategies; promote increased knowledge, skills and practice; and reflect upon challenges and successes related to curriculum and mathematical content during the 2013-14 school year.

### **McKinney-Vento Education for Homeless Children and Youth**

Through the McKinney-Vento Homeless Assistance Act of 1987, amended by the No Child Left Behind Act of 2001, funds are made available through the Nevada Department of Education to support programs that facilitate the academic success of students who are homeless, guaranteeing access to all appropriate educational opportunities and services. The District's McKinney-Vento grant program contains three main components: A Place Called Homeless Outreach Program for Education (HOPE) Rooms, Middle and High School Mentor Program, and ParentLink Training for Parents. Through these projects, the Title I HOPE office will continue to improve and extend the connection between homeless students and the services they need to stay in school and succeed. The goals of the McKinney-Vento projects are aligned with A Look Ahead, which aims to raise the bar to focus on preparing students so they are "Ready by Exit." A Place Called HOPE provides resources such as food, clothing, hygiene items, and academic support to high school students in need. Licensed teachers will act as mentors. The Middle and High School Mentor Program provides opportunities for students to improve and strengthen their skills both academically and socially. Students meet weekly with an identified teacher to develop and monitor achievement toward goals in areas including academics and life and social skills. ParentLink Training for Parents will provide training for parents of students experiencing homelessness to understand and utilize the District's online student grade and attendance tracking system.

### **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: 1) complete college and career readiness-focused lessons; 2) create a meaningful plan based on their interests and assets; 3) articulate progress to parents and advisors through annual student-led conferences; 4) receive support from trained advisors; and 5) measure progress through online reporting.

### **Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Bailey**

The Curriculum and Professional Development Department staff members were invited to work in partnership with UNLV on a project entitled Biology and English Language Arts: Interdisciplinary Partnerships for Achievement (BELA IPA). This project will provide assistance in designing and conducting the professional development activities of the BELA IPA project, ensuring alignment with the standards of professional development and the relevant Common Core State Standards (CCSS) in English Language Arts, including the CCSS for Literacy in History/Social Studies, Science, and technical subjects. This subaward will be used to pay for substitute teachers and extra duty pay for teachers to participate in professional development and extra duty pay for teachers to staff a Writing Center at Bonanza High School. Funds will also be used to purchase instructional materials including a non-fiction science content book for each grade nine student at Bonanza High School.

### **Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Dr. Giorgis - Children's Literature, Mathematics and Science (CLaMS)**

The intent of the Children's Literature, Mathematics and Science (CLaMS): Creative Connections Across Content Areas, is to examine, explore, and enhance instructional strategies that will entice children to make mathematical and science related connections to literature through oral and written means. A summer institute and professional development will enable 40 teachers in teams of 2-5 in in the District to have the opportunity to further their math and science content knowledge and instructional strategies in reading and writing. These professional development activities will be conducted jointly by UNLV and the College of Southern Nevada (CSN) professors and involves teacher leaders. Participants will address the CCSS and State standards related to science, mathematics and literacy in order to further the goals and objectives of their respective schools. Using technology such as Flip video cameras and podcasts, teachers will be able to investigate the process by which children solve mathematical problems, respond to science content in literature, and generate connections both mathematical and science related to the literature that they are reading. Using the six traits of writing, teachers will further engage children in written responses that will reveal the connections they are making with science, mathematics, and literacy. Through this proposed project, reading, writing along with scientific and mathematical thinking will significantly impact instructional practice and student learning.



**Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Dr. Giorgis, “ Math Out Loud: Exploring Mathematics and Literacy Connections”**

The focus of the “ 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 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. Higgins - Project Grow**

The purpose of Project Grow is to provide professional development to 18 teachers at three high schools (Cheyenne HS, Liberty HS, and Mojave HS) to unwrap Biology content standards create standards-based assessments and plan instructional adaptations based on student assessment scores. The District has two primary roles in Project Grow; (a) formatively evaluating the materials created by project staff and; (b) providing opportunities for teachers to attend professional development activities during the summers of 2012 and 2013 and during the 2012-13 school year.

**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 Robert Lunt Elementary and Lois Craig Elementary 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) faculty at Lunt and Craig Elementaries 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) - Nevada Partnership for Effective Mathematics and Science Teaching and Learning (N-PEMSTL)**

The Curriculum and Professional Development Division staff members are working in partnership with UNLV on a project entitled Nevada Partnership for Effective Mathematics and Science Teaching and Learning (N-PEMSTL) in order to increase Grades 3-5 teachers’ mathematics and science knowledge, increase teachers’ understanding of Science, Technology, Engineering, and Mathematics (STEM) integration, and increase teachers’ capacity to effectively align instructional materials to the CCSS in the Nevada mathematics and science standards. A summer professional development, school year follow up, and professional learning communities will be used to accomplish the goals of the project.

**Nevada Commission on Educational Technology (NCET) - State Educational Technology Implementation Funds (SETF)- Consortium**

Nevada Commission on Educational Technology (NCET) - State Educational Technology Implementation Funds (SETF)-Consortium provides high-quality online professional development (PD) to support the implementation of the CCSS, leading to improved student achievement. This PD is a combination of modules developed by the District, 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, Public Broadcasting Service Teacher Line and ASCD (formerly the Association for Supervision and Curriculum Development), will be examined to determine the best fit for supporting rollout of the CCSS.

**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**

These funds purchase library books for all District 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 State Pre-Kindergarten Program**

The District 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 2013-14 and 2014-15 school years, this program will collaborate with Early Childhood Special Education and Title I to provide services at Bracken, Bunker, Cunningham, Dondero, Harris, Lake, McCaw, McWilliams, Rundle, and Warren Elementary Schools.



### **Prevention Advocacy Choices Teamwork (PACT) - Quannah McCall**

Quannah McCall Elementary receives funding to implement evidence-based services aligned with one or more of three established coalition priorities. The priorities include: 1) developing a strong organizational infrastructure; 2) building strong community ties; and 3) prevent early onset of childhood and underage drinking/drug use. The program initiatives include after-school positive action tutoring, parenting wisely classes, summer school and Saturday family and community activities. Through this initiative the program will impact approximately 490 students and their families. The program objectives for this grant are to increase: 1) student achievement; student social skills; 2) parental awareness with positive action and parenting wisely; and 3) parent and community involvement.

### **Prevention Advocacy Choices Teamwork (PACT) - Safe and Drug Free**

The District's Safe and Drug Free Schools program seeks to pilot the Reconnecting Youth program at Legacy High School during the 2012-13 school year as a means of reintroducing a prevention element into its programming. Reconnecting Youth is classified as an evidence-based prevention program that is intended for high-risk youth and is effective with multicultural groups from diverse racial/ethnic populations as well as monocultural groups. Reconnecting Youth program was adapted in the early 1990's to address youth at suicide-risk as well as those at risk for potential dropout and drug involvement. Efficacy tests showed that Reconnecting Youth worked to decrease suicide-risk factors, drug involvement and poor school performance. This program has been adapted by others for use in alternative high schools, juvenile correction programs, group homes and middle schools.

Program goals: 1) increased school achievement (including school bonding, attendance, GPA and credits earned); 2) decreased drug involvement (including increased drug use control and decreased adverse drug-use consequences); and 3) decreased emotional distress (including decreased suicidal behaviors and related risk factors: depression, hopelessness, anger-control problems, stress; and increased protective factors: self-esteem, personal control, and social support from peers, family, and school).

### **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: 1) expansion of the Safe Routes to School program for 50 elementary schools and/or middle schools; 2) expansion of the Wellness Project Facilitator salary from the tobacco cessation grant to promote wellness curriculum through a wellness webpage; 3) provision of health services for staff development; and 4) support of the purchase of body mass index equipment, and food services for the procurement of fruit cup production equipment.

### **Professional Development for Arts Educators (PDAE) Program**

The Professional Developments for Arts Educators (PDAE) grant is designed to raise student achievement in eight at risk K-12 schools in the District through integrated instructional strategies "in" and "through" the arts. The purpose of the PDAE program is to strengthen standards based on integrated instruction through intensive professional development that makes connections between the Nevada Standards for Music and Visual Arts and the Common Core State Standards for Mathematics and English Language Arts.

### **Project: Mathematics Integrated with Science using Technology (MIST)**

The goal of this mathematics and science 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: Mathematics Integrated with Science using Technology (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 U.S. Department of Health and Human Services Office of Refugee Resettlement provides funding to assist refugee students in the transition to American culture. The District, Catholic Charities of Southern Nevada, and the Ethiopian Community Development Council partnered to provide academic and enrichment services for elementary and secondary refugee students. This grant will support refugee students through the provision of before- and after-school tutoring, school supplies, backpacks, books and supplemental classroom materials, translation of school forms, interpreters for registration and parent conferences, clothing, personal hygiene items, physical education uniforms, and field trips to cultural and educational places of interest in the community. Del Sol High, Global Community High, Valley High, Orr Middle, and Thomas Elementary Schools are the targeted sites for comprehensive school-based programs as they have the highest populations of refugee students to be served. However, refugee students are attending many other schools districtwide. Therefore, refugee students attending other schools throughout the District will also be supported through this funding.

### **Safe Routes To School (SRTS) Coordinator**

Safe Routes to School funds (SRTS) are used to support development and implementation of programs that examine conditions around schools and conduct projects and 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 Assembly Bill 579 of the 2011 Nevada 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 Statute 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 the school district, as determined by the Superintendent of Public Instruction.

If a teacher or school psychologist entered into a contract or other agreement of employment with a Nevada school district before July 1, 2007, the board of trustees of the school district shall purchase one-fifth of a year of retirement credit for that employee pursuant to subsection 2 of Nevada Revised Statute 286.300 if the employee qualified under the provisions of Nevada Revised Statute 391.165. On or before August 1, 2007, the board of trustees of each school 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 Nevada Revised Statute 391.165 as that section existed on June 30, 2007.

### **School Nurse Strike Team Program**

This program will develop a prototype model and training for School Nurse Strike Teams (SNST) for the purpose of delivering coordinated and effective care to victims of terrorism and other public health emergencies. The District is developing a prototype model for School Nurse Strike Teams to respond to public health emergencies and mass casualty incidents in the school setting. The SNSTs would be trained to respond during natural and man-made emergencies impacting the jurisdiction. As sentinels and first responders, school nurses may be called upon to coordinate or assist with the management of health and medical services on District property to reduce death and injury during emergency situations, and to help restore essential health and medical services for a disaster impact area within or overlapping the school district. By the Governor's order, school nurses may also be required to attend to the care of the public during a disaster. Education, training, certification, and exercises in the area of emergency preparedness supported by this funding will provide SNST members with the knowledge, skills, and abilities needed to perform key tasks required for specific target capabilities. If successful, this model prototype could be duplicated across the State and nationally to improve emergency preparedness and response capabilities.

### **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 Clark High built in 1964.

### **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; 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; 12) prepare all paperwork including event reports and year-end summaries; and 13) collaborate with other community agencies.



### **Striving Readers Comprehensive Literacy (SRCL) Program**

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: 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 CCSS so that every student knows how to use reading, writing, listening, viewing, speaking, presenting, and critical thinking skills from birth through grade 12; 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 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 CRT and NHSPE milestones for SRCL schools by the end of the project in fiscal year 2016 are: elementary schools: 80%; middle schools: 65.5%; SRCL high schools: 62%; 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 through grade 12 literacy programs with students and families, including: the University of Nevada Cooperative Extension, local daycare centers, Vegas PBS, and local libraries.

### **Summer School Diversion Program - Justice Assistance Grant (JAG)**

The District is a subrecipient of funding from the Bureau of Justice Assistance through Clark County for participation in the Edward Byrne Memorial Justice Assistance Grant (JAG). The District assists credit deficient high school students with the costs of attending summer school and to receiving high school accreditation.

### **Thermal Demonstration Project**

The overall 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 - Focus School Improvement**

School improvement funds will be used to provide support for interventions in order to decrease the achievement gap while increasing student achievement. This program will serve the following 13 schools: Craig, Diaz, Fitzgerald, Imagine 100, Kelly, Lowman, Petersen, Paradise, Reed, Roundy, Squires, and Tom Williams Elementaries and West Preparatory Academy Secondary School for a minimum three-year period. The interventions to be implemented will enable the District to address the needs of these Title I schools through schoolwide support and school networking activities while meeting the unique needs of each focus school.

### **Title I Part D - Neglected or Delinquent**

The Title I, Part D Neglected and Delinquent grant funds the Youthful Offender Program (YOP). The YOP is an adult high school program. Located in High Desert State Prison (HDSP), the program serves approximately 890 inmates ages 16-26 who have been adjudicated by the court system. The YOP offers general academic classes such as English, math, science, language, social studies, special education, General Education Diploma (GED) preparation, and computers. Career and technical classes including automotive, heating/ventilation/and air conditioning (HVAC) and industrial technology are conducted in vocational classrooms. A construction program is offered which includes electrical, hydraulics, machinery and tools. The program also includes a Green Technology Leadership in Energy and Environment Design (LEED) certification program and a culinary program. The instructional program at HDSP is unique in that students who are placed here are ready to be integrated back into society at the conclusion of their prison term. Those who develop their talents in the areas of communication, computational trade and social skills are successful while those who fail to develop these talents often return to the prison. The Title I, Part D Neglected and Delinquent grant has supported YOP and the goal of providing solid academic, career and technical education programs to prepare students for successful reintegration into mainstream society.

### **Title I - School Improvement Grant (SIG) Sec 1003(g) Cohort 3**

Title I School Improvement Grant (SIG) Sec 1003(g) Cohort 3 federal flow-through funding, formula-based grant of the Elementary and Secondary Education Act (ESEA) focus is to implement intervention strategies to improve the academic achievement of persistently low achieving schools that have been identified as In Needs of Improvement, in corrective action, or restructuring. The District has elected to implement the Transformation Model as an intervention strategy at Canyon Springs High School.



**Title II-A - Teacher and Principal Training and Recruiting**

In accordance with educational needs and priorities, consistent with the improvement of instruction through teacher and administrative training, the District will provide professional development opportunities through the following projects: Curriculum and Professional Development Support; English Language Arts; Mathematics; Science and Health; Assessment, Accountability, Research, and School Improvement; Equity and Diversity Education; Gifted and Talented Education; Middle School Initiatives, and Leadership/New Teacher Induction. The District will also utilize a portion of this funding to continue recruitment efforts of Highly Qualified Teachers (HQT) and to provide program services including grant planning, monitoring, evaluation, and administrative guidance. Additionally, these funds based on a per pupil formula will be used to provide for equitable participation of eligible private school teachers and administrators in professional development opportunities.

**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, program services, and parent involvement are the six projects.

**Title IV - 21st Century Community Learning Center (CCLC)**

Title IV-21st Century Community Learning Center (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 2012-13: 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 approximately 50 schools; 4) cultural awareness activities will be scheduled districtwide for American Indian/Alaska Native 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 focus of the Family Engagement for High School Success Initiative is to increase Nevada's high school graduation rate and levels of college and career readiness. The funds are for the purpose of promoting family engagement through support of resource centers at five identified high schools.

Clark, Eldorado, Silverado, Sunrise Mountain, and Western High Schools will each receive funding to continue implementation of a parent resource center for families allowing for an increase in engagement with school activities. Topics to be addressed through center resources involve four key areas: 1) technology/information for communication; 2) relationships/self-advocacy; 3) parental roles in promoting high school success; and 4) family economic and financial burdens.

**Windsong - Pre-Kindergarten**

The Windsong Trust provided a grant to the District to take the following actions to grow its 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 the Early Childhood Education Initiative, focus is 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); 2) and develop a policy brief (March-August), to inform the State Legislature of the increased need to adequately fund Early Childhood Education.

**Windsong - The New Teacher Project (TNTP)**

The Windsong Trust provided a grant 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 in building the capacity for lasting change and continuous improvement. TNTP staff work with the Human Resources 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 bear extensive knowledge and experience in human capital reform from working with states and school 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 specifically 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 academic and administrative leaders and stakeholders to design and implement high quality educator evaluation systems focused on student learning. Finally, TNTP supports 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, certificates, job placement, and post-secondary education. Mandatory green economy training is also provided by the Fudner Workforce Connections.

**Youthbuild Program Desert Rose High School**

Youthbuild Program Desert Rose High School provides students with basic skills in reading, writing, English, and math. The program also assists students with General Equivalency Diploma preparation and career and technical education curriculum. Students attending Desert Rose High School who are participants in the Youthbuild Program attend on-campus academic and career and technical education classes and participate in special projects. The program provides instruction, materials, basic infrastructure for academic, career and technical programs, and classroom work areas. All career and technical programs meet State and District standards and provide a combination of classroom instruction and hands-on experiences.

Source: CCSD Grants Development Assistance





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## Abbreviations and Acronyms

AARSI	Assessment, Accountability, Research, and School Improvement	CREW	College Readiness Educational Workshop
AB	Assembly Bill	CRT	Criterion Referenced Test
ADA	Americans with Disabilities Act	CSR	Class Size Reduction
ADA	Average Daily Attendance	CSRP	Comprehensive School Reform Project
ADM	Average Daily Membership	CTE	Career and Technical Education
ADOPP	Alternative Drop Out Prevention Program	CTG	Community Transformation Grant
AIS	Academy for Individualized Study	CTSOs	Career and Technical Student Organizations
AP	Advanced Placement		
APEDP	Alternative Program of Education for Disruptive Pupils	DBDM	Data Based Decision Making
ARL	Alternative Route to Licensure	DCMC	Described and Captioned Media Center
ARRA	American Recovery and Reinvestment Act	DECA	Distributive Education Clubs of America
ASBO	Association of School Business Officials International	DHS	Department of Homeland Security
ASCD	Association for Supervision and Curriculum Development	DIBELS	Dynamic Indicators of Basic Early Literacy Skills
ASK	Assessing Science Knowledge	District	Clark County School District
ATA	Advanced Technologies Academy	DMC	Clark County Debt Management Commission
ATTC	Area Technical Trade Center	DSA	Distributive School Allocation
AVID	Advancement via Individualized Determination Program		
AYP	Adequate Yearly Progress	EBS	Educational Broadband Service
AZAC	Attendance Zone Advisory Commission	ECECP	Early Childhood Education Comprehensive Plan
		ECS	Educational Computing Strategists
Board	Board of School Trustees	EDE	Equity and Diversity Education
BOC	Bond Oversight Committee	EEOC	Equal Employment Opportunity Commissions
		EETT	Enhancing Education Through Technology
CAFR	Comprehensive Annual Financial Report	EGL	Employee Group Insurance
CALEA	Commission on Accreditation for Law Enforcement Agencies	ELL	English Language Learners
CASA	Center for Accelerating Student Achievement	EMC	Educational Media Center
CCASA- PE	Clark County Association of School Administrators and Professional-technical Employees	EMR	Employee - Management Relations
CCDC	Clark County Detention Center	EMS	Educational Media Services
CCEA	Clark County Education Association	EOC	Emergency Operations Center
CCLC	21st Century Community Learning Center	ERP	Enterprise Resource Planning
CCP	Continuum of Care Program-In Custody Program	ES	Elementary School
CCPEF	Clark County Public Education Foundation	ESD	Education Services Division
CCSD	Clark County School District	ESEA	Elementary and Secondary Education Act
CCSS	Common Core State Standards	ESEA	Education Support Employees Association
CDC	Center for Disease Control	ESL	English as a Second Language
CDM	Central Desktop Management		
CEE	Commission on Educational Excellence	FADA	Fiscal Accountability and Data Analysis
CIP	Capital Improvement Plan	FAPE	Free Appropriate Public Education
CIS	Central Information Services	FASA	First Aid Safety Assistant
CISN	Communities In Schools of Nevada	FASTT	Fluency and Automaticity through Systematic Teaching and Technology
CMMS	Computerized Maintenance Management System	FBLA	Future Business Leaders of America
CMP	Captioned Media Program	FCCLA	Family, Community, and Career Leaders of America
COPS	Community Oriented Policing Services	FERPA	Family Educational Rights and Privacy Act
CPCU	(American Institute) Chartered Property Casualty Underwriters	FFA	Future Farmers of America
CPD	Curriculum and Professional Development	FICA	Federal Insurance Contributions Act
CSN	College of Southern Nevada	FIE	Fund for the Improvement of Education
CPSI	Canadian Playground and Safety Institute	FLI	Family Leadership Initiative
		FOSS	Full Option Science System
		FSR	Facility Service Representative
		FTE	Full Time Equivalent
		FY	Fiscal Year



GAAP	Generally Accepted Accounting Principles	NeCoTIP	Nevada Collaborative Teacher Improvement Program
GASB	Governmental Accounting Standards Board	NERC	Nevada Equal Rights Commission
GATE	Gifted and Talented Education Program	NIAA	Nevada Interscholastic Activities Association
GDA	Grants Development and Administration	NGA	National Governors Association
GEARUP	Gaining Early Awareness and Readiness for Undergraduate Programs	NHSPE	Nevada High School Proficiency Exam
GED	General Educational Development Test	N-PEMSTL	Nevada Partnership for Effective Mathematics and Science Teaching and Learning
GFOA	Governmental Finance Officers Association	NPI	National Purchasing Institute
GIS	Geographic Information Systems	NRS	Nevada Revised Statutes
GREAT	Gang Resistance Education and Training	NS	Network Services
GST	Governmental Services Tax	NSC	Nevada State College
HH	Deaf/Hard of Hearing	NSF	National Science Foundation
HOPE	Homeless Outreach Program for Education	NSHE	Nevada System of Higher Education
HR	Human Resources	NSPF	Nevada School Performance Framework
HS	High School	OIM	Occupational Injury Management
HQT	Highly Qualified Teacher	OM	Organizational Management
IDEA	Individuals with Disabilities Education Act	PACE	Preschool Achievement Centers of Excellence
IDMS	Integrated Data Management System	PACT	Prevention Advocacy Choices Teamwork
IEP	Individualized Education Program	PASS	Promoting Academic Success in Students
IMPACCT	Intermediate Placement and Correctional Court Tactics Program	PAYBAC	Professionals and Youth Building a Commitment
IMPROVE	Improving Methods, Procedures, Results, and Outcomes Project	PBS	Public Broadcasting Service
INOI	In Needs of Improvement	PC	Personal Computer
iSAT	Improving Science Achievement with Instructional Technology	PD	Professional Development
JAG	Jobs for America's Graduates	PDAE	Professional Development for Arts Education
JAG	Justice Assistance Grant	PDSMT-SLIP	Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices
JOM	Johnson O'Malley Act	PERS	Public Employees' Retirement System
LAN	Local Area Network	PL	Public Law
LEA	Local Education Agency	P-L	Property-Liability
LEED	Leadership in Energy and Environmental Design	PLC	Professional Learning Community
LEP	Limited English Proficient	PSM	Public Service Media
LSST	Local School Support Taxes (Sales)	PTFP	Public Telecommunications Facilities Program
MADEIT	Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching	RAVE	Recognizing a Valued Employee
MASE	Mathematics and Science Enhancement	REMS	Readiness and Emergency Management for Schools
MDT	Mobile Data Terminal	RES	Replacement Elementary School
MIEP	Mathematics Early Intervention Project	RFP	Request for Proposal
MIST	Mathematics Integrated with Science using Technology	RHS	Replacement High School
MPS	Management Process System	RMIS	Risk Management Information System
MS	Middle School	RMS	Replacement Middle School
MOE	Maintenance of Effort	RPC	Request for Parent Conference
MSP	Mathematics and Science Partnership	RSI	Research and School Improvement
NAC	Nevada Administrative Code	RSIA	Refugee School Impact Aid Grant
NCCAT-S	Nevada Comprehensive Curriculum Audit Tool for Schools	RTI	Response to Instruction
NCET	Nevada Commission on Educational Technology	SAGE	Student Achievement Gap Elimination
NCLB	No Child Left Behind Act	SAIN	System for Accountability Information in Nevada
NDE	Nevada Department of Education	SAP	System Applications and Products - Enterprise Resource Planning
		SAPTA	Substance Abuse Prevention and Treatment Agency



SASI	Schools Administrative Student Information Software	STEP	Success through English Program
SBAC	Smarter Balanced Assessment Consortium	SUI	State Unemployment Insurance
SBHC	School Based Health Center	TAG	Targeted Assistance Grant
SBP	School Breakfast Program	TAH	Teaching American History
SEMS	Special Education Management System	TBD	To Be Determined
SETF	State Educational Technology Implementation Funds	TF	Transportation Facility
SIG	School Improvement Grant	TISS	Technology and Information Systems Services Division
SIP	School Improvement Plans	TNTP	The New Teacher Project
SMART	Statewide Management of Automated Records Transfer	UASI	Urban Areas Security Initiative
SMMEP	Secondary Mariachi Music Education Program	UNLV	University of Nevada, Las Vegas
SNEC	Sewell Neighborhood Education Center	UNR	University of Nevada, Reno
SNST	School Nurse Strike Teams	USS	User Support Services
SOP	Standard Operating Procedures	VHS	Vocational High School
SOS	Secure Our Schools	VISIONS	Venture Into Scientific Inquiry Organized around Nevada Standards
SPDIG	Special Education District Improvement Grant	VoIP	Voice over IP (Internet Protocol)
SPF	School Performance Framework	VTC	Video Conference Support
SPTA	Specialized Programs Teacher Assistant	WAN	Wide Area Network
SRCL	Striving Readers Comprehensive Literacy	WIA	Workforce Investment Act
SRLE	Safe and Respectful Learning Environment	WiFi	Wireless Fidelity
SRTS	Safe Routes to School	YOP	Youthful Offender Program
SS	Special School		
SSSD	Student Support Services Division		
STAR ON	Schools Targeting Alternate Reform On-Site		
STEM	Science, Technology, Engineering, and Mathematics		

## 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
0420	English Language Learners
0430	Alternative Education
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 playfields.

**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.

