Business and Finance Unit, *Budget Department*

4190 McLeod Drive • LAS VEGAS, NV 89121 • (702) 799-2666 • FAX (702) 855-3114

CCSD
CLARK COUNTY
SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Lola Brooks, President
Linda P. Cavazos, Vice President
Chris Garvey, Clerk
Irene A. Cepeda, Member
Danielle Ford, Member
Deanna L. Wright, Member
Dr. Linda E. Young, Member

Jesus F. Jara Ed.D., Superintendent

May 29, 2019

CERTIFIED MAIL NO. 7008 0150 0000 8110 0328

Ms. Kelly S Langley, CTP
Nevada Department of Taxation
Local Government & Finance
1550 College Parkway #115
Carson City, NV 89706

Dear Ms. Langley:

Enclosed are two (2) copies of the District's Final Budget for Fiscal Year 2020 and an affidavit of publication from the Las Vegas Review-Journal, reflecting timely publication of the legal notice for a public hearing on the District's Fiscal Year 2020 Tentative Budget. Also included is the ***revised*** Schedule of Existing Contracts (Form 31) and Schedule of Privatization Contracts (Form 32) which are integrated with the budget package.

A PDF copy was also emailed of the District's Final Budget for Fiscal Year 2020 which was approved by the Board of School Trustees at the May 20, 2019, public hearing as well as the affidavit of publication and the forms mentioned above.

If you have any questions or need additional information, please contact me at (702) 799-2666, extension 5227.

Sincerely,

Steven R. Osburn, Director
Budget Department

Enclosure

cc: Jason Goudie
Diane Bartholomew

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

CCSD BUDGET DEPT
4190 MCLEOD DRIVE
LAS VEGAS NV 89121

Account # **22394**
Ad Number **0001044091**

Leslie McCormick, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 05/06/2019 to 05/06/2019, on the following days:

05 / 06 / 19

LEGAL NOTICE

A public hearing on the Tentative Budget prepared for the Clark County School District for fiscal year 2019-2020, will be held on Monday, **May 20, 2019**, at 5:30 p.m., in the Board Room of the Education Center of the Clark County School District at 2832 East Flamingo Road, Las Vegas, Nevada, at which time any person may appear and respond to the Tentative Budget or any item thereof.

The Tentative Budget has been prepared in such detail and on appropriate schedules as prescribed by the Department of Taxation. Copies of the 2019-2020 Tentative Budget and supporting detail are filed with the County Clerk and available for inspection at the Commission Division Office at 500 South Grand Central Parkway, 1st Floor, Las Vegas, Nevada or the Clerk of the Board of School Trustees of the Clark County School District at 5100 West Sahara Avenue, Las Vegas, Nevada.

BOARD OF SCHOOL TRUSTEES,
Clark County School District, Chris Garvey, Clerk

PUB: May 6, 2019 LV Review-Journal

/S/
LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 6th day of May, 2019

Notary

MARY A. LEE
Notary Public, State of Nevada
Appointment No. 09-8941-1
My Appt. Expires Dec 15, 2020

CLARK COUNTY SCHOOL DISTRICT
FINAL BUDGET
2019-2020

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Jesus F. Jara Ed.D., Superintendent

Clark County School District herewith submits the **FINAL** budget for the fiscal year ending June 30, 2020.

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling $ 914,943,000.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed N/A. If the final computation requires, the tax rate will be lowered.

This budget contains 8 governmental fund types with estimated expenditures of $ 4,025,345,163 and 2 proprietary funds with estimated expenses of $ 174,520,299.

Copies of this budget have been filed for public record and inspection in the offices enumerated in Nevada Revised Statutes (NRS) 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Jason A. Goudie
(Printed Name)
Chief Financial Officer
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein.

Signed

Dated: May 20, 2019

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time: May 20, 2019, 5:30 p.m.

Publication Date: May 6, 2019

Place: 2832 East Flamingo Road
Las Vegas, NV 89121

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/2018	ESTIMATED YEAR ENDING 06/30/2019	ESTIMATED YEAR END 06/30/2020
FTE Total employees	29,578.59	29,802.20	31,615.09
FTE Classroom teachers	16,847.45	16,914.29	17,931.76

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

		ACTUAL ADE* YEAR ENDING 06/30/2018			ESTIMATED ADE* YEAR ENDING 06/30/2019			ESTIMATED ADE* YEAR ENDING 06/30/2020		
1	Pre-kindergarten (NRS 388.435)	4,469.76	x .6 =	2,681.86	4,168.37	x .6 =	2,501.02	4,342.25	x .6 =	2,605.35
2	Kindergarten	22,909.89	x 1 =	22,909.89	22,777.52	x 1 =	22,777.52	22,840.00	x 1 =	22,840.00
3	Grades 1-12 & Ungraded			293,719.50			292,120.37			291,517.75
4.	Total **WEIGHTED** enrollment			319,311.25			317,398.91			316,963.10
5.	**Deduct** students transported into Nevada (*)			-			-			-
6.	**Add** students transported from Nevada (*)			-			-			-
	(*) Report weighted enrollment									
7.	**TOTAL ENROLLMENT**			**319,311.25**			**317,398.91**			**316,963.10**
8.	**Apportionment Enrollment, less than or equal to 95 percent of prior school year**									**316,963.10**
9.	**Hold Harmless Enrollment**									**-**

10.	Basic support per student amount for your district, Fiscal Year Ending 06/30/2020	$ 5,863.00	$ 1,858,354,626	
10a.	Supplemental Support per Student (Does not include Hold Harmless)	-	-	
11.	Total basic support for school district:		$ 1,858,354,626	
12.	Estimated special education:		$ 138,760,000	
13.	TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)			$ 1,997,114,626
LESS LOCAL FUNDS AVAILABLE:				
14.	**2.60** percent Local School Support Tax (LSST)		$ 1,100,530,000	
15	1/3 of the proceeds from 75-cent Property Tax rate		$ 173,747,667	
16.	STATE SHARE (Line 13 - Line 14 - Line 15)			$ 722,836,959
17.	Adjustments to State Share:			
	Non-Traditional Student Allocation	$ 146,041		
	Charter School Revenue Adjustments (Local Revenues)	$ (52,000,000)		
	REVENUE TO: Special Education Special Revenue Fund	$ 138,760,000		
	General Fund	$ 532,223,000		
18.	**NET STATE SHARE** (Line 16 - Line 17)			**670,983,000**
19.	Other anticipated DSA revenue: Class Size Reduction			119,000,000
	Indicate fund to be used: [ ] General Fund [X] Special Revenue			
20.	Other anticipated DSA revenue: Elementary Counselors			50,000
	Indicate fund to be used: [X] General Fund [ ] Special Revenue			
21.	Total projected DSA revenue for Fiscal Year Ending 06/30/2020 (Lines 18, 19, 20)			790,033,000

Fiscal Year Ending 06/30/2020 School District Clark County

Schedule B-1(Alt), Page _____ of _____ Page: _____

* ADE = Average Daily Enrollment

4/15/2016

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	$ 92,227,824,191		(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year 2018/19:	
(B1) Net Proceeds of Mines	$ 11,232,180			
(C) **TOTAL ASSESSED VALUE**	**$ 92,239,056,371**		(CY 19) $ (actual receipts) from 7/1/18 to 6/30/19	$ 21,000

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) PROPERTY TAX RESOURCES	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
GENERAL/SPECIAL EDUCATION						
1000 Local	$ -	$ 1,201,182,000	$ 521,243,000	0.7500	$ -	$ 1,722,425,000
3000 State		671,033,000				671,033,000
4000 Federal		1,191,000				1,191,000
Opening Balance	103,450,000					103,450,000
Other Sources		30,414,000			339,746,353	370,160,353
GENERAL/SPECIAL ED SUBTOTAL	**103,450,000**	**1,903,820,000**	**521,243,000**	**0.7500**	**339,746,353**	**2,868,259,353**
DEBT SERVICE	**118,108,829**	**1,625,000**	**393,700,000**	**0.5534**	**88,851,465**	**602,285,294**
SUBTOTAL	**221,558,829**	**1,905,445,000**	**914,943,000**	**1.3034**	**428,597,818**	**3,470,544,647**
OTHER FUNDS:						
Building and Sites	10,454,404	174,600				10,629,004
Capital Projects	864,898,004	585,515,826			-	1,450,413,830
Federal Projects	6,453,298	218,412,680				224,865,978
Special Revenue	34,376,508	242,012,004				276,388,512
State Projects	-	153,565,930			-	153,565,930
Proprietary:						
Food Service	86,637,714	140,221,600			-	226,859,314
Internal Service	9,221,574	37,282,000			-	46,503,574
SUBTOTAL OTHER FUNDS	**1,012,041,502**	**1,377,184,640**	**-**	**-**	**-**	**2,389,226,142**
TOTAL ALL FUNDS	**1,233,600,331**	**3,282,629,640**	**914,943,000**	**1.3034**	**428,597,818**	**5,859,770,789**
LESS: Interfund Transfers					**(428,597,818)**	**(428,597,818)**
NET ALL FUNDS	**$ 1,233,600,331**	**$ 3,282,629,640**	**$ 914,943,000**	**1.3034**	**$ -**	**$ 5,431,172,971**

ATTACHMENT TO SCHEDULE AA
CALCULATION OF ALLOWED AD VALOREM REVENUES FOR SCHOOL DISTRICTS

FISCAL YEAR 2019-20

	(1) ASSESSED VALUATION (Excluding Net Proceeds of Mines)	(2) TAX RATE LEVIED	(3) TOTAL PREABATED AD VALOREM REVENUE [(1)X(2)/100]	(4) AD VALOREM TAX ABATEMENT [(3)-(5)]	(5) BUDGETED ABATED AD VALOREM REVENUE
A. SCHOOL OPERATING:					
Property Tax Subject to Revenue Limitations	$ 92,227,824,191	0.7500	$ 691,708,681	$ 170,486,681	$ 521,222,000
Net Proceeds revenue reserved per NRS 387.195 [Sch.AA (B2)]					21,000
Total School Operating	92,227,824,191	0.7500	691,708,681	170,486,681	521,243,000
B. SCHOOL DEBT:					
Property Tax Subject to Revenue Limitations	92,227,824,191	0.5534	510,388,779	116,688,779	393,700,000
Net Proceeds of Minerals					
Total School Debt	92,227,824,191	0.5534	510,388,779	116,688,779	393,700,000
C. **TOTAL OPERATING AND DEBT**	$ 92,227,824,191	**1.3034**	**$ 1,202,097,461**	**$ 287,175,461**	**$ 914,943,000**

Notes:

(1) Column (1) Assessed Valuation is available from the March 26th Revised Final Revenue Projections.
(2) Column (5) Budgeted Abated Ad Valorem Revenue - can be obtained from the "Net Tax less Redevelopment and LEED Abatement" column of the March 26th Proforma Ad Valorem Revenue Report.
(3) Ad Valorem revenue shortfall created as a result of the tax abatement may be supplemented through the Distributive School Account (DSA).

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES, SUPPLIES, AND OTHER	(5) TRANSFERS OUT	(6) ENDING FUND BALANCE	(7) TOTAL FUND REQUIREMENTS
GENERAL/SPECIAL EDUCATION FUND						
100 Regular	$ 745,837,450	$ 315,590,950	$ 81,740,700	$ -	$ -	$ 1,143,169,100
200 Special	277,325,321	130,603,774	9,525,166			417,454,261
300 Vocational & Technical	2,122,446	889,828	3,813,999			6,826,273
400 Other PK-12	21,139,899	7,850,849	4,468,974			33,459,722
500 Nonpublic School						-
600 Adult Education	130,229	41,916	75,000			247,145
800 Community Services						-
900 Co-curricular & Extra Curricular	5,670,441	1,850,739	9,256,909			16,778,089
2000 Support Services	443,874,169	209,642,914	202,038,327			855,555,410
4000 Facility Acquisition & Construction			-			-
6100 Interdistrict Payments			2,322,000			2,322,000
6200 Fund Transfers				339,746,353		339,746,353
6300 Contingency						-
8000 Ending Balance					52,701,000	52,701,000
General/Spec Education Subtotal	**1,496,099,955**	**666,470,970**	**313,241,075**	**339,746,353**	**52,701,000**	**2,868,259,353**
DEBT SERVICE FUND			**392,357,209**	**-**	**209,928,085**	**602,285,294**
SUBTOTAL APPROPRIATION FUNDS	**1,496,099,955**	**666,470,970**	**705,598,284**	**339,746,353**	**262,629,085**	**3,470,544,647**
OTHER FUNDS:						
Building and Sites	-	-	600,000		10,029,004	10,629,004
Capital Projects	14,647,500	5,672,500	519,680,000	88,851,465	821,562,365	1,450,413,830
Federal Projects	79,933,740	42,774,400	98,258,880		3,898,958	224,865,978
Special Revenue	105,503,556	45,591,041	90,948,407	-	34,345,508	276,388,512
State Projects	74,143,820	28,706,530	50,715,580			153,565,930
Proprietary:						
Food Service	32,141,651	12,553,017	93,732,600		88,432,046	226,859,314
Internal Service	3,102,476	1,357,144	31,633,411		10,410,543	46,503,574
SUBTOTAL OTHER FUNDS	**309,472,743**	**136,654,632**	**885,568,878**	**88,851,465**	**968,678,424**	**2,389,226,142**
TOTAL ALL FUNDS	**1,805,572,698**	**803,125,602**	**1,591,167,162**	**428,597,818**	**1,231,307,509**	**5,859,770,789**
Less: Interfund Transfers				(428,597,818)		(428,597,818)
NET ALL FUNDS	**$ 1,805,572,698**	**$ 803,125,602**	**$ 1,591,167,162**	**$ -**	**$ 1,231,307,509**	**$ 5,431,172,971**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes	$ 465,796,001	$ 491,255,512	$ 521,292,000	521,222,000
1111 Net Proceeds of Mines	81,788	25,000	21,000	21,000
1112 Net Proceeds of Mines - Prior Year				-
1120 School Support Taxes	998,300,029	1,058,198,031	1,059,100,000	1,100,530,000
1150 Residential Construction Tax				-
1190 Other Taxes	3,381,251	2,040,031	1,292,000	1,292,000
1191 Franchise Taxes	4,685,819	3,600,000	2,948,000	2,948,000
1192 Governmental Services Tax	67,296,796	68,980,231	76,390,000	76,390,000
1200 Local Gov Units - Not School Districts				-
1300 Tuition	3,279,204	3,181,678	3,004,000	3,004,000
1400 Transportation Fees	150,000	160,000	221,000	221,000
1500 Earnings on Investments	2,854,360	1,136,655	1,762,000	1,762,000
1600 Food Service Revenue				-
1611 Daily Sales-School Lunch				-
1612 Daily Sales-School Breakfast				-
1613 Daily Sales-Special Milk				-
1614 Daily Sales-After School Program				-
1700 District Activities Revenue	1,129,785	1,072,041	1,187,000	1,187,000
1800 Community Service Activities				-
1900 Other Revenues	1,591,254	2,640,939	3,430,000	3,409,000
1910 Rentals	1,653,213	1,657,903	1,617,000	1,617,000
1920 Donations	8,317,227	948,132	932,000	932,000
1950/60 Services Provided Other Governments			8,000	8,000
1990 Miscellaneous	7,879,644	8,392,640	7,860,000	7,881,000
TOTAL LOCAL SOURCES	**1,566,396,371**	**1,643,288,793**	**1,681,064,000**	**1,722,424,000**
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund	634,565,228	567,831,067	578,352,000	532,273,000
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid	2,150			
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	**634,567,378**	**567,831,067**	**578,352,000**	**532,273,000**
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't	147,916	190,110	60,000	60,000
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes		99,582	81,000	81,000
4900 Revenue for-on behalf of School District	1,289,319	1,234,024	1,050,000	1,050,000
TOTAL FEDERAL SOURCES	**1,437,235**	**1,523,716**	**1,191,000**	**1,191,000**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(1) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal	23,945,000	35,750,000	30,000,000	30,000,000
5120 Premium/Discount of Bond Sale	2,738,996	1,556,125		
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets	1,241,700	594,611	414,000	414,000
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	**27,925,696**	**37,900,736**	**30,414,000**	**30,414,000**
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	42,315,495	66,829,399	103,450,000	103,450,000
TOTAL OPENING FUND BALANCE	**42,315,495**	**66,829,399**	**103,450,000**	**103,450,000**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	**$ 2,272,642,175**	**$ 2,317,373,711**	**$ 2,394,471,000**	**$ 2,389,752,000**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	$ 673,350,329	$ 689,454,883	$ 723,811,370	$ 727,098,435
200 Benefits	271,915,820	274,931,442	305,296,682	306,707,843
300/400/500 Purchased Services	6,880,293	10,045,827	7,046,672	7,046,672
600 Supplies	47,648,878	40,641,370	59,235,385	69,705,411
700 Property	2,886,054	2,899,594	766,146	766,146
800/900 Miscellaneous & Other	2,533,049	2,137,533	519,603	519,603
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,660,939	1,108,840	364,668	364,668
600 Supplies	6,662			
700 Property				
800/900 Miscellaneous & Other	3,929			
2900 Other Direct Support				
100 Salaries	24,082,963	23,398,774	27,540,471	18,739,015
200 Benefits	10,035,534	10,094,754	12,290,876	8,883,107
300/400/500 Purchased Services	877,309	662,090	395,267	402,831
600 Supplies	1,819,983	1,319,471	2,845,877	2,888,869
700 Property				
800/900 Miscellaneous & Other	142,200	123,796	40,500	46,500
100 TOTAL REGULAR PROGRAMS	**1,043,843,942**	**1,056,818,375**	**1,140,153,517**	**1,143,169,100**
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	1,550,325	1,705,943	2,101,433	2,007,673
200 Benefits	614,941	692,621	897,098	867,472
300/400/500 Purchased Services	1,226		26,500	26,500
600 Supplies	41,678	31,319	50,000	50,000
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	530,261	648,656	598,166	598,166
200 Benefits	192,060	233,178	245,421	245,421
300/400/500 Purchased Services	58,470	70,776	131,450	131,450
600 Supplies	4,303	155,692	55,555	55,555
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	**2,993,264**	**3,538,184**	**4,105,623**	**3,982,237**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	6,476,141	6,083,331	6,339,796	6,339,796
200 Benefits	2,542,649	2,451,554	2,638,955	2,638,955
300/400/500 Purchased Services	344	2,012		
600 Supplies	33,157	27,881		
700 Property				
800/900 Miscellaneous & Other	3,192	4,348		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		1,193		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	234,368	83,082		
200 Benefits	83,549	28,546		
300/400/500 Purchased Services	8,864	4,416		
600 Supplies	18,195	8,891		
700 Property				
800/900 Miscellaneous & Other	387	288		
270 TOTAL GIFTED AND TALENTED	**9,400,846**	**8,695,543**	**8,978,751**	**8,978,751**
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	2,022,535	2,147,181	4,102,252	1,483,929
200 Benefits	502,646	588,898	1,774,293	622,051
300/400/500 Purchased Services	257,688	219,380	101,565	101,565
600 Supplies	1,868,912	1,065,310	2,601,035	2,601,035
700 Property	7,847	21,875	143,307	143,307
800/900 Miscellaneous & Other	216,027	256,313		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	26,407	15,314	139,070	139,070
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	779,460	735,120	638,517	638,517
200 Benefits	263,432	265,101	267,777	267,777
300/400/500 Purchased Services	272,111	311,656	163,317	163,317
600 Supplies	426,675	287,281	410,705	410,705
700 Property				
800/900 Miscellaneous & Other	94,492	237,591	255,000	255,000
300 TOTAL VOCATIONAL & TECHNICAL	**6,738,232**	**6,151,022**	**10,596,838**	**6,826,273**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
420 ENGLISH LANGUAGE LEARNERS				
1000 Instruction				
100 Salaries	488,180	379,008	2,224,940	1,128,715
200 Benefits	200,373	155,092	843,895	398,620
300/400/500 Purchased Services	10,455	34,264		
600 Supplies	88,323	106,300	36,680	36,680
700 Property				
800/900 Miscellaneous & Other	5,668	6,419		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	840	675		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	4,354,127	3,738,335	4,914,562	4,499,556
200 Benefits	1,769,125	1,422,206	1,999,943	1,809,531
300/400/500 Purchased Services	1,647,337	1,625,098	1,748,110	1,748,110
600 Supplies	95,966	62,561	193,457	193,457
700 Property		945		
800/900 Miscellaneous & Other	2,129	93	10,589	10,589
420 TOTAL ENGLISH LANGUAGE LEARNERS	**8,662,523**	**7,530,998**	**11,972,176**	**9,825,258**
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries	8,801,923	8,352,422	8,378,624	8,378,624
200 Benefits	3,090,554	2,980,152	3,131,929	3,131,929
300/400/500 Purchased Services	55,252	57,199	18,500	18,500
600 Supplies	363,237	537,861	2,271,269	2,271,269
700 Property	16,653			
800/900 Miscellaneous & Other	9,347	23,158	3,000	3,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	920	1,230		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	4,959,904	4,982,704	5,427,720	5,427,720
200 Benefits	2,029,808	2,012,339	2,466,863	2,466,864
300/400/500 Purchased Services	9,719	10,520	6,869	6,869
600 Supplies	5,543	2,476		
700 Property				
800/900 Miscellaneous & Other				
430 TOTAL ALTERNATIVE EDUCATION	**19,342,860**	**18,960,060**	**21,704,774**	**21,704,775**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries	1,092,808	502,912	1,411,941	1,411,941
200 Benefits	28,739	13,318	37,010	37,010
300/400/500 Purchased Services			10,000	10,000
600 Supplies	8,541	8,241	111,000	111,000
700 Property				
800/900 Miscellaneous & Other	40,347	9,582	5,000	5,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	217,939	116,205	293,343	293,343
200 Benefits	5,824	2,741	6,895	6,895
300/400/500 Purchased Services			4,500	4,500
600 Supplies				
700 Property				
800/900 Miscellaneous & Other			50,000	50,000
440 TOTAL SUMMER SCHOOL	**1,394,198**	**653,000**	**1,929,689**	**1,929,689**
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	29,560	14,856		
600 Supplies	27,040	27,040		
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	46,062	25,611	130,229	130,229
200 Benefits	13,909	9,192	41,916	41,916
300/400/500 Purchased Services	31,147	6,537		
600 Supplies			75,000	75,000
700 Property				
800/900 Miscellaneous & Other				
600 ADULT EDUCATION PROGRAMS	**147,718**	**83,236**	**247,145**	**247,145**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	1,576,099	1,557,332	2,649,641	2,649,641
200 Benefits	630,192	748,913	1,066,705	1,066,705
300/400/500 Purchased Services	651,543	620,693	600,170	600,170
600 Supplies	443,076	339,580	2,263,005	2,263,005
700 Property	58,667	28,600		
800/900 Miscellaneous & Other	54,619	41,871	21,085	21,085
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	216,931	211,390	289,570	289,570
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,976,193	1,473,882	2,113,258	1,553,975
200 Benefits	696,948	480,518	781,954	551,117
300/400/500 Purchased Services	167,987	158,778	131,218	123,654
600 Supplies	183,500	172,693	189,475	146,483
700 Property		22		
800/900 Miscellaneous & Other	72,061	81,677	81,200	75,200
910 TOTAL COCURRICULAR ACTIVITIES	**6,727,816**	**5,915,951**	**10,187,281**	**9,340,605**
920 ATHLETICS				
1000 Instruction				
100 Salaries	62,818	64,743	49,020	49,020
200 Benefits	5,018	5,013	4,192	4,192
300/400/500 Purchased Services	3,278,037	3,040,214	2,632,613	2,632,613
600 Supplies	1,528,944	1,394,240	1,235,125	1,235,125
700 Property		19,241		
800/900 Miscellaneous & Other	191,055	181,887	138,500	138,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	734,687	733,903	1,691,200	1,691,200
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,244,878	1,249,322	1,417,805	1,417,805
200 Benefits	212,748	227,994	228,725	228,725
300/400/500 Purchased Services	32,279	102,983	21,025	21,025
600 Supplies	13,349	18,094	19,279	19,279
700 Property				
800/900 Miscellaneous & Other	1,059			
920 TOTAL ATHLETICS	**7,304,872**	**7,037,635**	**7,437,484**	**7,437,484**
TOTAL INSTRUCTIONAL PROGRAMS	**1,106,556,271**	**1,115,384,002**	**1,217,313,278**	**1,213,441,317**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	56,967,267	56,577,463	60,021,084	55,017,781
200 Benefits	24,271,033	24,200,085	27,085,517	25,467,032
300/400/500 Purchased Services	21,790	16,951	65,467	65,467
600 Supplies	248,697	618,689	830,866	830,866
700 Property	5,591	5,591	10,000	10,000
800/900 Miscellaneous & Other	14,152	13,137	12,600	12,600
2100 SUBTOTAL	81,528,530	81,431,915	88,025,534	81,403,746
2200 Instructional Staff Support				
100 Salaries	23,249,866	24,783,362	27,718,086	26,857,727
200 Benefits	9,569,541	9,833,228	11,412,529	11,161,417
300/400/500 Purchased Services	4,948,692	4,572,677	7,715,715	7,715,715
600 Supplies	6,652,000	6,033,699	5,778,036	5,778,036
700 Property	96,697	100,948		
800/900 Miscellaneous & Other	158,315	164,575	209,438	209,438
2200 SUBTOTAL	44,675,111	45,488,490	52,833,804	51,722,333
2300 General Administration				
100 Salaries	9,666,086	9,205,936	9,270,713	8,172,876
200 Benefits	3,537,594	3,269,002	3,725,875	3,265,450
300/400/500 Purchased Services	15,493,020	18,478,372	22,623,254	22,189,753
600 Supplies	327,944	362,533	437,056	407,056
700 Property	-			
800/900 Miscellaneous & Other	142,911	147,192	142,600	137,600
2300 SUBTOTAL	29,167,555	31,463,034	36,199,498	34,172,735
2400 School Administration				
100 Salaries	146,449,797	143,055,154	138,250,242	141,643,869
200 Benefits	60,011,782	59,391,212	59,427,278	61,848,039
300/400/500 Purchased Services	1,094,481	583,118	1,275,113	1,275,113
600 Supplies	505,207	571,249		
700 Property	-			
800/900 Miscellaneous & Other	4,702	3,309		
2400 SUBTOTAL	208,065,969	203,604,041	198,952,633	204,767,021
2500 Central Services				
100 Salaries	31,024,992	34,959,007	21,442,892	21,711,789
200 Benefits	13,420,183	15,138,541	10,153,443	10,269,858
300/400/500 Purchased Services	9,123,101	9,359,785	10,854,504	11,288,005
600 Supplies	1,063,121	472,658	4,483,677	4,514,777
700 Property	679,487	413,161		
800/900 Miscellaneous & Other	301,475	274,264	119,575	124,575
2500 SUBTOTAL	55,612,359	60,617,415	47,054,091	47,909,004
2600 Operating/Maintenance Plant Services				
100 Salaries	111,232,344	113,349,728	113,179,049	116,367,316
200 Benefits	51,187,965	51,067,452	56,013,105	57,946,165
300/400/500 Purchased Services	35,731,424	36,253,948	39,515,271	39,527,771
600 Supplies	63,639,638	63,959,852	65,663,036	65,696,936
700 Property	530,131	565,467	498,750	498,750
800/900 Miscellaneous & Other	133,428	158,034	201,550	201,550
2600 SUBTOTAL	262,454,930	265,354,482	275,070,761	280,238,488

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries	26,999,702	26,940,792	30,370,705	30,357,647
200 Benefits	14,467,389	14,184,891	17,229,793	17,221,018
300/400/500 Purchased Services	1,075,055	1,661,088	2,043,837	2,019,337
600 Supplies	5,468,717	5,807,772	3,988,701	4,000,701
700 Property	47,813,913	40,071,947	30,025,000	30,025,000
800/900 Miscellaneous & Other	21,822	29,679	26,300	26,300
2700 SUBTOTAL	95,846,598	88,696,169	83,684,336	83,650,003
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	**777,351,052**	**776,655,546**	**781,820,657**	**783,863,330**
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	201,355			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	201,355	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,500,252			
600 Supplies	459			
700 Property				
800/900 Miscellaneous & Other	270			
4700 SUBTOTAL	2,500,981	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	**2,702,336**	**-**	**-**	**-**
6200 Other Fund Transfers				
910 Interfund Transfer	319,203,117	321,884,163	342,541,065	339,746,353
TOTAL UNDISTRIBUTED EXPENDITURES	**1,099,256,505**	**1,098,539,709**	**1,124,361,722**	**1,123,609,683**
TOTAL ALL EXPENDITURES	**2,205,812,776**	**2,213,923,711**	**2,341,675,000**	**2,337,051,000**
6300 Contingency (not to exceed 3% of Total Expenditures)	-	-	-	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	66,829,399	103,450,000	52,796,000	52,701,000
TOTAL ENDING FUND BALANCE	**66,829,399**	**103,450,000**	**52,796,000**	**52,701,000**
TOTAL APPLICATIONS	**$ 2,272,642,175**	**$ 2,317,373,711**	**$ 2,394,471,000**	**$ 2,389,752,000**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	8,401		1,000	1,000
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	**8,401**	**-**	**1,000**	**1,000**
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding	123,377,295	129,667,844	138,760,000	138,760,000
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	**123,377,295**	**129,667,844**	**138,760,000**	**138,760,000**
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	**-**	**-**	**-**	**-**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	319,203,117	321,884,163	342,541,065	339,746,353
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	**319,203,117**	**321,884,163**	**342,541,065**	**339,746,353**
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE	**-**	**-**	**-**	**-**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	**$ 442,588,813**	**$ 451,552,007**	**$ 481,302,065**	**$ 478,507,353**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	-	-	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	231,598,655	234,907,549	244,294,123	244,124,447
200 Benefits	105,382,767	108,014,006	119,084,335	116,516,861
300/400/500 Purchased Services	1,922,338	3,007,550	2,155,339	2,155,339
600 Supplies	2,557,449	2,230,116	3,448,167	3,448,167
700 Property				
800/900 Miscellaneous & Other	186,662	210,650	1,500	1,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,636,246	2,845,844	2,510,300	2,510,300
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	20,464,690	20,931,120	24,355,881	24,255,239
200 Benefits	8,240,466	8,455,522	10,360,657	10,335,065
300/400/500 Purchased Services	1,784,191	1,926,272	668,452	668,452
600 Supplies	446,126	465,196	471,071	471,071
700 Property		5,436		
800/900 Miscellaneous & Other	15,937	14,532	6,832	6,832
200 TOTAL SPECIAL PROGRAMS	**375,235,527**	**383,013,791**	**407,356,657**	**404,493,273**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	175,184	151,479	141,401	141,401
200 Benefits	98,273	83,173	79,284	79,284
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	273,457	234,652	220,685	220,685
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	-	-	-
2600 Operating/Maintenance Plant Serv				
100 Salaries	42,759	18,026	106,016	106,016
200 Benefits	21,159	12,237	14,780	14,780
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	63,918	30,263	120,796	120,796

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(4) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries	40,921,743	41,642,758	43,450,824	43,497,747
200 Benefits	18,971,690	18,675,157	22,348,122	22,369,871
300/400/500 Purchased Services	63,875	87,362	83,014	83,014
600 Supplies	5,096,584	5,975,160	5,399,967	5,399,967
700 Property				
800/900 Miscellaneous & Other	323	74		
2700 SUBTOTAL	65,054,215	66,380,510	71,281,927	71,350,599
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	**65,391,590**	**66,645,425**	**71,623,408**	**71,692,080**
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	**-**	**-**	**-**	**-**
6100 Interdistrict Payments	**1,961,696**	**1,892,791**	**2,322,000**	**2,322,000**
6200 Other Fund Transfers				
910 Interfund Transfer	-	-	-	-
TOTAL UNDISTRIBUTED EXPENDITURES	**67,353,286**	**68,538,216**	**73,945,408**	**74,014,080**
TOTAL ALL EXPENDITURES	**$442,588,813**	**$451,552,007**	**$481,302,065**	**$478,507,353**
6300 Contingency (not to exceed 3% of Total Expenditures)				
ENDING FUND BALANCE:				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	**-**	**-**	**-**	**-**
TOTAL APPLICATIONS	**$442,588,813**	**$451,552,007**	**$ 481,302,065**	**$478,507,353**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1114 Real Estate Transfer Tax	35,704,237	36,500,000	36,500,000	38,600,000
1115 Room Tax	96,752,890	96,800,000	96,800,000	96,800,000
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	31,508,232	33,500,000	35,765,826	35,765,826
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	8,542,285	9,200,000	4,787,000	8,700,000
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	3,285	3,285		
1950/60 Services Provided Other Govts				
1990 Miscellaneous	7,035	7,035		
TOTAL LOCAL SOURCES	**172,517,964**	**176,010,320**	**173,852,826**	**179,865,826**
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	**-**	**-**	**-**	**-**
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct	5,668,436	5,650,000	5,650,000	5,650,000
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	**5,668,436**	**5,650,000**	**5,650,000**	**5,650,000**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal	400,000,000	400,000,000	400,000,000	400,000,000
5120 Premium/Discount of Bond Sale	50,108,004	18,655,215		
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	**450,108,004**	**418,655,215**	**400,000,000**	**400,000,000**
8000 OPENING FUND BALANCE				
Assigned Opening Balance (Debt Service)				
Opening Balance (Other)	541,693,723	637,305,038	860,485,004	864,898,004
TOTAL OPENING FUND BALANCE	**541,693,723**	**637,305,038**	**860,485,004**	**864,898,004**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	**$ 1,169,988,127**	**$ 1,237,620,573**	**$ 1,439,987,830**	**$ 1,450,413,830**
308 BOND FUND	**$ (13,558)**	**$ -**	**$ -**	**$ -**
315 BOND FUND--2015 CAP PGM	**3,435,006**	**2,910,320**	**1,900,000**	**3,100,000**
335 BOND FUND--LOCAL REV	**142,304,519**	**144,050,000**	**141,550,000**	**145,650,000**
340 GOVERNMENTAL SERVICES TAX	**32,460,433**	**34,700,000**	**36,052,826**	**36,765,826**
370 CAPITAL REPLACEMENT				**-**
TOTAL REVENUES	**$ 178,186,400**	**$ 181,660,320**	**$ 179,502,826**	**$ 185,515,826**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	$ 245,177	$ 270,000	$ 250,000	$ 250,000
200 Benefits	97,611	95,000	100,000	100,000
300/400/500 Purchased Services	974,831	1,301,500	1,505,000	1,505,000
600 Supplies	25,355,706	36,000,000	26,000,000	26,000,000
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	**26,673,325**	**37,666,500**	**27,855,000**	**27,855,000**
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	**-**	**-**	**-**	**-**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	-	-	-	-
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		9,350	10,000	10,000
600 Supplies	81,704	1,500,000	1,500,000	1,500,000
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	81,704	1,509,350	1,510,000	1,510,000
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,730,543	2,800,000	2,800,000	2,800,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	5,426	5,000	5,000	5,000
2500 SUBTOTAL	2,735,969	2,805,000	2,805,000	2,805,000
2600 Operating/Maintenance Plant Services				
100 Salaries	401,068	400,000	500,000	500,000
200 Benefits	74,314	100,000	195,000	195,000
300/400/500 Purchased Services	1,257,783	2,460,000	2,500,000	2,500,000
600 Supplies	1,238,624	1,500,000	1,500,000	1,500,000
700 Property	822,377			
800/900 Miscellaneous & Other				
2600 SUBTOTAL	3,794,166	4,460,000	4,695,000	4,695,000

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property		5,000	5,000	5,000
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	5,000	5,000	5,000
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	931,322	500,000	500,000	500,000
2900 SUBTOTAL	931,322	500,000	500,000	500,000
TOTAL SUPPORT SERVICES	**7,543,161**	**9,279,350**	**9,515,000**	**9,515,000**
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property		3,500,000	5,000,000	5,000,000
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	3,500,000	5,000,000	5,000,000
4200 Land Improvement				
100 Salaries	11,026	32,674	17,500	17,500
200 Benefits	3,324	9,996	7,500	7,500
300/400/500 Purchased Services	83,748,161	59,587,000	65,000,000	65,000,000
600 Supplies	48,718	252,000	255,000	255,000
700 Property				5,000
800/900 Miscellaneous & Other	774,205	2,247,000	2,505,000	2,500,000
4200 SUBTOTAL	84,585,434	62,128,670	67,785,000	67,785,000
4300 Architecture and Engineering				
100 Salaries				
200 Benefits		765		
300/400/500 Purchased Services	12,925	247		
600 Supplies		1,159,374		
700 Property				
800/900 Miscellaneous & Other		8,400		
4300 SUBTOTAL	12,925	1,168,786	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries	1,539,202	1,703,500	1,525,000	1,525,000
200 Benefits	512,325	546,500	475,000	475,000
300/400/500 Purchased Services	231,158,049	125,500,000	201,000,000	176,000,000
600 Supplies	4,663,477	3,600,000	4,000,000	4,000,000
700 Property	367,310			
800/900 Miscellaneous & Other	462,508	751,000	502,500	502,500
4500 SUBTOTAL	238,702,871	132,101,000	207,502,500	182,502,500
4700 Building Improvement				
100 Salaries	183,354	130,000	150,000	150,000
200 Benefits	56,510	60,000	70,000	70,000
300/400/500 Purchased Services	66,928,981	17,732,348	270,102,500	227,157,500
600 Supplies	165,881	480,000	360,000	360,000
700 Property	618,504		1,500,000	1,500,000
800/900 Miscellaneous & Other	128,559	127,500	130,000	130,000
4700 SUBTOTAL	68,081,789	18,529,848	272,312,500	229,367,500
4900 Other (All Objects)				
100 Salaries	6,574,567	10,000,000	10,205,000	12,205,000
200 Benefits	2,597,743	3,335,000	3,980,000	4,825,000
300/400/500 Purchased Services	234,987	175,000	175,000	275,000
600 Supplies	491,987	402,500	650,000	650,000
700 Property		5,000	5,000	5,000
800/900 Miscellaneous & Other	18,982	15,000	15,000	15,000
4900 SUBTOTAL	9,918,266	13,932,500	15,030,000	17,975,000
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	**401,301,285**	**231,360,804**	**567,630,000**	**502,630,000**
DEBT SERVICE				
831 Principal				
832 Interest				
SUBTOTAL	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfers	97,165,318	94,415,915	88,851,465	88,851,465
TOTAL UNDISTRIBUTED EXPENDITURES	**506,009,764**	**335,056,069**	**665,996,465**	**600,996,465**
TOTAL ALL EXPENDITURES	**532,683,089**	**372,722,569**	**693,851,465**	**628,851,465**
6300 Contingency (not to exceed 3%)				
8000 ENDING FUND BALANCE				
Assigned Ending Balance (Debt Service)				
Ending Balance (Other)	637,305,038	864,898,004	746,136,365	821,562,365
TOTAL ENDING FUND BALANCE	**637,305,038**	**864,898,004**	**746,136,365**	**821,562,365**
TOTAL APPLICATIONS	**$ 1,169,988,127**	**$ 1,237,620,573**	**$ 1,439,987,830**	**$ 1,450,413,830**
308 BOND FUND	**$ 101,317**	**$ -**	**$ -**	**$ -**
315 BOND FUND--2015 CAP PGM	**420,589,207**	**257,317,134**	**565,000,000**	**500,000,000**
340 GOVERNMENTAL SERVICES TAX	**14,314,939**	**20,989,520**	**40,000,000**	**40,000,000**
370 CAPITAL REPLACEMENT	**512,308**			
TOTAL EXPENDITURES	**$ 435,517,771**	**$ 278,306,654**	**$ 605,000,000**	**$ 540,000,000**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1114 Real Estate Transfer Tax				
1115 Room Tax				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	161,158	170,000	100,000	165,000
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	9,600	9,600	9,600	9,600
1920 Donations				
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	**170,758**	**179,600**	**109,600**	**174,600**
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	**-**	**-**	**-**	**-**
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	**-**	**-**	**-**	**-**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	**-**	**-**	**-**	**-**
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	11,775,684	10,581,004	10,384,404	10,454,404
TOTAL OPENING FUND BALANCE	**11,775,684**	**10,581,004**	**10,384,404**	**10,454,404**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	**$ 11,946,442**	**$ 10,760,604**	**$ 10,494,004**	**$ 10,629,004**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100 SUBTOTAL	-	-	-	-
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2200 SUBTOTAL	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2500 SUBTOTAL	-	-	-	-
2600 Operating/Maintenance Plant Serv				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,000			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	2,000	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	**2,000**	**-**	**-**	**-**
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	349,007		240,000	235,000
600 Supplies				
700 Property	7,590			
800/900 Miscellaneous & Other	480			
4100 SUBTOTAL	357,077	-	240,000	235,000
4200 Land Improvement				
100 Salaries	369			
200 Benefits	132			
300/400/500 Purchased Services	116,734	300,000	250,000	350,000
600 Supplies	297	1,200		5,000
700 Property	828,885			
800/900 Miscellaneous & Other	471	5,000	10,000	10,000
4200 SUBTOTAL	946,888	306,200	260,000	365,000
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv	750			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	750	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	7,730			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	7,730	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	50,613			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	380			
4700 SUBTOTAL	50,993	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	**1,363,438**	**306,200**	**500,000**	**600,000**
DEBT SERVICE				
831 Principal				
832 Interest				
SUBTOTAL	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfers				
TOTAL UNDISTRIBUTED EXPENDITURES	**1,365,438**	**306,200**	**500,000**	**600,000**
TOTAL ALL EXPENDITURES	**1,365,438**	**306,200**	**500,000**	**600,000**
6300 Contingency (Not to exceed 3%)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	10,581,004	10,454,404	9,994,004	10,029,004
TOTAL ENDING FUND BALANCE	**10,581,004**	**10,454,404**	**9,994,004**	**10,029,004**
TOTAL APPLICATIONS	**$ 11,946,442**	**$ 10,760,604**	**$ 10,494,004**	**$ 10,629,004**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	65,750	20,000	50,000	50,000
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				80,000,000
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	1,188,975	1,200,900	1,300,000	1,300,000
1920 Donations	5,592,215	5,870,000	6,400,000	6,660,474
1950/60 Services Provided Other Govts				
1990 Miscellaneous	1,269,474	1,297,100	1,315,130	1,315,130
TOTAL LOCAL SOURCES	**8,116,414**	**8,388,000**	**9,065,130**	**89,325,604**
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid	501,400	112,000	450,000	450,000
3210 Special Transportation				
3220 Adult High School Diploma	9,438,735	14,161,987		
3221 SB178 NV Education Fund Plan	34,178,097	30,875,117	33,236,400	33,236,400
3222 Student Activities Fund		80,000,000	80,000,000	
3230 Class Size Reduction	114,296,441	116,532,626	116,532,626	119,000,000
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	**158,414,673**	**241,681,730**	**230,219,026**	**152,686,400**
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	**-**	**-**	**-**	**-**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Restricted Opening Balance	3,425,255	1,831,100	1,831,100	1,431,100
Assigned Opening Balance	711,506	32,945,408	32,945,408	32,945,408
TOTAL OPENING FUND BALANCE	**4,136,761**	**34,776,508**	**34,776,508**	**34,376,508**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	**$ 170,667,848**	**$ 284,846,238**	**$ 274,060,664**	**$ 276,388,512**
200 CLASS SIZE REDUCTION	**$ 114,296,441**	**$ 116,532,626**	**$ 116,532,626**	**$ 119,000,000**
205 SB178 NV EDUCATION PLAN	**34,178,097**	**30,875,117**	**33,236,400**	**33,236,400**
220 VEGAS PBS	**8,617,814**	**8,500,000**	**9,515,130**	**9,775,604**
230 ADULT HIGH SCHOOL	**9,438,735**	**14,161,987**	**-**	**-**
278 STUDENT ACTIVITIES FUND	**-**	**80,000,000**	**80,000,000**	**80,000,000**
TOTAL REVENUES	**$ 166,531,087**	**$ 250,069,730**	**$ 239,284,156**	**$ 242,012,004**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	$ 95,679,792	$ 85,220,727	$ 85,811,772	$ 102,204,320
200 Benefits	38,958,000	52,957,009	51,459,384	44,117,060
300/400/500 Purchased Services	616,632	1,396,980	501,880	489,910
600 Supplies	11,033,148	4,736,987	10,267,690	3,507,880
700 Property		105,500		
800/900 Miscellaneous & Other	14,300	15,700	46,720	51,340
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	544,368	275,390	153,970	82,220
200 Benefits	82,075	115,640	14,530	3,600
300/400/500 Purchased Services	350,086	632,960	29,678,096	428,310
600 Supplies	96,112	189,650	40,420,260	90,780
700 Property				
800/900 Miscellaneous & Other	110,827	133,940	10,457,674	71,800
100 TOTAL REGULAR PROGRAMS	**147,485,340**	**145,780,483**	**228,811,976**	**151,047,220**
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	59,779		25,120	26,970
200 Benefits	24,070		12,450	13,030
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	**83,849**	**-**	**37,570**	**40,000**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
420 ENGLISH LANGUAGE LEARNERS				
1000 Instruction				
100 Salaries	187,138	209,990	182,490	341,200
200 Benefits	82,464	146,640	79,390	150,380
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
420 TOTAL ENGLISH LANGUAGE LEARNERS	**269,602**	**356,630**	**261,880**	**491,580**
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	4,381,409	5,808,385		
200 Benefits	1,273,581	1,608,261		
300/400/500 Purchased Services	38,863	44,700		
600 Supplies	278,134	1,203,468		
700 Property	82,150			
800/900 Miscellaneous & Other	8,890	10,500		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	320	1,700		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Support Services				
100 Salaries	3,493,887	3,786,000		
200 Benefits	1,451,887	1,634,973		
300/400/500 Purchased Services	40,019	63,500		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		500		
600 ADULT EDUCATION PROGRAMS	**11,049,140**	**14,161,987**	**-**	**-**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 06/30/18	(2) ESTIMATED YEAR ENDING 06/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2X00 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		29,248,246		29,248,246
600 Supplies		40,334,300		40,334,300
700 Property				
800/900 Miscellaneous & Other		10,417,454		10,417,454
910 TOTAL COCURRICULAR ACTIVITIES	**-**	**80,000,000**	**-**	**80,000,000**
920 ATHLETICS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2X00 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	**-**	**-**	**-**	**-**
TOTAL INSTRUCTIONAL PROGRAMS	**158,887,931**	**240,299,100**	**229,111,426**	**231,578,800**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	-	-	-	-
2200 Instructional Staff Support				
100 Salaries	2,466,712	2,600,000	2,849,674	2,848,846
200 Benefits	1,019,596	1,000,000	1,223,677	1,306,971
300/400/500 Purchased Services	1,906,484	2,000,000	2,191,300	2,635,327
600 Supplies	801,757	800,000	707,100	2,537,460
700 Property			65,000	67,000
800/900 Miscellaneous & Other	2,193,640	2,500,000	2,910,360	411,000
2200 SUBTOTAL	8,388,189	8,900,000	9,947,111	9,806,604
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries	50,814	101,300		
200 Benefits	19,733	60,530		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	70,547	161,830	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	-	-	-
2600 Operating/Maintenance Plant Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	**8,458,736**	**9,061,830**	**9,947,111**	**9,806,604**
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6100 Interdistrict Payments	565,200	1,108,800	657,600	657,600
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL UNDISTRIBUTED EXPENDITURES	**9,023,936**	**10,170,630**	**10,604,711**	**10,464,204**
TOTAL ALL EXPENDITURES	**167,911,867**	**250,469,730**	**239,716,137**	**242,043,004**
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Restricted Balance	1,831,100	33,451,627	33,420,527	33,420,627
Committed Balance	924,881	924,881	924,000	924,881
TOTAL ENDING FUND BALANCE	**2,755,981**	**34,376,508**	**34,344,527**	**34,345,508**
TOTAL APPLICATIONS	**$ 170,667,848**	**$ 284,846,238**	**$ 274,060,664**	**$ 276,388,512**
200 CLASS SIZE REDUCTION	**$ 114,296,441**	**$ 116,532,626**	**$ 116,532,626**	**$ 119,000,000**
205 SB178 NV EDUCATION PLAN	**34,178,097**	**30,875,117**	**33,236,400**	**33,236,400**
220 VEGAS PBS	**8,388,189**	**8,900,000**	**9,947,111**	**9,806,604**
230 ADULT HIGH SCHOOL	**11,049,140**	**14,161,987**		
278 STUDENT ACTIVITIES FUND	**-**	**80,000,000**	**80,000,000**	**80,000,000**
TOTAL EXPENDITURES	**$ 167,911,867**	**$ 250,469,730**	**$ 239,716,137**	**$ 242,043,004**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	1,521,127	-		
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	**1,521,127**	**-**	**-**	**-**
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid	110,133,519	155,523,915	152,875,000	153,565,930
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	**110,133,519**	**155,523,915**	**152,875,000**	**153,565,930**
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	**-**	**-**	**-**	**-**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	-	-		
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	**-**	**-**	**-**	**-**
OPENING FUND BALANCE				
Reserved Opening Balance				
Unreserved Opening Balance				
TOTAL OPENING FUND BALANCE	**-**	**-**	**-**	**-**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	**$ 111,654,646**	**$ 155,523,915**	**$ 152,875,000**	**$ 153,565,930**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	$ 11,665,109	$ 14,912,472	9,327,910	9,385,850
200 Benefits	3,267,342	3,728,009	3,313,640	3,314,500
300/400/500 Purchased Services	753,038	416,331	400,250	363,800
600 Supplies	10,761,244	17,709,768	13,488,910	13,595,670
700 Property		36,062		40,260
800/900 Miscellaneous & Other	12,649			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,906,036	375,987	1,026,980	1,031,590
200 Benefits	577,284	30,856	303,070	303,790
300/400/500 Purchased Services	326,437	483,082	423,260	423,260
600 Supplies	716,859		11,600	422,360
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	**29,985,998**	**37,692,567**	**28,295,620**	**28,881,080**
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	264,133	246,091	20,810	20,810
200 Benefits	907	490	490	490
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	22,960	42,033	32,000	32,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	219,419	226,792		
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	**507,419**	**515,406**	**53,300**	**53,300**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	2,745,838	3,321,804	3,321,810	3,321,810
200 Benefits	1,146,523	1,401,398	1,401,390	1,401,390
300/400/500 Purchased Services			24,950	
600 Supplies	61,645	133,450	133,450	133,450
700 Property	24,950	24,950		24,950
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	21,692	355,108	355,090	355,090
200 Benefits	501	93,962	93,980	93,980
300/400/500 Purchased Services	15,729	52,200	52,200	52,200
600 Supplies	19,018	22,701	22,710	22,710
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	**4,035,896**	**5,405,573**	**5,405,580**	**5,405,580**
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	2,225,164	3,580,334	3,505,050	3,505,050
200 Benefits	814,439	1,092,387	1,143,320	1,143,320
300/400/500 Purchased Services			282,470	20,000
600 Supplies	4,117,493	3,329,709	2,667,100	2,667,100
700 Property	533,615	290,601		262,470
800/900 Miscellaneous & Other	48,210	81,403	83,580	83,580
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	640,388	636,450	554,270	554,270
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	50,279	73,599	125,370	125,370
200 Benefits	20,703	21,522	42,520	42,520
300/400/500 Purchased Services	81,990	159,058	150,000	150,000
600 Supplies	7,078	13,320	8,500	8,500
700 Property	9,986	11,432		
800/900 Miscellaneous & Other	-			
300 TOTAL VOCATIONAL & TECHNICAL	**8,549,345**	**9,289,815**	**8,562,180**	**8,562,180**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
420 ENGLISH LANGUAGE LEARNERS				
1000 Instruction				
100 Salaries	20,560,291	21,177,800	23,142,460	23,142,460
200 Benefits	6,129,622	7,756,615	9,895,850	9,895,850
300/400/500 Purchased Services	279,747	1,226,896	273,000	273,000
600 Supplies	3,823,341	8,856,978	2,667,340	2,667,340
700 Property				
800/900 Miscellaneous & Other	75	500	2,180	2,180
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	253,855	588,664	130,000	130,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	4,683,783	4,084,056	4,310,010	4,310,010
200 Benefits	817,263	980,548	1,215,490	1,215,490
300/400/500 Purchased Services	23,175	428,481	86,330	71,550
600 Supplies				
700 Property				14,780
800/900 Miscellaneous & Other				
420 TOTAL ENGLISH LANGUAGE LEARNERS	**36,571,152**	**45,100,538**	**41,722,660**	**41,722,660**
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	2,441	10,000		
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
430 TOTAL ALTERNATIVE EDUCATION	**2,441**	**10,000**	**-**	**-**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	**-**	**-**	**-**	**-**
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries			4,906,000	4,906,000
200 Benefits			1,403,360	1,403,360
300/400/500 Purchased Services			117,700	35,700
600 Supplies			1,132,790	1,132,790
700 Property				82,000
800/900 Miscellaneous & Other			9,400	9,400
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			1,700	1,700
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	5,255	14,047	3,689,000	3,689,000
200 Benefits	-	8,208	1,603,490	1,603,490
300/400/500 Purchased Services			110,000	110,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other			500	500
600 ADULT EDUCATION PROGRAMS	**5,255**	**22,255**	**12,973,940**	**12,973,940**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	92,774	76,881	79,980	79,980
200 Benefits	52,020	39,483	40,480	40,480
300/400/500 Purchased Services	679,765	1,015,674	619,030	619,530
600 Supplies	6,218	80,254	10,350	10,350
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SERV PROGRAMS	**830,777**	**1,212,292**	**749,840**	**750,340**
TOTAL INSTRUCTIONAL PROGRAMS	**80,488,283**	**99,248,446**	**97,763,120**	**98,349,080**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	2,447,373	2,780,841	2,463,770	2,463,770
200 Benefits	1,054,905	1,201,019	1,086,400	1,086,400
300/400/500 Purchased Services	3,633,005	5,027,962	4,249,240	4,229,000
600 Supplies	78,254	128,514	28,740	28,740
700 Property		59,290		20,220
800/900 Miscellaneous & Other	138			
2100 SUBTOTAL	7,213,675	9,197,626	7,828,150	7,828,130
2200 Instructional Staff Support				
100 Salaries	11,797,983	14,939,318	14,832,800	14,832,790
200 Benefits	4,082,046	6,393,053	6,476,550	6,476,550
300/400/500 Purchased Services	1,465,019	6,024,142	4,341,430	4,440,340
600 Supplies	508,152	1,764,999	930,120	934,720
700 Property	5,189			
800/900 Miscellaneous & Other	40,284	177,500	77,900	77,900
2200 SUBTOTAL	17,898,673	29,299,012	26,658,800	26,762,300
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries	1,094,018	1,413,363	1,232,580	1,232,580
200 Benefits	358,345	511,355	411,510	411,510
300/400/500 Purchased Services				
600 Supplies				
700 Property	-			
800/900 Miscellaneous & Other				
2400 SUBTOTAL	1,452,363	1,924,718	1,644,090	1,644,090
2500 Central Services				
100 Salaries	125,612	132,000	1,731,180	1,731,180
200 Benefits	54,131	58,552	271,110	271,110
300/400/500 Purchased Services	2,575,469	5,125,830	13,409,740	13,321,740
600 Supplies	1,090,928	8,731,155	2,181,570	2,181,570
700 Property		162,326		88,000
800/900 Miscellaneous & Other	2,779		150	150
2500 SUBTOTAL	3,848,919	14,209,863	17,593,750	17,593,750
2600 Operating/Maintenance Plant Serv				
100 Salaries	1,124	4,396	10,480	10,480
200 Benefits	624	2,053	2,300	2,300
300/400/500 Purchased Services	24,840	796,505	174,070	174,060
600 Supplies	12,568			
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	39,156	802,954	186,850	186,840

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	111,705	100,126	248,200	99,700
600 Supplies	51			
700 Property				150,000
800/900 Miscellaneous & Other				
2700 SUBTOTAL	111,756	100,126	248,200	249,700
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	6,541		2,490	2,490
2900 SUBTOTAL	6,541	-	2,490	2,490
TOTAL SUPPORT SERVICES	**30,571,083**	**55,534,299**	**54,162,330**	**54,267,300**
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL				
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL				
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL				
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL				

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property	-	-		
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	103,758	180,000	180,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	103,758	180,000	180,000
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL				
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION		**$103,758**	**$180,000**	**$180,000**
6100 Interdistrict Payments	595,280	637,412	769,550	769,550
TOTAL UNDISTRIBUTED EXPENDITURES	**31,166,363**	**56,275,469**	**55,111,880**	**55,216,850**
TOTAL ALL EXPENDITURES	**111,654,646**	**155,523,915**	**152,875,000**	**153,565,930**
6300 Contingency (not to exceed 3% of Total Expenditures)				
ENDING FUND BALANCE:				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	**-**	**-**	**-**	**-**
TOTAL APPLICATIONS	**$ 111,654,646**	**$ 155,523,915**	**$ 152,875,000**	**$ 153,565,930**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct	1,010,984	4,264,174	190,690,520	208,086,000
4500 Restricted-State Agency	168,291,380	222,619,366	4,026,810	4,026,680
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District	6,362,429	8,500,000	6,300,000	6,300,000
TOTAL FEDERAL SOURCES	**175,664,793**	**235,383,540**	**201,017,330**	**218,412,680**

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	**-**	**-**	**-**	**-**
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	13,218,269	10,974,813	6,453,298	6,453,298
TOTAL OPENING FUND BALANCE	**13,218,269**	**10,974,813**	**6,453,298**	**6,453,298**
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	**$ 188,883,062**	**$ 246,358,353**	**$ 207,470,628**	**$ 224,865,978**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	$ 34,405,249	$ 44,205,585	$ 44,452,040	$ 17,593,300
200 Benefits	12,729,576	16,238,907	16,256,650	13,631,140
300/400/500 Purchased Services	2,147,895	3,181,083	1,507,970	1,029,440
600 Supplies	13,198,127	17,286,613	9,456,200	23,544,580
700 Property	294,229	159,682	58,760	6,461,150
800/900 Miscellaneous & Other	136,342	58,222	53,310	162,290
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	460,618	1,543,299	921,780	3,874,670
200 Benefits	102,439	408,937	154,690	1,572,170
300/400/500 Purchased Services	264,380	579,544	273,630	1,412,100
600 Supplies	31,268	110,598	46,540	967,730
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	**63,770,123**	**83,772,470**	**73,181,570**	**70,248,570**
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	9,535,431	9,711,189	11,438,090	11,938,060
200 Benefits	5,559,190	5,197,044	6,504,510	4,244,780
300/400/500 Purchased Services	1,390,405	1,784,102	1,073,980	2,852,500
600 Supplies	1,651,682	1,667,229	1,527,350	2,043,510
700 Property	9,085		26,000	451,600
800/900 Miscellaneous & Other	264	2,000	500	45,640
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	296	6,504	4,430	7,330
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	20,543,155	24,706,734	23,569,540	20,619,320
200 Benefits	7,813,102	9,133,879	8,809,310	10,242,670
300/400/500 Purchased Services	9,572,725	11,870,076	6,725,540	3,672,720
600 Supplies	2,892,372	1,909,020	1,384,020	2,539,660
700 Property	174,903	9,103		35,670
800/900 Miscellaneous & Other	1,062,295	1,200,362	1,290,360	3,471,220
200 TOTAL SPECIAL PROGRAMS	**60,204,905**	**67,197,242**	**62,353,630**	**62,164,680**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	43,722			
200 Benefits	1,008			
300/400/500 Purchased Services	24,586			
600 Supplies	32,319			
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	**101,635**	**-**	**-**	
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	183,942	356,811	356,810	178,780
200 Benefits	72,925	128,094	128,080	374,280
300/400/500 Purchased Services	15,816	65,180	52,000	52,000
600 Supplies	1,550,645	1,879,410	1,758,160	1,820,500
700 Property	145,893	427,621	336,490	28,670
800/900 Miscellaneous & Other			1,500	67,120
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	123,387	271,422	219,670	264,920
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,294,532	1,248,867	1,247,280	1,138,900
200 Benefits	514,304	545,796	545,370	281,910
300/400/500 Purchased Services	384,956	583,822	446,100	273,420
600 Supplies	23,974	30,514	24,620	276,060
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	**4,310,374**	**5,537,537**	**5,116,080**	**4,756,560**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
420 ENGLISH LANGUAGE LEARNERS				
1000 Instruction				
100 Salaries	1,809,945	1,100,000	1,456,460	1,299,270
200 Benefits	65,222	44,450	57,950	163,440
300/400/500 Purchased Services		2,500	27,500	9,000
600 Supplies	1,388,700	2,374,459	1,638,080	1,540,040
700 Property				
800 Other		5,000	5,000	8,610
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	7,492	37,681	23,000	107,830
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries	2,402,254	2,707,657	2,824,860	1,306,660
200 Benefits	776,769	899,554	908,040	1,016,940
300/400/500 Purchased Services	619,233	819,151	854,610	288,910
600 Supplies	45,216	340,657	142,870	53,170
700 Property		38,581	15,000	65,780
800/900 Miscellaneous & Other				
420 TOTAL ENGLISH LANGUAGE LEARNERS	**7,114,831**	**8,369,690**	**7,953,370**	**5,859,650**
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
430 TOTAL ALTERNATIVE EDUCATION	**-**	**-**	**-**	

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	**-**	**-**	**-**	
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	109,046	128,513	10,550	52,240
200 Benefits	43,622	47,802	510	23,500
300/400/500 Purchased Services	132	7,814		
600 Supplies	31,126	52,626	10,520	1,200
700 Property				
800 Other		1,000		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
600 ADULT EDUCATION PROGRAMS	**183,926**	**237,755**	**21,580**	**76,940**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	1,787,847	1,925,561	1,922,610	2,858,110
200 Benefits	834,904	825,510	825,390	927,940
300/400/500 Purchased Services	117,458	1,372,118	409,920	722,390
600 Supplies	467,996	2,551,272	616,980	6,703,060
700 Property				
800/900 Miscellaneous & Other	4,829	17,306	266,510	175,250
800 TOTAL COMMUNITY SERV PROGRAMS	**3,213,034**	**6,691,767**	**4,041,410**	**11,386,750**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	-	-	-	
920 ATHLETICS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	-	-	-	
TOTAL INSTRUCTIONAL PROGRAMS	**138,898,828**	**171,806,461**	**152,667,640**	**154,493,150**

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	393,031	1,053,640	1,239,880	811,220
200 Benefits	171,954	438,533	539,600	402,640
300/400/500 Purchased Services	748,744	2,846,189	2,069,790	117,950
600 Supplies	28,952	206,473	87,580	58,760
700 Property	27,003		27,000	37,000
800/900 Miscellaneous & Other				
2100 SUBTOTAL	1,369,684	4,544,835	3,963,850	1,427,570
2200 Instructional Staff Support				
100 Salaries	15,997,438	17,252,315	18,082,190	13,219,770
200 Benefits	5,279,462	6,256,917	6,520,650	8,139,870
300/400/500 Purchased Services	4,147,603	22,464,186	7,842,480	4,018,170
600 Supplies	474,599	3,083,913	637,280	2,642,780
700 Property				
800/900 Miscellaneous & Other	67,124	150,633	111,430	107,420
2200 SUBTOTAL	25,966,226	49,207,964	33,194,030	28,128,010
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	
2400 School Administration				
100 Salaries	20,354	35,253	33,290	12,550
200 Benefits	952	2,897	2,830	625,880
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	21,306	38,150	36,120	638,430
2500 Central Services				
100 Salaries	3,265,865	3,121,018	3,138,020	4,838,410
200 Benefits	1,559,142	1,465,796	1,499,670	883,800
300/400/500 Purchased Services	55,967	2,461,210	583,530	1,308,730
600 Supplies	109,561	302,324	167,040	954,090
700 Property	25,970	18,953		
800/900 Miscellaneous & Other	105	300	300	1,443,480
2500 SUBTOTAL	5,016,610	7,369,601	5,388,560	9,428,510
2600 Operating/Maintenance Plant Services				
100 Salaries	87,293	79,446	224,400	192,480
200 Benefits	33,227	34,021	100,510	243,440
300/400/500 Purchased Services	34,293	139,141	11,260	51,000
600 Supplies	164,579	191,245	214,030	170,350
700 Property		75,420	40,000	160,220
800/900 Miscellaneous & Other				
2600 SUBTOTAL	319,392	519,273	590,200	817,490

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	189,623	706,724	254,750	343,370
600 Supplies				
700 Property	237,606			
800/900 Miscellaneous & Other				
2700 SUBTOTAL	427,229	706,724	254,750	343,370
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	2,535,382	3,225,440	3,246,360	21,420,980
2900 SUBTOTAL	2,535,382	3,225,440	3,246,360	21,420,980
TOTAL SUPPORT SERVICES	**35,655,829**	**65,611,987**	**46,673,870**	**62,204,360**
NONINSTRUCTIONAL SERVICES				
3100 Food Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			178,000	2,600
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	-	178,000	2,600
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	**-**	**-**	**178,000**	**2,600**
6100 Interdistrict Payments	**3,353,592**	**2,486,607**	**3,848,230**	**4,266,910**
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL UNDISTRIBUTED EXPENDITURES	**39,009,421**	**68,098,594**	**50,700,100**	**66,473,870**
TOTAL ALL EXPENDITURES	**177,908,249**	**239,905,055**	**203,367,740**	**220,967,020**
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved Ending Balance (NPM)				
Ending Balance (Other)	10,974,813	6,453,298	4,102,888	3,898,958
TOTAL ENDING FUND BALANCE	**10,974,813**	**6,453,298**	**4,102,888**	**3,898,958**
TOTAL APPLICATIONS	**$ 188,883,062**	**$ 246,358,353**	**$ 207,470,628**	**224,865,978**

AVAILABLE RESOURCES	(1) ACTUAL YEAR ENDING 6/30/2018	(2) ESTIMATED YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
COMBINED BONDS				
1110 Property Taxes	$ 352,174,204	$ 370,000,000	$ 392,000,000	$ 393,700,000
1190 Other Resources:				
Other	147,645	125,000	125,000	125,000
Proceeds of Refunding Bonds	102,838,989	-		
1500 Earnings on Investments	1,619,575	1,500,000	1,500,000	1,500,000
Subtotal	456,780,413	371,625,000	393,625,000	395,325,000
Opening Fund Balance	55,863,430	75,542,599	118,108,829	118,108,829
Subtotal - Combined Bonds	512,643,843	447,167,599	511,733,829	513,433,829
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources				
Opening Fund Balance				
Subtotal - Loans				
OTHER SOURCES OF FUNDS				
5200 Transfers From Other Funds	97,165,318	94,415,915	88,851,465	88,851,465
Subtotal - Other Sources of Funds	97,165,318	94,415,915	88,851,465	88,851,465
TOTAL AVAILABLE FINANCING	**609,809,161**	**541,583,514**	**600,585,294**	**602,285,294**
FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	309,535,000	292,390,000	251,595,000	254,490,000
832 Interest	121,907,789	131,084,685	121,172,765	137,867,209
833 Costs of Bond Issuance	140,663	-		
834 Purchased Services	124,186			
Payment to Refunding Escrow Agent	102,558,924			
Reserves (Include Unappropriated Balance)	75,542,599	118,108,829	227,817,529	209,928,085
Subtotal - Combined Bonds	609,809,161	541,583,514	600,585,294	602,285,294
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - Medium-Term Financing	-	-	-	-
TOTAL FUND APPLICATIONS	**$ 609,809,161**	**$ 541,583,514**	**$ 600,585,294**	**$ 602,285,294**

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G. O. Revenue Supported Bonds
3 - G. O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							BEGINNING	REQUIREMENTS FOR FISCAL		(9)+(10)
			ORIGINAL		FINAL		OUTSTANDING	YEAR ENDING JUNE 30, 2020		
			AMOUNT	ISSUE	PAYMENT	INTEREST	BALANCE	INTEREST	PRINCIPAL	
NAME OF BOND OR LOAN	*	TERM	OF ISSUE	DATE	DATE	RATE	7/1/2019*	PAYABLE	PAYABLE	TOTAL
DEBT SERVICE FUND:										
Clark County School Bonds (2010A)	2	14	104,000,000	07/08/10	06/15/24	0.7497	103,900,000	5,724,890	2,755,000	8,479,890
Clark County School Bonds (2010D)	5	10	6,245,000	07/08/10	06/15/20	0.7033	6,245,000	344,100	6,245,000	6,589,100
Clark County School Bonds (2012A)	1	9	159,425,000	10/04/12	06/15/21	1.6657	61,595,000	3,079,750	30,045,000	33,124,750
Clark County School Bonds (2013A)	5	10	32,855,000	07/31/13	06/15/23	2.5233	10,300,000	315,725	2,465,000	2,780,725
Clark County School Bonds (2014A)	1	6	131,175,000	04/29/14	06/15/20	1.1606	11,470,000	573,500	11,470,000	12,043,500
Clark County School Bonds (2014B)	2	6	62,200,000	04/29/14	06/15/20	1.3486	10,670,000	533,500	10,670,000	11,203,500
Clark County School Bonds (2015B)	2	7	129,080,000	03/18/15	06/15/22	1.5696	61,010,000	3,050,500	19,365,000	22,415,500
Clark County School Bonds (2015C)	1	20	338,445,000	11/23/15	06/15/35	3.0542	323,800,000	15,610,750	5,360,000	20,970,750
Clark County School Bonds (2015D)	2	20	200,000,000	11/23/15	06/15/35	3.2171	169,670,000	7,688,850	7,170,000	14,858,850
Clark County School Bonds (2016A)	1	9	186,035,000	06/16/16	06/15/25	1.9833	186,035,000	9,301,750	-	9,301,750
Clark County School Bonds (2016B)	2	11	90,775,000	06/16/16	06/15/27	2.2457	90,675,000	4,533,750	-	4,533,750
Clark County School Bonds (2016C)	5	10	33,470,000	06/16/16	06/30/26	2.2654	25,000,000	1,250,000	3,070,000	4,320,000
Clark County School Bonds (2016D)	1	8	257,215,000	12/15/16	06/15/24	2.0055	212,435,000	10,621,750	75,775,000	86,396,750
Clark County School Bonds (2016E)	2	10	59,510,000	12/15/16	06/15/26	2.3304	59,510,000	2,975,500	-	2,975,500
Clark County School Bonds (2016F)	5	10	50,435,000	12/15/16	06/15/26	2.7044	38,940,000	1,641,600	4,815,000	6,456,600
Clark County School Bonds (2017A)	1	20	407,900,000	06/28/17	06/15/37	2.5493	355,805,000	17,309,900	18,965,000	36,274,900
Clark County School Bonds (2017B)	2	3	59,315,000	06/28/17	06/15/20	1.1207	20,575,000	1,028,750	20,575,000	21,603,750
Clark County School Bonds (2017C)	1	20	291,785,000	12/07/17	06/15/37	3.1876	288,585,000	14,034,100	21,015,000	35,049,100
Clark County School Bonds (2017D)	5	10	23,945,000	12/07/17	06/15/27	2.8584	21,775,000	1,088,750	2,280,000	3,368,750
Clark County School Bonds (2018A)	1	20	200,000,000	06/26/18	06/15/38	3.5996	200,000,000	9,419,350	6,575,000	15,994,350
Clark County School Bonds (2018B)	1	20	200,000,000	11/01/18	06/15/38	3.8365	200,000,000	9,681,850	-	9,681,850
Clark County School Bonds (2018C)	5	10	35,750,000	11/01/18	06/15/28	3.2074	32,360,000	1,364,150	2,980,000	4,344,150
Clark County School Bonds (2019A)	11	20	200,000,000	06/26/19	06/15/39	5.0335	-	9,694,444		9,694,444
Clark County School Bonds (2019B)	11	20	200,000,000	10/31/19	06/15/39	5.0330	-	6,250,000		6,250,000
Clark County School Bonds (2019C)	11	10	30,000,000	10/31/19	06/15/29	4.0847	-	750,000	2,895,000	3,645,000
TOTAL DEBT SERVICE FUND							**$ 2,490,355,000**	**$ 137,867,209**	**$ 254,490,000**	**$ 392,357,209**

PROPRIETARY FUND	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
OPERATING REVENUE				
LOCAL SOURCES				
198X Graphic Production Sales	$ 1,898,669	$ 1,800,000	$ 2,000,000	$ 2,000,000
199X Insurance Premiums	28,860,124	30,665,000	31,500,000	34,500,000
1X00 Other Local Sources	1,052,528	500,000	405,000	405,000
(A) TOTAL OPERATING REVENUE	**31,811,321**	**32,965,000**	**33,905,000**	**36,905,000**
OPERATING EXPENSE (OBJECT CODES)				
100 Salaries	2,847,269	2,975,000	3,021,286	3,102,476
200 Benefits	1,095,715	1,110,000	1,314,080	1,357,144
300-500 Purchased Services	6,304,462	7,250,000	8,151,300	9,032,980
600 Supplies	1,064,666	1,100,000	894,836	917,431
700 Property-Minor Equipment		-	-	
790 Depreciation - Amortization	58,937	60,000	125,000	125,000
800/900 Miscellaneous & Other	19,935,508	19,000,000	21,558,000	21,558,000
(B) TOTAL OPERATING EXPENSES	**31,306,557**	**31,495,000**	**35,064,502**	**36,093,031**
OPERATING INCOME (LOSS)	**504,764**	**1,470,000**	**(1,159,502)**	**811,969**
NONOPERATING REVENUE				
1500 Interest Earned	563,130	530,000	210,000	377,000
19XX Miscellaneous	33,396			
Subsidies:				
3000 Revenue from State Sources				
4000 Federal Sources				
4550 School Nutrition Program				
4558 Commodity Foods				
4XXX Other Federal Revenues				
(C) TOTAL NONOPERATING REVENUE	**596,526**	**530,000**	**210,000**	**377,000**
NONOPERATING EXPENSE				
832 Interest Expense				
Other Expense				
(D) TOTAL NONOPERATING EXPENSE	**-**	**-**	**-**	**-**
OPERATING TRANSFERS				
5200 From Other Funds	66,769			
910 To Other Funds	(133,534)			
(E) NET OPERATING TRANSFERS	**(66,765)**	**-**	**-**	**-**
(F) NET INCOME (LOSS)	**1,034,525**	**2,000,000**	**(949,502)**	**1,188,969**
NET ASSETS				
Beginning July 1	**6,281,669**	**7,221,574**	**9,221,574**	**9,221,574**
Other Expense/Prior Period Adjustment	**(94,620)**	**-**		
Beginning July 1 (restated)	**6,187,049**	**-**		
Ending June 30	**$ 7,221,574**	**$ 9,221,574**	**$ 8,272,072**	**$ 10,410,543**

PROPRIETARY FUND	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Graphic Sales/Insurance Premiums	$ 30,821,227	$ 32,465,000	$ 33,500,000	$ 36,500,000
Other Revenues	1,052,528	500,000	405,000	405,000
Services and Supplies	(8,062,095)	(8,350,000)	(9,046,136)	(9,950,411)
Claims and Other Payments	(12,802,291)	(19,000,000)	(21,558,000)	(21,558,000)
Salaries and Benefits	(4,076,723)	(4,085,000)	(4,335,366)	(4,459,620)
a. Net cash provided by (or used for) operating activities	**6,932,646**	**1,530,000**	**(1,034,502)**	**936,969**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net Transfers In (Out)				
b. Net cash provided by (or used for) noncapital financing activities		**-**		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Fixed Assets	(34,612)	-	-	-
Lease Obligation				
Interest Paid Bond Payable				
Interest Paid Lease Obligation				
Receipt for Sale of Assets				
c. Net cash provided by (or used for) capital and related financing activities	**(34,612)**	**-**	**-**	**-**
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Earnings	566,856	530,000	210,000	377,000
Other Investments	(635,000)	170,000		
d. Net cash provided by (or used for) investing activities	**(68,144)**	**700,000**	**210,000**	**377,000**
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**6,829,890**	**2,230,000**	**(824,502)**	**1,313,969**
CASH AND CASH EQUIVALENTS AT JULY 1	35,666,552	42,496,442	44,726,442	44,726,442
CASH AND CASH EQUIVALENTS AT JUNE 30	42,496,442	44,726,442	43,901,940	46,040,411
RESTRICTED INVESTMENTS	9,769,000	9,599,000	9,599,000	9,599,000
CASH, CASH EQUIVALENTS, AND RESTRICTED INVESTMENTS AT JUNE 30	**$ 52,265,442**	**$ 54,325,442**	**$ 53,500,940**	**$ 55,639,411**

ENTERPRISE FUND	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
OPERATING REVENUE				
LOCAL SOURCES				
1600 Food Service Revenues	$ 10,289,803	$ 10,300,000	$ 10,500,000	$ 10,500,000
19XX Other Local Sources	499,991	455,000	500,000	500,000
(A) TOTAL OPERATING REVENUE	**10,789,794**	**10,755,000**	**11,000,000**	**11,000,000**
OPERATING EXPENSE (OBJECT CODES)				
100 Salaries	30,436,740	30,500,000	31,769,437	32,141,651
200 Benefits	12,025,003	1,220,000	12,175,091	12,553,017
300-500 Purchased Services	5,389,729	5,400,000	3,792,000	3,792,000
600 Supplies	70,015,026	73,015,000	83,086,519	84,485,600
700 Property - Minor Equipment				
790 Depreciation - Amortization	2,241,358	1,700,000	1,950,000	1,950,000
800 Other	3,054,877	3,200,000	3,505,000	3,505,000
(B) TOTAL OPERATING EXPENSES	**123,162,733**	**115,035,000**	**136,278,047**	**138,427,268**
OPERATING INCOME (LOSS)	**(112,372,939)**	**(104,280,000)**	**(125,278,047)**	**(127,427,268)**
NONOPERATING REVENUE				
1500 Interest Earned	817,747	900,000	300,000	300,000
19XX Miscellaneous	(1,060,277)			
Subsidies:				
3000 Revenue from State Sources	486,424	450,000	475,000	475,000
4000 Federal Sources:				
4550 Child Nutrition Program	113,861,124	113,000,000	116,000,000	116,000,000
4558 Commodity Foods	9,631,117	11,000,000	11,047,519	12,446,600
4XXX Other Federal Revenues				
(C) TOTAL NONOPERATING REVENUE	**123,736,135**	**125,350,000**	**127,822,519**	**129,221,600**
NONOPERATING EXPENSE				
830 Interest Expense				
Other Expense/Prior Period Adjustment				
(D) TOTAL NONOPERATING EXPENSES	**-**	**-**	**-**	**-**
OPERATING TRANSFERS				
5200 From Other Funds	1,468,098	216,000		
910 To Other Funds				
(E) NET OPERATING TRANSFERS	**1,468,098**	**216,000**	**-**	**-**
(F) NET INCOME (LOSS)	**12,831,294**	**21,286,000**	**2,544,472**	**1,794,332**
NET ASSETS				
Beginning July 1	**51,517,413**	**65,351,714**	**86,637,714**	**86,637,714**
Other Expense/Prior Period Adjustment	**1,003,007**			
Beginning July 1 (restated)	**52,520,420**			
Ending June 30	**$ 65,351,714**	**$ 86,637,714**	**$ 89,182,186**	**$ 88,432,046**

ENTERPRISE FUND	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Food Sales	$ 10,122,797	$ 10,300,000	$ 10,500,000	$ 10,500,000
Other Revenues	499,991	455,000	500,000	500,000
Services and Supplies	(65,280,939)	(78,415,000)	(86,878,519)	(88,277,600)
Claims and Other Payments	(3,054,877)	(3,200,000)	(3,505,000)	(3,505,000)
Salaries and Benefits	(42,716,587)	(31,720,000)	(43,944,528)	(44,694,668)
a. Net cash provided by (or used for) operating activities	**(100,429,615)**	**(102,580,000)**	**(123,328,047)**	**(125,477,268)**
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Federal Reimbursements	121,033,709	113,000,000	116,000,000	116,000,000
Net Transfers In (Out)				
Donations/Misc				
State Sources	486,424	450,000	475,000	475,000
b. Net cash provided by (or used for) noncapital financing activities	**121,520,133**	**113,450,000**	**116,475,000**	**116,475,000**
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Fixed Assets	(348,537)	(1,100,000)	(700,000)	(700,000)
Receipts from Sale of Capital Assets				
c. Net cash provided by (or used for) capital related financing activities	**(348,537)**	**(1,100,000)**	**(700,000)**	**(700,000)**
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Earnings	817,747	900,000	300,000	300,000
d. Net cash provided by (or used for) investing activities	**817,747**	**900,000**	**300,000**	**300,000**
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**21,559,728**	**10,670,000**	**(7,253,047)**	**(9,402,268)**
CASH AND CASH EQUIVALENTS AT JULY 1	57,033,115	78,592,843	89,262,843	89,262,843
CASH AND CASH EQUIVALENTS AT JUNE 30	**$ 78,592,843**	**$ 89,262,843**	**$ 82,009,796**	**$ 79,860,575**

REPORT FOR ALL FUNDS		TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
		(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION
REVENUES	**CODES**	**1321**	**1421**	**1331**	**1431**
TOTALS		$ -	$ -	$ -	$ -
EXPENDITURES	**OBJECT CODES**	**561**	**511**	**562**	**512**
100 - Regular Programs					
200 - Special Programs					
300 - Vocational & Technical					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS		$ -	$ -	$ -	$ -

(1) NAME OF FUND	TRANSFERS IN (2) FROM FUND	(3) PAGE	(4) AMOUNT	TRANSFERS OUT (5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL				SPECIAL EDUCATION	14	$ 339,746,353
SPECIAL EDUCATION	GENERAL	16	$ 339,746,353			
CAPITAL PROJECTS				DEBT SERVICE	26	$ 88,851,465
DEBT SERVICE	CAPITAL PROJECTS	61	$ 88,851,465			
TOTAL TRANSFERS			**$ 428,597,818**			**$ 428,597,818**

RECONCILIATION TO GASB 34 REPORTING

TRANSFER OF CAPITAL ASSETS TO FOOD SERVICE FROM CAPITAL PROJECTS (Not recorded as transfer out of Capital Projects)	-	
TOTAL TRANSFERS	**$ 428,597,818**	**$ 428,597,818**

CLARK COUNTY SCHOOL DISTRICT
Cash and Investments by Fund
Fiscal Years 2018 - 2019 YTD

FUND	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
General Operating												
2018-2019 (FY 2019)	60,407,629.50	131,758,882.40	187,102,636.28	178,550,903.29	309,886,508.99	276,809,955.32	203,404,861.14	297,823,243.23	257,171,298.02	292,937,794.31	-	-
2017-2018 (FY 2018)	73,913,419.81	56,774,831.11	147,124,281.57	113,422,105.56	153,928,535.43	189,276,754.48	142,348,181.78	179,561,540.01	191,544,218.78	184,969,974.53	208,421,919.76	165,372,111.00
Class Size Reduction [1]												
2018-2019 (FY 2019)	9,986,862.37	27,007,248.73	17,385,726.76	7,844,228.68	26,897,206.68	18,447,675.15	8,784,123.69	29,604,766.36	19,990,875.37	9,695,724.57	-	-
2017-2018 (FY 2018)	7,085,658.40	(231,914.63)	21,375,481.63	43,057,808.50	36,977,500.76	30,845,541.82	24,706,747.80	44,589,989.40	34,944,072.22	10,127,916.04	29,883,219.18	19,711,745.65
NV Ed Funding Plan - SB 178												
2018-2019 (FY 2019)	30,796,639.18	28,684,581.32	26,165,687.85	23,700,168.50	21,324,327.13	19,102,004.28	16,807,692.18	14,717,359.90	12,334,422.01	9,630,364.67	-	-
2017-2018 (FY 2018)	34,178,400.00	34,178,400.00	33,608,269.15	33,228,146.66	31,094,879.27	28,128,845.45	26,026,711.63	23,673,191.30	20,742,827.37	14,096,147.69	10,974,232.40	5,323,116.88
Vegas PBS												
2018-2019 (FY 2019)	1,544,379.15	1,807,485.26	1,729,325.31	1,475,395.91	317,392.57	1,402,166.11	1,524,758.92	1,825,305.38	1,345,374.75	1,767,579.48	-	-
2017-2018 (FY 2018)	2,076,562.32	1,973,414.16	1,795,137.49	1,717,951.07	439,579.81	1,246,276.30	1,375,040.91	1,100,162.15	1,477,440.34	1,977,249.60	2,004,467.01	1,809,890.09
Adult HS Diploma [2]												
2018-2019 (FY 2019)	44,013.18	278,340.58	(650,545.92)	(1,649,559.73)	(1,870,535.85)	(2,364,520.32)	(2,176,138.76)	(1,229,640.84)	(988,495.57)	(1,240,921.23)	-	-
2017-2018 (FY 2018)	1,965,374.08	974,650.45	11,243.80	(1,020,540.87)	(918,498.14)	(887,826.35)	(1,032,266.56)	(1,522,943.31)	(876,423.85)	(835,594.75)	(766,820.91)	-
State Grants [2]												
2018-2019 (FY 2019)	(435,357.69)	(1,127,890.60)	(3,276,104.89)	(15,238,549.58)	(23,070,406.34)	(21,277,376.60)	(24,730,952.27)	(23,015,534.23)	(11,607,867.83)	(6,169,671.67)	-	-
2017-2018 (FY 2018)	(11,553,046.12)	1,390,327.73	(4,054,054.92)	(7,205,193.73)	(10,654,833.35)	(14,355,987.00)	(9,262,907.13)	(10,478,540.23)	(9,533,614.18)	(8,420,339.03)	(16,079,736.25)	-
Federal Grants [2]												
2018-2019 (FY 2019)	(6,043,344.07)	(16,206,876.78)	(33,447,635.20)	(48,612,842.44)	(46,830,341.01)	(42,599,266.41)	(23,366,630.40)	(26,087,191.60)	(24,449,626.10)	(19,942,004.87)	-	-
2017-2018 (FY 2018)	3,362,694.06	(34,381,936.75)	(34,362,356.95)	(39,712,129.08)	(46,022,336.96)	(52,570,697.20)	(16,498,440.41)	(23,333,837.78)	(15,751,731.74)	(20,429,868.89)	(19,505,774.47)	-
Medicaid - General												
2018-2019 (FY 2019)	10,956,091.38	10,703,453.47	9,748,497.14	9,324,460.89	10,780,858.48	10,428,223.47	9,253,571.56	8,115,841.09	7,802,483.40	7,021,814.53	-	-
2017-2018 (FY 2018)	13,216,341.10	13,138,429.56	12,801,576.65	12,787,959.74	11,851,946.17	10,753,353.46	12,088,394.66	12,710,433.39	12,071,201.96	11,096,386.42	10,477,087.86	11,628,147.25
Bond												
2018-2019 (FY 2019)	558,799,831.59	529,488,448.48	514,266,558.57	493,685,328.47	684,956,401.85	669,047,906.37	647,405,302.47	618,166,033.29	588,526,360.15	565,368,917.84	-	-
2017-2018 (FY 2018)	483,496,020.25	473,735,462.21	452,765,051.49	434,127,356.62	411,882,474.67	614,874,498.75	585,263,466.00	563,144,274.30	529,719,366.78	446,551,082.25	405,561,642.11	591,655,775.86
Building & Sites												
2018-2019 (FY 2019)	10,580,579.14	10,545,021.56	10,550,074.72	11,267,017.08	11,227,236.20	11,271,438.98	11,155,524.48	11,078,875.48	11,101,657.08	11,085,654.39	-	-
2017-2018 (FY 2018)	11,784,794.63	11,756,314.23	11,681,322.66	11,603,565.00	11,592,665.00	11,586,705.62	11,530,329.62	11,520,055.45	11,529,473.17	11,498,988.50	11,468,164.36	11,492,112.03
GST - Rehab and Modernization												
2018-2019 (FY 2019)	79,746,160.43	77,804,054.44	77,425,359.89	78,827,724.34	78,892,314.95	80,401,128.00	82,793,202.59	84,827,587.60	87,539,233.26	89,373,194.16	-	-
2017-2018 (FY 2018)	60,698,883.58	60,252,990.74	61,956,430.60	63,836,142.56	65,913,380.32	67,822,501.49	69,629,280.39	71,778,071.70	72,222,172.00	74,118,624.71	75,237,532.10	79,219,147.77
Capital Replacement												
2018-2019 (FY 2019)	159,326.74	159,326.74	159,326.74	159,326.74	159,326.74	159,326.74	159,326.74	159,326.74	159,326.74	159,326.74	-	-
2017-2018 (FY 2018)	1,291,272.04	1,644,901.78	1,607,612.88	1,234,845.86	1,234,845.86	1,233,300.85	814,332.12	810,983.96	810,983.96	810,983.96	810,983.96	810,983.96
Debt Service												
2018-2019 (FY 2019)	83,526,774.21	98,806,264.21	206,480,814.20	244,261,313.73	306,161,231.01	266,036,228.61	295,389,908.16	364,504,552.11	392,779,658.11	459,799,038.92	-	-
2017-2018 (FY 2018)	55,945,794.62	61,171,295.90	151,397,211.61	170,114,505.77	236,674,628.88	206,776,139.31	231,883,535.52	285,938,163.38	304,308,000.83	419,423,855.44	433,019,691.44	73,874,390.43
Food Service												
2018-2019 (FY 2019)	86,200,674.42	80,973,860.37	71,802,884.49	69,587,647.50	70,151,237.66	86,389,415.51	86,013,077.40	76,409,966.74	76,675,784.37	92,008,452.78	-	-
2017-2018 (FY 2018)	68,654,291.24	67,048,839.77	54,922,330.62	43,398,442.24	34,193,073.26	45,009,768.74	60,069,656.68	51,351,404.76	62,353,329.20	65,931,551.03	70,098,685.63	78,592,843.19
Insurance and Risk Management												
2018-2019 (FY 2019)	40,897,588.48	42,041,951.56	44,179,520.29	42,514,044.41	43,285,736.38	34,969,443.36	45,300,777.96	45,755,849.27	46,962,823.44	47,070,900.29	-	-
2017-2018 (FY 2018)	34,707,014.34	35,492,833.26	36,181,818.61	37,100,537.06	37,096,271.20	36,682,281.44	37,283,547.81	38,037,566.56	39,109,938.47	39,455,423.36	40,041,956.00	40,444,390.44
Graphics Arts Production												
2018-2019 (FY 2019)	2,011,436.99	2,007,386.49	2,043,432.63	2,120,491.09	2,054,138.28	1,956,392.81	1,884,661.92	1,829,222.89	1,816,824.32	1,813,785.83	-	-
2017-2018 (FY 2018)	1,842,256.95	1,846,084.67	1,826,749.64	1,929,619.36	1,957,423.58	1,909,039.80	1,856,380.49	1,875,710.97	1,826,157.48	1,840,350.43	1,949,816.99	2,052,052.42
Total Cash and Investments												
2018-2019 (FY 2019)	969,179,285.00	1,024,731,538.23	1,131,665,558.86	1,097,817,098.88	1,494,322,633.72	1,410,180,141.38	1,359,603,067.78	1,504,485,563.41	1,467,160,131.52	1,560,379,950.74	-	-
2017-2018 (FY 2018)	842,665,731.30	786,764,924.19	950,638,106.53	919,621,122.32	977,241,535.76	1,178,330,496.96	1,178,081,991.31	1,250,756,226.01	1,256,497,412.79	1,252,212,731.29	1,263,597,067.17	1,081,986,706.97

1 Negative cash balance due to receipt of first quarter payment in September.

2 Due to Federal regulation CFR 200.305, grant funds sometimes have a negative cash balance as a result of the reimbursement method.

Schedule of Existing Contracts
Budget Year 2019-2020
Final Budget

Local Government: Clark County School District
Contact: Clark County School District-Budget Department
E-mail Address: budget-request-user@nv.ccsd.net
Daytime Telephone: 702-799-2666

Total Number of Existing Contracts: 495

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	Reason or need for contract:
1	Rafael Construction Inc	7/1/2019	6/30/2020	80,800,000	80,800,000	Service, Construction Contract
2	Martin Harris	7/1/2019	6/30/2020	57,040,000	57,040,000	Service, Construction Contract
3	CORE Construction Services of	7/1/2019	6/30/2020	45,460,000	45,460,000	Service, Construction Contract
4	Sletten Construction of Nevada Inc	7/1/2019	6/30/2020	42,030,000	42,030,000	Service, Construction Contract
5	Roche Constructors Inc	7/1/2019	6/30/2020	41,630,000	41,630,000	Service, Construction Contract
6	Burke Construction Group Inc	7/1/2019	6/30/2020	23,540,000	23,540,000	Service, HVAC and Roof Replacement
7	AF Construction Company	7/1/2019	6/30/2020	20,110,000	20,110,000	Service, HVAC Components & Roof Systems
8	Boyd Martin Construction	7/1/2019	6/30/2020	9,770,000	9,770,000	Service, Construction Contract
9	Progressus Therapy LLC	7/1/2019	6/30/2020	7,570,000	7,570,000	Service, Professional, Social Workers
10	CherryRoad Technologies	7/1/2019	6/30/2020	2,000,000	2,000,000	Service, Final System Design F05
11	J&J Enterprises Inc	7/1/2019	6/30/2020	6,470,000	6,470,000	Service, Remove and Replace Asphalt
12	US Mechanical Limited	7/1/2019	6/30/2020	6,020,000	6,020,000	Service, Replace HVAC Components
13	Freemans Carpet Service Inc	7/1/2019	6/30/2020	5,130,000	5,130,000	Service, Furnish and Install Carpet
14	Welles Pugsley Architects	7/1/2019	6/30/2020	4,150,000	4,150,000	Service, Architectural Design
15	Gensler Architecture	7/1/2019	6/30/2020	3,620,000	3,620,000	Service, Architectural
16	SH Architecture	7/1/2019	6/30/2020	3,250,000	3,250,000	Service, Architectural Design
17	Trade West Construction Inc	7/1/2019	6/30/2020	3,140,000	3,140,000	Services, Utilities and Site Improvement
18	Vision Technologies Inc	7/1/2019	6/30/2020	2,960,000	2,960,000	Service, Support, Network Operations
19	American Sign Language	7/1/2019	6/30/2020	2,760,000	2,760,000	Service, Interpreting
20	State of Nevada	7/1/2019	6/30/2020	2,650,000	2,650,000	Service, Claims, Unemployment
21	Mountain Vista Development Inc	7/1/2019	6/30/2020	2,460,000	2,460,000	Service, Replace HVAC Components & Roof
22	My Therapy Company	7/1/2019	6/30/2020	2,150,000	2,150,000	Service, Occupational, Physical Therapy
23	Ryan Mechanical Inc	7/1/2019	6/30/2020	2,080,000	2,080,000	Service, Boiler & HVAC Constrols Replace
24	Cobblestone Construction	7/1/2019	6/30/2020	2,070,000	2,070,000	Service, Construction Contract
25	Flexground Nevada LLC	7/1/2019	6/30/2020	2,050,000	2,050,000	Service, Playground Surface and Equipmen
26	Sierra Nevada	7/1/2019	6/30/2020	1,940,000	1,940,000	Service, Third Party Administration
27	Communities in Schools of	7/1/2019	6/30/2020	1,820,000	1,820,000	Service, Wraparound
28	Catapult Learning West	7/1/2019	6/30/2020	1,720,000	1,720,000	Service, Instructional, Tutoring
29	EBS Healthcare Inc	7/1/2019	6/30/2020	1,700,000	1,700,000	Service, Professional Speech Language
30	Howroyd Wright Employment Agency	7/1/2019	6/30/2020	1,670,000	1,670,000	Service, Temporary Personnel
31	University of Wisconsin System	7/1/2019	6/30/2020	1,670,000	1,670,000	Service, Test, WIDA Access for ELLs
32	Kittrell Garlock & Associates	7/1/2019	6/30/2020	1,650,000	1,650,000	Service, Architectural Design
33	Manpower Inc of Southern	7/1/2019	6/30/2020	1,630,000	1,630,000	Service, Temporary Staffing
34	Ballard Architecture	7/1/2019	6/30/2020	1,550,000	1,550,000	Service, Architectural Design
35	Public Broadcasting	7/1/2019	6/30/2020	1,510,000	1,510,000	Fees, Annual Dues,PBS
36	Carpenter Sellers Del	7/1/2019	6/30/2020	1,410,000	1,410,000	Service, Architectural Design

37	General Acrylics Inc	7/1/2019	6/30/2020	1,410,000	1,410,000	Service, Repair/Replace Tennis Courts
38	Eric Strain	7/1/2019	6/30/2020	1,380,000	1,380,000	Service, Architectural Design
39	Accruent LLC	7/1/2019	6/30/2020	1,300,000	1,300,000	Service, Professional
40	Southern Nevada Officials	7/1/2019	6/30/2020	1,300,000	1,300,000	Service, Officiating
41	Eberhard Southwest Roofing Inc	7/1/2019	6/30/2020	1,290,000	1,290,000	Service, Construction Contract
42	Select Physical Therapy	7/1/2019	6/30/2020	1,200,000	1,200,000	Service, Trainers Athletic
43	Tate Snyder Kimsey	7/1/2019	6/30/2020	1,190,000	1,190,000	Service, Architectural
44	Board of Regents NSHE	7/1/2019	6/30/2020	1,070,000	1,070,000	Fee, Tuition, CSN
45	Opportunity Village Association	7/1/2019	6/30/2020	1,040,000	1,040,000	Service, Consultant Job Discovery
46	Shade Structures Inc	7/1/2019	6/30/2020	1,030,000	1,030,000	Service, Furnish and Install Structures
47	Partners in School	7/1/2019	6/30/2020	1,010,000	1,010,000	Service, Professional Development
48	Greenberg Traurig LLP	7/1/2019	6/30/2020	980,000	980,000	Service, Legal
49	Mosaic451 LLC	7/1/2019	6/30/2020	960,000	960,000	Service, Cyber Security, Month 1
50	Gary Guy Wilson	7/1/2019	6/30/2020	910,000	910,000	Service, Architectural Design
51	BCC Management Inc	7/1/2019	6/30/2020	900,000	900,000	Service, Commissioning
52	Innovations International	7/1/2019	6/30/2020	880,000	880,000	Victory Grant - Innovations
53	Construction Testing	7/1/2019	6/30/2020	860,000	860,000	Service, Soils and Material Testing
54	Maxim Healthcare Services Inc	7/1/2019	6/30/2020	860,000	860,000	Service, Nursing, Medically Fragile
55	PDS Therapy	7/1/2019	6/30/2020	860,000	860,000	Service, Occupational, Physical Therapy
56	Achievement Network LTD	7/1/2019	6/30/2020	840,000	840,000	Service, Professional Development
57	City of Las Vegas	7/1/2019	6/30/2020	840,000	840,000	Service, Sewer Connection Fees
58	Western Single Ply	7/1/2019	6/30/2020	820,000	820,000	Service, Roof Replacement
59	NYC Leadership	7/1/2019	6/30/2020	790,000	790,000	Service, Professional Development
60	Cross Country Staffing Inc	7/1/2019	6/30/2020	760,000	760,000	Service, Nursing, Medically Fragile
61	WestEd	7/1/2019	6/30/2020	750,000	750,000	Service, Professional
62	TMCX Solutions LLC	7/1/2019	6/30/2020	730,000	730,000	Service, Comissioning
63	Baldwin Development LLC	7/1/2019	6/30/2020	720,000	720,000	Service, Demolition and Removal
64	TNTP Inc	7/1/2019	6/30/2020	690,000	690,000	Service, Professional Development
65	Asgarian and Nathan Geotechnical	7/1/2019	6/30/2020	680,000	680,000	Service, Soils and Material Testing
66	Precision Design Group	7/1/2019	6/30/2020	650,000	650,000	Service, Engineering Design
67	Penn Air Control Inc	7/1/2019	6/30/2020	580,000	580,000	Service, Test and Balance
68	Sunbelt Staffing LLC	7/1/2019	6/30/2020	570,000	570,000	Service, Occupational, Physical Therapy
69	Academy for Urban	7/1/2019	6/30/2020	560,000	560,000	Service, Professional Development
70	Brink's Incorporated	7/1/2019	6/30/2020	560,000	560,000	Service, Armored Car, Cash Pickup
71	Sterling Software Inc	7/1/2019	6/30/2020	560,000	560,000	Service, Professional
72	New Leaders Inc	7/1/2019	6/30/2020	540,000	540,000	Service, Professional Development
73	Method360 Inc	7/1/2019	6/30/2020	530,000	530,000	Service, Professional
74	CG&B Enterprises Inc	7/1/2019	6/30/2020	500,000	500,000	Service, Remove and Replace Asphalt
75	Soliant Health	7/1/2019	6/30/2020	500,000	500,000	Service, Nursing, Medically Fragile
76	Trade Show Services Ltd	7/1/2019	6/30/2020	500,000	500,000	Service, Security
77	Apex Learning Inc	7/1/2019	6/30/2020	490,000	490,000	Software, License, Comprehensice Course
78	Autism Partnership Inc	7/1/2019	6/30/2020	490,000	490,000	Service, Consultant Students with Autism
79	Vivid Learning Systems Inc	7/1/2019	6/30/2020	470,000	470,000	Service, Reselling Rights, Learning Port
80	EPI USE America Inc	7/1/2019	6/30/2020	460,000	460,000	Service, Professional

81	Geotechnical and	7/1/2019	6/30/2020	450,000	450,000	Services, Soils and Materials Testing
82	OConnor Construction	7/1/2019	6/30/2020	450,000	450,000	Service, CPM Schedule Review
83	Arisant LLC	7/1/2019	6/30/2020	440,000	440,000	Service, Professional
84	Starke Enterprise LLC	7/1/2019	6/30/2020	440,000	440,000	Service, Modification to Stairs
85	Henderson Building	7/1/2019	6/30/2020	430,000	430,000	Service, Commissioning
86	HOV Services Inc	7/1/2019	6/30/2020	410,000	410,000	Service, Document Imaging
87	Marathon Staffing Group	7/1/2019	6/30/2020	400,000	400,000	Service, Temporary, Food Service Worker
88	Ninyo and Moore	7/1/2019	6/30/2020	360,000	360,000	Service, Soils and Material Testing
89	Engineering Partners LLC	7/1/2019	6/30/2020	350,000	350,000	Service, Engineering Design
90	Tabitt LLC	7/1/2019	6/30/2020	350,000	350,000	Service, Test and Balance
91	Public Consulting Group	7/1/2019	6/30/2020	340,000	340,000	Service, Medicaid Program
92	Eide Bailly LLP	7/1/2019	6/30/2020	165,000	165,000	Service, Auditing
93	Microsoft Corporation	7/1/2019	6/30/2020	330,000	330,000	Service, Professional, Cloud Consulting
94	Nye County School Dist	7/1/2019	6/30/2020	330,000	330,000	Service, Teacher, RPDP
95	Mikon Construction Inc	7/1/2019	6/30/2020	320,000	320,000	Service, Remove and Replace Asphalt
96	Teach for America Inc.	7/1/2019	6/30/2020	310,000	310,000	Service, Professional Fee
97	Caroline L Bass	7/1/2019	6/30/2020	300,000	300,000	Service, Interpreting
98	Jeffrey David Foutz	7/1/2019	6/30/2020	280,000	280,000	Service, Replace Intrusion Alarm
99	Zonar Systems Inc	7/1/2019	6/30/2020	270,000	270,000	Service, GPS002-S Renewal, V3 GTC
100	Cleveland Construction &	7/1/2019	6/30/2020	260,000	260,000	Service, Paint Exterior Building
101	RSAnalysis Inc	7/1/2019	6/30/2020	260,000	260,000	Service, Test and Balance
102	Instructure INC	7/1/2019	6/30/2020	250,000	250,000	Software, License, Canvas Cloud
103	MMC Inc	7/1/2019	6/30/2020	250,000	250,000	Service, Construction Agreement
104	Arthur J Gallagher Risk Management	7/1/2019	6/30/2020	240,000	240,000	Insurance, Premium, Cyber Risk
105	BG Staffing LLC	7/1/2019	6/30/2020	240,000	240,000	Service, Professional
106	Jaylee Fence LLC	7/1/2019	6/30/2020	240,000	240,000	Service, Playground Surface Repairs
107	Public Education Foundation	7/1/2019	6/30/2020	240,000	240,000	Service, Fee, Executive Leader Academy
108	Ysidro R Barron	7/1/2019	6/30/2020	240,000	240,000	Service, Architectural Design
109	Nevada Power Company	7/1/2019	6/30/2020	230,000	230,000	Service, Extension Agreement
110	Andy Frain Services	7/1/2019	6/30/2020	210,000	210,000	Service, Security
111	Bank of America	7/1/2019	6/30/2020	210,000	210,000	Service, Banking
112	Contributor Development	7/1/2019	6/30/2020	210,000	210,000	Fee, Membership, Monthly
113	Community Training and	7/1/2019	6/30/2020	200,000	200,000	Service, Professional Development
114	Hanley Law Firm PLLC	7/1/2019	6/30/2020	200,000	200,000	Service, Legal
115	Lewis Roca Rothgerber	7/1/2019	6/30/2020	200,000	200,000	Service, Legal
116	NCS Pearson Inc	7/1/2019	6/30/2020	200,000	200,000	Software, License, Assessments
117	A&B Environmental	7/1/2019	6/30/2020	190,000	190,000	Service, Asbestos Abatement
118	AllPro Services LLC	7/1/2019	6/30/2020	190,000	190,000	Service, Paint Exterior
119	Delta Academy	7/1/2019	6/30/2020	190,000	190,000	Service, Professional Development
120	Equal Access Services	7/1/2019	6/30/2020	190,000	190,000	Service, Interpreting
121	Lincoln County School District	7/1/2019	6/30/2020	190,000	190,000	Service, Teacher, RPDP
122	Nova Geotechnical and Inspections	7/1/2019	6/30/2020	190,000	190,000	Service, Soils and Material Testing
123	Scot Sherman	7/1/2019	6/30/2020	190,000	190,000	Service, Programming
124	U2I Technologies LLC	7/1/2019	6/30/2020	190,000	190,000	Service, Programming

125	Cengage Learning Inc	7/1/2019	6/30/2020	180,000	180,000	Service, Payment, Class Fees
126	Franklin Covey Client	7/1/2019	6/30/2020	170,000	170,000	Service, Professional Development
127	Mathematical Systems Inc	7/1/2019	6/30/2020	160,000	160,000	Service, Consultant, RPDP
128	Robert M Stefko	7/1/2019	6/30/2020	160,000	160,000	Service, Constructability Review
129	Speech Rehab Services	7/1/2019	6/30/2020	160,000	160,000	Service, Professional, Speech Language
130	Jobs for Nevadas	7/1/2019	6/30/2020	150,000	150,000	Service, Professional
131	Nevada North American	7/1/2019	6/30/2020	150,000	150,000	Service, Logistics
132	Strategies 360 Inc	7/1/2019	6/30/2020	150,000	150,000	Service, Professional
133	TRE Barnen LLC	7/1/2019	6/30/2020	150,000	150,000	Service, Install Fence
134	Data Insight Partners	7/1/2019	6/30/2020	140,000	140,000	Service, Professional Development
135	JDL Horizons LLC	7/1/2019	6/30/2020	140,000	140,000	EduVision, TV Subscription
136	Kleinfelder Inc	7/1/2019	6/30/2020	140,000	140,000	Service, Geotechnical Evaluation
137	WGBH Educational	7/1/2019	6/30/2020	140,000	140,000	Fees, Membership
138	ATA Architecture LLC	7/1/2019	6/30/2020	130,000	130,000	Service, Architectural Design
139	Converse Professional Group	7/1/2019	6/30/2020	130,000	130,000	Service, Remediation, Groundwater
140	George M Rogers	7/1/2019	6/30/2020	130,000	130,000	Service, Architectural Design
141	Lochsa LLC	7/1/2019	6/30/2020	130,000	130,000	Service, Boundary and Topography Survey
142	Logistical Solutions LLC	7/1/2019	6/30/2020	130,000	130,000	Service, Disposal, Hazardous Waste
143	Gecko Wraps	7/1/2019	6/30/2020	120,000	120,000	Service, Wall Wrap/ Murals, Vehicles
144	Great Salt Lake Electric	7/1/2019	6/30/2020	120,000	120,000	Service, Install, Fire Alarms
145	Starke Inc	7/1/2019	6/30/2020	120,000	120,000	Service, Install, Security Gates
146	U S Modular Group Inc	7/1/2019	6/30/2020	120,000	120,000	Portable Restroom
147	Las Vegas Review Journal	7/1/2019	6/30/2020	110,000	110,000	Service, Advertising, Construction
148	Laurie Hackett	7/1/2019	6/30/2020	110,000	110,000	Service, Professional Development
149	Geo Tek Inc	7/1/2019	6/30/2020	100,000	100,000	Service, Soils and Material Testing
150	Jeremy Vincent Jobin	7/1/2019	6/30/2020	100,000	100,000	Service, Occupational/Physical Therapy
151	Language Line Services	7/1/2019	6/30/2020	100,000	100,000	Service, Professional, Translation
152	Littler Mendelson PC	7/1/2019	6/30/2020	100,000	100,000	Service, Legal
153	LSC Communications Inc	7/1/2019	6/30/2020	100,000	100,000	Service, Printing, Magazine
154	Nicholas Antrillo	7/1/2019	6/30/2020	100,000	100,000	Service, Architectural Design
155	Pamela S Salazar	7/1/2019	6/30/2020	100,000	100,000	Service, Consultant, RPDP
156	Renee Boyle	7/1/2019	6/30/2020	100,000	100,000	Service, Occupational/Physical Therapy
157	Therapy Source of Nevada LLC	7/1/2019	6/30/2020	100,000	100,000	Service, Occupational/Physical Therapy
158	Workway Inc	7/1/2019	6/30/2020	100,000	100,000	Service, Interpreting
159	City of Boulder City	7/1/2019	6/30/2020	90,000	90,000	Service, Security, Resource Officer
160	Cleveland Clinic Children's	7/1/2019	6/30/2020	90,000	90,000	Service, Professional Training
161	Forest Incentives LTD	7/1/2019	6/30/2020	90,000	90,000	Service, Reward, Public, Donation
162	Got Core Values	7/1/2019	6/30/2020	90,000	90,000	Service, Professional Development
163	Karen J Stanley	7/1/2019	6/30/2020	90,000	90,000	Service, Consultant, RPDP
164	Katherine S Smith	7/1/2019	6/30/2020	90,000	90,000	Service, Occupational/Physical Therapy
165	Las Vegas Natural History	7/1/2019	6/30/2020	90,000	90,000	Service, Professional, LV Science Fair
166	Link Tech LLC	7/1/2019	6/30/2020	90,000	90,000	Service, Temporary Personnel
167	Moapa Valley Mesquite Physical	7/1/2019	6/30/2020	90,000	90,000	Service, Trainers, Athletic, VMVHS, VVHS
168	Nancy Mulligan	7/1/2019	6/30/2020	90,000	90,000	Service, Occupational, Physical Therapy

169	Occupational Health Ctrs	7/1/2019	6/30/2020	90,000	90,000	Service, Health, DOT Physicals
170	Carnegie Learning Inc	7/1/2019	6/30/2020	80,000	80,000	Service, Professional Development
171	City of Mesquite	7/1/2019	6/30/2020	80,000	80,000	Service, Resource Officer
172	Hans C Ferguson	7/1/2019	6/30/2020	80,000	80,000	Service, Interpreting
173	Integrity Engineering Inc	7/1/2019	6/30/2020	80,000	80,000	Service, Engineering and Survey
174	Lewis Brisbois Bisgaard	7/1/2019	6/30/2020	80,000	80,000	Service, Legal
175	Light Street Special Education	7/1/2019	6/30/2020	80,000	80,000	Service, Professional Speech Language
176	Marquis Aurbach Coffing PC	7/1/2019	6/30/2020	80,000	80,000	Service, Legal
177	McKinstry Essention LLC	7/1/2019	6/30/2020	80,000	80,000	Service, Implementation, Energy Measures
178	Penelope L Stirling Ltd	7/1/2019	6/30/2020	80,000	80,000	Service, Occupational/Physical Therapy
179	Success for All Foundation	7/1/2019	6/30/2020	80,000	80,000	Service, Professional Development
180	William E Garrett	7/1/2019	6/30/2020	80,000	80,000	Service, Document Preparation
181	Clark County Nevada	7/1/2019	6/30/2020	70,000	70,000	Fee, Service, SNACC Radio
182	Dawn Renee Carroll	7/1/2019	6/30/2020	70,000	70,000	Service, Interpreting
183	Eastern Educational	7/1/2019	6/30/2020	70,000	70,000	License, Fees, On Air Programming
184	Flooring Solutions of	7/1/2019	6/30/2020	70,000	70,000	Service, Retrofit Gym Bleachers
185	Linden Karl Spendlove	7/1/2019	6/30/2020	70,000	70,000	Service, Consultant, RPDP
186	Poggemeyer Design	7/1/2019	6/30/2020	70,000	70,000	Service, Boundary and Topographic Survey
187	Robco Electric	7/1/2019	6/30/2020	70,000	70,000	Service, Install Projectors
188	SallySue Dolphin	7/1/2019	6/30/2020	70,000	70,000	Service, Consultant, RPDP
189	AmaWaterways LLC	7/1/2019	6/30/2020	60,000	60,000	Service, Tickets for Tulip Cruises
190	Anton Tielemans	7/1/2019	6/30/2020	60,000	60,000	Service, Copy Writing, Graphic Design
191	Carol Krampetz Long	7/1/2019	6/30/2020	60,000	60,000	Service, Consultant, RPDP
192	Downtown Films LLC	7/1/2019	6/30/2020	60,000	60,000	Service, Professional Video Production
193	Houghton Mifflin Harcourt	7/1/2019	6/30/2020	60,000	60,000	Software, License, Reading
194	Infinite Campus Inc	7/1/2019	6/30/2020	60,000	60,000	Software, Student Information System
195	Mesa View Home Care	7/1/2019	6/30/2020	60,000	60,000	Service, Nursing, Med-Fragile Students
196	Molly Beam	7/1/2019	6/30/2020	60,000	60,000	Service, Occupational/Physical Therapy
197	Oracle America Inc	7/1/2019	6/30/2020	60,000	60,000	Software, Maintenance
198	Programming Service	7/1/2019	6/30/2020	60,000	60,000	Service, Scheduling, Programming
199	Red 7 Communications LLC	7/1/2019	6/30/2020	60,000	60,000	Service, Consultant, Television Hosting
200	Solution Tree Inc	7/1/2019	6/30/2020	60,000	60,000	Service, Professional
201	Synthetic Turf	7/1/2019	6/30/2020	60,000	60,000	Service, Repair Safety Surface
202	Wadley Construction Inc	7/1/2019	6/30/2020	60,000	60,000	Service, Correct Water Pressure
203	AC Nielsen Corporation	7/1/2019	6/30/2020	50,000	50,000	Service, Survey, Ratings, TV
204	Assured Document Destruction	7/1/2019	6/30/2020	50,000	50,000	Service, Shredding
205	Broadcast Management	7/1/2019	6/30/2020	50,000	50,000	Service, Professional
206	Cox Business	7/1/2019	6/30/2020	50,000	50,000	Service, WAN, Fiber, Lease
207	EPI LLC	7/1/2019	6/30/2020	50,000	50,000	Service, Professional Development
208	Epic Results LLC	7/1/2019	6/30/2020	50,000	50,000	Service, Reproduction, Digital
209	Facts On File Inc	7/1/2019	6/30/2020	50,000	50,000	Software, Subscription, Learn360
210	Forsythe Enterprises Inc	7/1/2019	6/30/2020	50,000	50,000	Service, Install Security Gates
211	Hougland Pils Inc	7/1/2019	6/30/2020	50,000	50,000	Service, Design
212	International Literacy	7/1/2019	6/30/2020	50,000	50,000	Service, Professional Development, RPDP

213	JCJ Architecture PC	7/1/2019	6/30/2020	50,000	50,000	Service, Design
214	Kagan Professional	7/1/2019	6/30/2020	50,000	50,000	Fee, Workshop
215	Laurie D Green	7/1/2019	6/30/2020	50,000	50,000	Service, Professional
216	Linkedin Corporation	7/1/2019	6/30/2020	50,000	50,000	Software, License, Lynda
217	Margaret Ann Schneweis	7/1/2019	6/30/2020	50,000	50,000	Service, Professional, Membership
218	Marjorie K Meckes	7/1/2019	6/30/2020	50,000	50,000	Service, Instructional, Mentoring
219	Ntooitive Digital LLC	7/1/2019	6/30/2020	50,000	50,000	Service, Advertising, Jobs
220	Patrick Dino	7/1/2019	6/30/2020	50,000	50,000	Service, Replacing Murals and Lettering
221	Tiberti Company LLC	7/1/2019	6/30/2020	50,000	50,000	Service, Repair Fence
222	ACD Direct Inc	7/1/2019	6/30/2020	40,000	40,000	Service, Call Center, Pledge Drive
223	Ahern Rentals Inc	7/1/2019	6/30/2020	40,000	40,000	Service, Protection, Videofied Systems
224	Applied Market Analysis	7/1/2019	6/30/2020	40,000	40,000	Service, Professional Analysis
225	Artistic Iron Works Inc	7/1/2019	6/30/2020	40,000	40,000	Service, Install Security Gate
226	BBC Studios Americas Inc	7/1/2019	6/30/2020	40,000	40,000	Service, License Agreement
227	Bloc9 Architecture LLC	7/1/2019	6/30/2020	40,000	40,000	Service, Architectural
228	Carl A Jarvinen	7/1/2019	6/30/2020	40,000	40,000	Service, Consultant, RPDP
229	Darryl C Lattimore	7/1/2019	6/30/2020	40,000	40,000	Service, Boundary and Topography
230	Gail L Knowles	7/1/2019	6/30/2020	40,000	40,000	Service, Professional, Membership
231	Knee and Shoulder	7/1/2019	6/30/2020	40,000	40,000	Service, Trainer, Athletic
232	L&S Energy Services Inc	7/1/2019	6/30/2020	40,000	40,000	Service, Commissioning
233	Las Vegas Presort LLC	7/1/2019	6/30/2020	40,000	40,000	Service, Presort, Mail
234	McCook Boiler & Pump	7/1/2019	6/30/2020	40,000	40,000	Service, Remove and Replace Boiler
235	National Academic Educational	7/1/2019	6/30/2020	40,000	40,000	Service, Professional Development
236	Nevada Public Radio	7/1/2019	6/30/2020	40,000	40,000	Service, Advertising
237	PeopleAdmin Inc	7/1/2019	6/30/2020	40,000	40,000	Service, Advertising
238	Premiere Speakers	7/1/2019	6/30/2020	40,000	40,000	Service, Professional Development
239	Solid State Logic Inc	7/1/2019	6/30/2020	40,000	40,000	Service, Parts and Labor
240	TALX Corporation	7/1/2019	6/30/2020	40,000	40,000	Service, Employment Verification
241	Terracon Consultants Inc	7/1/2019	6/30/2020	40,000	40,000	Service, Geotechnical Engineering
242	TuskEd	7/1/2019	6/30/2020	40,000	40,000	Service, Consultant, RPDP
243	University of Virginia Darden	7/1/2019	6/30/2020	40,000	40,000	Service, Professional Development
244	UNLV Medicine	7/1/2019	6/30/2020	40,000	40,000	Service, Professional
245	Write Tools LLC	7/1/2019	6/30/2020	40,000	40,000	Service, Professional Development
246	Yack Construction Inc	7/1/2019	6/30/2020	40,000	40,000	Service, Install Security Doors
247	Young Electric Sign Company	7/1/2019	6/30/2020	40,000	40,000	Service, Remove and Replace Marquee
248	ACR Mechanical Inc	7/1/2019	6/30/2020	30,000	30,000	Service, Install Water Filling Station
249	Americas Public Television Stations	7/1/2019	6/30/2020	30,000	30,000	Service, Fee, Member Annual
250	Aon Risk Consultants	7/1/2019	6/30/2020	30,000	30,000	Service, Consultant, Actuarial
251	Benchmark Inc	7/1/2019	6/30/2020	30,000	30,000	Service, Roofing Recoat
252	Bloomberg Finance LP	7/1/2019	6/30/2020	30,000	30,000	Service, Subscription
253	Captions Unlimited of Nevada	7/1/2019	6/30/2020	30,000	30,000	Service, Captioning
254	Casey B Smith	7/1/2019	6/30/2020	30,000	30,000	Service, Professional, Host
255	Chad N Gubler DDS	7/1/2019	6/30/2020	30,000	30,000	Service, Dental
256	Children's Dental Care	7/1/2019	6/30/2020	30,000	30,000	Service, Dental

257	Douglas Lombardi	7/1/2019	6/30/2020	30,000	30,000	Service, Consultant, RPDP
258	Educational Testing Service	7/1/2019	6/30/2020	30,000	30,000	Fees, Keys, Assessment
259	Engineering Economics Inc	7/1/2019	6/30/2020	30,000	30,000	Service, Commissioning
260	Esmeralda County School District	7/1/2019	6/30/2020	30,000	30,000	Service, Teacher, RPDP
261	FedEx	7/1/2019	6/30/2020	30,000	30,000	Service, Shipping
262	Future Smiles	7/1/2019	6/30/2020	30,000	30,000	Service, Wraparound, Dental
263	GCW Inc	7/1/2019	6/30/2020	30,000	30,000	Service, Survey and Inspections
264	Hogan Lovells US LLP	7/1/2019	6/30/2020	30,000	30,000	Service, Legal
265	Instant Jungle Landscape	7/1/2019	6/30/2020	30,000	30,000	Service, Landscaping
266	International Baccalaureate	7/1/2019	6/30/2020	30,000	30,000	Fee, Registration, DIP Exam
267	Iron Mountain Information	7/1/2019	6/30/2020	30,000	30,000	Service, Document Storage
268	KCI Technologies Inc	7/1/2019	6/30/2020	30,000	30,000	Service, Utility Locating
269	Kids Golf Association	7/1/2019	6/30/2020	30,000	30,000	Service, Instructional, Golf Lessons
270	Las Vegas Arena Company	7/1/2019	6/30/2020	30,000	30,000	Ticket, Service
271	Lincoln County TV	7/1/2019	6/30/2020	30,000	30,000	Service, Repairs, Translators
272	Lockton Companies	7/1/2019	6/30/2020	30,000	30,000	Service, Professional Advisory
273	LR Nelson Consulting	7/1/2019	6/30/2020	30,000	30,000	Service, Site Feasibility Study
274	Mineral County School District	7/1/2019	6/30/2020	30,000	30,000	Service, Teacher, RPDP
275	Nicole A Jawhari	7/1/2019	6/30/2020	30,000	30,000	Service, Consultant, RPDP
276	PGAL LLC	7/1/2019	6/30/2020	30,000	30,000	Service, Audio-Visual System Design
277	PMN Trac Inc	7/1/2019	6/30/2020	30,000	30,000	Service, Professional, Ratings
278	R Brandon Sprague Architect PC	7/1/2019	6/30/2020	30,000	30,000	Service, Playground Systems
279	Ron Clark Academy Inc	7/1/2019	6/30/2020	30,000	30,000	Service, Professional Development
280	School Days with Eric Thomas	7/1/2019	6/30/2020	30,000	30,000	Service, Consultant
281	Sheila Cuddy Scarborough	7/1/2019	6/30/2020	30,000	30,000	Service, Consultant, RPDP
282	Stacey Wedding & Associates LLC	7/1/2019	6/30/2020	30,000	30,000	Service, Professional
283	Taney Engineering Inc	7/1/2019	6/30/2020	30,000	30,000	Service, Feasibility and Due Diligence
284	Achieve Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Professional Development
285	Acoustic Design LLC	7/1/2019	6/30/2020	20,000	20,000	Service, Projector and Motorized
286	Adams & Smith Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Install Barrier Rail
287	Adrianna Wechsler	7/1/2019	6/30/2020	20,000	20,000	Service, Assessment, Educational
288	Ameresco Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Implementation, Energy Measures
289	America Science Team	7/1/2019	6/30/2020	20,000	20,000	Service, Samples, Analysis, Asbestos
290	Aztech Inspections &	7/1/2019	6/30/2020	20,000	20,000	Service, Geotechnical Investigation
291	Bank of New York Trust Co NA	7/1/2019	6/30/2020	20,000	20,000	Service, Banking
292	Bombard Electric LLC	7/1/2019	6/30/2020	20,000	20,000	Service, Repair PV Systems
293	Brustein & Manasevit PLLC	7/1/2019	6/30/2020	20,000	20,000	Service, Legal
294	C&L Refrigeration	7/1/2019	6/30/2020	20,000	20,000	Fee, Service, Maintenance, HVAC
295	CCLV Luxury Hotel Holdings	7/1/2019	6/30/2020	20,000	20,000	Service, Catering, Victorian Tea
296	Celtic Energy Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Consulting
297	Challenge Day	7/1/2019	6/30/2020	20,000	20,000	Service, Consultant
298	Communication Electronic	7/1/2019	6/30/2020	20,000	20,000	Service, Perimeter Intrusion Alarm
299	Curriculum Associates	7/1/2019	6/30/2020	20,000	20,000	Software, License, Reading, Math
300	Daniel J Reschly	7/1/2019	6/30/2020	20,000	20,000	Service, Consultant

301	Editorial Projects in	7/1/2019	6/30/2020	20,000	20,000	Service, Advertising
302	Elan Marketing Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Agreement, Printing
303	Elite Sports Builders	7/1/2019	6/30/2020	20,000	20,000	Service, Repair Track and Tennis Court
304	Fencing Specialists Inc	7/1/2019	6/30/2020	20,000	20,000	Labor, Remove/reinstall and temp fence
305	Fisher & Phillips LLP	7/1/2019	6/30/2020	20,000	20,000	Service, Legal
306	Green Our Planet	7/1/2019	6/30/2020	20,000	20,000	ATF, Service, Garden Build
307	Halley Kip Clark	7/1/2019	6/30/2020	20,000	20,000	Service, Technical Engineering
308	HBLV S Corporation	7/1/2019	6/30/2020	20,000	20,000	Service, Court Reporter
309	Hyman Enterprises LLC	7/1/2019	6/30/2020	20,000	20,000	Reward, Public, Financial Donation
310	Jennifer Kalas	7/1/2019	6/30/2020	20,000	20,000	Service, Professional Development
311	Jennifer Schwamberg	7/1/2019	6/30/2020	20,000	20,000	Service, Professional, Research
312	Johnnie Edward Williams III	7/1/2019	6/30/2020	20,000	20,000	Service, Professional Development
313	Kaitlin Terese McCormick-Huhn	7/1/2019	6/30/2020	20,000	20,000	Service, Training
314	Kathryn Anne Kinnaird	7/1/2019	6/30/2020	20,000	20,000	Service, Consultant
315	Kenneth A Perea	7/1/2019	6/30/2020	20,000	20,000	Service, Arbitration
316	Laniqua McCloud	7/1/2019	6/30/2020	20,000	20,000	Service, Professional, Production
317	Las Vegas Demolition LLC	7/1/2019	6/30/2020	20,000	20,000	Service, Portable Demolition
318	Las Vegas Performing Arts	7/1/2019	6/30/2020	20,000	20,000	Rental, Facility, Performance
319	Louis Educational Concepts	7/1/2019	6/30/2020	20,000	20,000	Service, Professional Development
320	Moore Family Dentistry	7/1/2019	6/30/2020	20,000	20,000	Service, Dental
321	Music Education Consultants	7/1/2019	6/30/2020	20,000	20,000	Service, Clinician
322	Myers Information Systems	7/1/2019	6/30/2020	20,000	20,000	Service, Maintenance, Support
323	National Student	7/1/2019	6/30/2020	20,000	20,000	Service, Tracking, Student Data
324	Open Up Resources	7/1/2019	6/30/2020	20,000	20,000	Software, License, Math
325	Pace Communications Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Advertising
326	Pace Contracting	7/1/2019	6/30/2020	20,000	20,000	Service, Retention Interest
327	Patrice Leverett	7/1/2019	6/30/2020	20,000	20,000	Service, Training
328	Patrick M OGara	7/1/2019	6/30/2020	20,000	20,000	Service, Transmission System
329	Process Compliance	7/1/2019	6/30/2020	20,000	20,000	Service, Process Compliance
330	Project Navigator Ltd	7/1/2019	6/30/2020	20,000	20,000	Service, Evaluate, Photovoltaic Solar
331	Pyramid Educational	7/1/2019	6/30/2020	20,000	20,000	Service, Professional Development
332	RiskNomics LLC	7/1/2019	6/30/2020	20,000	20,000	Service, Review, Update Asbestos Hazard
333	Robert L Green	7/1/2019	6/30/2020	20,000	20,000	Service, Professional Development
334	Sharp LLC	7/1/2019	6/30/2020	20,000	20,000	Service, Consultant, Finance, RPDP
335	Silvia Patricia Heredia	7/1/2019	6/30/2020	20,000	20,000	Service, Professional Development
336	Soil Tech Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Salvage/Transplant Yucca/Cacti
337	Southwest Specialty	7/1/2019	6/30/2020	20,000	20,000	Service, Epoxy Flooring
338	Steven D McCoy	7/1/2019	6/30/2020	20,000	20,000	Service, Instructional, Coaching
339	TC Nevada LLC	7/1/2019	6/30/2020	20,000	20,000	Service, Transportation, Special Event
340	TestAmerica Laboratories Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Remediation Analysis
341	Thomas J Page	7/1/2019	6/30/2020	20,000	20,000	Service, Professional Development
342	Triple Sea, LLC	7/1/2019	6/30/2020	20,000	20,000	Service, Professional
343	United Testing Service Inc	7/1/2019	6/30/2020	20,000	20,000	Service, Guidance Counseling
344	Westdeck Concrete Coating	7/1/2019	6/30/2020	20,000	20,000	Service, Install Landscaping

345	Wiley Rein LLP	7/1/2019	6/30/2020	20,000	20,000	Service, Legal
346	ACCO Engineered Systems	7/1/2019	6/30/2020	10,000	10,000	Service, Maintenance, Repair, Chiller
347	Adranzer Sheila Justice	7/1/2019	6/30/2020	10,000	10,000	Service, Professional
348	ADT Security Corporation	7/1/2019	6/30/2020	10,000	10,000	Service, Install, Security Buzzer/Camera
349	Aerotech Laboratories Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Analysis, Air and Bulk
350	American Council on the	7/1/2019	6/30/2020	10,000	10,000	Software, License, Curriculum
351	American Stitch LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Mural and Banners
352	American Tower Corporation	7/1/2019	6/30/2020	10,000	10,000	Service, Site Lease, Black Mtn. Tower
353	Amplify Education Inc	7/1/2019	6/30/2020	10,000	10,000	Software, License, Science, Grade 8
354	Angelina M Dorogi	7/1/2019	6/30/2020	10,000	10,000	Service, Instructional
355	Anne D Stephen	7/1/2019	6/30/2020	10,000	10,000	Service, Clinician, MS/HS Choir
356	APCO Construction	7/1/2019	6/30/2020	10,000	10,000	Service, Retention Interest
357	Atkins North America, Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Survey, Boundary and Topography
358	Audra Langley	7/1/2019	6/30/2020	10,000	10,000	Service, Training
359	Barbara McLain	7/1/2019	6/30/2020	10,000	10,000	Service, Clinician, MS Advanced Band
360	BEC Environmental Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Environmental
361	Belhaven Consulting Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Consultant, RPDP
362	Blackbaud Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Market Analysis
363	Bracken Hermansen	7/1/2019	6/30/2020	10,000	10,000	Service, Paint, Logo
364	Business Link LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Advertising
365	Cactus Hospitality LLC	7/1/2019	6/30/2020	10,000	10,000	Accommodations, Hotel, Special Event
366	Cambium Learning Inc	7/1/2019	6/30/2020	10,000	10,000	Software, License, Language
367	Cambria Aisha Frazier	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Workshops
368	Carl B A Lange III	7/1/2019	6/30/2020	10,000	10,000	Service, Arbitration
369	Cincinnati Childrens Hosp Med.Ctr.	7/1/2019	6/30/2020	10,000	10,000	Service, Technical Assistance
370	City of Henderson	7/1/2019	6/30/2020	10,000	10,000	Rental, Pool, Competition, Practice
371	City of North Las Vegas	7/1/2019	6/30/2020	10,000	10,000	Rental, Pool, Competition, Practice
372	Computer Projection Systems	7/1/2019	6/30/2020	10,000	10,000	Whiteboard Interactive SBX880
373	Computer Upgrade	7/1/2019	6/30/2020	10,000	10,000	Service, Maintenance, Annual
374	Consortium on Reaching Excellence	7/1/2019	6/30/2020	10,000	10,000	Sourcebook, CORE, Teaching Reading
375	Crisis Prevention	7/1/2019	6/30/2020	10,000	10,000	Workbook, NCI Enhanced, PWKB0170
376	Dana Point Marina Inn	7/1/2019	6/30/2020	10,000	10,000	Accommodations, Special Event
377	Data Clean Corporation	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Cleaning
378	David Gary Nelson	7/1/2019	6/30/2020	10,000	10,000	Service, Advisor, Medical
379	David Jay Gunnell	7/1/2019	6/30/2020	10,000	10,000	Service, Sound Recording
380	David Shane Schupbach	7/1/2019	6/30/2020	10,000	10,000	Service, Repair, Broadcast Equipment
381	David Williamson	7/1/2019	6/30/2020	10,000	10,000	Service, Sound Engineer
382	Dog and Pony Show Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Post Audio
383	Early Childhood Music	7/1/2019	6/30/2020	10,000	10,000	Service, Consultant
384	Eaton Corporation	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Maintenance
385	Ekahau Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Training, ECSE
386	Elizabeth Rhoton Hudson	7/1/2019	6/30/2020	10,000	10,000	Service, Consultant
387	En Pointe Technologies	7/1/2019	6/30/2020	10,000	10,000	Software, Desktop Education, 2UJ-00003
388	Feder C B P LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Install Blind

389	Forensic Specialists Ltd	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Screening
390	Francis R McHugh	7/1/2019	6/30/2020	10,000	10,000	Service, Production
391	Gabriella Walters	7/1/2019	6/30/2020	10,000	10,000	Service, Training
392	Garden Farms of Nevada	7/1/2019	6/30/2020	10,000	10,000	ATF, Garden, Install
393	GenTech of Nevada	7/1/2019	6/30/2020	10,000	10,000	Service, Repair, Generator
394	Gina Eckstein-Green	7/1/2019	6/30/2020	10,000	10,000	Service, Instructional, Singing
395	Global Safety Network Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Testing Drug and Alcohol
396	Goldstar Learning Inc	7/1/2019	6/30/2020	10,000	10,000	Software, License, Mastery Manager
397	Great Minds	7/1/2019	6/30/2020	10,000	10,000	Service, Professional Development
398	GTP Infrastructure I, LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Lease, Site
399	Guided Discoveries Inc	7/1/2019	6/30/2020	10,000	10,000	Insurance, General Liability
400	Harmonic Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Maintenance, Contract
401	Hay House Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Reward, Public, Donation
402	Hayley Etter	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Production
403	Heartland Video Systems Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Engineering, Parts Repair
404	Hero K12 LLC	7/1/2019	6/30/2020	10,000	10,000	Software, License, Tracking
405	Hitachi Kokusai Electric	7/1/2019	6/30/2020	10,000	10,000	Service, Repairs, Equipment
406	HKL Creative LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Instructional, STEM
407	Human Relations	7/1/2019	6/30/2020	10,000	10,000	Fee, Broadcast Rights
408	InterPrep Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Professional Development
409	ISO Services Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Fee, Membership
410	IXL Learning Inc	7/1/2019	6/30/2020	10,000	10,000	Software, License, Math, English
411	J J Keller and Associates	7/1/2019	6/30/2020	10,000	10,000	Material, Safety and Regulatory
412	J Taylor Education Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Professional Development
413	Jacob Michael Hebdon	7/1/2019	6/30/2020	10,000	10,000	Service, Production, Assistant
414	James Alaniz	7/1/2019	6/30/2020	10,000	10,000	Service, Repairs, Maintenance
415	James F Keene	7/1/2019	6/30/2020	10,000	10,000	Service, Clinician, HS Music
416	Jared Kash	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Production
417	Jermaine Seagears	7/1/2019	6/30/2020	10,000	10,000	Service, Tutoring, Sports
418	Jewish Family Service	7/1/2019	6/30/2020	10,000	10,000	Service, Evaluation, Educational
419	John Douglas Burke	7/1/2019	6/30/2020	10,000	10,000	Service, Production and Host
420	John Lloyd	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Production
421	Jose Sillas	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Production
422	Joshua Coons	7/1/2019	6/30/2020	10,000	10,000	Service, Install Lights, LED
423	Katherine E Minjares	7/1/2019	6/30/2020	10,000	10,000	Service, Court Reporting
424	Kathleen J Brown	7/1/2019	6/30/2020	10,000	10,000	Service, Professional Development
425	Kautz Environmental	7/1/2019	6/30/2020	10,000	10,000	Service, Mitigation Activities
426	Kinsora Institute of	7/1/2019	6/30/2020	10,000	10,000	Service, Evaluation, Educational
427	Kolesar and Leatham	7/1/2019	6/30/2020	10,000	10,000	Service, Legal
428	Law Office of Dean A. Martin	7/1/2019	6/30/2020	10,000	10,000	Service, Arbitration
429	LCP Nashville Operator	7/1/2019	6/30/2020	10,000	10,000	Accommodations, Hotel
430	Learning for Living Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Professional Development
431	Lecture Management Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Speaker
432	Legal Express	7/1/2019	6/30/2020	10,000	10,000	Service, Legal

433	Manning, Hall & Salisbury	7/1/2019	6/30/2020	10,000	10,000	Service, Legal
434	Margaret Paulus	7/1/2019	6/30/2020	10,000	10,000	Service, Reward, Public Donation
435	Marisa Faynsod	7/1/2019	6/30/2020	10,000	10,000	Service, Training
436	Mark Melnick	7/1/2019	6/30/2020	10,000	10,000	Service, Murals and Graphics
437	Meltwater News US Inc	7/1/2019	6/30/2020	10,000	10,000	Fees, Media Measurments
438	MHZ Networks LLC	7/1/2019	6/30/2020	10,000	10,000	Fee, License, Annual
439	Michael Teresa Lacey	7/1/2019	6/30/2020	10,000	10,000	Service, Workshop
440	Microwave Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Lease Agreement, Pahrump
441	Miriam B Een	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Dietitian
442	Nancy Lee	7/1/2019	6/30/2020	10,000	10,000	Service, Consultant, RPDP
443	Nathan J Tannenbaum	7/1/2019	6/30/2020	10,000	10,000	Service, On Air Talent
444	National Educational	7/1/2019	6/30/2020	10,000	10,000	Dues, Membership
445	Nevada Commercial	7/1/2019	6/30/2020	10,000	10,000	Service, Install Vinyl Tile
446	Nevada Interscholastic	7/1/2019	6/30/2020	10,000	10,000	Dues, Membership, Annual
447	Nicholet Butts	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Production
448	NReal Media Strategies Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Advertising
449	Optiv Security Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Professional
450	Pamela Young	7/1/2019	6/30/2020	10,000	10,000	Service, Training
451	Parent Teacher Home	7/1/2019	6/30/2020	10,000	10,000	Service, Training
452	Patrick J Halter	7/1/2019	6/30/2020	10,000	10,000	Service, Legal
453	Playworks Education	7/1/2019	6/30/2020	10,000	10,000	Service, Professional Development
454	Practicon Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Dental Health Supplies
455	Public Television Major	7/1/2019	6/30/2020	10,000	10,000	Service, Membership Assessment
456	Q2 Collaborative	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Evaluation
457	Questar Entertainment	7/1/2019	6/30/2020	10,000	10,000	Service, Broadcast Rights, Unlimited
458	Rapid Color Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Print, Distribute
459	Relix Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Legal, Research
460	Richard A White	7/1/2019	6/30/2020	10,000	10,000	Service, Advertising, Marketing
461	Richard L McGee	7/1/2019	6/30/2020	10,000	10,000	Service, Clinician, MS/HS Music
462	Richard S Sherman	7/1/2019	6/30/2020	10,000	10,000	Service, Independent Assessment
463	Ring Publications LLC	7/1/2019	6/30/2020	10,000	10,000	Fee, Workbooks and Manuals
464	RLCL Acquisition LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Transportation
465	Robert Jackson	7/1/2019	6/30/2020	10,000	10,000	Service, Professional Development
466	Rodney E Gong MD	7/1/2019	6/30/2020	10,000	10,000	Service, Evaluation, Medical
467	Rory Sailcat	7/1/2019	6/30/2020	10,000	10,000	Service, Production Assistant
468	Sanford Innovations LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Professional
469	Seidlitz Education LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Professional Development
470	Shaghal Ltd	7/1/2019	6/30/2020	10,000	10,000	Pads, Playtime
471	Skillsoft Corporation	7/1/2019	6/30/2020	10,000	10,000	Fees, Class for WorkForce Development
472	Southern Nevada Public Television	7/1/2019	6/30/2020	10,000	10,000	Service, Training, Food Handler
473	Stephanie Werkema	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Workshop
474	Sunstate Companies LLC	7/1/2019	6/30/2020	10,000	10,000	Service, Turf and Landscape Upgrade
475	Suzzanne Lacey	7/1/2019	6/30/2020	10,000	10,000	Tickets, Special Events
476	Swag Web and Graphics	7/1/2019	6/30/2020	10,000	10,000	Checks, Control Numbers

Schedule of Existing Contracts
Budget Year 2019-2020
Final Budget

477	Teacher Created	7/1/2019	6/30/2020	10,000	10,000	Bookroom, Grade K-5
478	Tek Data Systems	7/1/2019	6/30/2020	10,000	10,000	Service, Maintenance, Server, One Place
479	TFI Tours INTL LTD	7/1/2019	6/30/2020	10,000	10,000	Tickets, Special Events
480	Thomas Sarno	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Production
481	TIBCO Software Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Training, Software
482	Timely Testing LTD	7/1/2019	6/30/2020	10,000	10,000	Service, Professional, Drug Testing
483	Timothy Darbonne	7/1/2019	6/30/2020	10,000	10,000	Service, Drill Design
484	Towerstream Incorporated	7/1/2019	6/30/2020	10,000	10,000	Service, Wireless Internet
485	Tutors Across America	7/1/2019	6/30/2020	10,000	10,000	Service, Tutor, ACT, Bootcamp
486	Uni First Corporation	7/1/2019	6/30/2020	10,000	10,000	Service, Rental,Uniforms for Maintenance
487	Utah State University	7/1/2019	6/30/2020	10,000	10,000	Service, Training, WebAim
488	Vegas Valley Locking Systems	7/1/2019	6/30/2020	10,000	10,000	Service, Install Gate, Buzzer
489	Victor Klausner PC	7/1/2019	6/30/2020	10,000	10,000	Service, Health and Medical Vaccinations
490	Vision Sign Inc	7/1/2019	6/30/2020	10,000	10,000	Service, Install New Marquee
491	Vivien Villaverde	7/1/2019	6/30/2020	10,000	10,000	Service, Training
492	Washoe County School District	7/1/2019	6/30/2020	10,000	10,000	Service, Reimbursement
493	Wells Fargo Financial	7/1/2019	6/30/2020	10,000	10,000	Service, Lease, Copiers
494	White Pine Television	7/1/2019	6/30/2020	10,000	10,000	Service, Repair, Translators
495	Zions First National Bank NA	7/1/2019	6/30/2020	10,000	10,000	Service, Financial Advisory
	Total Proposed Expenditures			460,735,000	460,735,000	

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: Clark County School District
Contact: Steve Staggs
E-mail Address: csstaggs@interact.ccsd.net
Daytime Telephone: 702-855-5463

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	None									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

CLARK COUNTY SCHOOL DISTRICT
FY 2019-20 FINAL BUDGET SUPPLEMENTAL REPORT
ENDING FUND BALANCE EXPLANATION

Pursuant to NAC 354.650 districts are required to provide an explanation of circumstances in recent years leading to a budgeted fund balance of less than 4 percent. Below are comments regarding the status of the District's budgeted fund balance level:

1. ***Expenditure and Funding Levels:*** Since the District is funded by the Legislature at a minimum level supporting a basic educational program, there continues to be inadequate discretionary funding available to maintain an ending fund balance at or above the 4 percent level and still provide adequate and necessary instructional program levels. Substantial reductions and deferrals of requested appropriations were necessary to arrive at a balanced budget with a modest ending fund balance. Given the continued need to reduce expenditures and the forced depletion of existing fund balances, achieving a 4 percent level is unattainable at this time.

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

CCSD ACCOUNTING
5100 W SAHARA AVE
LAS VEGAS NV 89146

Account # **22356**
Ad Number **0001054604**

Leslie McCormick, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 06/21/2019 to 06/21/2019, on the following days:

06 / 21 / 19

/S/
LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 21st day of June, 2019

Notary

MARY A. LEE
Notary Public, State of Nevada
Appointment No. 09-8941-1
My Appt. Expires Dec 15, 2020

CLARK COUNTY SCHOOL DISTRICT
SUMMARY FISCAL REPORT PREPARED PER NAC 354.561

	ACTUAL PRIOR YEAR ENDING 06/30/2018	ESTIMATED CURRENT YEAR ENDING 06/30/2019	FINAL APPROVED BUDGET YEAR ENDING 06/30/2020
GENERAL OPERATING FUND Includes the General Fund and the Special Education Special Revenue Fund			
Total Available Revenues	$ 2,353,712,376	$ 2,380,212,156	$ 2,425,063,000
Total Expenditures	(2,329,198,472)	(2,343,591,555)	(2,475,812,000)
PROPRIETARY FUNDS Includes the Food Service Enterprise Fund, the Insurance and Risk Management and the Graphic Arts Production Internal Service Funds			
Total Operating Revenues	42,601,115	43,720,000	47,905,000
Total Operating Expenses	(154,469,290)	(146,530,000)	(174,520,299)
Total Non Operating Revenues	125,733,994	126,096,000	129,598,600
Total Non Operating Expenses	$ -	$ -	$ -

PUB: June 21, 2019 LV Review-Journal

CLARK COUNTY SCHOOL DISTRICT
SUMMARY FISCAL REPORT
PREPARED PER NAC 354.561

	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	FINAL APPROVED BUDGET YEAR ENDING 6/30/2020
GENERAL OPERATING FUND Includes the General Fund and the Special Education Special Revenue Fund			
Total Available Revenues	$ 2,353,712,376	$ 2,380,212,156	$ 2,425,063,000
Total Expenditures	(2,329,198,472)	(2,343,591,555)	(2,475,812,000)
PROPRIETARY FUNDS Includes the Food Service Enterprise Fund, the Insurance and Risk Management and the Graphic Arts Production Internal Service Funds			
Total Operating Revenues	42,601,115	43,720,000	47,905,000
Total Operating Expenses	(154,469,290)	(146,530,000)	(174,520,299)
Total Non Operating Revenues	125,733,994	126,096,000	129,598,600
Total Non Operating Expenses	$ -	$ -	$ -

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2019

		PROJECTED JULY	ACTUAL JULY	VARIANCE JULY	PROJECTED AUGUST	ACTUAL AUGUST	VARIANCE AUGUST	PROJECTED SEPTEMBER
Beginning Cash and Investment Balance		$ 165,372,111.00	$ 165,372,111.00	$ -	$ 104,473,219.07	$ 60,407,629.50	$ (44,065,589.57)	$ 36,964,355.50
RECEIPTS/DEPOSITS								
Distributive School Account (DSA)	1,2,7,10	$ 53,306,333.33	$ -	$ (53,306,333.33)	$ 32,473,500.00	$ 103,783,893.90	$ 71,310,393.90	$ 53,306,333.33
Local School Support Tax (LSST)		85,622,191.00	86,519,493.83	897,302.83	86,857,520.00	89,205,235.20	2,347,715.20	84,875,000.00
Taxes - Property, Franchise, and other	6	2,646,056.30	1,187,538.04	(1,458,518.26)	9,760,857.54	10,788,972.73	1,028,115.19	118,293,213.73
Government Services Tax		5,813,236.88	5,813,236.88	-	5,554,596.45	5,930,288.45	375,692.00	5,559,151.71
Due from other Funds (State, Federal, Adult Ed)	3	-	-	-	-	39,115,268.08	39,115,268.08	-
District Deposits	11	1,650,948.00	2,891,722.23	1,240,774.23	1,359,364.00	7,718,794.82	6,359,430.82	1,974,408.59
Other Financing Sources: Bond Proceeds		-	-	-	-	-	-	-
Total Receipts/Deposits		$ 149,038,764.51	$ 96,411,989.98	$ (52,626,775.53)	$ 136,005,837.99	$ 256,542,453.18	$ 120,536,615.19	$ 264,008,108.36
EXPENDITURES/PAYMENTS								
Salaries and Tax Deposits	4	$ 109,371,446.35	$ 106,553,431.41	$ (2,818,014.94)	$ 128,706,795.87	$ 125,120,985.51	$ (3,585,810.36)	$ 119,957,982.33
Wires: Public Employees Retirement System (PERS)	4	26,884,933.58	27,113,987.95	229,054.37	33,069,516.90	31,175,883.75	(1,893,633.15)	34,220,983.92
Accounts Payable Disbursements (services, supplies, property, and other)	5,8,9	73,681,276.51	67,709,052.12	(5,972,224.39)	41,738,387.79	28,894,331.02	(12,844,056.77)	58,251,753.13
Total Disbursements		$ 209,937,656.44	$ 201,376,471.48	$ (8,561,184.96)	$ 203,514,701.56	$ 185,191,200.28	$ (18,323,500.28)	$ 212,430,720.38
Net Change		$ (60,898,891.93)	$ (104,964,481.50)	$ (44,065,590.57)	$ (67,508,863.57)	$ 71,351,252.90	$ 138,860,115.47	$ 51,577,387.98
Ending Cash and Investment Balance		$ 104,473,219.07	$ 60,407,629.50	$ (44,065,590.57)	$ 36,964,355.50	$ 131,758,882.40	$ 94,794,525.90	$ 88,541,743.48

1 DSA 1st quarter payment #1 expected on July 31, 2018 but received on August 1, 2018. DSA 1st quarter payment #2 expected September 4, 2018 but received August 31, 2018.
2 State of Nevada delayed payment of Special Ed funding of $32,417,409 until September that was expected in August.
3 Reversal of FY18 journal entry which eliminates the due to/due from between the general fund and grant funds.
4 Increased salary projections for teacher abritration settlement and contract agreements with CCASAPE, ESEA and PAA.
5 Projected August accounts payable payment of $14.8 million was not due until after Labor Day.
6 County tax revenues were collected earlier than expected and projections have been updated to reflect increases in assessed values.
7 Special Ed 2nd quarter payment expected October 31, 2018 but was received November 5, 2018.
8 Teachers Health Trust payment of $10.8 million was paid on November 30th instead of December 1st as in the prior year.
9 Accounts payable check run was paid on November 30th instead of December as in the prior year.
10 Special Ed 3rd quarter payment expected January 31, 2019 but was received February 1, 2019.
11 FY18 Worker's Comp self-insurance CD of $9.7M matured on December 28, 2018; however, funds were not released to the District until January 4, 2019.
12 Taxable sales in Nevada recorded a new all time high in December 2018.
13 Per Clark County, the increase/decrease in revenue is due to toming of property tax collection. Overall, the total FY 2019 property tax revenue exceeds FY 2018.
14 DSA 3rd quarter payment #3 expected on March 29, 2019 but received on April 1, 2019.
15 Per Clark County, the increase/decrease in revenue is due to timing of property tax collection. Overall, the total FY 2019 property tax revenue exceeds FY 2018.
16 DSA 3rd quarter payment #3 of $51,020,245.37 expected on March 29, 2019 received on April 1, 2019.
17 Special Education DSA funds of $32,417,409.14 expected on April 30, 2019 received on May 1, 2019.
18 April Teacher Health Trust payment posted to GL on May 1, 2019. No THT payment posted in April.

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2019

		ACTUAL SEPTEMBER	VARIANCE SEPTEMBER	PROJECTED OCTOBER	ACTUAL OCTOBER	VARIANCE OCTOBER	PROJECTED NOVEMBER	ACTUAL NOVEMBER
Beginning Cash and Investment Balance		$ 131,758,882.40	$ 94,794,526.90	$ 88,541,743.48	$ 187,102,636.28	$ 98,560,892.80	$ 111,682,078.80	$ 178,550,903.29
RECEIPTS/DEPOSITS								
Distributive School Account (DSA)	1,2,7,10	$ 32,417,409.14	$ (20,888,924.19)	$ 85,779,833.33	$ 51,916,233.72	$ (33,863,599.61)	$ 125,734,836.87	$ 127,775,156.86
Local School Support Tax (LSST)		85,062,322.07	187,322.07	84,310,879.18	81,938,742.34	(2,372,136.84)	82,532,318.25	86,710,349.93
Taxes - Property, Franchise, and other	6	135,262,554.33	16,969,340.60	38,037,768.61	39,688,411.67	1,650,643.06	74,124,552.04	71,498,485.47
Government Services Tax		5,982,939.46	423,787.75	5,864,284.11	6,071,785.71	207,501.60	5,449,357.06	5,900,260.92
Due from other Funds (State, Federal, Adult Ed)	3	-	-	-	-	-	-	-
District Deposits	11	3,127,673.27	1,153,264.68	1,766,291.25	2,217,431.14	451,139.89	2,267,990.20	2,959,528.35
Other Financing Sources: Bond Proceeds		-	-	-	-	-	36,770,203.19	36,770,203.19
Total Receipts/Deposits		$ 261,852,898.27	$ (2,155,209.09)	$ 215,759,056.47	$ 181,832,604.58	$ (33,926,451.89)	$ 326,879,257.61	$ 331,613,984.72
EXPENDITURES/PAYMENTS								
Salaries and Tax Deposits	4	$ 118,248,961.45	$ (1,709,020.88)	$ 126,127,065.86	$ 122,365,146.73	$ (3,761,919.13)	$ 124,393,069.90	$ 119,930,691.50
Wires: Public Employees Retirement System (PERS)	4	30,971,333.45	(3,249,650.47)	32,396,384.83	31,477,545.14	(918,839.69)	32,595,224.88	30,907,970.33
Accounts Payable Disbursements (services, supplies, property, and other)	5,8,9	57,288,849.49	(962,903.64)	34,095,270.46	36,541,645.70	2,446,375.24	36,449,786.41	$49,439,717.19
Total Disbursements		$ 206,509,144.39	$ (5,921,574.99)	$ 192,618,721.15	$ 190,384,337.57	$ (2,234,383.58)	$ 193,438,081.19	$ 200,278,379.02
Net Change		$ 55,343,753.88	$ 3,766,365.90	$ 23,140,335.32	$ (8,551,732.99)	$ (31,692,068.31)	$ 133,441,176.42	$ 131,335,605.70
Ending Cash and Investment Balance		$ 187,102,636.28	$ 98,560,892.80	$ 111,682,078.80	$ 178,550,903.29	$ 66,868,824.49	$ 245,123,255.22	$ 309,886,508.99

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2019

		VARIANCE NOVEMBER	PROJECTED DECEMBER	ACTUAL DECEMBER	VARIANCE DECEMBER	PROJECTED JANUARY	ACTUAL JANUARY	VARIANCE JANUARY
Beginning Cash and Investment Balance		$ 66,868,824.49	$ 245,123,255.22	$ 309,886,508.99	$ 64,763,253.77	$ 187,023,938.93	$ 276,809,955.32	$ 89,786,016.39
RECEIPTS/DEPOSITS								
Distributive School Account (DSA)	1,2,7,10	$ 2,040,319.99	$ 48,146,630.80	$ 50,295,791.89	$ 2,149,161.09	$ 32,417,409.14	$ -	**$ (32,417,409.14)**
Local School Support Tax (LSST)		4,178,031.68	84,617,599.43	81,843,064.77	(2,774,534.66)	85,190,342.86	88,076,645.23	2,886,302.37
Taxes - Property, Franchise, and other	6	(2,626,066.57)	14,025,662.88	17,637,529.16	3,611,866.28	33,045,243.24	28,380,293.00	(4,664,950.24)
Government Services Tax		450,903.86	5,330,590.56	5,697,255.19	366,664.63	5,997,290.59	6,231,387.68	234,097.09
Due from other Funds (State, Federal, Adult Ed)	3	-	-			-		
District Deposits	11	691,538.15	2,985,894.60	7,698,135.33	4,712,240.73	1,369,268.91	$10,085,882.56	**8,716,613.65**
Other Financing Sources: Bond Proceeds		-	-			-		
Total Receipts/Deposits		$ 4,734,727.11	$ 155,106,378.26	$ 163,171,776.34	$ 8,065,398.08	$ 158,019,554.73	$ 132,774,208.47	$ (25,245,346.26)
EXPENDITURES/PAYMENTS								
Salaries and Tax Deposits	4	$ (4,462,378.40)	$ 138,286,756.88	$ 138,363,719.17	$ 76,962.29	$ 137,739,810.69	$ 135,016,524.48	$ (2,723,286.21)
Wires: Public Employees Retirement System (PERS)	4	(1,687,254.55)	32,319,246.96	32,255,847.38	(63,399.58)	35,102,773.94	33,731,759.20	(1,371,014.74)
Accounts Payable Disbursements (services, supplies, property, and other)	5,8,9	**12,989,930.78**	42,599,690.71	$25,628,763.46	**(16,970,927.25)**	38,431,646.97	$37,431,018.97	(1,000,628.00)
Total Disbursements		$ 6,840,297.83	$ 213,205,694.55	$ 196,248,330.01	$ (16,957,364.54)	$ 211,274,231.60	$ 206,179,302.65	$ (5,094,928.95)
Net Change		$ (2,105,570.72)	$ (58,099,316.28)	$ (33,076,553.67)	$ 25,022,762.62	$ (53,254,676.87)	$ (73,405,094.18)	$ (20,150,417.31)
Ending Cash and Investment Balance		$ 64,763,253.77	$ 187,023,938.93	$ 276,809,955.32	$ 89,786,016.39	$ 133,769,262.06	$ 203,404,861.14	$ 69,635,599.08

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2019

		PROJECTED FEBRUARY	ACTUAL FEBRUARY	VARIANCE FEBRUARY	PROJECTED MARCH	ACTUAL MARCH	VARIANCE MARCH	PROJECTED APRIL
Beginning Cash and Investment Balance		$ 133,769,262.06	$ 203,404,861.14	$ 69,635,599.08	$ 166,961,953.41	$ 297,823,243.23	$ 130,861,289.82	$ 172,274,428.18
RECEIPTS/DEPOSITS								
Distributive School Account (DSA)	1,2,7, 10	$ 51,540,062.79	$ 86,035,258.49	$ 34,495,195.70 10	$ 106,920,729.31	$ 51,037,553.18	$ (55,883,176.13) 14	$ 32,417,409.14
Local School Support Tax (LSST)		91,552,945.82	108,788,800.22	17,235,854.40 12	80,753,812.17	81,683,343.73	929,531.56	80,948,241.08
Taxes - Property, Franchise, and other	6	73,922,596.68	80,886,818.40	6,964,221.72 13	20,319,161.77	26,063,969.07	5,744,807.30 15	80,790,170.68
Government Services Tax		5,918,509.88	6,309,001.75	390,491.87	5,237,242.40	5,318,816.18	81,573.78	6,490,419.56
Due from other Funds (State, Federal, Adult Ed)	3	-			-			-
District Deposits	11	1,702,815.74	$2,224,413.70	521,597.96	1,425,071.82	$2,832,311.13	1,407,239.31	1,479,026.16
Other Financing Sources: Bond Proceeds		-			-			-
Total Receipts/Deposits		$ 224,636,930.90	$ 284,244,292.56	$ 59,607,361.66	$ 214,656,017.47	$ 166,935,993.29	$ (47,720,024.18)	$ 202,125,266.62
EXPENDITURES/PAYMENTS								
Salaries and Tax Deposits	4	$ 122,812,536.63	$ 120,836,213.43	$ (1,976,323.20)	$ 123,681,239.37	$ 123,109,989.28	$ (571,250.09)	$ 120,155,154.43
Wires: Public Employees Retirement System (PERS)	4	31,390,925.55	31,012,833.40	(378,092.15)	31,666,207.30	31,248,529.18	(417,678.12)	30,847,698.51
Accounts Payable Disbursements (services, supplies, property, and other)	5,8,9	37,240,777.38	$37,976,863.64	736,086.26	53,996,096.02	$53,229,420.04	(766,675.98)	39,964,954.30
Total Disbursements		$ 191,444,239.55	$ 189,825,910.47	$ (1,618,329.08)	$ 209,343,542.69	$ 207,587,938.50	$ (1,755,604.19)	$ 190,967,807.24
Net Change		$ 33,192,691.35	$ 94,418,382.09	$ 61,225,690.74	$ 5,312,474.77	$ (40,651,945.21)	$ (45,964,419.98)	$ 11,157,459.38
Ending Cash and Investment Balance		$ 166,961,953.41	$ 297,823,243.23	$ 130,861,289.82	$ 172,274,428.18	$ 257,171,298.02	$ 84,896,869.84	$ 183,431,887.57

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2019

		ACTUAL APRIL	VARIANCE APRIL	PROJECTED MAY	PROJECTED JUNE	PROJECTED TOTAL
Beginning Cash and Investment Balance		$ 257,171,298.02	$ 84,896,869.84	$ 183,431,887.57	$ 133,929,839.51	
RECEIPTS/DEPOSITS						
Distributive School Account (DSA)	1,2,7,10	$ 51,020,245.37	$ 18,602,836.23 16,17	$ 51,884,382.82	$ 52,788,980.31	$ 726,716,441.16
Local School Support Tax (LSST)		78,425,866.33	(2,522,374.75)	90,682,527.65	81,394,737.45	1,019,338,114.89
Taxes - Property, Franchise, and other	6	77,800,872.76	(2,989,297.92)	8,562,362.44	4,444,094.53	477,971,740.42
Government Services Tax		6,558,032.49	67,612.93	5,840,922.12	5,826,151.35	68,881,752.66
Due from other Funds (State, Federal, Adult Ed)	3			-	(3,729,053.70)	(3,729,053.70)
District Deposits	11	$3,598,162.39	2,119,136.23	3,569,178.13	3,448,102.36	24,998,359.75
Other Financing Sources: Bond Proceeds				-	-	36,770,203.19
Total Receipts/Deposits		$ 217,403,179.34	$ 15,277,912.72	$ 160,539,373.15	$ 144,173,012.30	$ 2,350,947,558.37
EXPENDITURES/PAYMENTS						
Salaries and Tax Deposits	4	$ 120,956,603.23	$ 801,448.80	$ 122,868,678.28	$ 129,696,576.68	$ 1,503,797,113.27
Wires: Public Employees Retirement System (PERS)	4	30,960,193.81	112,495.30	31,591,173.77	31,984,370.97	384,069,441.11
Accounts Payable Disbursements (services, supplies, property, and other)	5,8,9	$29,719,886.01	(10,245,068.29) 18	55,581,570.16	58,438,180.11	570,469,389.96
Total Disbursements		$ 181,636,683.05	$ (9,331,124.18)	$ 210,041,422.21	$ 220,119,127.77	$ 2,458,335,944.34
Net Change		$ 35,766,496.29	$ 24,609,036.90	$ (49,502,049.05)	$ (75,946,115.47)	$ (107,388,385.96)
Ending Cash and Investment Balance		$ 292,937,794.31	$ 109,505,906.74	$ 133,929,839.51	$ 57,983,724.06	

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2019

		PROJECTED JULY	ACTUAL JULY	VARIANCE JULY	PROJECTED AUGUST	ACTUAL AUGUST	VARIANCE AUGUST	PROJECTED SEPTEMBER	ACTUAL SEPTEMBER	VARIANCE SEPTEMBER
Beginning Cash and Investment Balance		$ 1,081,986,706.97	$ 1,081,986,706.97	$ -	$ 1,031,289,867.59	$ 969,179,285.00	$ (62,110,582.59)	$ 955,050,887.59	$ 1,024,731,538.23	$ 69,680,650.64
RECEIPTS/DEPOSITS										
Distributive School Account (DSA)	1,2,8, 12	$ 53,306,333.33	$ -	$ (53,306,333.33)	$ 32,473,500.00	$ 103,783,893.90	$ 71,310,393.90	$ 53,306,333.33	$ 32,417,409.14	$ (20,888,924.19)
Class Size Reduction (CSR)	3	-	-	-	-	26,966,799.18	26,966,799.18	28,707,779.00	-	(28,707,779.00)
Local School Support Tax (LSST)		85,622,191.00	86,519,493.83	897,302.83	86,857,520.00	89,205,235.20	2,347,715.20	84,875,000.00	85,062,322.00	187,322.00
Taxes - Property, room and real property transfer	4, 13	13,236,380.78	13,409,871.99	173,491.21	21,930,000.00	30,789,812.62	8,859,812.62	224,910,000.00	245,613,418.31	20,703,418.31
State, Federal and Government Service Tax	5,9, 10	77,142,857.14	68,053,612.83	(9,089,244.31)	62,000,000.00	60,025,641.00	(1,974,359.00)	22,000,000.00	15,829,156.86	(6,170,843.14)
District deposits	11	6,570,294.27	4,883,061.82	(1,687,232.45)	2,500,000.00	7,396,049.44	4,896,049.44	5,500,000.00	7,427,568.61	1,927,568.61
Other Financing Sources: Bond Proceeds		-	-	-	-	-	-	-	-	-
Total Receipts/Deposits		$ 235,878,056.52	$ 172,866,040.47	$ (63,012,016.05)	$ 205,761,020.00	$ 318,167,431.34	$ 112,406,411.34	$ 419,299,112.33	$ 386,349,874.92	$ (32,949,237.41)
EXPENDITURES/PAYMENTS										
Salaries and tax deposits	6	$ 135,363,035.03	$ 129,263,719.17	$ (6,099,315.86)	$ 150,500,000.00	$ 147,635,688.92	$ (2,864,311.08)	$ 144,000,000.00	$ 142,639,349.21	$ (1,360,650.79)
Wires: Public Employees Retirement System (PERS) and other miscellaneous	6	37,397,264.16	37,397,264.16	-	33,500,000.00	32,101,781.39	(1,398,218.61)	36,900,000.00	36,873,092.14	(26,907.86)
Accounts Payable Disbursements (services, supplies, property, and other)	7,14	113,814,596.71	119,012,479.11	5,197,882.40	98,000,000.00	82,877,707.80	(15,122,292.20)	85,000,000.00	99,903,412.94	14,903,412.94
Debt service payments		-	-	-	-	-	-	-	-	-
Total Disbursements		$ 286,574,895.90	$ 285,673,462.44	$ (901,433.46)	$ 282,000,000.00	$ 262,615,178.11	$ (19,384,821.89)	$ 265,900,000.00	$ 279,415,854.29	$ 13,515,854.29
Net Change		$ (50,696,839.38)	$ (112,807,421.97)	$ (62,110,582.59)	$ (76,238,980.00)	$ 55,552,253.23	$ 131,791,233.23	$ 153,399,112.33	$ 106,934,020.63	$ (46,465,091.70)
Ending Cash and Investment Balance		$ 1,031,289,867.59	$ 969,179,285.00	$ (62,110,582.59)	$ 955,050,887.59	$ 1,024,731,538.23	$ 69,680,650.64	$ 1,108,449,999.92	$ 1,131,665,558.86	$ 23,215,558.94

1 DSA 1st quarter payment #1 expected on July 31, 2018 but received on August 1, 2018. DSA 1st quarter payment #2 expected September 4, 2018 but received August 31, 2018.
2 State of Nevada delayed payment of Special Ed funding of $32,417,409 until September that was expected in August.
3 CSR 1st quarter payment expected in September was received August 31, 2018 and 2nd quarter payment expected in October was received November 2, 2018.
4 County tax revenues were collected earlier than expected and projections have been updated to reflect increases in assessed values.
5 Decrease/increase in revenue is due to timing of state and federal grants receivables.
6 Increased salary projections for teacher arbitration settlement and contract agreements with CCASAPE, ESEA and PAA.
7 Projected August accounts payable payment of $14.8 million was not due until after Labor Day.
8 Special Ed 2nd quarter payment expected October 31, 2018 but was received November 5, 2018.
9 October projection included state funding for full day kindergarten. Beginning in FY19, the State included FDK funding in the DSA calculation.
10 State wires received in November were expected in December for $12 million - National School Lunch Program and $15 million - Title I.
11 FY18 Worker's Comp self-insurance CD of $9.7M matured on December 28, 2018; however, funds were not released to the District until January 4, 2019.
12 Special Ed 3rd quarter payment expected January 31, 2019 but was received February 1, 2019.
13 Per Clark County, the increase/decrease in revenue is due to timing of property tax collection. Overall, the total FY 2019 property tax revenue exceeds FY 2018.
14 January 2019 had fewer new construction projects in lieu of replacement projects that cost less.
15 Taxable sales in Nevada recorded a new all time high in December 2018.
16 DSA 3rd quarter payment #3 of $51,020,245.37 expected on March 29, 2019 received on April 1, 2019.
17 Special Education DSA funds of $32,417,409.14 expected on April 30, 2019 received on May 1, 2019.
18 April Teacher Health Trust payment posted to GL on May 1, 2019. No THT payment posted in April.

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2019

		PROJECTED OCTOBER	ACTUAL OCTOBER	VARIANCE OCTOBER	PROJECTED NOVEMBER	ACTUAL NOVEMBER	VARIANCE NOVEMBER	PROJECTED DECEMBER	ACTUAL DECEMBER	VARIANCE DECEMBER
Beginning Cash and Investment Balance		$ 1,108,449,999.92	$ 1,131,665,558.86	$ 23,215,558.94	$ 1,151,831,692.91	$ 1,097,817,098.63	$ (54,014,594.28)	$ 1,489,424,806.63	$ 1,494,322,633.72	$ 4,897,827.09
RECEIPTS/DEPOSITS										
Distributive School Account (DSA)	1,2,8,11	$ 85,779,833.33	$ 51,916,233.72	$ (33,863,599.61)	$ 125,734,836.87	$ 127,775,156.86	$ 2,040,319.99	$ 48,146,630.80	$ 50,295,791.89	$ 2,149,161.09
Class Size Reduction (CSR)	3	28,707,779.00	-	(28,707,779.00)	-	28,645,731.95	28,645,731.95	-	1,209,543.58	1,209,543.58
Local School Support Tax (LSST)		84,310,879.18	81,938,742.34	(2,372,136.84)	82,532,318.25	86,710,349.93	4,178,031.68	84,617,599.43	81,843,064.77	(2,774,534.66)
Taxes - Property, room and real property transfer	4,13	76,610,878.36	80,874,236.35	4,263,357.99	139,379,158.79	135,705,068.55	(3,674,090.24)	37,803,473.69	41,956,567.80	4,153,094.11
State, Federal and Government Service Tax	5,9,10	32,000,000.00	18,960,719.00	(13,039,281.00)	20,000,000.00	40,062,490.97	20,062,490.97	41,000,000.00	64,008,834.00	23,008,834.00
District deposits	11	6,500,000.00	4,957,682.01	(1,542,317.99)	4,000,000.00	6,815,917.20	2,815,917.20	9,500,000.00	3,112,078.10	(6,387,921.90)
Other Financing Sources: Bond Proceeds		2,350,000.00	2,350,000.00	-	252,563,418.49	252,563,418.49	-	-		-
Total Receipts/Deposits		$ 316,259,369.87	$ 240,997,613.42	$ (75,261,756.45)	$ 624,209,732.40	$ 678,278,133.95	$ 54,068,401.55	$ 221,067,703.92	$ 242,425,880.14	$ 21,358,176.22
EXPENDITURES/PAYMENTS										
Salaries and tax deposits	6	$ 151,377,676.88	$ 148,689,778.88	$ (2,687,898.00)	$ 149,371,961.88	$ 146,404,753.98	$ (2,967,207.90)	$ 164,893,101.50	$ 167,133,844.00	$ 2,240,742.50
Wires: Public Employees Retirement System (PERS) and other miscellaneous	6	37,500,000.00	37,153,195.31	(346,804.69)	39,154,656.80	37,334,267.12	(1,820,389.68)	39,158,319.27	38,705,979.93	(452,339.34)
Accounts Payable Disbursements (services, supplies, property, and other)	7,14	84,000,000.00	89,003,099.46	5,003,099.46	98,090,000.00	98,033,577.76	(56,422.24)	57,000,000.00	58,819,379.78	1,819,379.78
Debt service payments		-	-	-	-	-	-	64,336,369.00	61,909,168.77	(2,427,200.23)
Total Disbursements		$ 272,877,676.88	$ 274,846,073.65	$ 1,968,396.77	$ 286,616,618.68	$ 281,772,598.86	$ (4,844,019.82)	$ 325,387,789.77	$ 326,568,372.48	$ 1,180,582.71
Net Change		$ 43,381,692.99	$ (33,848,460.23)	$ (77,230,153.22)	$ 337,593,113.72	$ 396,505,535.09	$ 58,912,421.37	$ (104,320,085.84)	$ (84,142,492.34)	$ 20,177,593.50
Ending Cash and Investment Balance		$ 1,151,831,692.91	$ 1,097,817,098.63	$ (54,014,594.28)	$ 1,489,424,806.63	$ 1,494,322,633.72	$ 4,897,827.09	$ 1,385,104,720.79	$ 1,410,180,141.38	$ 25,075,420.59

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2019

		PROJECTED JANUARY	ACTUAL JANUARY	VARIANCE JANUARY	PROJECTED FEBRUARY	ACTUAL FEBRUARY	VARIANCE FEBRUARY	PROJECTED MARCH	ACTUAL MARCH
Beginning Cash and Investment Balance		$ 1,385,104,720.79	$ 1,410,180,141.38	$ 25,075,420.59	$ 1,373,524,428.48	$ 1,359,603,067.78	$ (13,921,360.70)	$ 1,436,162,164.77	$ 1,504,485,563.41
RECEIPTS/DEPOSITS									
Distributive School Account (DSA)	1,2,8,11	$ 32,417,409.14	$ -	$ (32,417,409.14) [12]	$ 51,540,062.79	$ 86,035,258.49	$ 34,495,195.70 [12]	$ 106,920,729.31	$ 51,037,553.18
Class Size Reduction (CSR)	3	-	-	-	28,707,799.00	30,460,047.31	1,752,248.31	-	-
Local School Support Tax (LSST)		85,190,342.86	88,076,645.23	2,886,302.37	91,552,945.82	108,788,800.22	17,235,854.40 [15]	80,753,812.17	81,683,343.73
Taxes - Property, room and real property transfer	4,13	70,381,820.66	61,474,982.61	(8,906,838.05) [13]	139,077,700.01	153,052,617.41	13,974,917.40 [13]	46,453,797.89	54,089,186.93
State, Federal and Government Service Tax	5,9,10	90,000,000.00	60,611,914.24	(29,388,085.76) [5]	20,000,000.00	35,973,142.34	15,973,142.34 [5]	61,000,000.00	65,513,550.00
District deposits	11	8,000,000.00	16,330,983.66	8,330,983.66 [11]	6,000,000.00	6,636,520.36	636,520.36	5,000,000.00	7,813,336.42
Other Financing Sources: Bond Proceeds		-			-	-	-	-	
Total Receipts/Deposits		$ 285,989,572.66	$ 226,494,525.74	$ (59,495,046.92)	$ 336,878,507.62	$ 420,946,386.13	$ 84,067,878.51	$ 300,128,339.37	$ 260,136,970.26
EXPENDITURES/PAYMENTS									
Salaries and tax deposits	6	$ 165,405,854.01	$ 163,853,047.34	$ (1,552,806.67)	$ 148,997,481.39	$ 148,886,964.96	$ (110,516.43)	$ 150,664,172.02	$ 149,407,000.30
Wires: Public Employees Retirement System (PERS) and other miscellaneous	6	38,164,010.96	38,705,979.93	541,968.97	42,243,289.94	40,657,258.61	(1,586,031.33)	38,235,306.22	37,501,931.00
Accounts Payable Disbursements (services, supplies, property, and other)	7,14	94,000,000.00	74,512,572.07	(19,487,427.93) [14]	83,000,000.00	86,519,666.93	3,519,666.93	114,500,000.00	110,553,470.85
Debt service payments		-	-	-	-	-	-	-	-
Total Disbursements		$ 297,569,864.97	$ 277,071,599.34	$ (20,498,265.63)	$ 274,240,771.33	$ 276,063,890.50	$ 1,823,119.17	$ 303,399,478.24	$ 297,462,402.15
Net Change		$ (11,580,292.31)	$ (50,577,073.60)	$ (38,996,781.29)	$ 62,637,736.29	$ 144,882,495.63	$ 82,244,759.34	$ (3,271,138.87)	$ (37,325,431.89)
Ending Cash and Investment Balance		$ 1,373,524,428.48	$ 1,359,603,067.78	$ (13,921,360.70)	$ 1,436,162,164.77	$ 1,504,485,563.41	$ 68,323,398.64	$ 1,432,891,025.90	$ 1,467,160,131.52

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2019

		VARIANCE MARCH	PROJECTED APRIL	ACTUAL APRIL	VARIANCE APRIL	PROJECTED MAY	PROJECTED JUNE	PROJECTED TOTAL
Beginning Cash and Investment Balance		$ 68,323,398.64	$ 1,432,891,025.90	$ 1,467,160,131.52	$ 34,269,105.62	$ 1,470,133,375.91	$ 1,369,202,366.02	
RECEIPTS/DEPOSITS								
Distributive School Account (DSA)	1,2,8,11	$ (55,883,176.13) [16]	$ 32,417,409.14	$ 51,020,245.37	$ 18,602,836.23 [16,17]	$ 51,884,382.82	$ 52,788,980.31	$ 726,716,441.17
Class Size Reduction (CSR)	3	-	-	-	-	-	28,707,799.00	114,831,156.00
Local School Support Tax (LSST)		929,531.56	80,948,241.08	78,425,866.33	(2,522,374.75)	90,682,527.65	81,394,737.45	1,019,338,114.89
Taxes - Property, room and real property transfer	4,13	7,635,389.04 [13]	151,924,260.93	148,848,894.54	(3,075,366.39)	28,217,698.14	20,838,109.80	970,763,279.04
State, Federal and Government Service Tax	5,9,10	4,513,550.00	46,000,000.00	68,278,125.00	22,278,125.00 [5]	41,000,000.00	59,000,000.00	571,142,857.14
District deposits	11	2,813,336.42	4,500,000.00	7,603,712.12	3,103,712.12	8,000,000.00	4,000,000.00	70,070,294.27
Other Financing Sources: Bond Proceeds			-			-	200,000,000.00	454,913,418.49
Total Receipts/Deposits		$ (39,991,369.11)	$ 315,789,911.15	$ 354,176,843.36	$ 38,386,932.21	$ 219,784,608.61	$ 446,729,626.56	$ 3,927,775,561.00
EXPENDITURES/PAYMENTS								
Salaries and tax deposits	6	$ (1,257,171.72)	$ 147,388,374.49	$ 147,490,960.76	$ 102,586.27	$ 147,429,124.05	$ 159,665,953.59	$ 1,815,056,734.83
Wires: Public Employees Retirement System (PERS) and other miscellaneous	6	(733,375.22)	38,659,186.65	37,689,210.74	(969,975.91)	38,170,433.45	37,735,797.94	456,818,265.39
Accounts Payable Disbursements (services, supplies, property, and other)	7,14	(3,946,529.15)	92,500,000.00	75,776,852.64	(16,723,147.36) [18]	135,116,061.00	99,226,429.90	1,154,247,087.61
Debt service payments		-	-	-	-	-	348,769,782.00	413,106,151.00
Total Disbursements		$ (5,937,076.09)	$ 278,547,561.14	$ 260,957,024.14	$ (17,590,537.00)	$ 320,715,618.50	$ 645,397,963.43	$ 3,839,228,238.83
Net Change		$ (34,054,293.02)	$ 37,242,350.01	$ 93,219,819.22	$ 55,977,469.21	$ (100,931,009.89)	$ (198,668,336.87)	$ 88,547,322.17
Ending Cash and Investment Balance		$ 34,269,105.62	$ 1,470,133,375.91	$ 1,560,379,950.74	$ 90,246,574.83	$ 1,369,202,366.02	$ 1,170,534,029.15	

One Front Street
Suite 1900
San Francisco, CA 94111

May 28, 2019

Mr. Jason Goudie
Chief Financial Officer
Clark County School District
5100 West Sahara Avenue
Las Vegas, NV 89146

Dear Mr. Goudie**:**

We wish to inform you that on May 23, 2019, Moody's Investors Service reviewed and assigned a rating of A1 to Clark County School District, NV, General Obligation (Limited Tax) Building Bonds, Series 2019A.

Credit ratings issued by Moody's Investors Service, Inc. and its affiliates ("Moody's") are Moody's current opinions of the relative future credit risk of entities, credit commitments, or debt or debt-like securities and are not statements of current or historical fact. Moody's credit ratings address credit risk only and do not address any other risk, including but not limited to: liquidity risk, market value risk, or price volatility.

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May 28, 2019

Ms. Diane Bartholomew
Chief Financial Officer
Clark County School District
5100 West Sahara Avenue
Las Vegas, NV 89146

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If there is a conflict between the terms of this rating letter and any related Moody's rating application, the terms of the executed rating application will govern and supersede this rating letter.

Should you have any questions regarding the above, please do not hesitate to contact William Oh at 415-274-1739.

Sincerely,

Moody's Investors Service Inc.

Moody's Investors Service Inc.

S&P Global Ratings

RatingsDirect®

Summary:

Clark County School District, Nevada; General Obligation

Primary Credit Analyst:
Michael Parker, Centennial + 1 (303) 721 4701; michael.parker@spglobal.com

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Rationale

Outlook

Summary:

Clark County School District, Nevada; General Obligation

Credit Profile		
US$200.0 mil ltd tax GO bnds ser 2019 A due 06/15/2039		
Long Term Rating	A+/Stable	New
Clark Cnty Sch Dist GO		
Long Term Rating	A+/Stable	Affirmed

Rationale

S&P Global Ratings assigned its 'A+' long-term rating to Clark County School District, Nev.'s series 2019A general obligation (GO) limited-tax building bonds (par amount: $200 million). In addition, S&P Global Ratings affirmed its 'A+' rating on the district's GO bonds outstanding. The outlook is stable.

Security and purpose

The district's full-faith-and-credit pledge to levy a sufficient ad valorem tax to cover debt service secures the 2019A bonds and roughly $2.2 billion in GO debt outstanding. The levy is subject to the state's constitutional limit of $3.64 per $100 of assessed value (AV). There are exceptions to this, which would permit a combined overlapping rate of up to $4.50 in the case of certain entities that are in financial difficulties. The Nevada statute 354.705 defines an "entity experiencing financial difficulties" as an entity taken over by the Nevada Taxation Department as part of a plan to rectify a severe financial emergency. The total overlapping tax rate in fiscal 2018 is $3.2782 per $100,000 of AV, which is consistent with historical levels. If the levy limit is reached, GO debt takes priority and operating levies would require a reduction. If that is still insufficient, GO debt levies could also be reduced.

The State Department of Taxation reports the 2019 AV of property to be $87.4 billion. That AV represents an increase of 7.5% from the AV for fiscal year 2018. Due to property tax abatement laws, the taxes collected by taxing entities within the county are capped, and there is no longer a direct correlation between changes in AV and property tax revenue. The 2019A bonds are exempt from the Abatement Act formulas because this debt was approved by the County Debt Management Commission.

The district has approximately $150 million in medium-term bonds outstanding, which are secured by revenue legally available for the purpose of making such payment including the full faith and credit of the district. Historically, the district has paid debt service on its medium-term bonds with proceeds of the room tax and transfer tax. If legally available funds are insufficient, the district is required to impose a special property tax for debt service or utilize the 75-cent tax rate for operating purposes.

Approximately $579 million of the district's outstanding debt is additionally secured by a lien on county room and real property transfer taxes. Room taxes consist of the proceeds of a 1.625% room tax in Clark County; transfer taxes are a

tax on the transfer of real property equal to 60 cents per $500 of value. However, our ratings on these bonds reflect our view of the district's full-faith-and-credit pledge.

Inclusive of the series 2019A GO bonds, the district has approximately $2.98 billion in direct debt outstanding.

Credit fundamentals

The rating reflects our view of the district's slightly improved financial position, despite recent budgetary challenges largely stemming from declining expenditure flexibility. In recent years, management has implemented responsible budgetary actions to address revenue shortfalls, but the district's labor agreements were unsustainable and unpredictable and pressured operational performance. During fiscal 2019, the district approved a multiyear memorandum of understanding agreement with the Clark County Education Assn. (CCEA), the district's largest bargaining unit, significantly reducing the expenditure unpredictability embedded in past district budgets. Management expects to finish the fiscal 2019 year with positive operations, and ultimately restore reserves to a level we consider adequate. We note that available reserves are expected to remain below the board-approved reserve policy of 2%, but officials anticipate growing fund balances above that level by fiscal 2020. The district is currently projecting for an additional $50 million in available revenue that could assist in the restoration of fund balances in the near term. However, we note that the Nevada legislature is still in session, so a final funding level for the district in 2020 remains unknown. Moreover, officials have not budgeted for potential salary increases, which could affect operations if additional labor costs are incurred.

Despite a strong underlying tax base, the district continues to face financial challenges. While the 2020 budget reflects a slightly improved reserve position, operations remain very thin, and revenue-raising flexibility is minimal. The result is a reserve that is significantly below the average of the district's national peers. The ratings are constrained by the lack of ongoing expenditure flexibility, partly derived from limited revenue-raising ability.

The ratings further reflect our opinion of:

- Large and growing tax base that is supported by extremely strong per capita market value and good median household income levels;
- Financial projections indicating some moderate increases in available general fund balances in the near term, albeit with only adequate fund balances as a percentage of expenditures, in our view; and
- Low overall net debt burden with rapid amortization, which provides flexibility in an event of fiscal distress.

Offsetting the preceding credit strengths is our view of:

- The district's recent structural imbalance and a weakened ability to budget predictably,
- The district's low available general fund balances in audited fiscal 2018, and
- The potential volatility in the district's governance framework as a result of past changes to the state funding formula and the lack of revenue autonomy.

Economy

Clark County School District serves an estimated population of 2.2 million. The district boundaries include

unincorporated areas of the county, as well as Las Vegas, North Las Vegas, Henderson, Boulder City, and Mesquite. It is the largest district in the state and one of the largest in the nation. The area has attracted a significant inflow of new residents for many years, as the county has experienced an aggregate population growth over 15% dating back to 2010. In our opinion, median household effective buying income (EBI) is good, at 99% of the national level, but per capita EBI is only adequate, at 88%. Both are increasing relative to the national levels. The district's total $250 billion market value in 2019 is extremely strong, in our view, at $110,264 per capita, and preliminary values for 2020 show another 9% increase to an estimated $273 billion.

The local economy has continued to rebound since the Great Recession. After declining by half during fiscal years 2009-2013, AV has increased by nearly 50% since then; AV increased 6.1% in 2018 and 7.5% for 2019. The 10 leading taxpayers, which consist mostly of resort hotels and casinos, account for 15% of AV, which we consider diverse with respect to taxpayer concentration, but we consider the overall economy concentrated in the visitor industry.

While there is some underlying risk in the somewhat concentrated tax base, we believe this is largely mitigated by the state funding plan that insulates the district from greater operating revenue fluctuation. Local sources, consisting of property and countywide sales taxes, generate the majority of operating revenue, while state aid accounts for most of the remainder. Property tax revenue lags actual growth in the tax base due to the state abatement law. This results in slower revenue gains but also protects against abrupt declines; thus, we view it as credit neutral. During the downturn, local governments continued to see revenue increases for many properties, which lessened the recession's overall effect on revenue. Nevada bases state aid on a per-pupil formula that requires the state to provide minimum funding should locally generated sales and property taxes fall short; this effectively provides a state guarantee for a majority of the district's operating revenue, further insulating it from property and sales tax fluctuations.

Enrollment and state funding

State funding and local sources (property and sales taxes) drive district revenue. The district's credit has been negatively affected by volatility in state funding and legislative decisions including shifts in funding formulas and the reorganization and associated costs of implementation. In addition, the inability to autonomously increase the tax diminishes the district's revenue flexibility. The state abatement law somewhat shelters the district from wild swings in revenue. While it slows the ability to recognize increases in market value, it also protects from downside risk. We view this as net neutral to the credit.

Nevada school district enrollment count is based on average daily enrollment (ADE), which takes into account student enrollment for the whole school year. Furthermore, if ADE had decreased 5% or more from the same quarter of the immediately preceding school year, the larger enrollment from the current or preceding school year would be used. Funding is determined by the Nevada Equity Allocation Model, which takes into account demographic characteristics of each district, weighted average costs of operations, salaries and benefits, transportation, and district wealth.

Enrollment has remained relatively flat in the last three years, but the district experienced some modest growth in years prior. Since 2014, enrollment has increased by an aggregate 5.2% to 319,311 students in 2018. In fiscal 2019, the district expects ADE to fall approximately 0.6%, largely due to an increased presence of charter schools in the county. Beyond 2019, officials expect enrollment to remain relatively flat.

We are still monitoring the district's efforts to reorganize into "local school precincts" under the recently passed

Assembly Bill (AB) 469 (which repealed AB 394). The estimate for full implementation include approximately $25.4 million through fiscal 2023, with about $9.9 million in fiscal 2019. We do not believe the reorganization will have a material impact on the district, but given the recent structural imbalances, we will continue to monitor the implementation to ensure the incremental costs do not pressure the already strained financial position.

Finances

Despite facing recent external and internal fiscal challenges, through a difficult state funding environment, limited expenditure flexibility, and uncertainty with labor agreements, the district's financial profile is stable, in our view. We note that although enrollment has grown overall, revenue growth has been relatively stagnant, and as a result, cost containment has been challenging. Management has made significant expenditure reductions in recent years, trimming most of the discretionary costs from the budget. Further reductions are difficult to make, as they are more directly affecting the classroom and thus the student population. In addition, labor relations have challenged the district's fiscal balance. From 2015 to 2017, the district experienced three consecutive audited deficits, which dropped available fund balances from $114 million in fiscal 2014 (6.6% of general fund expenditures) to just $7 million in fiscal 2017 (0.4%).

As of May 2019, the district has approximately 41,169 full- and part-time employees, most represented under separate bargaining agreements. On Sept. 13, 2018, the board approved the ratification of a multiyear collective bargaining agreement with CCEA (three years). One of the primary tenets of the agreement included the agreement that CCEA and the district will work together during the legislative session to increase funding so that future increases in teacher pay are contingent upon increases in state funding. This is meaningful, as the district previously negotiated collective bargaining agreements annually, and given the adversarial nature of recent negotiations, that diminished predictability significantly, and negatively affected the district's budgeting and planning efforts. For the Education Support Employees Assn., the arbitrator ruled in favor of the district, resulting in no salary increases, no pay scale modifications, and no additional health insurance contributions for the year ended June 30, 2018. The district is currently negotiating a memorandum of agreement to address compensation for fiscals 2020 and 2021. The remaining four units are also in negotiations for multiyear agreements.

The initial fiscal 2018 budget proposal included a series of proposed expenditure reductions to return unassigned fund balances above $40 million. The board opted to forgo some of the reductions, and the audited ending unassigned balance did increase slightly from 2017, to $18.9 million (1% of 2018 general fund expenditures). Local revenue exceeded budgeted local revenue by $27.5 million; however, this was offset by decreases in state revenue, and the district's expenses were roughly $68 million below budget. Based on the fiscal 2018 audit, this resulted in an ending assigned and unassigned fund balance of $25.3 million, or 1.3% of expenditures, a level we consider adequate. Our calculation of available fund balance combines the assigned and unassigned portions of the general fund balance.

We note that the district is required by state law to maintain a statutory reserve equal to the lesser of 25% of next year's debt service or 10% of the outstanding par amount. After the issuance of the 2019A bonds, the amount required to be on deposit in the statutory reserve in order to meet the statutory reserve requirement is estimated to be $95.6 million. The projected combined fund balance available for the statutory reserve requirement is $411.7 million as of June 30, 2019. The funds cannot be used for operations but can be used for debt service and capital. While the funds must be replenished in subsequent years, the district can use the funds for liquidity or, as it did during the recent recession, to manage changes to the district's debt service property tax levy in a year when the tax base declines

significantly. This provides critical liquidity for the district. Maintenance of excess capacity in the statutory reserve is essential to maintaining the current ratings.

The district's fiscal 2020 budget currently reflects a $50.7 million deficit; however, this is largely due the spending of funds set aside in accordance with Nevada Revised Statute 388G.650; carry forward for the "school strategic budgets" initiative related to Assembly Bill 469. A large portion of the funds expected to be spent in fiscal 2020 are classified as restricted, and officials expect to grow available general fund balances to approximately $47.9 million (1.9% of budgeted 2020 general fund expenses). Other assumptions made in the fiscal 2020 budget include up-to-date estimates of state funding, a slight decline in enrollment (0.1%), and property tax revenue growth of roughly $30 million. In addition, the district's projections include approximately $18 million in additional costs related to the Nevada Public Employees' Retirement System, and several reductions in spending related to staffing and transportation to offset certain rising expenses. Moreover, the budget does not currently reflect increases in salaries, as additional funding from the state would be needed to meet expected labor costs in fiscal 2020. In our view, without additional one-time funding from the state, the district's fund balances could severely decline, or the district would need to respond with additional budget cuts.

Management

We consider the district's management practices good under our Financial Management Assessment methodology, indicating financial practices exist in most areas, but that the school board might not formalize or regularly monitor all of them.

Among the policies, the district works closely with external parties for information regarding student enrollment and numerous economic factors that are critical to the district's economy and revenue base, and its budget process is detailed and incorporates historical trends into the subsequent year's budget. Budget-to-actual financial reports are provided to the school board on a monthly basis, and the board can amend the budget as needed during the fiscal year, although it usually does not do so. The district does not do formal, long-term financial planning, although an informal, two-year projection is done every two years upon the conclusion of the biennial state legislative session. As required by state law, the district has a five-year capital improvement plan (CIP) that is updated and adopted as part of the annual budget process with funding sources, including available reserves, bond proceeds, and grants, identified within the CIP. The district maintains its own investment policy that is consistent with the state policy. Investment holdings and earnings are shared with the school board as part of the regular, at least quarterly budget-to-actual financial updates. Management adheres to state policy and limitations for debt management and has its own debt management policy that monitors the maintenance of adequate debt service reserves, variable-rate demand obligations (although none are currently outstanding), and required savings for refundings. Also, the policy enables the district to restructure maturities if needed to maintain a more level debt service schedule. Lastly, officials continue to work from a temporarily revised reserve policy that, since fiscal 2010, has reflected a 1% unreserved, undesignated general fund balance. The school board-adopted policy mandates a minimum 2% unassigned fund balance--although the district's board of trustees waived the requirement from 2010 to 2018. Beginning in fiscal 2014, officials added $5 million to the unassigned general fund balance as part of a four-year plan to build reserves to levels mandated by the 2% policy. According to the recently approved budget, the district will fall just short of the policy by the end of fiscal 2019, at roughly $41.3 million (1.75% of budgeted 2019 expenditures).

We believe management practices and policies are prudent, but may be practically less effective given the collective bargaining arrangement and public sentiment, both of which are creating challenges to fiscal stability.

Debt, pension, and other postemployment benefit (OPEB) liabilities

Overall net debt has declined slightly to 1.4% of market value and $1,565 per capita, which we consider low. Amortization is rapid, with 74% of the district's direct debt scheduled to be retired within 10 years. Debt service carrying charges were 13.3% of total governmental fund expenditures, excluding capital outlay in fiscal 2018, which we consider moderate and offset by the rapid amortization. Further, the district's current capital plan suggests annual issuances through 2025. More specifically, the district expects to issue an additional $400 million of GO debt within the next 12 to 15 months. Even with the additional debt expected, we believe the district's debt profile will remain manageable in the near term.

In fiscal 2018, the district contributed its annual required contribution, which was 6.1% of total governmental expenditures, toward its pension obligations. Also, the district paid $13.6 million, or 0.2% of total governmental expenditures, toward its OPEB obligations in fiscal 2018. Combined pension and OPEB carrying charges totaled 6.4% of total governmental fund expenditures in 2018.

The district participates in a cost-sharing multiple-employer, defined-benefit pension plan managed by the Nevada Public Employees' Retirement System. Using updated reporting standards in accordance with Governmental Accounting Standard Board (GASB) Statement No. 67 and 68, the district's net pension liability as of June 30, 2018, was $3.24 billion. We note that the plan's actuarial assumptions for upcoming fiscal years include a discount rate recently lowered to 7.5%, an annual inflation assumption of 2.75%, and recently updated wage growth assumptions and mortality tables. While we expect these changes to increase the district's pension contributions in the future, strong investment performance largely offset these changes in the current fiscal period. Although the OPEB plan is closed, we understand that the district has subsidized retiree contributions to the public employees' benefits plan and that it has used pay-as-you-go financing to address these costs. As of 2018, the district reported a $222 million unfunded actuarial accrued liability.

Outlook

The stable outlook reflects our opinion of the district's growing economy and tax base growth in recent years, which we expect to continue in the near term. The stable outlook also reflects our anticipation that the district will maintain adequate overall available reserves, despite the budget challenges in recent years. Furthermore, the stable outlook reflects management's close budget monitoring and good overall financial policies, which we anticipate will contribute to reducing potential budget gaps.

Downside scenario

If the district is unsuccessful in its attempts to rebuild its available fund balances through 2020, and projections indicate continued fiscal imbalance, we could lower the ratings. We could also lower the ratings if the collective bargaining agreements return to their previously contentious state or if negative legislative or funding decisions are made in upcoming legislative sessions.

Upside scenario

If the district is able to sustain operational surpluses for multiple years, leading to increased and maintained reserves at levels we consider good, we could raise the ratings.

Ratings Detail (As Of May 23, 2019)		
Clark Cnty Sch Dist rfdg bnds dtd 03/01/2007 due 06/15/2009-2025		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist rfdg bnds dtd 03/01/2007 due 06/15/2009-2025		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO		
Long Term Rating	A+/Stable	Affirmed
Clark Cnty Sch Dist GO		
Long Term Rating	A+/Stable	Affirmed
Clark Cnty Sch Dist GO		
Long Term Rating	A+/Stable	Affirmed
Clark Cnty Sch Dist GO		
Long Term Rating	A+/Stable	Affirmed
Clark Cnty Sch Dist GO		
Long Term Rating	A+/Stable	Affirmed
Clark Cnty Sch Dist GO		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO		
Long Term Rating	A+/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM) SEC MKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM) (SEC MKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM) (SEC MKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM) (SEC MKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM) (SEC MKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM) (SEC MKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (AGM) (SEC MKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed

Ratings Detail (As Of May 23, 2019) (cont.)		
Clark Cnty Sch Dist GO (BAM)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (BAM)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (BAM)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (BAM)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (BAM) (SECMKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (BAM) (SECMKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO (BAM) (SECMKT)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Clark Cnty Sch Dist GO		
Long Term Rating	A+/Stable	Affirmed
Clark Cnty Sch Dist GO		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed

Many issues are enhanced by bond insurance.

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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From:	Kelly S. Langley
To:	"Steven Osburn [Budget]"
Cc:	Diane Bartholomew [Finance]; Christine Thomas [Finance]; Dillon Kay [Budget]; Jason Goudie [Business and Finance]; Steven Maiello [Budget]; Grace Mortel [Budget]; Shelly Hughes [Finance]; Jeffrey Mitchell
Subject:	RE: CCSD FY2020 Special Revenue Ending Bal vs Beginning explanation
Date:	Monday, July 08, 2019 10:41:37 AM
Attachments:	image002.png image004.png

Steven,
Thank you for explaining where the additional funds were coming from, yet after further review of the FY2018 CAFR, and the GASB 84 Summary, I still don't understand why the Student Activity Fund "Agency Fund" would be rolled into the Special Revenue Funds when the Agency Fund is more of a custodial fund – it is my understanding that this is money of the students and isn't available for the schools operating expenditures, and therefore should be shown as a separately. Historically the Department doesn't expect the school district to budget for agency funds, and if it is placed into the Special Revenue Funds, it isn't clear where the expenditures or uses of these funds would be placed.

At this time I would request that you separate the Student Activity Fund out of the Final Budget Special Revenue Funds, and if you wish to show it in the budget it should be reflected separately as Student Activity Funds. I am available to discussion of this matter further with you if you wish to do so.

Respectfully,

Kelly S Langley, CTP
Nevada Department of Taxation
Supervisor, Local Government & Finance
1550 College Parkway #115
Carson City, NV 89706
klangley@tax.state.nv.us

775.684-2073 Office
775.636.0101 Cell
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From: Steven Osburn [Budget] [mailto:osbursr@nv.ccsd.net]
Sent: Friday, June 28, 2019 4:12 PM
To: Kelly S. Langley
Cc: Diane Bartholomew [Finance]; Christine Thomas [Finance]; Dillon Kay [Budget]; Jason Goudie [Business and Finance]; Steven Maiello [Budget]; Grace Mortel [Budget]; Shelly Hughes [Finance]
Subject: CCSD FY2020 Special Revenue Ending Bal vs Beginning explanation

In regards to our conversation today,
Per **GASB 84**, a prior period adjustment of $32,020,527 to fiscal year 2019 was posted to reflect the beginning balance of the newly required special revenue fund, *Student Activity Fund* (Fund 278) (formerly the *Student Activity Agency Fund*). This

adjustment is reflected in the *Final Budget Fiscal Year 2019-2020 State Forms* (p33 of 68) and is evident in the balance of the *FY2018 CAFR*:

CCSD

CLARK COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Schedule G-1

	Balance June 30, 2017	Receipts	Disbursements	Balance June 30, 2018
ASSETS				
Cash in bank	$ 29,749,332	$ 75,262,977	$ (72,991,782)	$ 32,020,527
LIABILITIES				
Due to student groups	$ 29,749,332	$ 75,262,977	$ (72,991,782)	$ 32,020,527

Comprehensive Annual Financial Report

166

REVENUE	(1) ACTUAL YEAR ENDING 6/30/18	(2) ESTIMATED YEAR ENDING 6/30/19	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
8000 OPENING FUND BALANCE				
Restricted Opening Balance	3,425,255	1,831,100	1,831,100	1,431,100
Assigned Opening Balance	711,506	32,945,408	32,945,408	32,945,408
TOTAL OPENING FUND BALANCE	4,136,761	34,776,508	34,776,508	34,376,508
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	$ 170,667,848	$ 284,846,238	$ 274,060,664	$ 276,388,512
200 CLASS SIZE REDUCTION	$ 114,296,441	$ 116,532,626	$ 116,532,626	$ 119,000,000
205 SB178 NV EDUCATION PLAN	34,178,097	30,875,117	33,236,400	33,236,400
220 VEGAS PBS	8,617,814	8,500,000	9,515,130	9,775,604
230 ADULT HIGH SCHOOL	9,438,735	14,161,987	-	-
278 STUDENT ACTIVITIES FUND	-	80,000,000	80,000,000	80,000,000
TOTAL REVENUES	$ 166,531,087	$ 250,069,730	$ 239,284,156	$ 242,012,004

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2019-2020
SPECIAL REVENUE FUNDS - BUDGETED RESOURCES
SCHEDULE BB, PAGE 33 OF 68

FORM 6-Sch
11/20/2014

TOTAL UNDISTRIBUTED EXPENDITURES	9,013,936	10,170,630	10,604,711	10,464,204
TOTAL ALL EXPENDITURES	167,911,867	250,469,730	239,716,137	242,043,004
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Restricted Balance	1,831,100	33,451,627	33,420,527	33,420,627
Committed Balance	924,881	924,881	924,000	924,881
TOTAL ENDING FUND BALANCE	2,755,981	34,376,508	34,344,527	34,345,508
TOTAL APPLICATIONS	$ 170,667,848	$ 284,846,238	$ 274,060,664	$ 276,388,512
200 CLASS SIZE REDUCTION	$ 114,296,441	$ 116,532,626	$ 116,532,626	$ 119,000,000
205 SB178 NV EDUCATION PLAN	34,178,097	30,875,117	33,236,400	33,236,400
220 VEGAS PBS	8,388,189	8,900,000	9,947,111	9,806,604
230 ADULT HIGH SCHOOL	11,049,140	14,161,987		
278 STUDENT ACTIVITIES FUND	-	80,000,000	80,000,000	80,000,000
TOTAL EXPENDITURES	$ 167,911,867	$ 250,469,730	$ 239,716,137	$ 242,043,004

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2019-2020
SPECIAL REVENUE FUNDS-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2, PAGE 39 OF 68

Form 14-Sch
11/20/2014

Sincerely,

Steven Osburn
Director, Budget Dept., CCSD

AARON D. FORD
Attorney General

KYLE E.N. GEORGE
First Assistant Attorney General

CHRISTINE JONES BRADY
Second Assistant Attorney General

STATE OF NEVADA

OFFICE OF THE ATTORNEY GENERAL

100 North Carson Street
Carson City, Nevada 89701

JESSICA L. ADAIR
Chief of Staff

RACHEL J. ANDERSON
General Counsel

HEIDI PARRY STERN
Solicitor General

July 3, 2019

Via U.S. Mail and Electronic Mail

Clark County School District
Eleissa Lavelle
General Counsel
5100 West Sahara Ave.
Las Vegas, Nevada 89146
Lavelec@nv.ccsd.net

Re: Dept. of Taxation's Request for Clark County School District to Provide Amended Final Budget for 2018-2019 pursuant to NRS 354.675(6)

Ms. Eleissa Lavelle:

As you are aware, Clark County School District ("CCSD") was placed on fiscal watch pursuant to NRS 354.675(1) and NRS 354.685(2)(z), by the Nevada Department of Taxation ("Department") via correspondence issued in January of 2018. The expressed purpose of the relevant statutes is to "[p]rovide a tiered program of financial oversight and assistance by the State based on the existing financial conditions of a local government, including, without limitation, placing the local government on fiscal watch, providing technical financial assistance to the local government and assisting a local government in a state of severe financial emergency." NRS 354.657(1)(c). CCSD is on fiscal watch – the first tier. "Fiscal watch" is defined as "the monitoring of a local government pursuant to a notice issued pursuant to subsection 1 of NRS 354.675." The goal is to monitor and "maintain the financial solvency" of CCSD. NRS 354.657(1)(a).

In the interest of fiscal responsibility, and in light of the increased revenues received from the 2019 Legislative Session, as well as reports that CCSD intends to cut 170 dean positions, the Department anticipated that CCSD would voluntarily provide an amended final budget for FY2018-2019 pursuant to NRS 354.598005(6). However, despite its fiscal watch status, the Department was informed CCSD does not intend to voluntarily submit an amended budget. Therefore, on June 18, 2019, the Department's staff, on behalf of the Committee on Local Government Finance ("CLGF"), requested CCSD to provide an amended budget by July 5, 2019. On June 20, 2019, CCSD responded to the Department and appears to have declined the Department's June 18, 2019, request.

Pursuant to NRS 354.675(1), the Department cannot remove CCSD from fiscal watch until the NRS 354.685(2)(z) condition no longer exists. Unless CCSD provides an amended final budget, the Department can only conclude that the condition still exists. Thus, a special open meeting of the CLGF has been scheduled for July 12, 2019 and the Department has requested the CLGF to require CCSD to provide an amended final budget pursuant to NRS 354.675(6). The first tier of financial oversight authority granted to the Department, fiscal watch of a local government, as well as its next two tiers of authority pursuant to NRS 354.675 and NRS 354.685, are intended to be broadly and liberally construed. NRS 354.657(2).

The Department and the CLGF look forward to CCSD's submission of an amended final budget for FY2018-2019.

Sincerely,

/s/ Peter K. Keegan

Peter K. Keegan
Deputy Attorney General
775-684-1153
PKeegan@ag.nv.gov

OFFICE OF THE GENERAL COUNSEL

5100 W. SAHARA AVENUE • LAS VEGAS, NV 89146 • (702) 799-5373 • FAX (702) 799-5505

CCSD
CLARK COUNTY
SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Lola Brooks, President
Linda P. Cavazos, Vice President
Chris Garvey, Clerk
Irene A. Cepeda, Member
Danielle Ford, Member
Deanna L. Wright, Member
Dr. Linda E. Young, Member

Jesus F. Jara Ed.D., Superintendent

June 20, 2019

Mr. Jeff Mitchell
Deputy Executive Director
State of Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706

Dear Mr. Mitchell:

We are in receipt of your letter dated June 18, 2019, related to requiring the Clark County School District (the District) to file an amended final budget by July 5, 2019. Under Nevada Revised Statutes (NRS) 354.598005(6), we believe that the District **may** file an amended final budget, but it is not required under statute. We would appreciate your assistance in guiding us to any other statute that would require the District to prepare an amended final budget prior to the January 1 deadline established in NRS 354.598005(9).

Additionally, we would like to clarify that the ending fund balance in the District's Final Budget is $95,000 lower than the Tentative Budget for fiscal year 2020, which is .004% of total resources. The reason for this decrease is due to lower enrollment projections, which lead to lower revenue projections. In addition, our ending fund balance is budgeted at 2% of revenues for this fiscal year. This does not reflect in any way a deterioration of the financial status of the District.

District staff are currently working on the detailed budgets for schools and departments so that we can operationalize these budgets to ensure better fiscal results. That necessary work for the benefit of schools and students for the upcoming school year would be disrupted in order to satisfy your request. Moreover, the District's Board of School Trustees must review and approve our budgets prior to submission to the Department of Taxation and your request would not be possible under your proposed timeline as well.

Please contact my office at (702) 799-5373 with any questions. We look forward to working with your office to resolve this matter.

Sincerely,

Eleissa Lavelle
General Counsel

cc: Jesus F. Jara, Ed.D., Superintendent
Jason Goudie, Chief Financial Officer
Lola Brooks, President, Board of School Trustees

RECEIVED
JUN 24 2019
State of Nevada
Department of Taxation

CCSD
CLARK COUNTY
SCHOOL DISTRICT

0003 *Office of the General Counsel*
5100 W. Sahara Avenue
Las Vegas, Nevada 89146-3406

LAS VEGAS NV 890
21 JUN 2019 PM 3 L

USA FOREVER

Mr. Jeff Mitchell
Deputy Executive Director
State of Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706

89706-799999

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.nv.gov
1550 College Parkway, Suite 115
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Phone: (775) 684-2000 Fax: (775) 684-2020

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Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

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Governor
JAMES C. DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

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555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

June 19, 2019

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 9171 9690 0935 0010 7762 06
CLARK COUNTY SCHOOL DISTRICT
ATTN: JESUS JARA, SUPERINTENDENT
5100 WEST SAHARA AVE.
LAS VEGAS, NV 89146

Date and Time of Meeting: **July 12, 2019, 10:00 a.m.**

Place of Meeting:
Grant Sawyer Office Building
555 East Washington Avenue
Room 4401
Las Vegas, Nevada

Video Conference To:
Nevada State Legislative Building
401 South Carson Street
Room 2134
Carson City, Nevada

A representative from the Clark County School District is requested to appear before the Committee on Local Government Finance (Committee) at the date and time above regarding the following:

Report by the School District on the following matters:
a) Discussion on the amended budget and projected ending fund balance
b) Report on the impact of funding from the Legislature
c) Discussion regarding the School District's projected cash flow & financial condition

The Committee requests that any additional materials regarding this agenda item be received in the office of the Department at least 5 working days prior to the scheduled meeting to allow the Department and Committee Members an opportunity for review.

If you have any questions, please feel free to call Kelly Langley at 775-684-2073.

Jeffrey Mitchell, Deputy Director
Department of Taxation

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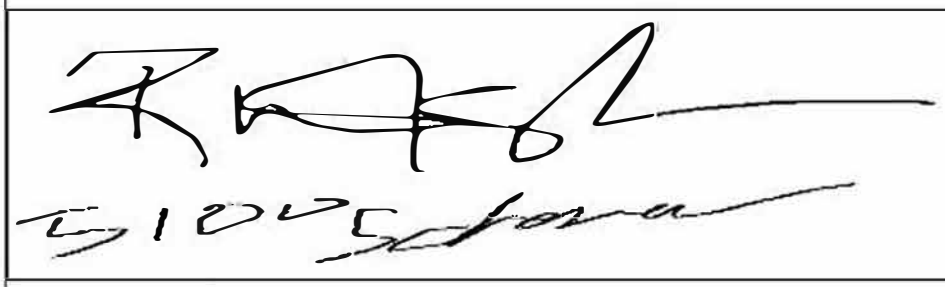
Service:	ERR	**City:**	LAS VEGAS
Value	$0.000	**State:**	NV

Proof of delivery



Status Details

▼ Status Date	Status
Fri, 06/21/19, 10:45:00 AM	OK : Delivered
Thu, 06/20/19, 09:21:00 PM	Processed (processing scan)
Thu, 06/20/19, 05:50:00 PM	Dispatched from Sort Facility
Thu, 06/20/19, 04:35:00 PM	Processed (processing scan)
Wed, 06/19/19, 09:35:00 PM	Processed (processing scan)

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Fax: (702) 486-3377

June 19, 2019

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 9171 9690 0935 0010 7761 90
CLARK COUNTY SCHOOL DISTRICT
ATTN: LOLA BROOKS, BOARD OF TRUSTEES
5100 WEST SAHARA AVE.
LAS VEGAS, NV 89146

Date and Time of Meeting: **July 12, 2019, 10:00 a.m.**

Place of Meeting:
Grant Sawyer Office Building
555 East Washington Avenue
Room 4401
Las Vegas, Nevada

Video Conference To:
Nevada State Legislative Building
401 South Carson Street
Room 2134
Carson City, Nevada

A representative from the Clark County School District is requested to appear before the Committee on Local Government Finance (Committee) at the date and time above regarding the following:

Report by the School District on the following matters:
a) Discussion of the amended budget and projected ending fund balance
b) Report on the impact of funding from the Legislature
c) Discussion regarding the School District's projected cash flow & financial condition

The Committee requests that any additional materials regarding this agenda item be received in the office of the Department at least 5 working days prior to the scheduled meeting to allow the Department and Committee Members an opportunity for review.

If you have any questions, please feel free to call Kelly Langley at 775-684-2073.

Jeffrey Mitchell, Deputy Director
Department of Taxation

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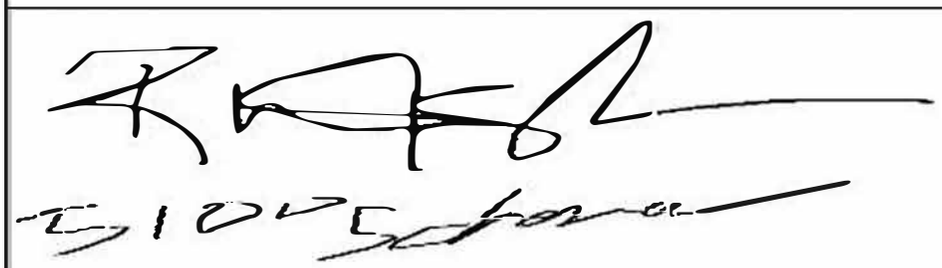

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STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.nv.gov
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Carson City, Nevada 89706-7937
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STEVE SISOLAK
Governor
JAMES C. DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

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HENDERSON OFFICE
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Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

June 19, 2019

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 9171 9690 0935 0010 7761 83
CLARK COUNTY SCHOOL DISTRICT
ATTN: JASON GOUDIE, CHIEF FINANCIAL OFFICER
4190 MCLEOD DRIVE
LAS VEGAS, NV 89121

Date and Time of Meeting: **July 12, 2019, 10:00 a.m.**

Place of Meeting:
Grant Sawyer Office Building
555 East Washington Avenue
Room 4401
Las Vegas, Nevada

Video Conference To:
Nevada State Legislative Building
401 South Carson Street
Room 2134
Carson City, Nevada

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If you have any questions, please feel free to call Kelly Langley at 775-684-2073.

Jeffrey Mitchell, Deputy Director
Department of Taxation

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DEPARTMENT OF TAXATION
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Phone: (775) 684-2000 Fax: (775) 684-2020

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STEVE SISOLAK
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JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
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2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

June 18, 2019

CERTIFIED MAIL: 9171 9690 0935 0010 7761 76
CLARK COUNTY SCHOOL DISTRICT
Mr. JASON GOUDIE, CHIEF FINANCIAL OFFICER
4190 MCLEOD DRIVE
LAS VEGAS, NV 89121

Dear Mr. Jason Goudie:

This notice is to advise you that the Department, in consultation with the Committee on Local Government Finance (CLGF), has been notified informally that the Clark County School District (CCSD) is not intending to amend its final budget per its ability in NRS 361.598005(6) and instead will amend its budget before January 1st per NRS 361.598005(8). Given the severity of CCSD being on fiscal watch status and that the Final Budget as filed reflects an even lower ending fund that previously filed in the Tentative Budget. The below request is made.

CLGF is requiring that CCSD file an amended budget by July 5th 2019. In addition CLGF will be holding a meeting in July in Las Vegas to discuss the amended budget with discussion of the impact of funding from the legislature, projected ending fund balance and overall discussion and direction of the school district's financial condition. The date of the meeting will be provided shortly.

Should you have any questions or concerns about this, please contact Deputy Executive Director Jeffrey Mitchell at (775) 684-2095, email at jmitchell@tax.state.nv.us or Kelly Langley, Supervisor of Local Government Finance at (775) 684-2073.

Sincerely,

Jeff Mitchell
Deputy Executive Director

cc: Lola Brooks, President, Clark County School District Board of Trustees
Jesus Jara, Superintendent, Clark County School District
Melanie Young, Director Department of Taxation
Marvin Leavitt, Chair Committee on Local Government Finance
Kelly Langley, Supervisor Local Government Finance

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DRAFT

Minutes of the Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
April 23, 2019, 9:00 a.m.

The meeting was held at the Department of Health and Human Services, 4150 Technology Way, Room 303, Carson City, Nevada with videoconference to Nevada Department of Health and Human Services, 1391 S Jones Blvd, Training Room, Las Vegas, Nevada. This meeting was also part of a teleconference.

COMMITTEE MEMBERS PRESENT:
Marvin Leavitt, Chairman
Marty Johnson
Beth Kohn-Cole
Mary Walker
Jeff Cronk
Tom Ciesynski
Gina Rackley
Paul Johnson
Mary Walker
Jessica Colvin
Jim McIntosh

COUNSEL TO COMMITTEE:
Peter Keegan

DEPT OF TAXATION STAFF PRESENT:
Melanie Young
Jeff Mitchell
Kelly Langley
Penny Hampton
Keri Gransbery
Evelyn Barragan
Kellie Grahmann
Denesa Johnston
Christina Griffith

MEMBERS OF THE PUBLIC PRESENT:

Name	**Representing**
Jason Goudie	Clark County School Dist.
Mark Mathers	Washoe County School Dist
Savannah Rucker	Nye County
John Koenig	Nye County
John Prudhont	Nye County
Ruth Lee	Esmeralda County
Vera Boyer	Esmeralda County
Tim Hipp	Esmeralda County
Robert Glennen	Esmeralda County Attorney
Cash Minor	Elko County
Hugh Gallagher	Storey County
Daniel McArthur	Auditor
Frank Johnson	MGSD
William Peterson	MGSD
Stacy Carroll	McArthur CPA

ITEM 1. ROLL CALL AND OPENING REMARKS

Member Christine Vuletich was absent. All other members were present.

Chairman Leavitt expressed concern regarding statute violations of deadlines not being adhered to and budgets not being timely submitted.

ITEM 2. PUBLIC COMMENT

There were none.

ITEM 3. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS

Member Kohn-Cole recused herself from items involving Washoe County School District, Clark County School District, Storey County and Elko County.

Member Marty Johnson disclosed that he works with Washoe County School District and Storey County but this would not affect his working relationship.

Mary Walker disclosed that she works with Government Affairs, excluding financial affairs, for Storey County but it would not affect her working relationship.

DRAFT

(a) For Possible Action: Discussion and Consideration of Washoe County School District reporting a 3rd Year of Decline in General Fund Ending Balances pursuant to NRS 387.3045

Kelly Langley, with the Department of Taxation (Department) and Mark Mathers, with Washoe County School District (WCSD), appeared.

Ms. Langley reviewed the material provided in the packet, noting a decline in ending fund balance (EFB) for three consecutive fiscal years. Mr. Mathers, explained what that the school district has been doing to resolve the issues.

Chairman Leavitt recommended both WCSD and Clark County School District (CCSD) to follow-up after the Legislature approves the distribution of funds and funds worked into their budgets. He requested a presentation at the next Committee meeting to give the committee a chance to see what the budget situation will be for the next fiscal year.

Member Ciesynski complimented Mr. Mathers' presentation. He explained his concern about the remaining school districts because this trend impacts them as well.

Member Walker explained there are two things for local governments to be sustainable; enough growth for inflation and growth in population. Mr. Mathers showed inflation and population increase. She hopes that if WCSD redoes their formula, they use those two things to be sustainable.

Mr. Mathers agreed, noting one challenge is that they were provided a funding source by Washoe County tax payers for new buildings. Voters approved a new tax and the District is currently adding three new schools to open in August 2019. He discussed the lack of funding for operating costs.

Chairman Leavitt recommended WCSD and CCSD be prepared to discuss school financing at the next meeting, and what they expect in the future regarding school funding based on the Legislative session.

Member Marty Johnson asked if it would be helpful to the Committee if the Department put together what the other 15 school districts situation looks like in terms of how they spend funds down to give a better overview of how this is impacting all the school districts in the state.

Member Paul Johnson pointed out the flaws used by the state's budget office, noting that a group of representatives are currently trying to schedule a meeting to discuss the issue.

Member Ciesynski added that with the current administration change, the Department of Education is currently without a fiscal lead, creating additional challenges for the school districts to work through.

(b) For Possible Action: Discussion and Consideration regarding Minden Gardnerville Sanitation District

1. Audit not Completed in Accordance with NRS 354.624, Which Requires Audit to be completed by a Certified Public Accountant or by a Partnership or Professional Corporation that is Registered Pursuant to Chapter 628 of NRS

Kelly Langley, with the Department, Frank Johnson, District Manager for Minden Gardnerville Sanitation District (MGSD), and Bill Peterson, Attorney representing the MGSD appeared.

Ms. Langley explained the Department was notified by MGSD's attorney that auditor Richard J. Peters, Jr. and Company's license was suspended in November, 2016, impacting 2018, 2017 and 2016 audits. She noted a licensed certified public accountant has been hired to redo those audits.

Mr. Peterson explained what happened regarding the audits and what MGSD has done to correct the situation. Chairman Leavitt verified with Mr. Peterson that the audits are being redone and an opinion for those years will be issued. Mr. Peterson hopes to resubmit them by the end of the summer.

Member Colvin asked MGSD if the district received missing OPEB and actuary reports on their OPEB liability. Mr. Johnson replied that he was unsure.

Chairman Leavitt asked that MGSD return for the next meeting to discuss the status of the audits, address differences between the audits previously submitted by the prior auditor and the ones submitted by the new firm, and discuss the actuary/OPEB liability.

DRAFT

(c) For Possible Action: Discussion and Consideration of Clark County School District Financial Condition

1. Report by Clark County School District and the Department on the following matters:

a) Brief update on FY 19/20 Tentative Budget

b) FY 18/19 Cash Flow Projections and Fund Balances

c) Legislative update on issues potentially impacting the School District

Kelly Langley, with the Department, and Jason Goudie, with Clark County School District, appeared.

Chairman Leavitt verified Mr. Goudie heard the discussion with WCSD. Mr. Goudie agreed to participate in the Committee's request at the next meeting. He noted cash flow projections were higher than projected. He discussed issues with the 2019/2020 tentative budget and will discuss that further at the next meeting. He stated the tentative budget was submitted to the Board of School Trustee's on April 3, 2019. Mr. Goudie added they are working with the legislature, other school districts, and superintendents throughout the state on opportunities for additional funding on this statewide issue. They budgeted to increase the unassigned EFB to 2%, up .25% from the previous year.

Mr. Goudie addressed the current legislative session, noting a number of bills are of great concern to all school districts. One is regarding a 3% raise to be paid, regardless of funding, by all school districts. Some language in another requires the district to pay the 2% roll-up regardless of available funds. For CCSD, this comes to four hundred million dollars of negative fiscal impact over the biennium. Additionally, a legislative report shows that the total unfunded appropriations not in the biennium budget are 1.3 billion dollars. CCSD is opposing any bill with a fiscal impact to the school district and the state itself, they believe additional funding should be diverted or moved into education, not other services.

Member Cronk was curious where Mr. Goudie's board was and what sort of policies they use to formulate their decisions finalizing the budget. Mr. Goudie explained that the superintendent laid out their five year plan, strategic goals, and objectives. He also discussed the collective bargaining agreements.

(d) For Possible Action: Discussion and Consideration of Nye County Financial Condition

1. Report by Nye County and the Department on the following matters:

a) FY 17/18 Audit and Corrective Action

b) Update on monthly expenditure reports to Nye County Commission

c) Update on Treasurer's Office monthly bank reconcilements and Treasurer's Report.

Evelyn Barragan, with the Department; Commissioner John Koenig, Treasurer; John Prudhont; and Comptroller Savannah Rucker representing Nye County were present.

Ms. Barragan brought the Committee up to date on the audits and problems that made it difficult to reconcile submitted audits.

Ms. Rucker shared that Nye County provided this Committee their audit findings, included in the member packets. She discussed some of those findings.

Mr. Prudhont shared that the County brought treasurer's reports and bank reconciliations current to December, 2018, and have implemented training, cross training, and have been able to bring in past employees to help with the process. They have also been working with auditors and the comptroller to implemented internal controls. He believes they will be able to bring everything current within the next month.

Chairman Leavitt asked Nye County to discuss the working relationship between the Comptroller's Office and the Treasurer's Office. Ms. Rucker stated they are working together and had figured out a way to move forward. Mr. Prudhont agreed.

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Ms. Rucker noted the Revenue Reports mentioned by Ms. Barragan were through February, the CTX and property tax were not posted for multiple months but since that report was posted, the Treasurer's Office has caught up with posting revenues.

Chairman Leavitt mentioned that the Committee had recommended taking Nye County off fiscal watch. At the time the recommendation was made, there were underlying problems taking place such as the issues that are being discussed.

Ms. Rucker stated she understands the concerns and the Committee's disappointment and frustration with Nye County.

Mr. Koenig said the Commissioners were lead down the same path the Committee was. He would like the Treasurer's Office caught up and staff trained. He wants a monthly report from the Treasurer's Office. He feels the county is doing everything possible to get caught up and through this situation.

Chairman Leavitt agreed and would like the problems resolved.

Mr. Prudhont believes the problems currently taking place were started after Nye County was taken off fiscal watch.

Member Walker asked if Nye County was prepared for the next audit cycle and if they saw any problems. Ms. Rucker replied that with the changes in the Treasurer's Office, there are a couple of issues that will perpetuate. One is an enterprise fund that has a net pension liability issue that generates a negative net position at years end which will continue to be a problem due to the unfunded liability and the other could potentially have intergovernmental functions over budgeted, they do receive revenue for ad valorem capital that goes out to the town and try to anticipate how much revenue will be generated to be transferred out to the towns.

Member Ciezynski noted the Committee is obligated to monitor what is taking place in Nye County. Chairman Leavitt agreed. He asked for the Departments recommendation.

Ms. Langley asked the Committee to consider placing Nye County back on fiscal watch, adding that Nye County has made significant improvements yet the Department's concern is that their ability to report timely was severely impacted and their ability to report accurately has also been a concern.

2. Department Analysis and Discussion of Possible Fiscal Watch Status

Member Kohn-Cole stated that she supports placing Nye County back on fiscal watch. Chairman Leavitt agreed with the Department and Member Kohn-Cole's recommendation of placing Nye County back on fiscal watch.

Ms. Langley stated she would also like to see a succession plan put into place.

Chairman Leavitt asked for a motion. Member Ciezynski motioned to place Nye County back on fiscal watch. Member Kohn-Cole seconded the motion. All Members present approved the motion.

Chairman Leavitt called for a break.

(e) For Possible Action: Discussion and Consideration regarding untimely FY 18 Annual Audit

1. Report by Storey County for the following matter:

a. Untimely Annual audit filing for V & T Railroad

Kelly Langley, with the Department, and Hugh Gallagher with Storey County V & T Railroad, appeared.

Ms. Langley explained the delay for filing the annual audit was partially due to the difficulty in the data gathering and records transition from the V & T to Storey County at the end of the calendar year 2017.

Mr. Gallagher stated that he takes full responsibility for the untimely filing. He explained that during the 2017 Legislature, a new reorganization occurred which took the V & T Board from 9 to 5 members and established new members for its operation. The old inter local agreement was replaced by a new agreement dated April, 2018 which shifted the reporting responsibilities to Storey County and his office.

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Mr. Gallagher thought the report was completed and was reminded by the Department that it was due. He does not anticipate this happening again in the future.

Chairman Leavitt thanked Mr. Gallagher for attending.

2. Report from Elko County on the following matter:

a. Untimely annual audit for Elko County, which includes: Jackpot, Jarbridge, Montello, Mountain City, Starr Valley & Tuscarora Water

Kelly Langley and Keri Gransbery, with the Department, and Cash Minor with Elko County appeared.

Ms. Gransbery explained that Elko County requested and were given a 30 day extension to submit their audit, which was then due on December 31, 2018. The audit was delivered to the Department April 22, 2019 along with the budgets for the above entities. Ms. Gransbery introduced Mr. Minor, Assistant County Manager and C.F.O. for Elko County.

Mr. Minor explained the late reports were due to the retirement of the County Comptroller last year and a new one that started March 4, 2019. He stated he is in the position now of submitting everything timely, and the county is current on all bank reconciliation, records, and journal entries.

Ms. Langley asked Mr. Minor about the audit findings. Mr. Minor replied that there were some over expenditures with public safety, some enterprise funds need rates adjusted, depreciation is causing over expenditures which they are in the process of doing. They also had inter-fund loans, of which one they missed by $5,000, another missed “altogether”, and the most questionable one is dealing with OPEB and the actuary report.

Chairman Leavitt expressed concern with the over expenditures and asked if there is a control in place. Mr. Minor explained that it has been difficult due to some of the unfunded legislative mandates. He thanked Mr. Minor.

(f) For Possible Action: Discussion regarding Esmeralda County Untimely PER’s Payments and Reporting Requirements

1. Report by Department and Esmeralda County regarding Untimely PER’s Payments and filing of QES Reports

Keri Gransbery, with the Department, and Vera Boyer with Esmeralda County appeared.

Ms. Gransbery explained the Department was notified that Esmeralda County was behind in PER’s payments and was asked to look into it. The Department reviewed the 17/18 audit. The Department has worked with Esmeralda County to ensure their RPTT tax reports were up to date. Numerous QES’s have been received and corrected. The Department is uncertain about the validity as necessary posting has not been done. The Department has concerns and confusion over whom at the county should be completing the reports. The county does the reports for Goldfield and Silver Peak as well as Esmeralda County. Ms. Gransbery shared that last year’s budget took numerous corrections and each year has been returned with different information. The concern is if the county is not making timely PER’s payments it can lead to the withholding of CTX proceeds to the local government. They would like to see the issue resolved. Ms. Gransbery introduced Ms. Boyer.

Chairman Leavitt stated the Legislature feels PER’s payments are one of the principle obligations of local government and is why it was placed in statute. Nonpayment of PER’s is the reason for withholding tax revenue plus it causes problems for those wanting to retire. There could be a discrepancy in years for an individual due to the county neglecting to file. He asked Ms. Boyer if the County has the funds to make the PER’s payment, she replied “yes”. He questioned if the County was behind on their payments, if the March payment was made.

Ms. Boyer explained the County is currently converting to Tyler. She is working with PER’s now to complete the report and is having problems pulling it out of Tyler. They believed they had it into PER’s for review but discovered part of the report was missing.

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Member Rackley shared that her department has also gone live with Tyler and encouraged Ms. Boyer to make their payment to PER's and pull the payments off of their payroll projections. The County can always go back to make adjustments; this would ensure they in a favorable position with their payments.

Chairman Leavitt asked if the county has someone identified to do the QES Reports. Ms. Boyer replied that she has been working with Ms. Gransbery and Ms. Langley to get these caught up and from this point on, it will be her responsibility. Ms. Gransbery noted there is one QES that still needs to be submitted.

Chairman Leavitt asked it the QES's were accurate. Ms. Boyer believed they were. She shared that she has tried to work with the Esmeralda County Treasurer in getting the reports.

Ms. Langley expressed concern if the postings are current; if not, the QES balances are not going to reflect properly. Ms. Boyer replied that they were current when they transferred over from ADS, the conversations have been difficult but she believes they reflect current postings.

Ms. Langley agreed the conversions from ADS to Tyler are painful; a lot of counties are going through this now, but would like to ensure payments are being made.

Chairman Leavitt asked Esmeralda County to return for the meeting being scheduled for the end of the summer to report on the payments and reports. He thanked Ms. Boyer for attending.

ITEM 4. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

(a) Legislative Update from Jeff Mitchell

Jeffrey Mitchell, with the Department, briefed the Committee on the Legislative Session and Bills the Department is currently monitoring that may be of interest to the Committee.

SJR14 – This passed the 2017 Legislative Session, if it passes the 2019 Session, it will go to the vote of the people on November 3, 2020. This is a constitutional amendment revising how property taxes work in the State of Nevada. Upon seller transfer of property; the depreciation would reset to zero on improvements and would wipe out abatements upon seller transfer of the property. The fiscal impact has been hard to calculate. There is a companion Bill, SB419, which goes into more detail and obviously is contingent upon passing the vote of the people November 3, 2020 as well as this Legislative Session.

AB367 – Regarding business impact statements for Boards that are able to issues rules or regulations. Currently committees, boards and commissions have to consider the small business impact a bill they are proposing may have. This legislation requires the committee or board meet at least 10 days before that rule is considered to consider the small business impact. If the committee or board moves forward without considering it, the actions of that board or committee will be void.

SB20 – Authorizes the Board of County Commissioners of a county to form a nonprofit corporation to aid the county in providing certain governmental services in times of an emergency. This is regarding Clark County and funds received from a variety of sources for tragedies that befell them since the last session.

SB111 – Recently amended with Amendment 259, this is regarding collective bargaining by a government employer. It reads: "for certain governmental funds of a local government other than a school district, a budgeted EFB of not more than 25 percent of the total budgeted expenditures, less capital outlay, is not subject to negotiation and must not be considered by a fact finder or arbitrator in determining the local government employer's ability to pay compensation or monetary benefits. Section 1 of this bill provides instead that a budgeted EFB of not more that 16.67 percent of the total budgeted expenditures, less capital outlay, is not subject to negotiation".

Mr. Mitchell would like to present a Legislative Report to the Committee at the next meeting.

SB341 – Regarding enterprise funds, specifically enterprise funds dealing with telecommunication services. It states: "Under existing law, the governing body of a local government is authorized to: (1) loan or transfer money from an enterprise fund only if the loan or transfer is made under certain circumstances; and (2) increase any fees imposed for the purpose an enterprise fund was created, only if the governing body makes certain determinations, including that the increase is necessary and the fees

in the enterprise fund are used solely for the purpose the fees are collected. This bill exempts an enterprise fund created by a local government for the purpose of providing telecommunication services from such limitations."

SB48 – Regarding rural counties and the ability to impose an additional tax on diesel. If the County Commissioners wish to pursue such option, they would have to take it to a vote of the people and the ballot initiative question would be provided on a form supplied by the Committee on Local Government Finance. This would be brought before the Committee.

Mr. Mitchell concluded his presentation and asked the Committee if there were any bills they would like a report on at the next meeting. There were none.

ITEM 5. REVIEW AND APPROVAL OF MINUTES

(a) For Possible Action: CLGF Committee Meeting – January 22, 2019

Chairman Leavitt asked for a motion on the minutes.

Member Marty Johnson moved to approve the meeting minutes. Member Ciesynski seconded the motion. No members opposed.

ITEM 6. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

Chairman Leavitt reviewed items for the upcoming meeting.

- Clark County and Washoe County School Districts will be placed on the next agenda to present an update of the Legislative Session as well as the other school districts.
- Nye County will be also presenting.
- The Minden Gardnerville Sanitation District will report also regarding the status of back audits.

Chairman Leavitt mentioned the discussion Jessica brought up. He would like to a future general discussion regarding liabilities and funds coming from OPEB and how this applies to the Committees Budget Act. Jessica added that after the audits are complete, to see how many of the enterprise funds report a negative net position because of the long term liabilities will show how big of an issue it becomes, if at all.

Ms. Langley noted the Department is currently working on tentative budgets that have been submitted. They will have the rates and the Red Book approved by the Nevada Tax Commission at its June meeting. She would like to have the next Committee meeting after June 25th. Additionally, the Department should have the annual report that is put together reflecting the audits of all the county schools and cities.

Member Cronk asked Ms. Langley how often amended budgets are submitted during a legislative year.

Ms. Langley explained that the statutes allow school districts to provide amended final budgets 30 days after the close of legislature.

Chairman Leavitt noted that he would not be available during June or July for upcoming meetings. Mr. Mitchell asked the Chairman if he would like the Department to propose dates toward the end of August. All Committee Members agreed.

ITEM 7. PUBLIC COMMENT (See Note 2)

There were no public comments.

Chairman Leavitt stated that he appreciated the Members comments and discussions during this meeting.

ITEM 8. FOR POSSIBLE ACTION: ADJOURNMENT

Chairman Leavitt adjourned the meeting.

DRAFT