

CLARK
COUNTY
SCHOOL
DISTRICT
UPDATED
CASH FLOW
DECEMBER

CLARK COUNTY SCHOOL DISTRICT
Cash and Investments by Fund
Fiscal Years 2020 - 2021 YTD

Fiscal Year 2021
Posting Period # - 16

FUND	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
General Operating ²												
2021	251,259,131	160,411,915	374,157,822	348,092,942	420,972,769	420,466,666						
2020	197,641,584	280,429,938	316,055,785	318,793,611	435,275,304	370,393,243	411,378,669	462,127,954	414,364,409	385,392,315	354,466,545	263,266,543
Class Size Reduction												
2021	8,337,074	(1,696,269)	17,082,922	7,600,739	26,499,184	17,069,754						
2020	8,606,830	26,725,130	17,836,554	8,433,621	27,188,238	17,249,667	37,757,583	27,657,269	17,621,070	7,621,652	24,971,971	18,434,109
Vegas PBS												
2021	2,658,243	2,725,271	2,799,248	2,730,924	1,100,995	1,250,108						
2020	1,809,417	1,724,366	1,352,296	1,789,970	1,177,710	2,263,702	2,181,651	2,063,036	1,731,881	2,275,924	2,242,610	3,017,633
Adult HS Diploma ¹												
2021	-	-	-	-	-	-						
2020	(1,039,107)	1,008,080	1,008,080	1,008,080	(1,483,106)	(1,483,106)	(1,483,106)	(1,483,106)	(1,483,106)	(1,483,106)	(1,483,106)	-
State Grants ¹												
2021	12,049,258	43,811,188	38,619,312	33,198,578	26,453,106	9,240,807						
2020	20,418,729	39,425,608	37,839,963	32,551,966	32,375,392	31,542,902	8,843,432	(382,042)	3,284,521	998,850	(7,526,403)	-
Federal Grants ¹												
2021	(22,121,790)	(30,264,356)	(33,356,469)	(63,922,543)	(77,791,747)	(87,141,936)						
2020	(35,045,283)	(9,129,436)	(20,724,679)	(16,954,337)	(18,611,074)	(12,716,820)	(11,795,485)	(14,755,141)	(18,666,019)	(35,932,654)	(22,854,479)	-
Medicaid - General												
2021	5,428,375	5,228,354	5,024,880	4,427,035	3,930,703	4,032,294						
2020	7,511,322	7,022,504	6,930,890	6,612,748	6,432,644	6,402,267	5,855,035	3,522,842	6,258,214	5,547,941	6,048,907	5,920,504
Bond												
2021	716,791,966	688,241,385	663,849,864	611,051,384	815,156,868	766,249,117						
2020	668,041,698	626,745,940	603,393,350	805,599,927	779,670,195	747,664,143	714,792,494	680,585,477	650,067,344	622,027,025	576,056,279	759,436,630
Building & Sites												
2021	11,135,887	11,110,057	11,114,338	11,110,338	11,110,388	11,125,344						
2020	11,077,856	11,063,221	11,114,674	10,952,282	10,901,585	10,952,793	11,101,460	11,070,592	11,106,699	11,106,749	11,106,146	11,242,080
GST - Rehab and Modernization												
2021	99,023,786	101,098,427	103,160,339	105,190,676	100,042,791	90,975,590						
2020	95,266,015	91,271,207	91,424,169	92,879,138	94,641,978	95,620,979	94,517,505	97,906,153	98,949,351	100,397,127	97,707,498	99,965,767
Capital Replacement												
2021	1,004,501	(765,060)	(4,220,494)	(8,496,598)	(10,477,906)	(17,040,829)						
2020	159,198	(595,923)	(1,387,308)	(2,670,261)	(3,872,465)	(5,413,976)	(10,676,174)	(13,875,691)	(17,137,010)	(20,679,231)	(24,016,190)	3,596,346
Debt Service												
2021	245,843,824	268,232,715	387,551,322	415,524,211	507,578,218	462,571,097						
2020	127,756,996	154,212,536	265,887,868	289,382,096	372,848,136	331,164,633	363,826,547	437,182,414	470,374,361	535,132,806	548,983,512	239,735,868
Food Service												
2021	100,127,388	99,960,585	96,356,625	94,738,568	89,401,389	97,777,068						
2020	94,904,349	85,172,165	77,167,520	66,380,874	76,269,888	95,802,875	96,843,124	85,263,180	102,943,841	94,214,572	100,804,631	96,785,204
Insurance and Risk Management												
2021	55,422,714	56,370,350	58,064,722	59,093,681	60,623,937	62,772,029						
2020	47,023,518	47,715,814	49,589,663	50,497,230	51,636,585	51,575,118	52,320,133	51,696,048	53,686,057	55,069,812	55,969,897	54,152,172
Graphics Arts Production												
2021	2,214,723	2,095,131	2,169,602	2,094,301	2,070,928	1,946,709						
2020	2,007,938	2,041,022	2,124,312	2,041,181	2,003,843	1,922,741	1,901,499	1,877,085	1,837,432	2,077,560	2,189,155	2,319,824
Total Cash and Investments												
2021	1,489,175,081	1,406,559,692	1,722,374,033	1,622,434,235	1,976,671,623	1,841,293,817						
2020	1,246,141,059	1,364,832,174	1,459,613,137	1,667,298,128	1,866,454,853	1,742,941,160	1,777,364,367	1,830,456,069	1,794,939,045	1,763,767,342	1,724,666,973	1,557,872,680

¹ Due to Federal regulation CFR 200.305, grant funds sometimes have a negative cash balance as a result of the reimbursement method.

² Beginning FY21 the Nevada Education Funding Plan SB178 is included in the General Fund.

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2021

	PROJECTED JULY	ACTUAL JULY	VARIANCE JULY	PROJECTED AUGUST	ACTUAL AUGUST	VARIANCE AUGUST	PROJECTED SEPTEMBER	ACTUAL SEPTEMBER	VARIANCE SEPTEMBER	PROJECTED OCTOBER	ACTUAL OCTOBER	VARIANCE OCTOBER	PROJECTED NOVEMBER	ACTUAL NOVEMBER	VARIANCE NOVEMBER
Beginning Cash and Investment Balance	\$ 1,557,872,680	\$ 1,557,872,680	\$ -	\$ 1,489,175,081	\$ 1,489,175,081	\$ -	\$ 1,406,554,889	\$ 1,406,554,889	\$ -	\$ 1,722,374,033	\$ 1,722,374,033	\$ -	\$ 1,622,434,235	\$ 1,622,434,235	\$ -
RECEIPTS/DEPOSITS															
Distributive School Account (DSA) ^{1,3,4}	\$ 102,609,000	\$ 102,609,000	\$ -	\$ 45,065,532	\$ -	\$ (45,065,532)	\$ 183,062,536	\$ 183,062,536	\$ -	\$ 45,065,532	\$ 67,749,352	\$ 22,683,820	\$ 35,043,823	\$ 35,043,823	\$ -
Class Size Reduction	-	-	-	-	-	-	28,324,523	28,324,523	-	-	-	-	28,324,523	28,324,523	-
Local School Support Tax (LSST)	68,259,908	62,707,275	(5,552,634)	72,712,219	76,198,797	3,486,578	76,553,296	76,553,296	-	79,176,064	\$74,716,380	(4,459,684)	79,280,480	79,280,480	-
Taxes - Property, room and real property transfer	4,043,349	4,043,349	-	36,032,451	36,032,451	-	264,398,495	264,398,495	-	51,486,000	51,486,000	-	200,542,892	200,542,892	-
State, Federal and Government Service Tax ^{5,6}	75,065,586	75,065,586	-	55,957,102	57,539,817	1,582,714	29,583,245	28,404,706	(1,178,539)	26,750,084	28,249,072	1,498,988	32,612,790	23,401,698	(9,211,092)
District deposits	1,490,368	1,490,368	-	3,923,052	1,005,272	(2,917,780)	3,688,189	3,376,939	(311,250)	1,475,380	2,882,053	1,406,673	2,343,153	1,488,768	(854,386)
Due From Other Funds (Payroll Clearing)	-	-	-	-	(10,527)	(10,527)	-	(37,140)	(37,140)	-	32,478	32,478	-	109,856	109,856
Other Financing Sources: Bond Proceeds	-	-	-	-	-	-	2,888,887	2,888,887	-	-	2,300,000	2,300,000	255,051,632	251,924,588	(3,127,044)
Total Receipts/Deposits	\$ 251,468,211	\$ 245,915,578	\$ (5,552,634)	\$ 213,690,356	\$ 170,765,811	\$ (42,924,546)	\$ 585,610,285	\$ 586,972,243	\$ 1,361,958	\$ 203,953,059	\$ 227,415,336	\$ 23,462,277	\$ 633,199,294	\$ 620,116,628	\$ (13,082,666)
EXPENDITURES/PAYMENTS															
Salaries and tax deposits	\$ 145,136,957	\$ 145,136,957	\$ -	\$ 136,838,452	\$ 132,077,883	\$ (4,760,569)	\$ 148,121,515	\$ 148,121,515	\$ -	\$ 140,413,871	\$ 151,009,041	\$ 10,595,170	\$ 149,036,535	\$ 151,946,066	\$ 2,909,531
Wires: Public Employees Retirement System (PERS) and other miscellaneous	41,445,409	41,445,409	-	39,157,784	43,260,797	4,103,013	38,803,104	38,803,104	-	42,046,746	41,411,511	(635,235)	41,479,714	41,673,764	194,050
Accounts Payable Disbursements (services, supplies, property, and other) ^{2,4}	129,238,363	128,030,811	(1,207,553)	70,082,161	78,047,323	7,965,161	86,776,976	84,228,481	(2,548,495)	98,620,292	134,934,582	36,314,291	71,665,506	72,259,409	593,903
Debt service payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	\$ 315,820,729	\$ 314,613,177	\$ (1,207,553)	\$ 246,078,397	\$ 253,386,002	\$ 7,307,606	\$ 273,701,594	\$ 271,153,099	\$ (2,548,495)	\$ 281,080,909	\$ 327,355,134	\$ 46,274,225	\$ 262,181,755	\$ 265,879,240	\$ 3,697,485
Net Change	\$ (64,352,518)	\$ (68,697,599)	\$ (4,345,081)	\$ (32,388,040)	\$ (82,620,192)	\$ (50,232,151)	\$ 311,908,691	\$ 315,819,144	\$ 3,910,453	\$ (77,127,850)	\$ (99,939,798)	\$ (22,811,949)	\$ 371,017,539	\$ 354,237,388	\$ (16,780,151)
Ending Cash and Investment Balance	\$ 1,493,520,162	\$ 1,489,175,081	\$ (4,345,081)	\$ 1,456,787,041	\$ 1,406,554,889	\$ (50,232,151)	\$ 1,718,463,580	\$ 1,722,374,033	\$ 3,910,453	\$ 1,645,246,183	\$ 1,622,434,235	\$ (22,811,949)	\$ 1,993,451,774	\$ 1,976,671,623	\$ (16,780,151)

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2021

	PROJECTED DECEMBER	ACTUAL DECEMBER	VARIANCE DECEMBER	PROJECTED JANUARY	PROJECTED FEBRUARY	PROJECTED MARCH	PROJECTED APRIL	PROJECTED MAY	PROJECTED JUNE	PROJECTED TOTAL
Beginning Cash and Investment Balance	\$ 1,976,671,623	\$ 1,976,671,623	\$ -	\$ 1,841,293,817	\$ 1,756,980,568	\$ 1,880,290,841	\$ 1,816,980,852	\$ 1,831,319,214	\$ 1,795,252,032	
RECEIPTS/DEPOSITS										
Distributive School Account (DSA)	\$ 39,469,863	\$ 78,939,726	\$ 39,469,863	\$ -	\$ 74,424,006	\$ 39,469,863	\$ 39,469,863	\$ 74,424,006	\$ 39,469,863	\$ 734,662,038
Class Size Reduction	-	-	-	-	28,324,523	-	-	28,324,523	-	113,298,094
Local School Support Tax (LSST)	79,773,107	79,773,107	-	80,299,459	101,098,085	75,791,124	72,789,914	76,396,144	74,841,402	930,445,463
Taxes - Property, room and real property transfer	38,994,001	38,994,001	-	78,578,377	166,848,242	59,328,781	147,131,331	24,732,939	18,186,708	1,090,303,566
State, Federal and Government Service Tax	105,082,320	61,416,903	(43,665,416)	54,346,863	37,966,945	57,696,344	41,102,041	44,702,169	42,276,598	552,068,744
District deposits	4,609,075	4,968,155	359,080	3,710,921	1,871,907	2,037,947	1,484,180	4,330,542	1,739,158	30,386,211
Due From Other Funds (Payroll Clearing)	-	(249,069)	(249,069)	-	-	-	-	-	-	(154,402)
Other Financing Sources: Bond Proceeds	-	-	-	-	-	-	-	-	200,000,000	457,113,475
Total Receipts/Deposits	\$ 267,928,364	\$ 283,842,822	\$ (4,085,542)	\$ 216,835,621	\$ 410,533,708	\$ 234,324,060	\$ 301,977,329	\$ 252,910,324	\$ 376,513,729	\$ 3,908,123,188
EXPENDITURES/PAYMENTS										
Salaries and tax deposits	\$ 169,762,814	\$ 169,762,814	-	\$ 145,985,151	\$ 150,949,824	\$ 153,428,955	\$ 150,465,600	\$ 148,711,925	\$ 155,251,936	\$ 1,802,847,668
Wires: Public Employees Retirement System (PERS) and other miscellaneous	41,546,892	41,546,892	-	46,393,650	39,520,875	41,316,285	41,803,808	41,345,342	42,852,305	501,373,741
Accounts Payable Disbursements (services, supplies, property, and other)	122,632,238	120,362,178	(2,270,060)	108,770,069	96,752,736	102,888,809	95,369,558	98,920,239	64,137,058	1,184,701,254
Debt service payments	67,548,744	67,548,744	-	-	-	-	-	-	339,197,926	406,746,670
Total Disbursements	\$ 401,490,688	\$ 399,220,628	\$ (2,270,060)	\$ 301,148,870	\$ 287,223,435	\$ 297,634,049	\$ 287,638,967	\$ 288,977,506	\$ 601,439,225	\$ 3,895,669,332
Net Change	\$ (133,562,323)	\$ (135,377,806)	\$ (1,815,483)	\$ (84,313,249)	\$ 123,310,274	\$ (63,309,990)	\$ 14,338,362	\$ (36,067,182)	\$ (224,925,496)	\$ 12,453,856
Ending Cash and Investment Balance	\$ 1,843,109,300	\$ 1,841,293,817	\$ (1,815,483)	\$ 1,756,980,568	\$ 1,880,290,841	\$ 1,816,980,852	\$ 1,831,319,214	\$ 1,795,252,032	\$ 1,570,326,536	

Cash Flow – All Funds Variance Explanations

- 1) DSA (August) – Timing. Funds received in September.
- 2) Accounts Payable (August) – Forecast based on 5 year average.
- 3) DSA (October) – Receipt expected in November received on 10/29/20 → \$22M
- 4) Accounts Payable (October)
 - a. Paid \$52M construction invoices vs. \$24M in September and \$29M October 2019.
 - b. Chromebook invoices \$11M.
- 5) State, Federal, Government Services Tax (November) – Received less grant funding than expected.
- 6) DSA (December) - Two DSA payments in one month.
State, Federal, Government Services Tax (December) – 2nd DSA payment misclassified at the time the projection was made.

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2021

	PROJECTED JULY	ACTUAL JULY	VARIANCE JULY	PROJECTED AUGUST	ACTUAL AUGUST	VARIANCE AUGUST	PROJECTED SEPTEMBER	ACTUAL SEPTEMBER	VARIANCE SEPTEMBER	PROJECTED OCTOBER	ACTUAL OCTOBER	VARIANCE OCTOBER
Beginning Cash and Investment Balance	\$ 251,201,706	\$ 263,266,543	\$ 12,064,837	\$ 243,612,607	\$ 251,259,131	\$ 7,646,524	\$ 160,411,915	\$ 160,411,915	\$ -	\$ 374,157,822	\$ 374,157,822	\$ -
RECEIPTS/DEPOSITS												
Distributive School Account (DSA)	\$ 102,609,000	\$ 102,609,000	\$ -	\$ 45,065,532	\$ -	\$ (45,065,532)	\$ 183,062,536	\$ 183,062,536	\$ -	\$ 45,065,532	\$ 67,749,352	\$ 22,683,820
Local School Support Tax (LSST)	68,259,908	62,707,275	(5,552,634)	72,712,219	76,198,797	3,486,578	76,553,296	76,553,296	-	79,176,064	74,716,380	(4,459,684)
Taxes - Property, Franchise, and other	1,147,634	1,474,931	327,297	18,946,659	19,179,866	233,207	149,299,588	149,299,588	-	44,509,155	26,108,344	(18,400,811)
Government Services Tax	5,143,562	6,323,491	1,179,929	4,669,587	7,206,648	2,537,061	6,410,256	6,410,256	-	7,849,307	7,849,307	-
Due from other Funds (State, Federal, Adult Ed)	-	44,273,646	44,273,646	-	(553)	(553)	-	(37,140)	(37,140)	-	32,478	32,478
District Deposits	1,177,880	550,304	(627,576)	2,337,749	1,089,120	(1,248,629)	1,032,833	1,288,135	255,301	1,907,221	744,655	(1,162,565)
Other Financing Sources:	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts/Deposits	\$ 178,337,983	\$ 217,938,646	\$ 39,600,661	\$ 143,731,745	\$ 103,673,877	\$ (40,057,869)	\$ 416,358,511	\$ 416,576,671	\$ 218,161	\$ 178,507,279	\$ 177,200,517	\$ (1,306,762)
EXPENDITURES/PAYMENTS												
Salaries and Tax Deposits	\$ 134,967,551	\$ 140,469,700	\$ 5,502,149	\$ 116,449,867	\$ 119,132,020	\$ 2,682,153	\$ 125,256,693	\$ 123,670,021	\$ (1,586,672)	\$ 125,525,725	\$ 124,535,089	\$ (990,636)
Wires: Public Employees Retirement System (PERS)	29,163,906	25,452,842	(3,711,064)	28,489,772	23,212,783	(5,276,988)	30,600,522	31,565,791	965,268	34,474,251	31,868,194	(2,606,057)
Accounts Payable Disbursements (services, supplies, property, and other)	57,890,765	64,023,516	6,132,751	42,933,966	46,504,702	3,570,735	50,483,453	47,594,953	(2,888,499)	43,766,897	46,862,114	3,095,216
Other	-	-	-	-	5,671,587	5,671,587	-	-	-	-	-	-
Total Disbursements	\$ 222,022,221	\$ 229,946,058	\$ 7,923,837	\$ 187,873,605	\$ 194,521,093	\$ 6,647,488	\$ 206,340,668	\$ 202,830,765	\$ (3,509,903)	\$ 203,766,874	\$ 203,265,397	\$ (501,477)
Net Change	\$ (43,684,238)	\$ (12,007,412)	\$ 31,676,824	\$ (44,141,860)	\$ (90,847,216)	\$ (46,705,356)	\$ 210,017,842	\$ 213,745,906	\$ 3,728,064	\$ (25,259,595)	\$ (26,064,880)	\$ (805,285)
Ending Cash and Investment Balance	\$ 207,517,468	\$ 251,259,131	\$ 43,741,661	\$ 199,470,748	\$ 160,411,915	\$ (39,058,832)	\$ 370,429,758	\$ 374,157,822	\$ 3,728,064	\$ 348,898,227	\$ 348,092,942	\$ (805,285)

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - General Operating Fund
Fiscal Year 2021

	PROJECTED NOVEMBER	ACTUAL NOVEMBER	VARIANCE NOVEMBER	PROJECTED DECEMBER	ACTUAL DECEMBER	VARIANCE DECEMBER	PROJECTED JANUARY	PROJECTED FEBRUARY	PROJECTED MARCH	PROJECTED APRIL	PROJECTED MAY	PROJECTED JUNE	PROJECTED TOTAL
Beginning Cash and Investment Balance	\$ 348,092,942	\$ 348,092,942	\$ -	\$ 420,972,769	\$ 420,972,769	\$ -	\$ 420,466,666	\$ 343,621,588	\$ 421,014,869	\$ 376,146,334	\$ 377,423,621	\$ 341,719,630	
RECEIPTS/DEPOSITS													
Distributive School Account (DSA)	\$ 35,043,823	\$ 35,043,823	\$ -	\$ 39,469,863	\$ 78,939,726	\$ 39,469,863	\$ -	\$ 74,424,006	\$ 39,469,863	\$ 39,469,863	\$ 74,424,006	\$ 39,469,863	\$ 734,662,038
Local School Support Tax (LSST)	79,280,480	79,280,480	-	79,773,107	79,773,107	-	80,299,459	101,098,085	75,791,124	72,789,914	76,396,144	74,841,402	930,445,463
Taxes - Property, Franchise, and other	110,687,040	110,687,040	-	18,699,119	18,699,119	-	33,294,096	91,195,828	31,738,394	76,518,554	7,842,371	2,236,341	568,274,471
Government Services Tax	6,701,061	6,701,061	-	6,748,377	6,220,584	(527,792)	7,174,754	6,753,061	6,881,680	6,881,680	6,881,680	6,881,680	82,165,882
Due from other Funds (State, Federal, Adult Ed)	-	109,856	109,856	-	(249,069)	(249,069)	-	-	-	-	-	-	44,129,218
District Deposits	122,084	122,084	-	350,000	267,884	(82,116)	1,344,051	1,457,930	1,488,227	1,169,299	1,398,705	934,429	11,854,823
Other Financing Sources:	-	30,322,412	30,322,412	-	-	-	-	-	-	-	-	-	30,322,412
Total Receipts/Deposits	\$ 231,834,488	\$ 262,266,755	\$ 30,432,268	\$ 145,040,465	\$ 183,651,350	\$ 38,610,886	\$ 122,112,361	\$ 274,928,909	\$ 155,369,288	\$ 196,829,310	\$ 166,942,906	\$ 124,363,715	\$ 2,401,854,306
EXPENDITURES/PAYMENTS													
Salaries and Tax Deposits	\$ 128,239,548	\$ 124,497,229	\$ (3,742,319)	\$ 148,135,867	\$ 139,592,246	\$ (8,543,621)	\$ 123,306,220	\$ 128,687,682	\$ 129,466,210	\$ 132,374,602	\$ 127,624,495	\$ 134,532,525	\$ 1,547,888,040
Wires: Public Employees Retirement System (PERS)	34,659,724	31,965,482	(2,694,242)	34,900,596	36,120,143	1,219,548	33,142,877	31,474,316	31,635,271	29,175,789	30,465,180	32,983,524	369,062,193
Accounts Payable Disbursements (services, supplies, property, and other)	43,580,329	32,924,216	(10,656,113)	39,576,911	8,445,064	(31,131,847)	42,508,342	37,373,631	39,136,342	34,001,631	44,557,222	37,141,249	481,072,981
Other													5,671,587
Total Disbursements	\$ 206,479,601	\$ 189,386,928	\$ (17,092,673)	\$ 222,613,374	\$ 184,157,454	\$ (38,455,920)	\$ 198,957,438	\$ 197,535,628	\$ 200,237,823	\$ 195,552,023	\$ 202,646,898	\$ 204,657,298	\$ 2,398,023,215
Net Change	\$ 25,354,886	\$ 72,879,827	\$ 47,524,941	\$ (77,572,909)	\$ (506,103)	\$ 77,066,806	\$ (76,845,078)	\$ 77,393,281	\$ (44,868,535)	\$ 1,277,287	\$ (35,703,992)	\$ (80,293,582)	\$ 3,831,091
Ending Cash and Investment Balance	\$ 373,447,828	\$ 420,972,769	\$ 47,524,941	\$ 343,399,860	\$ 420,466,666	\$ 77,066,806	\$ 343,621,588	\$ 421,014,869	\$ 376,146,334	\$ 377,423,621	\$ 341,719,630	\$ 261,426,047	

Cash Flow – General Operating Fund Variance Explanations

- 1) Due From Other Funds (July) – Due to/from related to payroll not forecasted.
- 2) DSA (August) – Timing. Funds received in September.
- 3) Beginning FY21 the Nevada Education Funding Plan SB178 is included in the General Fund.
- 4) Other (August) - SB178 true up.
- 5) Other Financing Sources (November) - Bond proceeds received for buses, maintenance & technology.
- 6) DSA (December) - Two DSA payments received in one month.
- 7) Accounts Payable (December) – Transfer utility expenses from general fund to grants to offset Elementary and Secondary School Emergency Relief (ESSER) funding.