

CLARK COUNTY SCHOOL DISTRICT

**CLARK
COUNTY
SCHOOL
DISTRICT
SUBCOMMITTEE**

**CLARK
COUNTY
SCHOOL
DISTRICT
AANUAL
COMPREHENSIVE
FINANCIAL
REPORT**

**CLARK COUNTY SCHOOL DISTRICT
CLARK COUNTY, NEVADA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2024**



**Report Prepared By:
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Interim Chief Financial Officer

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Introductory Section



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Board of School Trustees



Evelyn Garcia Morales
 President
 District C
 Term Expires 2024



Irene Bustamante Adams
 Vice President
 District F
 Term Expires 2026



Lisa Guzmán
 Clerk
 District A
 Term Expires 2024



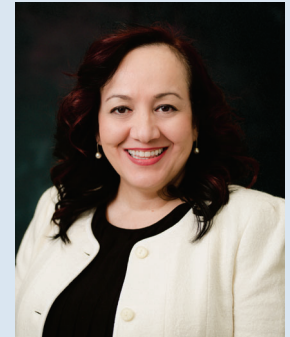
Isaac Barron
 Member
 City of North Las Vegas
 Term Expires 2028



Lola Brooks
 Member
 District E
 Term Expires 2024



Linda P. Cavazos
 Member
 District G
 Term Expires 2026



Ramona Esparza-Stoffregan
 Member
 City of Henderson
 Term Expires 2028



Adam Johnson
 Member
 City of Las Vegas
 Term Expires 2028



Lisa Satory
 Member
 Clark County
 Term Expires 2028



Vacant
 Member
 District B



Brenda Zamora
 Member
 District D
 Term Expires 2026

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

Vision Statement

All students progress in school and graduate prepared to succeed
 and contribute in a diverse global society.

**CLARK COUNTY SCHOOL DISTRICT
CLARK COUNTY, NEVADA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2024**

Executive Officials



Interim Superintendent of Schools
Brenda Larsen-Mitchell, Ed.D.

Deputy Superintendent

Melissa Gutierrez Teaching and Learning Unit

Interim Chief Financial Officer

Diane Bartholomew Business and Finance Unit

Chief Operating Officer

Mike Casey Operational Services Unit

Chief Communications Officer

Tod Story Communications Unit

Chief of Police

Henry Blackeye Police Services

General Counsel

Jon Okazaki Office of the General Counsel

Chief Human Resources Officer

RoAnn Triana Human Resources Division

Chief Academic Officer

Dr. Dustin Mancl Academic Unit

Chief Information Officer

Dr. Marilyn Delmont Technology and Information Systems Services

Chief of Health and Student Services

Dr. Monica Cortez Student Services Division

Chief Strategy Officer

Kellie Kowal-Paul Strategy Unit



CLARK COUNTY SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

- Evelyn Garcia Morales, President
Irene Bustamante Adams, Vice President
Lisa Guzmán, Clerk
Isaac Barron, Member
Lola Brooks, Member
Linda P. Cavazos, Member
Ramona Esparza-Stoffregan, Member
Adam Johnson, Member
Lisa Satory, Member
Brenda Zamora, Member

Brenda Larsen-Mitchell, Ed.D., Interim Superintendent

October 24, 2024

Evelyn Garcia Morales, President
Members of the Clark County School District Board of School Trustees
Residents of Clark County, Nevada:

The Annual Comprehensive Financial Report of the Clark County School District (the District), Clark County, Nevada, for the fiscal year ended June 30, 2024, is submitted in accordance with state statutes. Nevada Revised Statutes (NRS) 354.624 requires school districts to present to their respective boards within four months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the District. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the District. The cost of internal controls should not exceed anticipated benefits, as the objective of the District is to provide a reasonable, rather than an absolute, basis for making these representations. Management of the District has established a comprehensive internal control framework designed to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP.

The accounting firm of Eide Bailly LLP, a firm of licensed certified public accountants, was selected to perform the fiscal year 2024 audit. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the federal Single Audit Act Amendments of 1996 and related Uniform Guidance. Eide Bailly LLP concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2024, are fairly presented in conformity with GAAP. The auditor's report on the basic financial statements is included as the first component of the financial section of this report. The auditor's report on the internal accounting controls of the District is included in the Compliance and Controls Section and will be filed as a public record pursuant to NRS 354.624.

GAAP also requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found on page 6, immediately following the Independent Auditor's Report.

PROFILE OF THE CLARK COUNTY SCHOOL DISTRICT

History and Geography

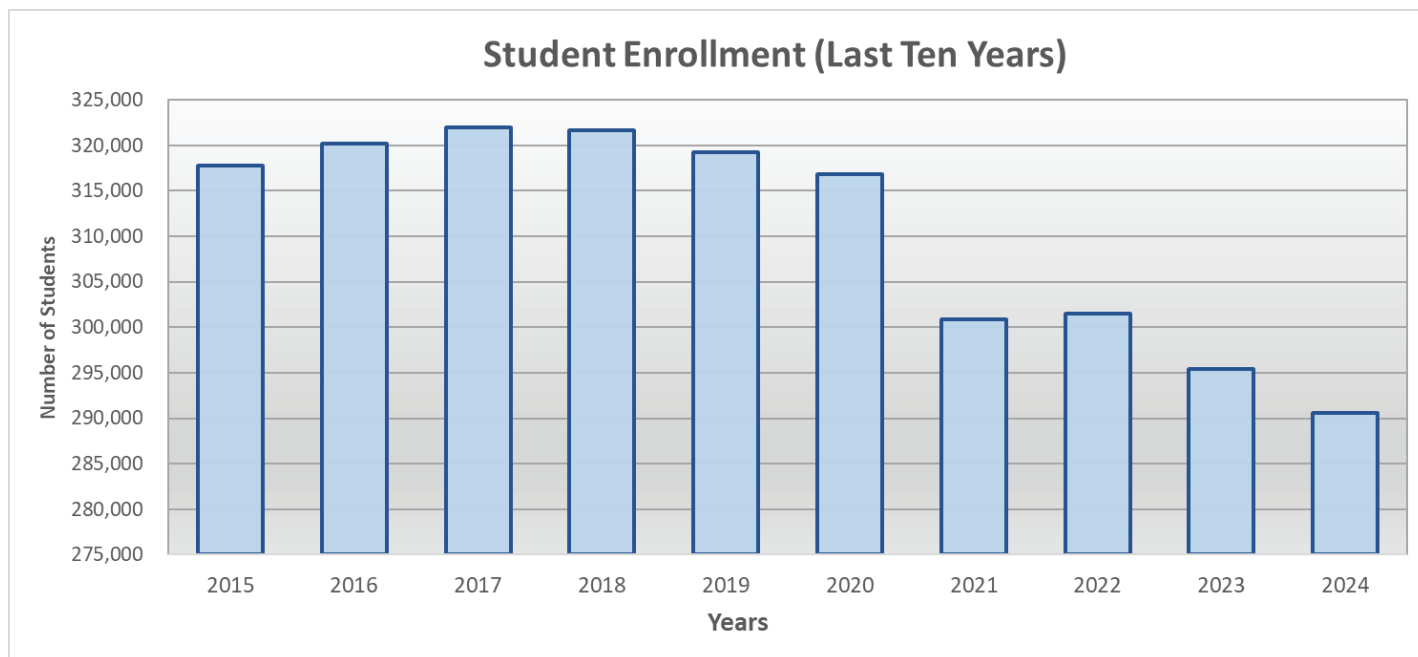
In 1956, Nevada's multiple school districts were consolidated under terms of state legislation, creating countywide school districts. All public educational services provided by the District are restricted to the boundaries of Clark County. Clark County covers 7,891 square miles of land and is in the southernmost part of the state. The largest cities within the county served by the District include Las Vegas, Henderson, and North Las Vegas. Other cities and rural areas served are

located as far north as Indian Springs and Mesquite and as far south as Laughlin and Searchlight. Although the District serves the geographic area of Clark County, it is formally a political subdivision of the state of Nevada, which determines the majority of its funding. Along with state authorized revenues, the District receives funding from federal and local sources and must comply with the associated requirements of these funding entities. The District has ongoing relationships with many local, state, and federal government agencies, as well as colleges and universities.

Population

With community diversity, job opportunities, favorable climate, affordable cost of living, and lifestyle choices that appeal to a wide range of people, Clark County still remains a top choice for relocation. However, Clark County’s overall population increased slightly in 2023, totaling approximately 2.37 million residents. The county increased in size by approximately 39,652 people from 2022 to 2023, representing a 1.70 percent increase. The population in Clark County is predicted to grow at a rate of 1.6 percent in 2024.

The District’s enrollment for the 2023–2024 school year was 290,619 students, which makes the District the fifth-largest school district in the nation. Pursuant to NRS 388.1233, the student enrollment count mechanism for Average Daily Enrollment (ADE) is reported quarterly on October 1, January 1, April 1, and July 1. The following chart represents a ten-year history of student enrollment:



Student Enrollment Projections

The Demographics, Zoning, and GIS Department utilizes current birth rates and cohort projection techniques, including a review of the number of new residents moving into Clark County and the advancement of students through grade levels, to calculate the student enrollment projections.

Student enrollment has decreased by 4,820 students during the past year. Projections indicate school enrollment may see a smaller decrease in ADE for the 2024–2025 school year, down to 287,352 students.

Structure of the District

The District is governed by an elected, seven-member Board of School Trustees (Board). The Board members represent specific geographic areas, are elected by the public for four-year overlapping terms, and have the authority to adopt and administer budgets, as well as establish District policy. The Board employs a Superintendent to serve as an administrator for the day-to-day operations of the District. On January 2, 2024, the Board added four new non-voting members during a special meeting. As mandated by Nevada’s Assembly Bill 175, each Trustee will serve a four-year term as appointed to represent the local municipalities: of Clark County, the City of Henderson, the City of Las Vegas, and the City of North Las Vegas.

As of June 30, 2024, the District operates 233 elementary schools, 61 middle/junior high schools, 54 high schools, 21 alternative schools and 4 special schools with a total student body of 290,619. The majority of the District's 373 school programs are organized into three Regions aligned geographically. Each Region represents approximately 100 to 110 feeder aligned schools supervised by a Region superintendent. The District is also the largest non-federal, single-entity public employer in Nevada, employing 41,896 staff members.



In addition, reporting directly to the Superintendent is the deputy superintendent of the Teaching and Learning Unit, the deputy superintendent of business administration and chief financial officer, the chief human resources officer, the chief communications officer, the chief of police, and the general counsel. The deputy superintendent oversees four Region superintendents that lead the schools, the chief academic officer, the chief of health and student services, Equity and Diversity Education Department, and the school associate superintendent of the Education Service Division and Student Athletics and Activities. The chief academic officer is responsible for 29 departments within the Assessment, Accountability, Research, and School Improvement Division; College and Career Readiness and School Choice Division; Curriculum and Instruction Division; English Language Learner Division; Leadership and Professional Learning Division; and the Multi-Tiered System of Supports Department. The chief of health and student services supervises the Office of Compliance and Monitoring, special education services and related programs, and health services for the District. The deputy superintendent of business administration and chief financial officer supervises the departments of Finance, Budget, Facilities and Bond Fund Financial Management, Accounting, Grants Fiscal Services, Payroll/Employee Benefits, Resource Management, Risk Management, as well as the assistant superintendent of construction, assistant superintendent of facilities, the chief operating officer, and the chief strategy officer. The chief operating officer oversees Food Service, Purchasing, Transportation, Emergency Management and School Safety, and the chief information officer over Technology and Information Systems Services. The chief strategy officer is responsible for the Grants Development and Administration, Title I, and the development, coordination, and implementation of strategic initiatives. The chief human resources officer is responsible for the Human Resources Division, Employee Management Relations as well as Recruitment and Development for the District. The chief communications officer supervises the departments of Media Relations, Marketing, Government Relations, Public Records, Engagement Unit, Community and Government Relations, and the president/general manager for Vegas PBS. The chief of police is responsible for police officers and law enforcement issues within the District's jurisdiction. The general counsel directs attorneys and staff working on behalf of the District's legal interests. The District's organizational chart can be found on page xxv.

Vegas Public Broadcasting Service (PBS)

The Annual Comprehensive Financial Report includes all funds of the primary government unit, the District, and its component unit, Vegas PBS. Vegas PBS is a local public telecommunications entity and is licensed to the individuals elected as Trustees of the Clark County School District. Vegas PBS is a division within the District for which the District's Trustees may serve as the Licensees of the Federal Communications Commission Public Broadcast License and for which the District is financially accountable. The District's financial statements include Vegas PBS as a Non-Major Special Revenue Fund where revenues are generated from donations, grants, and fees restricted for use by Vegas PBS in its operating activities. In matters relating to the activities of the public television station, the Trustees act as individuals, not as Trustees.

Vegas PBS operates four broadcast television channels serving four Nevada counties and portions of Arizona, California, and Utah. Included are six educational websites; a special-needs resource library serving the entire state; an online digital resource library with hundreds of thousands of instructional titles using a federated search engine called One Place; an online teacher training and adult education center; a proctored testing lab serving Human Resources, Adult Basic Education, Title I, and other units; and an emergency communications data repository and network hub supporting School Police and other emergency responders.



School services, staff development, and District public information services are funded by the District and supplemented with competitive grants. Public television services and community engagement outreach services are funded by personal philanthropy, corporate and foundation sponsorships, tuition fees, and federal and state grants.

Budget Process

Budgeting in the District is on a July 1 through June 30 fiscal year basis and normally comprises of three budget filings. The cycle begins in April of the prior fiscal year for the tentative budget and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in June. After the ADE is filed for the first quarter of

the fiscal year, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the ADE.

The process of budget formulation begins with the Budget Department and is a participation process, led by the chief financial officer, and includes the Superintendent's Executive Leadership Team. After reviewing various budget needs, the Executive Leadership Team members submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the Superintendent and presentation to the Board for approval. An amended budget may be approved by the Board in any year in which the legislature increases (or decreases) the revenues of a local government, if the increase (or decrease) was not included or anticipated in the local government's final budget as adopted. The Board adopted the 2023–2024 Final Budget on May 18, 2023. After the Board approves the amended final budget, it becomes the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments are established for each school and departmental unit. Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the District's budgets on a regular basis and provides the necessary controls.

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

District Services and Programs

By state mandate, the District provides public education in Clark County, Nevada from Kindergarten through Grade 12. The District offers many educational resources, from regular and special education programs, early childhood, adult, and vocational programs, in order to meet the needs of the children and adults of Clark County.

English Language Learner Division

The English Language Learner Division facilitates professional learning sessions, Understanding Language Development, for all licensed educators to improve learning outcomes for English language learners (ELL). Understanding Language Development aligns with the Nevada Educator Performance Framework and reinforces teachers' application of the Nevada Academic Content Standards, the Nevada English Language Development Standards, and the Language Development Approach adopted by the Board to support simultaneous content and language instruction.

Student Services

The Student Services Division (SSD) provides specialized designed instruction, related services, and accommodations for students with disabilities from pre-kindergarten through age 22 as mandated by each student's Individualized Education Program (IEP), as well as supervising the provision of services for students identified as Gifted and Talented and early childhood. In addition to direct classroom instruction by highly qualified teaching and related services staff, SSD provides Child Find services, direct services, consultative services, technical support in best practices and requirements mandated by the Individuals with Disabilities Education Act, classroom consultation, transition services, and professional learning for District educators.

SSD provides health and wellness (physical and mental health) support and services for students from pre-kindergarten through age 22. SSD is also responsible for the IEP data management system in compliance with state and federal regulations, including state and federal reports, and manages the Medicaid program, bringing in millions of dollars in Medicaid reimbursements in compliance with state and federal regulations to ensure program solvency. Section 504 Accommodation Plans support and guidance are also provided through SSD.



Magnet Schools and Career and Technical Academies (CTA)

The Magnet Schools and Career and Technical Academies (CTA) programs offer learning opportunities related to various themes or focus areas for interested students. Students from across the District may apply for entrance into one of these programs based on their own interests and abilities. The purpose of the Magnet and CTA programs is to increase student achievement, promote diversity, and create an awareness of career opportunities relative to fields of study in which students may be interested. There are currently 44 Magnet and CTA schools in the District consisting of 10 elementary schools, 15 middle schools, a Kindergarten through Grade 8, and 18 high schools.

Change of School Assignment

The Change of School Assignment (COSA) process allows students to attend a school other than the school in which they are zoned through an application process as outlined in Policy and Regulation 5112. Schools that are eligible for this process are determined annually based on the school's available capacity and enrollment, projected future enrollment, and current building utilization. To learn more about the COSA process, visit itsyourchoice.ccsd.net.

Alternative Education Programs

The District provides alternative education programs designed to give students who are credit deficient and/or require a nontraditional approach to education options for an extended day, alternate school hours, or childcare, creating an opportunity to complete their course requirements. The District also provides an alternative setting for students experiencing chronic behavioral problems and in need of additional support. Alternative programming also includes programs for students who are being detained by Juvenile Courts pending adjudication, as well as for students who have been adjudicated and sentenced to either of the local youth camps.

The District has also partnered with Acceleration Academies to provide additional options for alternative education. Acceleration Academies is a national leader in re-engaging young adults not experiencing success in a traditional high school setting by providing a personalized academic program to achieve the dream many thought was out of reach: a high school diploma.

Charter Schools

Charter schools within Clark County operate as independent public schools funded by the state and are strategically designed to provide alternative educational opportunities to students and their parents/guardians. An independent governing body oversees each school. Charter schools are allowed to offer an alternative educational environment within the confines of state law and regulation. In addition, charter schools must meet mandated sponsorship requirements and are monitored by the District and the Nevada Department of Education. The District sponsors six public charter schools within Clark County, while the responsibility of monitoring all other charter schools within Clark County falls to the Nevada State Public Charter School Authority.

Digital Learning/Distance Education

Through its tuition-free online secondary public school, the District provides students with online learning through the Nevada Learning Academy (NVLA) at the District. NVLA is an online public secondary school that offers courses for students in Grades 6-12. NVLA is devoted to providing students with a rigorous curriculum and instructional technology which allows them to gain 21st century skills in "Collaboration, Communication, Creativity and Innovation, Information and Media Literacy, Problem-Solving, and Responsible Citizenship." NVLA provides personalized, and rigorous learning opportunities to students who want, or desire, an alternative educational environment.

College of Southern Nevada High School Program

The College of Southern Nevada (CSN) offers several dual and concurrent enrollment programs for qualified high school students who want to get a head start on their higher education. Participating students are eligible to earn both high school and college credit simultaneously. District high school counselors can help with the application process. For more information, visit csn.edu/high-school-programs.

Financial Position

The Board approved the Amended Final Budget for fiscal year 2024 on December 14, 2023. The General Operating Fund (*which includes General Fund and Special Education Fund*) budget reflected a total operating budget of approximately \$4.4 billion. This budget also reflected the District's priorities to accomplish the Board's objectives of improving student achievement with a major focus on classroom instruction.



The District provides a website called "Open Book." This website provides insight into District finances and keeps the public informed of how taxpayer money is spent. Some of the interactive tools the website includes are for budget comparison, food services analysis, actual salaries and benefits by function, strategic budget by school, and financial reporting that addresses sections of NRS 388G. These tools provide transparency and accountability for the District's budgeted appropriations and staff positions by department and major functional area. The District encourages community feedback through an online "suggestion book" where visitors can submit ideas for additional budget savings.

Long-Term Financial Planning

The District's Construction and Development Division is responsible for analyzing enrollment trends and student demographics; monitoring residential developments, and engaging in long-term capital planning, design, and construction to ensure sustainable educational environments. During the 2015 Legislative Session, Senate Bills 119 and 207 passed, which extended the authority of the District to issue bonds for the construction and renovation of schools through 2025. The District expects to receive \$4.1 billion in capital funds over these ten years. Signed into effect during the 2021 Legislative session was Senate Bill 450 which extended the District's authority to issue general obligation bonds secured by the tax rate for debt service of \$0.5534 for another ten years ending March 3, 2035.

Despite declining enrollment over the past several years, the District continues to address over-capacity schools in specific geographic regions. The District continued to address diverse needs by opening a new school in Boulder City. St. Jude's Ranch School, which opened in the summer of 2024, is specifically designed for victims of sex trafficking. It aims to provide a safe and supportive environment that addresses the emotional and educational needs of teenagers who are victims of sex trafficking. Additionally, the District is replacing older campuses, building new schools in overcrowded campuses, and modernizing major building systems failures, such as air conditioning and roofs. As of June 30, 2024, the total number of school programs in operation is 372. Because of the continuous construction of new buildings over the life of the previous 1998 bond program, 19 of the District's 374 school campuses have been built new in the last ten years, and 26 of the 374 school campuses have been entirely replaced in the last ten years, which makes the average age of a school building 29 years old (see statistical table 21 for more information). Many new facilities and replacement projects are planned in the coming years as growth trends continue in several areas of Clark County and aging facilities require replacement throughout the District.



In 2019, the Nevada Legislature adopted the Pupil Centered Funding Plan (PCFP), which became effective July 1, 2021. The PCFP replaced the 54-year-old Nevada Plan for School Finance and established the State Education Fund to fund public education; the PCFP prioritizes equity by funding students based on their unique needs and circumstances. The plan seeks to provide all students with a base level of resources and to provide greater support to those who need it. In addition, for the first time ever, Nevada’s education funding formula accounts for the adjusted costs of providing education in urban, rural, large, and small district and school settings across our state. Additionally, through the PCFP, school districts’ excess unspent operating funds will be deposited into the Nevada Education Stabilization Account, which can provide more reliable funding from year to year.



The 2023 Legislative Session approved Senate Bill 503 and Senate Bill 504, establishing an \$11.5 billion funding budget for Kindergarten through Grade 12 schools, which was a 26 percent increase in funding over the 2021–2023 biennium. This funding represents an investment of \$3.49 billion for fiscal year 2024 and \$3.65 billion for fiscal year 2025.

Pledged revenues from the room tax and real property transfer tax in the city and county also secure additional funding for school construction. The District consistently monitors the three main revenue sources for the bond construction program and is required by statute to maintain a debt reserve account to ensure its ability to service the debt.

Financial Policies

It is the District’s policy that revenue recognition is handled in accordance with the modified accrual accounting method, which requires that the timing of revenue-related inflows of financial resources be considered. GAAP directs that governmental funds recognize revenues “in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of the fiscal period.” Financial resources should be considered available only to the extent they are “collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.” The District uses an availability period of 60 days from its fiscal year end for the purpose of revenue recognition. Grant funds follow the federal liquidation of financial obligation for revenue recognition of 60 calendar days. An example of the District’s revenue recognition policy would be the following:

The District receives monies from the Clark County Comptroller’s Office for personal property. However, the monies for the current period were not received until after the end of the fiscal year, but within the 60-day period of availability. In these instances, the District records a receivable for taxes and recognizes the revenue.

The Board requires that the District legally adopt a budget for all funds. The budget must be filed with the Clark County auditor, the Nevada Departments of Taxation, and the Nevada Department of Education by June 8, preceding the beginning of the fiscal year on July 1. The budget serves as the foundation for the District’s financial planning and control systems.

The appropriated budget of the District is prepared by fund, program (e.g., regular, special), function (e.g., instruction, transportation), and object (e.g., salaries, benefits). State statute allows transfers among programs or functions within a fund if there is no resulting increase in total appropriations and they are made with appropriate administrative approval, with Board advisement.

Expenditures within governmental funds that exceed budgeted appropriations at the function level violate state statutes. Within proprietary funds, expenditures should not exceed budgeted operating and non-operating appropriations. Budget-to-actual comparisons are provided in this report for each individual fund.

ECONOMIC CONDITION

Local Economic Outlook

Clark County's favorable tax base and tax policies helped attract 12 new and expanded companies in the past year, which, in part, helped contribute to the creation of over 727 jobs and \$10.8 million in local and state tax revenue for 2023–2024. Since Nevada does not impose a corporate tax, personal income tax, franchise tax on income, inventory, estate, inheritance, or gift taxes, the state remains a favorable business climate for many companies looking to relocate.

In May 2024, the median home price in Clark County was \$478,700, reflecting a 5.1 percent decrease compared to the previous year. Since the end of the Declaration of Emergency related to the pandemic in May 2022, higher inflation rates have impeded the anticipated recovery of pre-existing sales and employment levels. However, there have been steady increases in the workforce, leading to a decreasing unemployment rate. Despite these challenges, Clark County is making progress toward its pre-pandemic state as hotels, restaurants, and small businesses adapt to operational adjustments and the aftermath of recent events.

Gaming and Tourism

Las Vegas, the largest city in Clark County, is home to several of the largest hotels in the country. Tourism, gaming, and hospitality remain the key drivers of the economy for Las Vegas and the surrounding area. In 2022, Las Vegas achieved a record high in gaming revenue of \$14.8 billion. In 2023, Nevada collected \$15.5 billion in statewide gaming revenue, with the Strip contributing 90.3 percent to the state's overall revenue growth. Tourism is projected to surpass 40.8 million visitors in the following year. Additionally, the city continues to attract major events and conventions, further bolstering its economic landscape.

Las Vegas remains a premier destination for business travel, boasting multiple state-of-the-art facilities that offer some of the most modern and versatile meeting centers globally. The Las Vegas Convention and Visitors Authority (LVCVA) oversees nearly 15 million square feet of meeting and exhibit space citywide, supported by ongoing enhancements, such as a \$600 million renovation project slated for completion by 2025 at the Las Vegas Convention Center. Recent improvements include the redesign of the east entrance to the South Hall, enhancing accessibility for convention attendees arriving from the 1,500-space platinum parking lot and accessing the Vegas Loop at the south station. Additionally, a new 4,000 square-foot boardroom on the South Hall's second floor has been introduced, significantly expanding public seating capacity and incorporating contemporary design elements such as concrete, marble, and warm wood tones. Featuring a prominent 32-foot-by-9-foot LED screen for presentations, these upgrades underscore the Las Vegas Convention Center's status as the nation's premier convention center, as recognized by the Wall Street Journal. In 2024, LVCC anticipates hosting 51 trade shows with an estimated attendance of 1.3 million, marking a modest increase from 2023's 48 shows and 1.2 million attendees.

Over the past two decades, Las Vegas has become known for more than just legalized gaming as visitors are also offered world class entertainment, fine dining, shopping, recreational, and cultural opportunities. Beyond the Strip and casinos, tourists can enjoy Red Rock Canyon National Conservation Area, Lake Mead National Recreation Area, Hoover Dam, Mount Charleston, Valley of Fire State Park, and many other outdoor attractions.

New Construction

On May 1, 2024, the Venetian Resort announced it will undergo an extensive, \$1.5 billion renovation, described as the largest and most expensive in its 25-year history. A comprehensive rebranding is underway for the 4,000 suites in the Venetian's towers and the convention center. Suites will become available for stays later in September 2024. Executives say they will invest \$188 million to renovate the convention center, adding a new color palette and luxury lounge spaces, which is scheduled to begin in the fall of 2024. New restaurants are also expected to be added, with more details to be announced later this year.

In April 2024, LVXP, described as a Las Vegas based real estate development company, announced plans to build a multibillion-dollar 2,500 room ultra luxury resort anchored by a state-of-the-art NBA ready arena on the 27-acre site that formerly held the Wet-'n'-Wild waterpark. On May 29, 2024, LVXP announced that it has selected AECOM, the world's trusted infrastructure consulting firm, to provide architectural and engineering services for its planned sports and entertainment arena on the Las Vegas Strip. Envisioned with cutting-edge technology and modern design, the NBA-ready venue will offer an unparalleled experience for NBA fans and visitors once complete. The arena will serve as the anchor

for LVXP’s planned 27-acre experiential mixed-use development. This transformative project will also include an impressive luxury resort and casino designed by the renowned architect Paul Steelman.

After more than 40 years, the Formula 1 Grand Prix returned to Las Vegas to encircle 3.8 miles of the Strip in November 2023 with a ten year contract. The multimillion-dollar road pavement project began in April 2023, and concluded in November 2023. With paddock seating tickets sold out before construction even started, the event expected a massive turnout of both international and national fans. The event in 2023 raised \$77 million in tax revenue for Nevada and Clark County.



Major League Baseball team, the Oakland Athletics, have closed an agreement to build a \$1.5 billion ballpark amidst their relocation process to Las Vegas. On April 2, 2024, the Tropicana Las Vegas closed after 67 years of operation and is set to be demolished by October 2024, in order to make room for the ballpark. On May 4, 2023, Governor Lombardo announced a legislative package that would create \$380 million in public funding via sales tax. By May 29, 2023, the legislative package for the stadium known as Senate Bill 509 was drafted in the Nevada Legislature for a potential vote though it wouldn't come until after Governor Lombardo issued a special session on June 7, 2023, and was later renamed Senate Bill 1. The legislative package was passed by a majority vote in the Legislature and signed into law by Lombardo on June 15, 2023. Construction on the ballpark is expected to start in April 2025 and be complete by January 2028.

In December 2023, the Nevada Department of Transportation, in partnership with Brightline West, an intercity passenger high-speed rail service company, was awarded \$3 billion from the Federal Department of Transportation toward its planned \$12 billion Las Vegas-to-Los Angeles high-speed rail system. The 218 mile, all electric high-speed rail service will include a flagship station in Las Vegas, with additional stations in Apple Valley, Hesperia, and Rancho Cucamonga. At 186+ miles per hour, trains will take passengers from Las Vegas, NV, to Rancho Cucamonga, CA, in just 2 hours and 10 minutes, twice as fast as the average drive time. Brightline West broke ground in early 2024 with an ambitious schedule of being open in time for the Los Angeles Summer Olympic Games in 2028.

Major Initiatives

Teaching and Learning

Targeted monitoring and support has continued by Region and District leadership teams, providing guidance and feedback to school leaders to assist them with an instructional focus on results. Region leadership monitored implementation of professional learning they facilitated last summer focusing on the Multi-Tiered System of Supports (MTSS), and the Teaching and Learning expectations for Tier I instruction and monitoring processes throughout the year. This empowers teachers to provide students with comprehensive instruction that spans across academic, social-emotional, and behavioral learning domains.

All schools in The Transformation Network engage in on-site professional learning and job-embedded coaching to increase the capacity of administrators, classroom teachers, and teacher leaders. The Transformation Network deploys substitute teachers to school sites, upon request from school leadership, to support professional learning and job-embedded coaching plans. This allows classroom teachers and administrators to engage in professional learning experiences during the instructional day. Additionally, enhanced wraparound supports have been placed at all sites to ensure students and families have access to resources to meet their various needs.

Curriculum and Instruction Division (CID) continued to facilitate the rollout of critical components for high-quality, Tier I Instruction throughout the year. Schools received materials and professional learning on new instructional materials for Kindergarten through Grade-12 English language arts and secondary social studies. Comprehensive literacy training continued to be provided to select elementary schools through a partnership with Language Essentials for Teachers of Reading and Spelling (LETRS). CID staff facilitated a review and selection of Tier I instructional materials for elementary school social studies for purchase and distribution for the 2024–2025 school year.

The Assessment, Accountability, Research, and School Improvement Division (AARSI) launched a District data portal and reporting platform in March 2023 that provides accurate data regarding student outcomes, financial inputs and outputs, staffing, and other factors critical to monitoring and sharing school and system success. The platform includes aggregated data at the District level for broad public consumption, school-specific data to share with the public, and school-level data for analysis by District leadership, school administrators, educators, and the community. The District Data dashboards

provide members of the public with meaningful information about key performance indicators in school and district enrollment, attendance, behavior, MAP Growth assessment, state summative assessments, and operations.

Student Achievement

The District is dedicated to providing students with equitable access to high-quality, rigorous instruction. The District ensures our teachers, administrators, and staff have the tools they need to succeed; provides opportunities for rich and rigorous learning for every student, including more pathways to college and career readiness; ensures every available dollar works efficiently to support instruction; and increases family and community engagement to better support our schools and students. The District's student success targets include all schools being rated three stars or higher on the Nevada School Performance Framework and at least 90 percent of students graduating from high school college and career ready. There were 108 schools that increased index scores from the 2021–2022 school year to the 2022–2023 school year on the Nevada School Performance Framework (NSPF). Results for the 2023–2024 school year will be released on September 13, 2024.

Evident in the 2022 National Assessment of Educational Progress (NAEP) results, the District began to see some of the fruits of their labor in aligning curriculum and instructional practices at all schools. When compared to other similarly situated school districts, the District's 2022 NAEP assessment scores are in line or slightly higher than the Large City results in Grade 4 and Grade 8 mathematics and reading. As a member of the Trial Urban District Assessment (TUDA), the District receives district-level NAEP results. These are most often compared to the results of Large City as seen in the District's Grade 4 Reading Report. Large City measures the scores of students who live "inside an urbanized area and inside a principal city with a population of 250,000 or more. In order to make comparisons between the TUDAs and large cities, the NAEP large city jurisdiction also includes those portions of the participating urban districts, which fall outside of the city limits. Large city is not synonymous with the term inner city."

School Organizational Teams (SOT)

NRS 388G mandates that each school has its own SOT consisting of licensed education personnel, educational support professionals, parents/guardians, school principals, students, and community members. These SOTs assist and advise the principal with the development of the budget and school performance plan. The statutes require that at least 85 percent of unrestricted funds will be in the school budgets.

Nevada Academic Content Standards

The Nevada Academic Content Standards (NVACS) establishes clear learning expectations focusing on the concepts and skills that all students need to learn at each grade level in English language arts, mathematics, science, social studies, and other content areas. As the NVACS are aligned to the expectations of college and career readiness, the standards promote all students being ready to participate in college and careers after successful completion of high school. In addition, the NVACS provides consistent learning expectations to ensure that students, parents/guardians, educators, and community members clearly understand what is expected for every student to learn at each grade level. The adoption, review, and selection of high-quality Tier I instructional materials and resources, aligned to the NVACS, involves stakeholders throughout Nevada and is an ongoing and critical component to ensuring Nevada students in every classroom receive current and relevant learning experiences.

Nevada Educator Performance Framework (NEPF)

NEPF is the performance model used to evaluate licensed education personnel. The goals of the NEPF are to foster student learning and growth; improve educators' instructional practices; inform human capital decisions; and engage stakeholders in the continuous improvement and monitoring of their instructional practices, professional responsibilities, and student performance. Originally, the model was to be implemented at the beginning of the 2013–2014 school year, and initially required 50 percent of the evaluation to be based on student achievement; however, implementation was delayed by both the 2013 and 2015 Legislative Sessions. The 2021 Legislative Session reduced the Student Performance Domain weight from 15 to 0 percent for the 2021–2022 school year. Per the revision, the weight returned to 15 percent for the 2022–2023 school year and remains the same for the 2024–2025 school year. The 2021 Legislative Session also implemented a class size ratio adjustment on select indicators for non-probationary, effective, or highly effective teachers who teach classes with per pupil counts above those recommended by the Nevada State Board of Education. The class size ratio



adjustment remains in effect for the 2021-2022 school year and beyond. Additional information can be found on the Nevada Department of Education NEPF website at doe.nv.gov.



Nevada Accountability System

The District uses the Nevada School Performance Framework (NSPF), a measurement tool designed by the Nevada Department of Education, which is aligned to meet the requirements of the Every Student Succeeds Act. The NSPF assigns points relative to specific levels of achievement, growth, English language proficiency, graduation rates, college and career readiness, and student engagement. Schools are annually assigned an overall star rating of one to five stars, relative to total points earned in each of the identified measures. NSPF measures are disaggregated by the seven federally required race/ethnicity student groups and three special populations that have identified goals in which improvements need to be met annually. Schools demonstrating low overall performance or low performance within student groups are identified for support and improvement.

Specialized schools serving high-need populations of students may meet the eligibility criteria to be evaluated using the Alternative Performance Framework (APF). The APF provides program evaluation for schools that offer services such as credit recovery, behavioral/continuation programs, or special education services for students with identified disabilities. Per NRS 385A.740, a school district may submit an application to the Nevada State Board of Education to have the Nevada Department of Education rate the school with the APF.

The School Rating Report for each school is located at www.nevadareportcard.nv.gov.

Safety and Security

Due to local and national focus on school safety and the prevention of school violence, the Emergency Management Department utilized safety assessment findings to begin districtwide security enhancements in all of our schools, including plans for campus hardening, single point of entry, and other security measures.

AWARDS AND ACKNOWLEDGMENTS

The excellence of the Districts Magnet School programs has once again been recognized by Magnet Schools of America (MSA). MSA selected 35 District programs at 34 schools as Merit recipients for the 2023–2024 school year. There were nine District Magnet Schools awarded the newly created Top Schools of Excellence designation. Seven programs were awarded the School of Excellence designation and 18 schools were awarded the Schools of Distinction designation.

The District boasts having twenty-seven Governor’s designated STEM Schools and two highly coveted Blue Ribbon Schools of Excellence by the U.S. Department of Education.

More than 800 District employees were honored at the Evening of Excellence: Starlight Awards with ten educators receiving top honors whose work focused on student achievement.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023. This was the thirty-eighth consecutive year that the District has achieved this prestigious award.

The District also received the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023. This was the thirteenth consecutive year that the District has achieved this prestigious award.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. In order to be

awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The District believes the current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and will submit it to GFOA and ASBO to determine its eligibility for another certificate.

The timely preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Accounting Department and the staff of its independent auditors, Eide Bailly LLP. We would like to express our appreciation to all members of the departments who assisted in and contributed to its preparation.

We would also like to thank the members of the Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

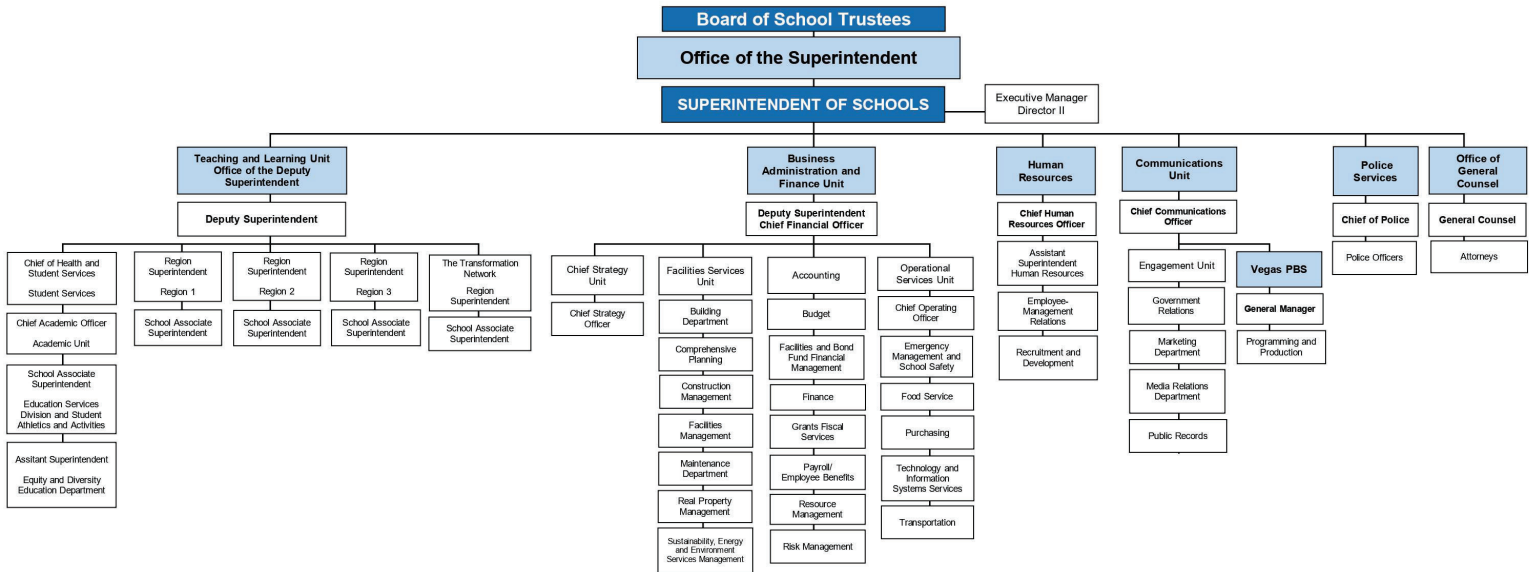
Brenda Larsen-Mitchell, Ed.D.
Interim Superintendent of Schools

Diane Bartholomew
Interim Chief Financial Officer

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Organizational Structure





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Clark County School District
Nevada**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Clark County School District

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2023.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechsulte'.

Ryan S. Stechsulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director

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Financial Section



ANNUAL COMPREHENSIVE FINANCIAL REPORT



Independent Auditor's Report

The Board of Trustees
Clark County School District
Clark County, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Clark County School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Special Education Fund, and Federal Projects Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 20 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences for the year ended June 30, 2024. Accordingly, a restatement has been made to the governmental activities, business-type activities, food service enterprise fund, insurance and risk management fund, and graphic arts production fund net position as of July 1, 2023, to restate beginning net position. Our opinions are not modified with respect to this matter.

Correction of Error

As discussed in Note 20 to the financial statements, the District has reported a correction of an error related to interest receivables, which has resulted in a restatement of the fund balance of the Bond Fund and the net position of Governmental Activities as of July 1, 2023. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 18, schedule of District's contributions on pages 102 through 103, schedule of the District's proportionate share of the net pension liability on pages 104 through 105, notes to the required supplementary information on pages 106 through 109, and the schedule of changes in the District's total OPEB liability and related ratios on pages 110 through 113 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis, schedule of District's contributions, schedule of the District's proportionate share of the net pension liability, notes to the required supplementary information, and the schedule of changes in the District's total OPEB liability and related ratios in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, capital asset schedules, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund statements and schedules, capital asset schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated October 20, 2023 which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The combining and individual fund

statements and schedules for the year ended June 30, 2023 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2023 financial statements. The information was subjected to the audit procedures applied in the audit of the 2023 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2023.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 28, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.



Reno, Nevada
October 28, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

The Management's Discussion and Analysis (MD&A) offers readers a narrative overview and analysis of the Clark County School District's (District) financial statements for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information furnished in our letter of transmittal, which precedes this report, and the financial statements, which immediately follow this report.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2024

The following is an analysis of facts, descriptions and/or conditions of the District, in fiscal year 2024, that had a material effect on its financial position and/or operating results.

Government-wide Financial Statements

- The overall financial position of the District, as shown on the government-wide statement of net position, increased \$282 million during fiscal year 2024, from \$1.195 billion to \$1.477 billion. The increase in net position was driven by a significant increase in state aid from the Pupil Centered Funding Plan (PCFP) funding plan. Various local revenues and investment income also saw significant increases due to the federal fund rate increases.
- Total revenues increased \$823 million from \$4.723 billion in fiscal year 2023 to \$5.546 billion in fiscal year 2024, a 17.42% increase. State funding, operating grants and contributions, unrestricted investment earnings increased \$475 million, \$172 million, and \$116 million, respectively. This resulted from an increase in the PCFP, grant awards for Coronavirus relief funds, Elementary and Secondary School Emergency Relief Fund (ESSER) II & III, Improving Basic Programming, Special Education, and Title I-A in addition to higher investment returns in fiscal year 2024.
- Total expenses increased 12.40% from \$4.450 billion in fiscal year 2023, to \$5.001 billion in fiscal year 2024. Increased expenses were primarily driven by significant negotiated salary rate and step increases for all employee groups that also included higher fringe rates. Additionally, with relief funds such as ESSER and American Rescue Plan there was a rise in the purchase of supplies and textbooks in an effort to respond to and recover from COVID-19.

Fund Financial Statements

- The combined ending governmental fund balances increased to \$2.497 billion in fiscal year 2024 from \$2.098 billion in fiscal year 2023, a 19.03% increase.
- The increase in combined revenues within the governmental funds, amounting to \$753 million mainly occurred in the General Fund, Weighted Funds, and Debt Service Fund. General Fund saw an increase of \$494 million, while weighted funds: English Language Learner and At-Risk increased approximately \$87 million and \$114 million respectively. The Debt Service Fund saw an increase of \$108 million and the primary driver behind this substantial growth is the increase in the per-pupil base amount under the Pupil Centered Funding Plan. Additionally, the rise in assessed home values has led to a significant increase in property taxes within the Debt Service Fund. This increase in property taxes is crucial for the Debt Service Fund as it provides the necessary revenue to meet debt obligations, ensuring the financial stability and sustainability of governmental operations.
- The largest source of revenue in the General Fund and Special Education Fund is the state distribution from the PCFP plan. This plan also distributes to weighted funds for ELL, gifted and talented and at-risk students. This funding plan is designed to allocate resources more effectively based on the specific needs of students.

General Operating Fund Balance

- The ending fund balance in the General Fund increased from approximately \$531 million in fiscal year 2023 to approximately \$662 million in fiscal year 2024, a 24.66% increase. Included in the ending fund balance is \$375 million, which is restricted in the General Fund due to Nevada Revised Statutes 388G (NRS 388G). This state statute requires schools to carry over unspent funds into the next year. Total general operating revenues increased by approximately \$498 million primarily due to the increase in the Pupil Centered Funding Plan.

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

- The District fully funded the unassigned (spendable) portion of fund balance to 4.50% of general operating revenue in fiscal year 2024. This is the highest assigned amount in over ten years. Unassigned fund balance is reported at \$151.1 million in fiscal year 2024.
- The District was able to assign funding in its General Fund for categorical indirect costs, instructional supply appropriations, potential litigation, an NV Energy incentive, and future initiatives for the next fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements are comprised of government-wide financial statements, fund financial statements, and notes to the basic financial statements. The following is a brief discussion of the structure of the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with an assessment of the overall financial position and activities of the District as a whole. These statements are structured around the primary government and are further divided into governmental activities and business-type activities. Governmental activities are those generally financed through taxes and intergovernmental revenues, while business-type activities are those financed to some degree by charging external parties for goods received.

Statement of net position - combines and consolidates all of the District's current financial resources (short-term spendable resources) with capital assets, deferred outflows of resources, long-term obligations, and deferred inflows of resources, using the accrual basis of accounting. The result is net position that is segregated into three components: net investment in capital assets, restricted, and unrestricted net position.

Statement of activities - presents information showing how the District's net position changed during fiscal year 2024. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, there are some revenues and expenses reported in this statement that will result in cash flows in future fiscal periods. All expenses are reported by related function as prescribed by the Nevada Department of Education Nevada Common Elements for Accounting and Reporting K-12 Educational Finances manual.

Fund Financial Statements

The District uses fund financial statements to provide detailed information about its most significant funds. All of the funds of the District can be divided into two categories:

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements described above. However, unlike the government-wide financial statements, governmental fund financial statements use the modified accrual basis of accounting, which focuses on near-term inflows and outflows of spendable resources and balances of spendable resources available at the end of the fiscal year. To provide a better understanding of the relationship between the fund statements and government-wide statements, a reconciliation is provided for a more comprehensive picture of the District's financial position.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows are reported in the proprietary funds. The District reports two types, enterprise funds and internal service funds. Enterprise funds are used to report an activity where a fee is charged to external users. The District's sole enterprise fund, the Food Service Enterprise Fund, is used to account for food service operations within the District. Internal service funds report activities that provide goods and services to the other departments of the District. The District reports two internal service funds, the Insurance and Risk Management Fund, and the Graphic Arts Production Fund.

Notes to the Basic Financial Statements

The notes to the basic financial statements complement the financial statements by describing qualifying factors and changes throughout the fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

As noted previously, the government-wide statements are structured to report financial information on the District as a whole. Condensed financial information with comparative amounts from the prior year is presented along with accompanying analysis.

Clark County School District's Net Position:

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Current assets	\$ 3,357,403,739	\$ 2,707,988,054	\$ 246,309,763	\$ 208,401,131	\$ 3,603,713,502	\$ 2,916,389,185
Capital assets, net	5,656,787,075	5,308,930,744	16,748,481	16,363,721	5,673,535,556	5,325,294,465
Total assets	9,014,190,814	8,016,918,798	263,058,244	224,764,852	9,277,249,058	8,241,683,650
Deferred outflows of resources	1,435,362,963	1,545,510,233	23,972,685	22,336,719	1,459,335,648	1,567,846,952
Other liabilities	628,926,201	458,019,367	2,424,994	2,242,479	631,351,195	460,261,846
Long-term liabilities	8,355,236,982	7,940,920,483	81,688,694	66,990,634	8,436,925,676	8,007,911,117
Total liabilities	8,984,163,183	8,398,939,850	84,113,688	69,233,113	9,068,276,871	8,468,172,963
Deferred inflows of resources	188,790,651	144,173,071	2,557,303	1,952,618	191,347,954	146,125,689
Net position:						
Net investment in capital assets	2,686,941,234	2,455,725,545	16,748,481	16,363,721	2,703,689,715	2,472,089,266
Restricted	1,755,152,157	1,395,399,800	-	-	1,755,152,157	1,395,399,800
Unrestricted	(3,165,493,448)	(2,831,809,235)	183,611,457	159,552,119	(2,981,881,991)	(2,672,257,116)
Total net position	\$ 1,276,599,943	\$ 1,019,316,110	\$ 200,359,938	\$ 175,915,840	\$ 1,476,959,881	\$ 1,195,231,950

The District's assets and deferred outflows of resources were more than liabilities and deferred inflows of resources by \$1,476,959,881 at the close of the current fiscal year. Total net position increased by \$281,727,931 or 23.57%. In fiscal year 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The restatement of beginning net position is required due to a change in accounting principle. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, the information for the year ended June 30, 2023 was not restated. See **Note 20** on page 100 for more detailed information related to this change as well as other matters.

Governmental Activities

The District's total net position in governmental activities is \$1,276,599,943, which includes a negative unrestricted net position of \$3,165,493,448. Included in this figure is the impact of recording the net pension liability, the total OPEB liability and compensated absences. The portion the District pays to PERS is for required contributions, but pursuant to statute, there is no obligation on the part of the employer to pay for their proportionate share of the unfunded liability.

Portions of total net position are subject to external restrictions on how the resources may be utilized. In the current fiscal year, restricted assets include assets for servicing long-term general obligation bonded debt in the amount of \$1,176,620,765; school carryover (supplies) in the amount of \$263,928,570; school carryover (net vacancy) in the amount of \$102,731,132; activities for student groups in the amount of \$34,404,757; school technology bonds in the amount of \$9,069,031; English Language Learner (ELL) programs in the amount of \$54,354,805; Alternative/At-Risk education programs in the amount of \$55,054,808; a certificate of deposit with the State of Nevada for the District's worker's compensation self-insurance program in the amount of \$9,097,000; assets related to bond proceeds and other revenues to be used in the District's capital projects programs in the amount of \$35,605,198; school based project carryover in the amount of \$5,733,507; and net position restricted for other purposes totaling \$8,552,584, which includes, a total of \$2,572,616 in school bus appropriation bonds, \$2,690,562 in school carryover (supplies) for gate proceeds, and donations of \$346,861.

Business-type Activities

Business-type activities consist solely of the District's Food Service Enterprise Fund. In the current fiscal year, this activity increased net position by 13.90% to \$200,359,938 as non-operating revenues exceeded operating expenses. Investment income displayed a notable shift from a \$1.71 million loss in the prior year to a \$11.3 million gain in the current fiscal year. Revenues exceeded expenses by \$24,444,098. Food Service is reporting approximately \$184 million in unrestricted net position.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Clark County School District's Statement of Activities:

	Governmental activities		Business-type activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	\$ 73,482,135	\$ 71,030,930	\$ 1,073,755	\$ 1,135,011	\$ 74,555,890	\$ 72,165,941
Operating grants and contributions	1,172,484,887	1,004,415,905	183,938,722	180,018,216	1,356,423,609	1,184,434,121
Capital grants and contributions	32,034	24,150,802	-	-	32,034	24,150,802
Total program revenues	1,245,999,056	1,099,597,637	185,012,477	181,153,227	1,431,011,533	1,280,750,864
General revenues:						
Property taxes	576,160,493	516,001,726	-	-	576,160,493	516,001,726
Governmental services tax	39,764,410	38,224,724	-	-	39,764,410	38,224,724
Room tax	130,598,262	120,914,774	-	-	130,598,262	120,914,774
Real estate transfer tax	36,996,805	38,315,657	-	-	36,996,805	38,315,657
Unrestricted federal aid	399,299	121,816	-	-	399,299	121,816
Unrestricted state aid	3,134,270,173	2,659,097,778	-	364,022	3,134,270,173	2,659,461,800
Other local sources	35,560,696	24,809,815	28,645	39,655	35,589,341	24,849,470
Unrestricted investment earnings	149,479,804	46,074,688	11,253,522	(1,713,945)	160,733,326	44,360,743
Total general revenues	4,103,229,942	3,443,560,978	11,282,167	(1,310,268)	4,114,512,109	3,442,250,710
Total revenues	5,349,228,998	4,543,158,615	196,294,644	179,842,959	5,545,523,642	4,723,001,574
Expenses						
Instruction expenses	2,838,008,391	2,574,768,066	-	-	2,838,008,391	2,574,768,066
Support services:						
Student support	301,033,633	250,971,024	-	-	301,033,633	250,971,024
Instructional staff support	335,556,559	323,972,796	-	-	335,556,559	323,972,796
General administration	77,049,427	45,124,097	-	-	77,049,427	45,124,097
School administration	314,953,968	267,206,034	-	-	314,953,968	267,206,034
Central services	129,613,527	124,070,621	-	-	129,613,527	124,070,621
Operation and maintenance of plant services	439,634,257	363,806,662	-	-	439,634,257	363,806,662
Student transportation	189,071,092	168,657,824	-	-	189,071,092	168,657,824
Other support services	13,921,560	16,132,021	-	-	13,921,560	16,132,021
Community services	38,663,744	15,666,214	-	-	38,663,744	15,666,214
Facilities acquisition and construction services	40,813,225	29,324,753	-	-	40,813,225	29,324,753
Interdistrict payments	10,806,641	10,060,144	-	-	10,806,641	10,060,144
Interest on long-term debt	104,247,107	108,950,892	-	-	104,247,107	108,950,892
Food services	-	-	167,970,717	151,068,445	167,970,717	151,068,445
Total expenses	4,833,373,131	4,298,711,148	167,970,717	151,068,445	5,001,343,848	4,449,779,593
Excess of revenues over expenditures before special item and transfers	515,855,867	244,447,467	28,323,927	28,774,514	544,179,794	273,221,981
Special Item - sale of broadband spectrum	-	43,000,000	-	-	-	43,000,000
Transfers in / (out)	(1,475)	(577,577)	1,475	577,577	-	-
Change in net position	515,854,392	286,869,890	28,325,402	29,352,091	544,179,794	316,221,981
Net position - beginning (as originally stated)	1,019,316,110	732,446,220	175,915,840	146,563,749	1,195,231,950	879,009,969
Adjustments and Restatements	(258,570,559)	-	(3,881,304)	-	(262,451,863)	-
Net position - beginning (as restated)*	760,745,551	732,446,220	172,034,536	146,563,749	932,780,087	879,009,969
Net position - ending	\$ 1,276,599,943	\$ 1,019,316,110	\$ 200,359,938	\$ 175,915,840	\$ 1,476,959,881	\$ 1,195,231,950

* Restated beginning net position due to the adoption of GASB Statement No. 101, Compensated Absences and error correction. See Note 20 for more detailed information.

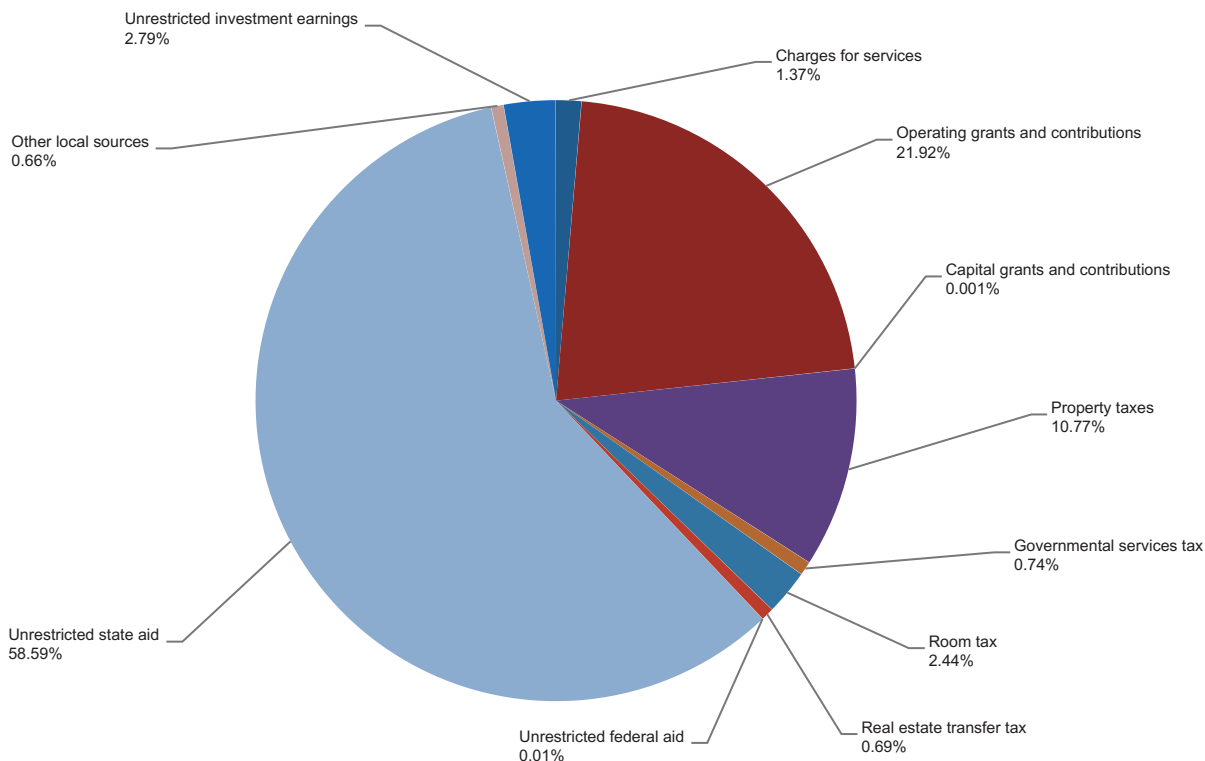
Governmental Activities

Revenues

- The largest general revenues received by the District is from the unrestricted state aid in the amount of \$3,134,270,173. This revenue represents 58.59% of total governmental revenues for the current fiscal year. This year's unrestricted state aid in the General Fund increased by \$475,172,395 or 17.87%, due to the per pupil base funding amount increasing from \$7,361 to \$9,045 per student.
- As the Federal Open Market Committee (FOMC) continued to raise the federal fund rate in order to tame inflation, it caused a decrease in the number of homes sold in the past year primarily due to higher mortgage rates. This resulted in the District experiencing an unfavorable decrease in real estate transfer tax, a tax collected on transfers of real property, of \$1,318,852 or 3.44%.
- The room tax associated with hotel lodging increased \$9,683,488 or 8.01% over the previous year due to an increase on the average daily room rate, number of visitors, and room inventory.
- Home assessments for fiscal year 2024 were performed during calendar year 2023 when home values were strong, resulting in property taxes increasing by \$60,158,767 or 11.66%. The real estate transfer tax, property tax and room tax are the main components of repaying outstanding bond obligations.
- Other local sources increased by \$10,750,881 or 43.33%. This rise is attributed to additional indirect costs revenue generated from State grant rebates and a JUUL vape settlement. The District received \$9,375,000 in State Grants from the Environmental Protection Agency (EPA) for a school bus rebate program. Additionally, the District received \$6,500,000 for the JUUL lawsuit settlement. This reflects the broader legal context where school districts across the country are receiving funds as part of settlements related to JUUL's role in the youth vaping epidemic.
- Investment earnings increased \$103,405,116 or 224.43% primarily due to the FOMC raising the federal fund rate drastically in the last two years. The District benefited from reinvesting in higher-yield securities as their previous investments matured. This strategy allowed the district to capitalize on the higher interest rates in the market. For details on the investment earnings, see **Note 3** on pages 62-66.
- Revenue from charges for services increased by \$2,451,205 or 3.45%, predominately in the Risk Management Fund. The Direct Assessment, which was previously set at \$18,000,000, was raised to \$30,000,000. This increase is due to a substantial rise in claims, as the district operates on a self-funded model. In a self-funded system, the district directly pays for claims, rather than purchasing insurance, which can lead to higher costs if there are more claims than expected. Additionally, the district received a \$1,600,000 property claim reimbursement, which provided further financial support.
- Operating grants and contributions revenues increased by \$168,068,982 or 16.73% primarily due to the enhancement of the Pupil-Centered Funding Plan (PCFP), which provides additional support for our English Language Learner (ELL), At-Risk, and Gifted and Talented (GATE) programs.
- Capital grant and contribution revenues decreased by \$24,118,768 or 99.87% due to the completion of an Epidemiology and Laboratory Capacity (ELC) Reopening Schools grant, which included funding for disinfecting devices and portable units. Additionally, there was a decline in funding for storage containers, which had been purchased with a grant in the prior year.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Governmental Activities – Revenue Sources**



**Percentages in the chart above may not total to 100% due to rounding

Governmental Activities - Change in Revenues

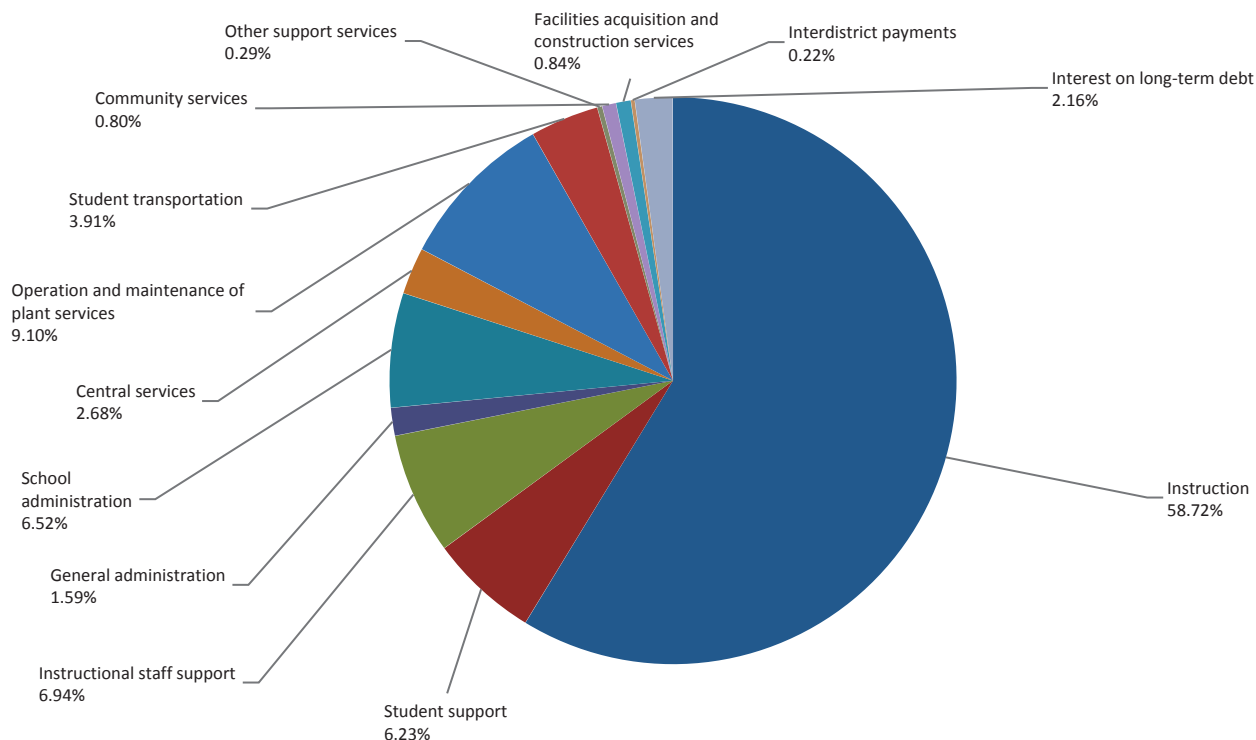
Revenues	2024	2023	Inc / (Dec) from 2023	% Inc / (Dec) from 2023
Charges for services	\$ 73,482,135	\$ 71,030,930	\$ 2,451,205	3.45 %
Operating grants and contributions	1,172,484,887	1,004,415,905	168,068,982	16.73 %
Capital grants and contributions	32,034	24,150,802	(24,118,768)	(99.87)%
Property taxes	576,160,493	516,001,726	60,158,767	11.66 %
Governmental services tax	39,764,410	38,224,724	1,539,686	4.03 %
Room tax	130,598,262	120,914,774	9,683,488	8.01 %
Real estate transfer tax	36,996,805	38,315,657	(1,318,852)	(3.44)%
Unrestricted federal aid	399,299	121,816	277,483	227.79 %
Unrestricted state aid	3,134,270,173	2,659,097,778	475,172,395	17.87 %
Other local sources	35,560,696	24,809,815	10,750,881	43.33 %
Unrestricted investment earnings	149,479,804	46,074,688	103,405,116	224.43 %
Special Item - sale of broadband spectrum	-	43,000,000	(43,000,000)	(100.00)%
Total revenues	\$ 5,349,228,998	\$ 4,586,158,615	\$ 763,070,383	16.64 %

Expenses

- Instruction related expenses account for 58.72% of total governmental expenses. They consist of regular, special, GATE, vocational, other instruction, and adult education. Notably, 87.30% of these expenses are allocated to regular and special education. Instruction related expenses increased by \$263,240,325 or 10.22% primarily due to negotiated salary rate and step increases in addition to higher fringe rates and pay rates for licensed extra-duty. Beyond personnel costs, there was an increase in expenses for textbooks, general supplies, education services (such as software licensing and tutoring), and professional technical services for the provision of speech and drop-out recovery program.
- Student support related expenses increased \$50,062,609 or 19.95% which can be attributed to several key factors. Firstly, negotiated salary rate increase, step increases and higher fringe rates have played a significant role. Another notable factor is the increase in extra duty and activity pay. This type of compensation is typically provided for additional responsibilities taken on by licensed staff, such as coaching sports teams and/or leading extracurricular activities. Moreover, there has been an increase in full-time equivalent (FTE) positions for critical support roles such as counselors, school nurses, school health assistants, and social workers.
- General administration expenses increased by \$31,925,330 or 70.75% primarily due to a significant rise in insurance costs for claims settlements within the Risk Management Fund. Additionally, negotiated salary and fringe benefit increased for administrative employees and support professionals as well as more FTE positions for school associate superintendents.
- Operation and maintenance of plant services account for approximately 9.10% of total expenses. These expenses include utility and maintenance costs aimed at maintaining the District's schools and administrative facilities. The increase of \$75,827,595 or 20.84% is predominantly due to negotiated salary and fringe benefit increases for administrative and support professionals. Additionally, there was a significant rise in FTE positions for custodians and campus security monitors. Costs for natural gas, electricity, and general supplies have risen due to inflation.
- Central services expenses increased by \$5,542,906 or 4.47% primarily due to negotiated salary and fringe benefit increases for administrative and support professionals as well as higher settlement claims paid out. These expenses were offset by decreased in administrative performance-based pay and professional/technical services, both influenced by additional funds and grants from the prior year.
- School administration expenses increased by \$47,747,934 or 17.87% primarily due to negotiated salary and fringe benefit increases and an increase in FTE positions, particularly Assistant Principals and school clerical staff.
- Instructional staff support expenses, which include staff training, library services, instructional technology, and network systems increased by \$11,583,763 or 3.58% This rise is primarily due to negotiated salary and fringe benefit increases and extra duty pay for licensed, administrative, and support employees. Additionally, there was an increase in employee training and technology-related supplies, software, and licenses.
- Student transportation expenses increased by \$20,413,268 or 12.10% primarily due to negotiated salary and fringe benefit increases and an expansion in full-time equivalent (FTE) positions, particularly bus drivers.
- Other support services decreased by \$2,210,461 or 13.70% due to indirect costs from federal grant expenditures. Indirect costs are associated with administrative expenses that are not identified to a direct service, program or grant. The State allows to charge grant programs an approved rate of 2.44% based on these expenditures.
- Facilities acquisition and construction services increased by \$11,488,472 or 39.18% due to various construction projects, including parking modification, renovations, and improvements to athletic fields.
- Community services increased by \$22,997,530 or 146.80% as programs expanded for wrap around family services paid for by ESSER III and general supplies and books paid for by Early Childhood Innovative Literacy Program (ECILP) grant.
- Interdistrict payments increased by \$746,497 or 7.42% for charter school meal reimbursements paid by grants.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Governmental Activities – Expenses by Function



Governmental Activities - Change in Expenses by Function

Expenses	2024	2023	Inc / (Dec) from 2023	% Inc / (Dec) from 2023
Instruction	\$ 2,838,008,391	\$ 2,574,768,066	\$ 263,240,325	10.22 %
Student support	301,033,633	250,971,024	50,062,609	19.95 %
Instructional staff support	335,556,559	323,972,796	11,583,763	3.58 %
General administration	77,049,427	45,124,097	31,925,330	70.75 %
School administration	314,953,968	267,206,034	47,747,934	17.87 %
Central services	129,613,527	124,070,621	5,542,906	4.47 %
Operation and maintenance of plant services	439,634,257	363,806,662	75,827,595	20.84 %
Student transportation	189,071,092	168,657,824	20,413,268	12.10 %
Other support services	13,921,560	16,132,021	(2,210,461)	(13.70)%
Community services	38,663,744	15,666,214	22,997,530	146.80 %
Facilities acquisition and construction services	40,813,225	29,324,753	11,488,472	39.18 %
Interdistrict payments	10,806,641	10,060,144	746,497	7.42 %
Interest on long-term debt	104,247,107	108,950,892	(4,703,785)	(4.32)%
Total expenses	\$ 4,833,373,131	\$ 4,298,711,148	\$ 534,661,983	12.44 %

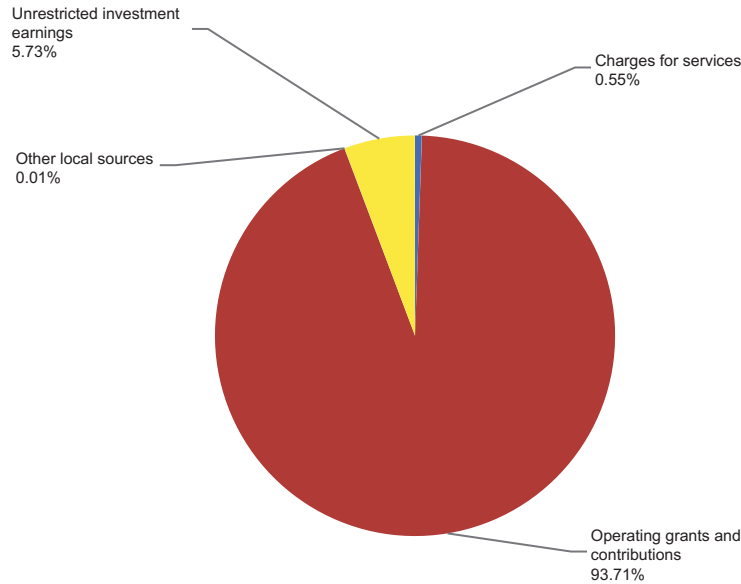
Business-type Activities

Business-type activities consist solely of the District's Food Service Enterprise Fund. In the current fiscal year, this activity increased net position by 13.90% to \$200,359,938 as non-operating revenues exceed operating expenses.

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Food service federal subsidies, account for almost 100% of the revenues received by business-type activities. In fiscal year 2024, federal subsidies account for 93.71%. The majority of the expenses in business-type activities are for food purchases and personnel expenses, including salary and benefits, to maintain the District’s food service program.

Business-type Activities – Revenue Sources



Business-type Activities - Change in Revenues

Revenues	2024	2023	Increase / (Decrease) from 2023	% Increase / (Decrease) from 2023
Charges for services	\$ 1,073,755	\$ 1,135,011	\$ (61,256)	(5.40)%
Operating grants and contributions	183,938,722	180,018,216	3,920,506	2.18 %
State aid not restricted to specific purposes	-	364,022	(364,022)	(100.00)%
Other local sources	28,645	39,655	(11,010)	(27.76)%
Unrestricted investment earnings	11,253,522	(1,713,945)	12,967,467	756.59 %
Total Revenues	\$ 196,294,644	\$ 179,842,959	\$ 16,451,685	9.15 %

Revenues generated from charges for services decreased \$61,256 and operating grants and contributions increased \$3,920,506 from the prior year. For fiscal year 2024, the District experienced an increase in investment income of \$12,967,467 or 756.59% from the prior year due to a rise in the federal fund rate.

ANALYSIS OF GOVERNMENTAL FUND BALANCES AND TRANSACTIONS

Governmental funds use fund accounting and follow the modified accrual basis of accounting which focuses on short-term sources and uses of spendable resources. The following is an analysis of individual fund balances and material transactions.

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$2.497 billion, an increase of \$399 million from last year. Of the total governmental fund balance, \$61,418,867 is classified as nonspendable and \$2,249,913,823 as restricted. Committed fund balance totaled \$28,152,208, which included amounts for Vegas PBS programming fees and Medicaid programs. The assigned fund balance totaling \$62,294,488 is for various initiatives throughout the District including categorical indirect costs, instructional supply appropriations, potential litigation, future initiatives, and an NV Energy incentive. Unassigned fund balance for all governmental funds serves as a useful measure of the District's net resources as a whole. The available balance for spending is \$94,819,877.

The main operating fund of the District is the General Fund. At the end of the current fiscal year, the total fund balance in the General Fund was \$661,835,001; the nonspendable portion totaled \$61,360,797 and the restricted portion was \$387,072,279. The unassigned portion, which represents spendable resources, was \$151,107,437, representing 23% of the total fund balance or 4.50% of the general operating budget resources. See **Note 15** on page 84.

Although reported separately, the Special Education Fund is budgeted for in combination with the General Fund and together they represent the general operating budget of the District. Any deficiencies of revenues under expenditures in the Special Education Fund are compensated for through a transfer from the General Fund. The transfer from the General Fund to cover special education expenditures in fiscal year 2024 was \$455,367,901. This is an increase of 16.43% over fiscal year 2023 largely due to an increase in negotiated salaries and benefits.

The District's Debt Service Fund reported an increase in fund balance of approximately \$251 million, from \$662 million in fiscal year 2023 to \$913 million in fiscal year 2024. This is a result of an excess of revenue over expenditures primarily from higher property tax revenue and investment income.

The District's Bond Fund reported a decrease in fund balance of approximately \$16 million due to deficiency of revenues under expenditures in fiscal year 2024 as capital project expenditures increased for various building modernization and construction. The District received approximately \$168 million in combined revenues from the room tax and real estate transfer tax. These taxes are pledged to reduce specific general obligation debt as it comes due. Most of these pledged revenues are reported as a transfer out of the Bond Fund for \$71.9 million and are shown as a transfer into the Debt Service Fund.

The Federal Projects and State Grants Funds reported a deficit fund balance of \$31 million and \$26 million, respectively at June 30, 2024. This is caused by the timing of receipt of outstanding receivables in accordance with the 60-day availability period under the modified accrual basis of accounting.

Towards the end of the current fiscal year, the Grant Fiscal Services department request draws to cover several expenditures mainly in its Title-1, ESSER III, and Educate Students with Disabilities (IDEA), but did not receive the funding until after the end of the current fiscal year. As of June 30, 2024, the Federal Projects Fund and State Grants Fund are reporting \$103 million and \$48 million receivables, respectively. Since these funds did not receive grant monies in time to cover the current expenditures, the General Fund provided funding. Liabilities were recorded in the Federal Projects Fund in the amount of \$72,766,127, and \$1,924,519 in the State Grants Fund to recognize the payable; corresponding receivables are recorded in the General Fund.

Additional information on the District's interfund balances and transfers can be found in **Note 4** on page 67 of this report.

BUDGETARY HIGHLIGHTS

The Original Budget (Final Budget) was approved on May 18, 2023. Budgeted appropriations were developed with certain assumptions remaining unknown or not finalized, namely average daily enrollment (ADE), beginning fund balance, and PCFP information. The Original Budget was approved and submitted according to NRS 354.598 on or before June 8 to commence District operations for the fiscal year beginning July 1, 2023.

An amendment to the 2023-2024 Final Budget was approved on December 14, 2023, following recognition of the first quarter ADE, providing more precise second, third, and fourth quarter enrollment projections, audited fiscal year 2023 financial reports, and updated PCFP information. This amendment increased appropriations by \$164 million from the Final Budget. Below is a list of major events (see following page) :

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

1. Fall Strategic Budget Adjustments: Addition of \$123.5 million to support schools’ fall strategic budget adjustments, which includes the increase of \$36.8 million in carryover funds. In addition, schools elected to convert numerous vacant positions to fund additional supplies and materials.
2. Direct Assessment to Risk Management Fund: As a result of several years of increasing risk management liabilities, the District is obligated to increase funding by \$13 million to ensure the solvency of the Risk Management Fund.
3. Substitute Teacher Benefits: Additional \$9 million for Senate Bill 434 estimated impact.
4. Potential Litigation: Additional \$6.3 million for potential litigation expenditures.
5. Additional \$3.3 million for Student Athletics and Activities to support trainers, officials, travel, and increased pay for campus security monitors and police overtime.

The amendment to the Final Budget reflects the District’s best estimates and includes all transfers, additions, and deletions that have been approved through June 30, 2024, and more accurately denote total appropriation activity throughout the year.

NRS and District regulations require that school districts legally adopt budgets for all funds. Budgets are prepared in accordance with Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Budgeted amounts reflected in the accompanying financial statements recognize amendments and transfers made during the year. The budget is prepared by fund, program, and function. All appropriations lapse at year-end and certain allowable encumbrances will carry over and be appropriated in 2024-2025.

Revenues

The total revenues of General Operating Fund (includes General Fund and Special Education Fund) came in under budget by \$14.5 million. In fiscal year 2024, investment income yielded a revenue gain of \$38.1 million. In addition, State Education Funding was lower than budgeted by \$17.5 million due to average enrollment (weighted) being 288,527, which is a decline of 1,891 from Amended Final Budget’s enrollment (weighted) of 290,418.

Expenditures

Expenditures of General Operating Fund were \$445.3 million below budget, primarily resulted from the following events: approximately \$375.1 million of unutilized school level appropriations, which per NRS 388G, must be carried forward and placed as a restricted fund balance. The District experienced a decrease in utilities of approximately \$7.1 million under budget. The Special Education Fund came in under budget by \$702,038, because of lower transportation expenditures and cost savings related to vacant special education positions. Additionally, there was \$15 million of unutilized litigation expenditures, NV Energy incentives of \$787,500, and other general savings.

Ending Fund Balance

The Board adopted an amendment to the fiscal year 2024 Final Budget for the General Operating Fund in December 2023 that reflected total appropriations of \$3.7 billion and a projected ending fund balance of \$228.0 million. The actual fiscal year 2024 ending fund balance is \$661.8 million, a positive variance of \$433.8 million to the plan, the majority being school carry forward.

CCSD’s regulation 3110 requires an unassigned ending fund balance of not less than 2% of total General Fund’s revenues for each fiscal year shall be included in the General Fund budget. The District did achieve a 4.50%, or \$151.1 million unassigned ending fund balance for fiscal year 2024. This is a \$29.6 million improvement over fiscal year 2023.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

At June 30, 2024, the District held approximately \$5.67 billion invested in a broad range of capital and leased capital assets, net of depreciation and amortization, including land and improvements, buildings and improvements, and equipment. This

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

amount represents a net increase (including additions, disposals, depreciation, and amortization) of \$348 million or 6.54% from last year. The following tables reflect additions and disposals of capital and leased capital assets for governmental and business-type activities.

Governmental Activities Capital Assets:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
Land	\$ 267,746,547	\$ 3,932,151	\$ (3,052,554)	\$ 268,626,144
Lease assets, Land	122,716	-	-	122,716
Land Improvements	1,797,647,864	90,541,493	(1,504,545)	1,886,684,812
Buildings	5,943,931,134	211,001,888	(2,673,656)	6,152,259,366
Lease assets, Buildings	284,246	-	-	284,246
Building Improvements	997,815,191	4,209,860	(7,158,301)	994,866,750
Equipment	651,260,738	55,032,173	(10,256,210)	696,036,701
Lease assets, Equipment & Fixtures	195,374	-	(34,802)	160,572
Subscription-Based Information Technology Arrangements	24,505,889	13,652,340	(16,684,672)	21,473,557
Construction in Progress	320,462,304	627,455,352	(352,398,023)	595,519,633
Less: Accumulated Depreciation and Amortization	(4,695,041,259)	(296,246,961)	32,040,798	(4,959,247,422)
Total Capital Assets, Net	\$ 5,308,930,744	\$ 709,578,296	\$ (361,721,965)	\$ 5,656,787,075

The majority of the increase in capital assets is due to the increase in buildings, which represent the capitalized construction costs. In fiscal year 2024, the District opened one new school. Additions to land improvements and equipment, include construction, expansions and renovations to new and existing District facilities. Construction in progress includes school renovations, improvements, expansions to existing schools, and work performed to fully replace some older existing schools.

Business-type Activities Capital Assets:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
Land Improvements	\$ 968,279	\$ -	\$ -	\$ 968,279
Buildings	1,760,913	-	-	1,760,913
Building Improvements	9,688,935	-	-	9,688,935
Equipment	28,261,626	2,259,699	(223,514)	30,297,811
Less: Accumulated Depreciation	(24,316,032)	(1,870,578)	219,153	(25,967,457)
Total Capital Assets, Net	\$ 16,363,721	\$ 389,121	\$ (4,361)	\$ 16,748,481

Additional information on the District's capital and leased capital assets can be found in **Note 5** on pages 68-69 of this report.

Long-term Debt

The District finalized one of the largest school construction programs in the United States, funded through the issuance of municipal bonds. Before bonds can be sold, the District provides information to various bond raters to obtain bond ratings for the proposed issue. Much of this information is focused on the financial stability of the District and how it responds to various financial situations. The District has the following ratings with Standard and Poor's (AA-) and Moody's Investor Services (A1) both with a stable outlook rating at year end.

As of June 30, 2024, the District carried approximately \$3.9 billion in debt. The District has recently issued general obligation bonds to finance various projects including, but not limited to, constructing or purchasing new buildings, enlarging, remodeling or repairing existing buildings or grounds, acquiring sites for new buildings, and purchasing necessary furniture and

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

equipment for schools including equipment used for student transportation. The following table summarizes long-term debt activity over the past fiscal year:

Total Long-term Debt Obligations:

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024
General Obligation Debt	\$ 2,937,335,000	\$ 400,000,000	\$ (302,624,000)	\$ 3,034,711,000
Less: Discounts	(624,775)	-	624,775	-
Plus: Premiums	361,905,438	36,269,969	(37,541,520)	360,633,887
Total bonds payable	<u>3,298,615,663</u>	<u>436,269,969</u>	<u>(339,540,745)</u>	<u>3,395,344,887</u>
Leases	482,283	-	(47,968)	434,315
Subscription-based information technology agreements	11,826,014	11,906,451	(14,335,212)	9,397,253
Compensated absences payable *	334,866,349	28,274,784	-	363,141,133
Other long term liabilities	90,115,310	59,485,309	(20,845,281)	128,755,338
Total long-term liabilities	<u>\$ 3,735,905,619</u>	<u>\$ 535,936,513</u>	<u>\$ (374,769,206)</u>	<u>\$ 3,897,072,926</u>

* The change in the compensated absences liability is presented as a net change. The beginning balance of the compensated absences liabilities are restated as described in Note 20.

Per NRS 387.400, the debt limitation for the District is equal to 15% of the assessed valuation of property, excluding motor vehicles. The debt limitation currently applicable at June 30, 2024, is \$20,631,709,319. It is expected that future increases in assessed valuation and the retirement of bonds will result, at all times, in a statutory debt limitation in excess of outstanding debt, subject to changes in assumptions, costs and revenues.

The District’s liability for compensated absences increased this year with combined governmental and business-type activities reporting \$363,141,133 in compensated absences payable at June 30, 2024. This represents a \$28,274,784 or 8.44% increase over the compensated absences payable of \$334,866,349 as of June 30, 2023, which has been restated due to the implementation of GASB Statement No. 101, *Compensated Absences*. The increase is primarily attributed to pay raises in accordance with the 2023-2025 negotiated agreements.

Additional information on the District’s long-term debt can be found in **Notes 8 and 10** on pages 71-73 and page 75, respectively, of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide its users with a general overview of the Clark County School District’s finances and to demonstrate the District’s accountability for the revenues it receives. Additional information and an electronic copy of this report may be found at the District’s website, www.ccsd.net. Any further questions, comments or requests for additional financial information should be addressed to:

Clark County School District
Accounting Department
4190 McLeod Drive
Las Vegas, NV 89121



Basic Financial Statements



ANNUAL COMPREHENSIVE FINANCIAL REPORT

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CLARK COUNTY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS			
Pooled cash and investments	\$ 2,750,074,598	\$ 225,560,144	\$ 2,975,634,742
Accounts receivable	526,818,089	12,113,729	538,931,818
Interest receivable	6,783,588	-	6,783,588
Inventories	2,815,924	8,635,890	11,451,814
Prepays	66,884,116	-	66,884,116
Prepaid bond insurance premium costs	2,839,354	-	2,839,354
Refundable deposits	58,070	-	58,070
Derivative Instrument - Power Purchase Agreement	1,130,000	-	1,130,000
Capital assets:			
Capital assets - not being depreciated	864,145,777	-	864,145,777
Capital assets - net of accumulated depreciation	4,779,895,701	16,748,481	4,796,644,182
Lease assets - net of accumulated amortization	399,958	-	399,958
SBITAs - net of accumulated amortization	12,345,639	-	12,345,639
Total assets	9,014,190,814	263,058,244	9,277,249,058
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refundings	4,817,875	-	4,817,875
Deferred outflows of resources - pension related	1,311,847,783	22,177,902	1,334,025,685
Deferred outflows of resources - OPEB related	118,697,305	1,794,783	120,492,088
Total deferred outflows of resources	1,435,362,963	23,972,685	1,459,335,648
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	10,449,553,777	287,030,929	10,736,584,706
LIABILITIES			
Accounts payable	185,385,358	985,841	186,371,199
Accrued salaries and benefits	356,556,225	772,241	357,328,466
Unearned revenues	12,709,871	666,912	13,376,783
Interest payable	5,859,673	-	5,859,673
Construction contracts and retention payable	68,415,074	-	68,415,074
Long term liabilities:			
Portion due or payable within one year:			
General obligation bonds payable	299,798,000	-	299,798,000
Lease obligations payable	41,493	-	41,493
SBITA obligations payable	3,369,912	-	3,369,912
Total OPEB liability	15,446,342	190,123	15,636,465
Compensated absences payable	103,279,166	2,070,158	105,349,324
Liability insurance claims payable	15,284,126	-	15,284,126
Workers' compensation claims payable	10,953,227	-	10,953,227
Portion due or payable after one year:			
Arbitrage Payable	8,656,346	-	8,656,346
General obligation bonds payable	3,095,546,887	-	3,095,546,887
Lease obligations payable	392,822	-	392,822
SBITA obligations payable	6,027,341	-	6,027,341
Compensated absences payable	252,971,215	4,820,594	257,791,809
Total OPEB liability	264,297,999	3,851,588	268,149,587
Net pension liability	4,185,310,467	70,756,231	4,256,066,698
Long term claims payable	93,861,639	-	93,861,639
Total Liabilities	8,984,163,183	84,113,688	9,068,276,871
DEFERRED INFLOWS OF RESOURCES			
Deferred gain on refundings	1,910,534	-	1,910,534
Deferred inflows of resources - pension related	105,668,318	1,786,413	107,454,731
Deferred inflows of resources - OPEB related	81,211,799	770,890	81,982,689
Total deferred inflows of resources	188,790,651	2,557,303	191,347,954
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	9,172,953,834	86,670,991	9,259,624,825
NET POSITION			
Net investment in capital assets	2,686,941,234	16,748,481	2,703,689,715
Restricted for:			
Debt service	1,176,620,765	-	1,176,620,765
Capital projects	35,605,198	-	35,605,198
School carryover (supplies)	263,928,570	-	263,928,570
School carryover (net vacancy)	102,731,132	-	102,731,132
School based project carryover	5,733,507	-	5,733,507
Student groups	34,404,757	-	34,404,757
English language learner programs	54,354,805	-	54,354,805
Alternative/At-Risk education programs	55,054,808	-	55,054,808
Certificate of deposit for self-insurance	9,097,000	-	9,097,000
School technology bonds	9,069,031	-	9,069,031
Other purposes	8,552,584	-	8,552,584
Unrestricted	(3,165,493,448)	183,611,457	(2,981,881,991)
Total NET POSITION	\$ 1,276,599,943	\$ 200,359,938	\$ 1,476,959,881

The notes to the basic financial statements are an integral part of this statement.



CLARK COUNTY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Functions / Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
GOVERNMENTAL ACTIVITIES			
Instruction:			
Regular instruction	\$ (1,956,066,882)	\$ 1,076,872	\$ 402,743,351
Special instruction	(521,406,081)	-	157,637,932
Gifted and talented instruction	(17,636,707)	-	4,890,007
Vocational instruction	(46,164,004)	-	12,155,748
Other instruction	(288,504,971)	11,000	317,403,195
Adult instruction	(8,229,746)	-	7,086,300
Total instruction	(2,838,008,391)	1,087,872	901,916,533
Support services:			
Student support	(301,033,633)	-	66,524,595
Instructional staff support	(335,556,559)	69,505,457	48,758,557
General administration	(77,049,427)	-	400,000
School administration	(314,953,968)	-	-
Central services	(129,613,527)	2,269,202	144,299,385
Operation and maintenance of plant services	(439,634,257)	-	1,101,774
Student transportation	(189,071,092)	619,604	21,507
Other support services	(13,921,560)	-	-
Operation of non instructional services:			
Community services	(38,663,744)	-	7,951,819
Facilities acquisition and construction services ¹	(40,813,225)	-	-
Miscellaneous:			
Interdistrict payments-charter schools	(10,806,641)	-	-
Debt service:			
Interest on long-term debt	(104,247,107)	-	1,510,717
Total support services	(1,995,364,740)	72,394,263	270,568,354
TOTAL GOVERNMENTAL ACTIVITIES	(4,833,373,131)	73,482,135	1,172,484,887
BUSINESS-TYPE ACTIVITIES			
Food service	(167,970,717)	1,073,755	183,938,722
TOTAL SCHOOL DISTRICT	\$ (5,001,343,848)	\$ 74,555,890	\$ 1,356,423,609

General revenues:

Taxes:

Property taxes, levied for debt service

Governmental services tax

Room tax

Real estate transfer tax

Federal aid not restricted to specific purposes

State aid not restricted to specific purposes

Other local sources

Unrestricted investment earnings

Transfers

Total general revenues and transfers

Change in net position

Net position, July 1 (as originally stated)

Adjustments and restatements

Net position, July 1 (as restated)²

Net position, June 30

¹ This amount represents expenses incurred in connection with activities related to capital projects that are not otherwise capitalized and included as part of capital assets.

² Restated beginning net position due to the adoption of GASB Statement No. 101, Compensated Absences, and an error correction derived from FY23 accrued interest receivable. See Note 20 for more detailed information.

The notes to the basic financial statements are an integral part of this statement.

Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
\$ 32,034	\$ (1,552,214,625)	\$ -	\$ (1,552,214,625)
-	(363,768,149)	-	(363,768,149)
-	(12,746,700)	-	(12,746,700)
-	(34,008,256)	-	(34,008,256)
-	28,909,224	-	28,909,224
-	(1,143,446)	-	(1,143,446)
32,034	(1,934,971,952)	-	(1,934,971,952)
-	(234,509,038)	-	(234,509,038)
-	(217,292,545)	-	(217,292,545)
-	(76,649,427)	-	(76,649,427)
-	(314,953,968)	-	(314,953,968)
-	16,955,060	-	16,955,060
-	(438,532,483)	-	(438,532,483)
-	(188,429,981)	-	(188,429,981)
-	(13,921,560)	-	(13,921,560)
-	(30,711,925)	-	(30,711,925)
-	(40,813,225)	-	(40,813,225)
-	(10,806,641)	-	(10,806,641)
-	(102,736,390)	-	(102,736,390)
-	(1,652,402,123)	-	(1,652,402,123)
32,034	(3,587,374,075)	-	(3,587,374,075)
-	-	17,041,760	17,041,760
\$ 32,034	\$ (3,587,374,075)	\$ 17,041,760	\$ (3,570,332,315)
	576,160,493	-	576,160,493
	39,764,410	-	39,764,410
	130,598,262	-	130,598,262
	36,996,805	-	36,996,805
	399,299	-	399,299
	3,134,270,173	-	3,134,270,173
	35,560,696	28,645	35,589,341
	149,479,804	11,253,522	160,733,326
	(1,475)	1,475	-
	4,103,228,467	11,283,642	4,114,512,109
	515,854,392	28,325,402	544,179,794
	1,019,316,110	175,915,840	1,195,231,950
	(258,570,559)	(3,881,304)	(262,451,863)
	760,745,551	172,034,536	932,780,087
	\$ 1,276,599,943	\$ 200,359,938	\$ 1,476,959,881



CLARK COUNTY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	MAJOR	
	General Fund	Special Education Fund
ASSETS		
Pooled cash and investments	\$ 557,648,915	\$ 69,298,428
Accounts receivable	269,354,703	37,370
Interest receivable	6,004,705	-
Due from other funds	74,690,646	-
Inventories	2,815,924	-
Prepays	58,544,873	-
Deposits	-	-
TOTAL ASSETS	\$ 969,059,766	\$ 69,335,798
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 92,296,780	\$ 731,846
Intergovernmental accounts payable	540,869	-
Accrued salaries and benefits	209,213,776	68,603,952
Unearned revenue	5,965	-
Construction contracts and retentions payable	2,753,343	-
Due to other funds	-	-
Total liabilities	304,810,733	69,335,798
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - delinquent property taxes	-	-
Unavailable revenue - other	2,414,032	-
Total deferred inflows of resources	2,414,032	-
FUND BALANCES		
Nonspendable:		
Inventories	2,815,924	-
Prepays	58,544,873	-
Deposits	-	-
Restricted for:		
Donations	346,861	-
School technology bonds	9,069,031	-
School bus appropriation bonds	2,572,616	-
School carryover (supplies)	263,928,570	-
School carryover (net vacancy)	102,731,132	-
School carryover (supplies) - gate proceeds	2,690,562	-
School based project carryover	5,733,507	-
Debt service reserve requirement per NRS 350.020	-	-
Debt service	-	-
Capital projects	-	-
Capital improvements	-	-
Student groups	-	-
English language learner programs	-	-
Alternative/At-Risk education programs	-	-
PBS Kids Writers Contest Program	-	-
Committed to:		
PBS programming fees	-	-
Medicaid programs	-	-
Assigned to:		
Categorical indirect costs	7,302,064	-
Instructional supply appropriations	4,219,003	-
Potential litigation	15,000,000	-
Future initiatives	34,985,921	-
NV Energy Incentive	787,500	-
Unassigned	151,107,437	-
Total fund balances	661,835,001	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 969,059,766	\$ 69,335,798

The notes to the basic financial statements are an integral part of this statement.

FUNDS				
Debt Service Fund	Bond Fund	Federal Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 910,123,365	\$ 734,100,610	\$ -	\$ 352,175,090	\$ 2,623,346,408
12,630,796	30,074,691	103,256,203	110,847,756	526,201,519
563,203	89,805	-	-	6,657,713
-	-	-	-	74,690,646
-	-	-	-	2,815,924
-	-	1,359,502	-	59,904,375
-	58,070	-	-	58,070
\$ 923,317,364	\$ 764,323,176	\$ 104,615,705	\$ 463,022,846	\$ 3,293,674,655
\$ 28,206	\$ 50,365,002	\$ 12,590,309	\$ 28,576,117	\$ 184,588,260
-	-	-	-	540,869
-	481,088	19,259,269	58,826,336	356,384,421
-	-	-	12,703,906	12,709,871
-	48,805,453	-	16,856,278	68,415,074
-	-	72,766,127	1,924,519	74,690,646
28,206	99,651,543	104,615,705	118,887,156	697,329,141
10,044,659	-	-	-	10,044,659
-	-	30,587,491	56,700,069	89,701,592
10,044,659	-	30,587,491	56,700,069	99,746,251
-	-	-	-	2,815,924
-	-	-	-	58,544,873
-	58,070	-	-	58,070
-	-	-	-	346,861
-	-	-	-	9,069,031
-	-	-	-	2,572,616
-	-	-	-	263,928,570
-	-	-	-	102,731,132
-	-	-	-	2,690,562
-	-	-	-	5,733,507
109,002,306	-	-	-	109,002,306
804,242,193	269,235,939	-	-	1,073,478,132
-	395,377,624	-	-	395,377,624
-	-	-	141,065,921	141,065,921
-	-	-	34,404,757	34,404,757
-	-	-	54,354,805	54,354,805
-	-	-	55,054,808	55,054,808
-	-	-	103,191	103,191
-	-	-	16,622,940	16,622,940
-	-	-	11,529,268	11,529,268
-	-	-	-	7,302,064
-	-	-	-	4,219,003
-	-	-	-	15,000,000
-	-	-	-	34,985,921
-	-	-	-	787,500
-	-	(30,587,491)	(25,700,069)	94,819,877
913,244,499	664,671,633	(30,587,491)	287,435,621	2,496,599,263
\$ 923,317,364	\$ 764,323,176	\$ 104,615,705	\$ 463,022,846	\$ 3,293,674,655

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CLARK COUNTY SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2024

Total fund balances - governmental funds **\$ 2,496,599,263**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets net of the related depreciation, and derivative investment instrument are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net position. 5,657,149,951

Unavailable revenue represents amounts that are not available to pay for current period expenditures and, therefore are not reported in the funds. 99,746,251

Certain liabilities, deferred inflows of resources, and deferred outflows of resources (such as bonds payable, leases payable, and SBITAs payable) are not reported in the Governmental Funds financial statements because they are not due and payable in the current period, but they are presented as liabilities or deferred inflows of resources in the statement of net position. (3,769,429,897)

Assets, deferred outflows of resources, liabilities and deferred inflows of resources of the District's Insurance and Risk Management Internal Service Fund and the Graphic Arts Internal Service Fund are not reported in the Governmental Funds financial statements because they are presented on a different accounting basis, but they are presented as assets, deferred outflows of resources, liabilities and deferred inflows of resources in the statement of net position. 8,676,534

Some long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds. Net pension liability and OPEB liability obtained from the pension and OPEB schedule. (4,457,708,673)

Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.

Deferred outflows of resources related to pensions and OPEB	1,428,214,179
Deferred inflows of resources related to pensions and OPEB	(186,647,665)
	<u>1,241,566,514</u>

Total net position - governmental activities **\$ 1,276,599,943**

The notes to the financial statements are an integral part of this statement.



CLARK COUNTY SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	MAJOR	
	General Fund	Special Education Fund
REVENUES		
Local sources	\$ 70,299,012	\$ -
State sources	3,134,288,671	149,620,959
Federal sources	3,168,909	-
Other sources	565,498	-
TOTAL REVENUES	3,208,322,090	149,620,959
EXPENDITURES		
Current:		
Instruction:		
Regular instruction	1,350,281,392	-
Special instruction	17,004,369	462,474,154
Gifted and talented instruction	-	-
Vocational instruction	7,165,724	-
Other instruction	24,575,125	-
Adult instruction	-	-
Support services:		
Student support	118,747,006	50,154,499
Instructional staff support	151,176,848	3,040,512
General administration	67,640,763	258,568
School administration	291,985,964	2,684,728
Central services	80,153,983	665,448
Operation and maintenance of plant services	402,350,940	280,735
Student transportation	71,712,791	83,088,116
Other support services	3,761	-
Community services	126,029	-
Interdistrict payments	-	2,342,100
Capital outlay:		
Facilities acquisition and construction services	17,857,030	-
Subscription-based information technology arrangements	4,208,631	-
Debt service:		
Principal	3,900,784	-
Interest	153,445	-
Purchased services	-	-
TOTAL EXPENDITURES	2,609,044,585	604,988,860
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	599,277,505	(455,367,901)
OTHER FINANCING SOURCES (USES)		
Transfers in	-	455,367,901
Transfers out	(472,579,031)	-
General obligation bonds issued	-	-
Premiums on general obligation bonds	-	-
Subscription-based information technology arrangements	4,208,631	-
Proceeds from sales	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(468,370,400)	455,367,901
NET CHANGE IN FUND BALANCES	130,907,105	-
FUND BALANCES, JULY 1 (AS ORIGINALLY STATED)	530,927,896	-
ADJUSTMENTS AND RESTATEMENTS ¹	-	-
FUND BALANCES, JULY 1 (AS RESTATED)	530,927,896	-
FUND BALANCES, JUNE 30	\$ 661,835,001	\$ -

¹ Restated beginning fund balance due to error correction derived from FY23 accrued interest receivable. See Note 20 for more detailed information.

The notes to the basic financial statements are an integral part of this statement.

FUNDS				
Debt Service Fund	Bond Fund	Federal Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 621,999,347	\$ 217,505,501	\$ -	\$ 138,047,186	\$ 1,047,851,046
-	-	-	367,782,288	3,651,691,918
-	1,510,717	581,886,940	5,841,512	592,408,078
-	-	-	-	565,498
621,999,347	219,016,218	581,886,940	511,670,986	5,292,516,540
-	7,247,487	299,858,325	42,331,048	1,699,718,252
-	-	19,068,662	339,987	498,887,172
-	-	-	16,747,987	16,747,987
-	-	2,616,674	8,933,795	18,716,193
-	-	4,959,435	250,767,497	280,302,057
-	-	549,131	7,072,849	7,621,980
-	-	111,222,711	3,656,282	283,780,498
-	332,863	80,265,403	88,979,606	323,795,232
-	-	435,377	1,350,357	69,685,065
-	-	186,097	1,951,737	296,808,526
-	2,031,906	30,961,529	4,402,757	118,215,623
-	-	9,908,514	4,709,932	417,250,121
-	-	2,202,573	2,730,920	159,734,400
-	-	13,206,131	121	13,210,013
-	-	23,702,169	12,930,540	36,758,738
-	-	8,483,787	-	10,825,887
-	471,934,368	5,635	134,986,368	624,783,401
-	-	8,019,555	1,392,685	13,620,871
302,624,000	-	3,575,376	1,402,302	311,502,462
139,934,768	-	110,871	5,698	140,204,782
110,905	-	-	-	110,905
442,669,673	481,546,624	619,337,955	584,692,468	5,342,280,165
179,329,674	(262,530,406)	(37,451,015)	(73,021,482)	(49,763,625)
71,921,133	-	558,389	129,642,522	657,489,945
-	(185,510,914)	-	-	(658,089,945)
-	400,000,000	-	-	400,000,000
-	36,269,969	-	-	36,269,969
-	-	6,305,135	1,392,685	11,906,451
-	-	-	5,000,000	5,000,000
71,921,133	250,759,055	6,863,524	136,035,207	452,576,420
251,250,807	(11,771,351)	(30,587,491)	63,013,725	402,812,795
661,993,692	680,183,439	-	224,421,896	2,097,526,923
-	(3,740,455)	-	-	(3,740,455)
661,993,692	676,442,984	-	224,421,896	2,093,786,468
\$ 913,244,499	\$ 664,671,633	\$ (30,587,491)	\$ 287,435,621	\$ 2,496,599,263



CLARK COUNTY SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Net change in fund balances - governmental funds **\$ 399,072,340**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. 357,388,489

Revenues in the statement of activities that do not provide current financial resources (i.e., unavailable within 60 days after year-end) are not reported in the fund statements. On the other hand, revenue amounts that relate to prior periods while first become available in the current period are reported in fund statements but not the statement of activities. 47,278,737

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (136,673,958)

The net revenues of the District's Insurance and Risk Management Internal Service Fund and the Graphic Arts Internal Service Fund are not reported in this fund financial statement because they are presented on a different accounting basis (in the proprietary fund financial statements), but they are presented in the statement of activities. 1,384,945

Generally, expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses are recognized in the statement of activities when incurred. (241,889,705)

Gains, losses, capital donations, and derivative instruments are not presented in this financial statement because they do not provide or use current financial resources, but they are presented in the statement of activities. (3,629,620)

Governmental funds report District pension contributions as expenditures. However in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. (165,647,395)

Change in net position of governmental activities **\$ 257,283,833**

The notes to the basic financial statements are an integral part of this statement.

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
REVENUES					
Local sources:					
E-rate reimbursements	\$ 2,700,000	\$ 2,600,000	\$ 2,777,951	\$ (100,000)	\$ 177,951
Local government taxes	870,000	660,000	660,090	(210,000)	90
Tuition and summer school fees	1,170,000	1,140,000	881,653	(30,000)	(258,347)
Adult education	100,000	40,000	-	(60,000)	(40,000)
Athletic proceeds	540,000	720,000	1,055,598	180,000	335,598
Rental of facilities	420,000	470,000	1,180,067	50,000	710,067
Donations and grants	690,000	600,000	941,347	(90,000)	341,347
Other local sources	16,980,000	14,780,000	24,721,520	(2,200,000)	9,941,520
Investment income	1,720,000	47,290,500	38,080,786	45,570,500	(9,209,714)
Total local sources	25,190,000	68,300,500	70,299,012	43,110,500	1,998,512
State sources:					
State distributive fund					
PCFP Adjusted Base	2,539,639,706	2,626,830,810	2,609,703,142	87,191,104	(17,127,668)
PCFP Transportation	140,628,562	140,675,061	140,675,061	46,499	-
PCFP Special Education	383,765,078	383,891,970	383,891,970	126,892	-
State special appropriations	-	-	18,498	-	18,498
Total state sources	3,064,033,346	3,151,397,841	3,134,288,671	87,364,495	(17,109,170)
Federal sources:					
Federal impact aid	120,000	120,000	330,084	-	210,084
Forest reserve	80,000	80,000	69,215	-	(10,785)
Administrative claiming	1,950,000	1,950,000	2,769,610	-	819,610
Total federal sources	2,150,000	2,150,000	3,168,909	-	1,018,909
Other sources:					
Sales of district property	620,000	560,000	565,498	(60,000)	5,498
TOTAL REVENUES	3,091,993,346	3,222,408,341	3,208,322,090	130,414,995	(14,086,251)
EXPENDITURES					
Current:					
REGULAR PROGRAMS					
Instruction:					
Salaries	948,378,117	870,904,609	868,607,773	(77,473,508)	2,296,836
Benefits	431,834,724	354,820,786	354,510,417	(77,013,938)	310,369
Purchased services	5,767,549	13,858,986	11,521,275	8,091,437	2,337,711
Supplies	184,440,900	96,567,346	96,530,144	(87,873,554)	37,202
Property	766,146	14,601,146	14,567,483	13,835,000	33,663
Other	519,603	4,550,192	4,544,300	4,030,589	5,892
Total instruction	1,571,707,039	1,355,303,065	1,350,281,392	(216,403,974)	5,021,673

(Continued)



CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Support services:					
Student transportation:					
Salaries	\$ -	\$ 5,000	\$ 2,378	\$ 5,000	\$ 2,622
Benefits	-	5,000	970	5,000	4,030
Purchased services	364,668	1,292,039	1,183,365	927,371	108,674
Total student transportation	364,668	1,302,039	1,186,713	937,371	115,326
Other support services:					
Salaries	23,519,242	33,920,187	28,698,105	10,400,945	5,222,082
Benefits	12,625,467	16,465,733	14,492,361	3,840,266	1,973,372
Purchased services	396,236	1,991,645	1,869,231	1,595,409	122,414
Supplies	2,888,628	1,730,870	1,386,729	(1,157,758)	344,141
Property	-	1,240,000	1,193,504	1,240,000	46,496
Other	41,388	284,092	200,501	242,704	83,591
Total other support services	39,470,961	55,632,527	47,840,431	16,161,566	7,792,096
Total support services	39,835,629	56,934,566	49,027,144	17,098,937	7,907,422
TOTAL REGULAR PROGRAMS	1,611,542,668	1,412,237,631	1,399,308,536	(199,305,037)	12,929,095
SPECIAL PROGRAMS					
Instruction:					
Salaries	5,601,906	13,331,892	10,988,361	7,729,986	2,343,531
Benefits	3,590,221	7,156,661	6,012,293	3,566,440	1,144,368
Purchased services	26,500	-	-	(26,500)	-
Supplies	55,624	411,182	3,715	355,558	407,467
Total instruction	9,274,251	20,899,735	17,004,369	11,625,484	3,895,366
Support services:					
Other support services:					
Salaries	1,127,542	2,661,880	1,197,466	1,534,338	1,464,414
Benefits	509,856	2,149,998	543,026	1,640,142	1,606,972
Purchased services	212,094	13,374	12,591	(198,720)	783
Supplies	300,140	681,983	555,298	381,843	126,685
Other	-	5,000	952	5,000	4,048
Total support services	2,149,632	5,512,235	2,309,333	3,362,603	3,202,902
TOTAL SPECIAL PROGRAMS	11,423,883	26,411,970	19,313,702	14,988,087	7,098,268
VOCATIONAL PROGRAMS					
Instruction:					
Salaries	1,101,835	879,979	845,909	(221,856)	34,070
Benefits	481,497	260,390	259,471	(221,107)	919
Purchased services	101,565	1,379,836	1,168,844	1,278,271	210,992
Supplies	2,601,035	4,727,177	3,358,575	2,126,142	1,368,602
Property	143,307	1,139,002	1,102,276	995,695	36,726
Other	-	530,007	430,649	530,007	99,358
Total instruction	4,429,239	8,916,391	7,165,724	4,487,152	1,750,667

(Continued)

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Support services:					
Student transportation:					
Purchased services	\$ 139,070	\$ 139,256	\$ 50,137	\$ 186	\$ 89,119
Supplies	-	95,325	82,406	95,325	12,919
Total student transportation	139,070	234,581	132,543	95,511	102,038
Other support services:					
Salaries	1,289,350	1,662,864	1,603,419	373,514	59,445
Benefits	459,313	492,331	422,884	33,018	69,447
Purchased services	532,317	574,193	134,423	41,876	439,770
Supplies	638,986	548,986	204,408	(90,000)	344,578
Other	255,000	375,320	352,043	120,320	23,277
Total other support services	3,174,966	3,653,694	2,717,177	478,728	936,517
Total support services	3,314,036	3,888,275	2,849,720	574,239	1,038,555
TOTAL VOCATIONAL PROGRAMS	7,743,275	12,804,666	10,015,444	5,061,391	2,789,222
OTHER INSTRUCTIONAL PROGRAMS					
School co-curricular activities:					
Instruction:					
Salaries	3,344,977	2,893,479	1,660,733	(451,498)	1,232,746
Benefits	1,556,141	1,816,093	1,346,864	259,952	469,229
Purchased services	3,622,783	6,459,160	6,220,484	2,836,377	238,676
Supplies	3,498,130	3,620,150	2,548,147	122,020	1,072,003
Property	-	150,000	119,464	150,000	30,536
Other	159,585	420,585	366,617	261,000	53,968
Total instruction	12,181,616	15,359,467	12,262,309	3,177,851	3,097,158
Support services:					
Student transportation:					
Purchased services	2,279,662	2,230,672	1,300,230	(48,990)	930,442
Other support services:					
Salaries	7,464,520	21,668,145	21,365,224	14,203,625	302,921
Benefits	3,744,683	4,171,251	4,165,830	426,568	5,421
Purchased services	193,679	213,679	212,440	20,000	1,239
Supplies	165,762	229,950	213,602	64,188	16,348
Other	79,300	79,300	21,462	-	57,838
Total other support services	11,647,944	26,362,325	25,978,558	14,714,381	383,767
Total support services	13,927,606	28,592,997	27,278,788	14,665,391	1,314,209
Total school co-curricular activities	26,109,222	43,952,464	39,541,097	17,843,242	4,411,367

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Summer school:					
Instruction:					
Salaries	\$ 1,419,117	\$ 1,419,117	\$ 37,396	\$ -	\$ 1,381,721
Benefits	33,352	33,352	21,935	-	11,417
Purchased services	10,000	-	-	(10,000)	-
Supplies	111,000	-	-	(111,000)	-
Other	5,000	-	-	(5,000)	-
Total instruction	1,578,469	1,452,469	59,331	(126,000)	1,393,138
Support services:					
Other support services:					
Salaries	273,735	273,735	12,669	-	261,066
Benefits	6,435	6,435	298	-	6,137
Purchased services	4,500	-	-	(4,500)	-
Other	50,000	-	-	(50,000)	-
Total support services	334,670	280,170	12,967	(54,500)	267,203
Total summer school	1,913,139	1,732,639	72,298	(180,500)	1,660,341
English language learners:					
Instruction:					
Salaries	-	2,431,306	1,071,087	2,431,306	1,360,219
Benefits	-	1,154,513	492,666	1,154,513	661,847
Purchased services	-	40,000	35,143	40,000	4,857
Supplies	-	256,734	119,787	256,734	136,947
Other	-	12,099	1,682	12,099	10,417
Total instruction	-	3,894,652	1,720,365	3,894,652	2,174,287
Support services:					
Other support services:					
Other	2,100,392	-	-	(2,100,392)	-
Total english language learners	2,100,392	3,894,652	1,720,365	1,794,260	2,174,287
Alternative education:					
Instruction:					
Salaries	7,665,294	7,975,185	6,679,914	309,891	1,295,271
Benefits	3,196,882	3,355,659	2,645,149	158,777	710,510
Purchased services	-	150,000	108,474	150,000	41,526
Supplies	1,922,943	3,070,499	1,018,659	1,147,556	2,051,840
Property	-	40,000	34,733	40,000	5,267
Other	-	54,748	46,191	54,748	8,557
Total instruction	12,785,119	14,646,091	10,533,120	1,860,972	4,112,971

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Support services:					
Other support services:					
Salaries	\$ 5,375,835	\$ 6,341,806	\$ 4,516,976	\$ 965,971	\$ 1,824,830
Benefits	2,714,909	3,265,557	2,188,764	550,648	1,076,793
Supplies	-	14,999	11,967	14,999	3,032
Total support services	8,090,744	9,622,362	6,717,707	1,531,618	2,904,655
Total alternative education	20,875,863	24,268,453	17,250,827	3,392,590	7,017,626
TOTAL OTHER INSTRUCTIONAL PROGRAMS	50,998,616	73,848,208	58,584,587	22,849,592	15,263,621
ADULT EDUCATION PROGRAMS					
Other support services:					
Purchased services	-	35,000	30,613	35,000	4,387
Supplies	75,000	-	-	(75,000)	-
TOTAL ADULT EDUCATION PROGRAMS	75,000	35,000	30,613	(40,000)	4,387
COMMUNITY SERVICES:					
Salaries	21,495	21,495	11,808	-	9,687
Benefits	505	505	224	-	281
Purchased services	-	60,000	56,845	60,000	3,155
Supplies	100,000	100,190	53,868	190	46,322
Other	-	5,000	3,284	5,000	1,716
TOTAL COMMUNITY SERVICES	122,000	187,190	126,029	65,190	61,161
UNDISTRIBUTED EXPENDITURES					
Support services:					
Student support:					
Salaries	81,983,822	90,313,683	51,719,707	8,329,861	38,593,976
Benefits	41,765,373	48,565,898	30,251,256	6,800,525	18,314,642
Purchased services	15,650,855	17,189,639	17,025,326	1,538,784	164,313
Supplies	1,031,063	1,110,235	585,749	79,172	524,486
Property	10,000	30,205	17,520	20,205	12,685
Other	12,100	17,100	16,600	5,000	500
Total student support	140,453,213	157,226,760	99,616,158	16,773,547	57,610,602
Instructional staff support:					
Salaries	48,194,169	52,537,124	48,290,093	4,342,955	4,247,031
Benefits	23,322,991	24,917,448	22,516,932	1,594,457	2,400,516
Purchased services	7,429,231	9,217,806	4,924,820	1,788,575	4,292,986
Supplies	7,879,371	23,190,137	16,059,645	15,310,766	7,130,492
Property	-	1,200,000	905,463	1,200,000	294,537
Other	591,740	174,252	173,423	(417,488)	829
Total instructional staff support	87,417,502	111,236,767	92,870,376	23,819,265	18,366,391

(Continued)



CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
General administration:					
Salaries	\$ 12,090,445	\$ 16,026,070	\$ 15,198,404	\$ 3,935,625	\$ 827,666
Benefits	5,432,613	6,376,642	6,285,570	944,029	91,072
Purchased services	22,775,424	45,911,639	45,349,119	23,136,215	562,520
Supplies	784,330	835,455	566,150	51,125	269,305
Property	-	80,000	40,799	80,000	39,201
Other	150,710	183,385	177,067	32,675	6,318
Total general administration	41,233,522	69,413,191	67,617,109	28,179,669	1,796,082
School administration:					
Salaries	190,142,062	297,685,117	191,289,104	107,543,055	106,396,013
Benefits	90,045,337	105,943,927	92,513,553	15,898,590	13,430,374
Purchased services	1,275,113	1,279,696	719,746	4,583	559,950
Supplies	180,000	2,687,370	2,457,572	2,507,370	229,798
Property	-	55,000	53,741	55,000	1,259
Other	-	30,000	29,316	30,000	684
Total school administration	281,642,512	407,681,110	287,063,032	126,038,598	120,618,078
Central services:					
Salaries	65,044,728	61,403,526	36,212,538	(3,641,202)	25,190,988
Benefits	20,509,833	27,907,449	18,955,446	7,397,616	8,952,003
Purchased services	73,272,221	29,121,883	18,476,143	(44,150,338)	10,645,740
Supplies	6,996,612	6,718,880	4,197,420	(277,732)	2,521,460
Property	-	54,684	45,000	54,684	9,684
Other	506,180	889,277	885,263	383,097	4,014
Total central services	166,329,574	126,095,699	78,771,810	(40,233,875)	47,323,889
Operation and maintenance of plant services:					
Salaries	154,901,534	234,127,686	154,777,930	79,226,152	79,349,756
Benefits	77,111,759	134,439,217	81,120,294	57,327,458	53,318,923
Purchased services	65,440,161	63,752,853	55,339,908	(1,687,308)	8,412,945
Supplies	96,873,465	106,706,315	105,079,454	9,832,850	1,626,861
Property	28,459,171	11,295,042	3,998,840	(17,164,129)	7,296,202
Other	122,550	205,798	193,808	83,248	11,990
Total operation and maintenance of plant services	422,908,640	550,526,911	400,510,234	127,618,271	150,016,677
Student transportation:					
Salaries	38,957,581	40,545,523	39,139,275	1,587,942	1,406,248
Benefits	21,568,930	22,603,449	21,268,178	1,034,519	1,335,271
Purchased services	1,684,037	1,931,837	909,406	247,800	1,022,431
Supplies	8,501,955	8,270,686	5,427,960	(231,269)	2,842,726
Property	2,025,000	3,130,750	2,342,856	1,105,750	787,894
Other	26,300	21,300	5,629	(5,000)	15,671
Total student transportation	72,763,803	76,503,545	69,093,304	3,739,742	7,410,241

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Other support:					
Supplies	\$ -	\$ 4,500	\$ 3,761	\$ 4,500	\$ 739
Capital outlay:					
Facilities acquisition and construction services:					
Site improvements:					
Purchased services	-	3,500,000	3,006,060	3,500,000	493,940
Supplies	-	849,354	1,576	849,354	847,778
Total site improvements	-	4,349,354	3,007,636	4,349,354	1,341,718
Building improvements:					
Purchased services	-	13,000,000	12,311,063	13,000,000	688,937
Supplies	-	2,680,142	2,239,782	2,680,142	440,360
Other	-	5,000	455	5,000	4,545
Total building improvements	-	15,685,142	14,551,300	15,685,142	1,133,842
Other facilities acquisition and construction:					
Salaries	265,719	265,719	196,831	-	68,888
Benefits	149,003	155,071	101,263	6,068	53,808
Total other facilities acquisition and construction	414,722	420,790	298,094	6,068	122,696
Total facilities acquisition and construction services	414,722	20,455,286	17,857,030	20,040,564	2,598,256
Subscription based information technology arrangements:					
Property	-	4,220,000	4,208,631	4,220,000	11,369
Total capital outlay	414,722	24,675,286	22,065,661	24,260,564	2,609,625
Debt service:					
Principal	-	4,556,434	3,900,784	4,556,434	655,650
Interest	-	204,805	153,445	204,805	51,360
Total debt service	-	4,761,239	4,054,229	4,761,239	707,010
TOTAL UNDISTRIBUTED EXPENDITURES	1,213,163,488	1,528,125,008	1,121,665,674	314,961,520	406,459,334
TOTAL EXPENDITURES	2,895,068,930	3,053,649,673	2,609,044,585	158,580,743	444,605,088
EXCESS OF REVENUES OVER EXPENDITURES	196,924,416	168,758,668	599,277,505	(28,165,748)	430,518,837
OTHER FINANCING SOURCES (USES)					
Transfers out	(468,742,593)	(472,490,851)	(472,579,031)	(3,748,258)	(88,180)
General obligation bonds issued	35,000,000	-	-	(35,000,000)	-
Leases	70,000	-	-	(70,000)	-
Subscription-based information technology arrangements	1,180,000	850,000	4,208,631	(330,000)	3,358,631
TOTAL OTHER FINANCING SOURCES (USES)	(432,492,593)	(471,640,851)	(468,370,400)	(39,148,258)	3,270,451
NET CHANGE IN FUND BALANCE	(235,568,177)	(302,882,183)	130,907,105	(67,314,006)	433,789,288
FUND BALANCE, JULY 1	422,537,177	530,927,896	530,927,896	108,390,719	-
FUND BALANCE, JUNE 30	\$ 186,969,000	\$ 228,045,713	\$ 661,835,001	\$ 41,076,713	\$ 433,789,288

The notes to the basic financial statements are an integral part of this statement.



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - SPECIAL EDUCATION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS		Actual	VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget		Original to Final Budget	Final Budget to Actual
REVENUES					
State sources:					
State distributive fund	\$ 145,075,000	\$ 149,993,568	\$ 149,620,959	\$ 4,918,568	\$ (372,609)
Other sources:					
Sales of district property	10,000	20,000	-	10,000	(20,000)
TOTAL REVENUES	145,085,000	150,013,568	149,620,959	4,928,568	(392,609)
EXPENDITURES					
Current:					
SPECIAL PROGRAMS					
Instruction:					
Salaries	293,912,480	306,407,035	306,385,499	12,494,555	21,536
Benefits	143,507,440	146,967,756	146,948,896	3,460,316	18,860
Purchased services	9,322,759	6,251,067	6,245,384	(3,071,692)	5,683
Supplies	3,486,662	2,706,965	2,704,715	(779,697)	2,250
Property	-	22,250	19,409	22,250	2,841
Other	1,500	174,216	170,251	172,716	3,965
Total instruction	450,230,841	462,529,289	462,474,154	12,298,448	55,135
Support services:					
Student transportation:					
Purchased services	2,510,300	2,353,075	2,320,497	(157,225)	32,578
Other support services:					
Salaries	29,283,094	29,506,013	29,402,489	222,919	103,524
Benefits	13,567,031	11,784,094	11,734,296	(1,782,937)	49,798
Purchased services	12,740,535	15,161,130	14,927,302	2,420,595	233,828
Supplies	559,347	677,635	488,710	118,288	188,925
Property	-	5,133	5,133	5,133	-
Other	4,681	16,593	15,205	11,912	1,388
Total other support services	56,154,688	57,150,598	56,573,135	995,910	577,463
Total support services	58,664,988	59,503,673	58,893,632	838,685	610,041
TOTAL SPECIAL PROGRAMS	508,895,829	522,032,962	521,367,786	13,137,133	665,176
UNDISTRIBUTED EXPENDITURES					
Support services:					
Student support:					
Salaries	374,226	165,926	154,733	(208,300)	11,193
Benefits	161,829	94,529	78,927	(67,300)	15,602

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - SPECIAL EDUCATION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS		Actual	VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget		Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Total student support	\$ 536,055	\$ 260,455	\$ 233,660	\$ (275,600)	\$ 26,795
Operation and maintenance of plant services:					
Salaries	111,259	236,959	233,431	125,700	3,528
Benefits	18,648	45,600	44,264	26,952	1,336
Total operation and maintenance of plant services	129,907	282,559	277,695	152,652	4,864
Student transportation:					
Salaries	49,565,719	47,070,858	47,069,233	(2,494,861)	1,625
Benefits	29,925,489	23,798,579	23,797,716	(6,126,910)	863
Purchased services	83,014	66,869	65,885	(16,145)	984
Supplies	10,520,667	9,836,516	9,834,785	(684,151)	1,731
Total student transportation	90,094,889	80,772,822	80,767,619	(9,322,067)	5,203
Interdistrict payments:					
Other	2,322,000	2,342,100	2,342,100	20,100	-
TOTAL UNDISTRIBUTED EXPENDITURES	93,082,851	83,657,936	83,621,074	(9,424,915)	36,862
TOTAL EXPENDITURES	601,978,680	605,690,898	604,988,860	3,712,218	702,038
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(456,893,680)	(455,677,330)	(455,367,901)	1,216,350	309,429
OTHER FINANCING SOURCES					
Transfers in	456,893,680	455,677,330	455,367,901	(1,216,350)	(309,429)
NET CHANGE IN FUND BALANCE	-	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -

The notes to the basic financial statements are an integral part of this statement.



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
REVENUES					
Federal sources:					
Federal-direct grants	\$ 6,701,156	\$ 4,277,612	\$ 1,519,699	\$ (2,423,544)	\$ (2,757,913)
Federal-pass through	1,065,426,754	698,616,368	580,367,241	(366,810,386)	(118,249,127)
TOTAL REVENUES	1,072,127,910	702,893,980	581,886,940	(369,233,930)	(121,007,040)
EXPENDITURES					
Current:					
REGULAR PROGRAMS					
Instruction:					
Salaries	136,402,494	72,358,680	72,358,031	(64,043,814)	649
Benefits	56,606,004	30,957,587	30,956,612	(25,648,417)	975
Purchased services	2,314,277	17,863,707	17,163,707	15,549,430	700,000
Supplies	328,345,528	183,344,888	174,121,885	(145,000,640)	9,223,003
Property	98,913	6,838,924	5,122,476	6,740,011	1,716,448
Other	761,141	404,873	135,614	(356,268)	269,259
Total instruction	524,528,357	311,768,659	299,858,325	(212,759,698)	11,910,334
Support services:					
Other support services:					
Salaries	443,620	546,613	422,196	102,993	124,417
Benefits	37,001	52,881	52,767	15,880	114
Purchased services	8,228,398	6,423,567	3,675,948	(1,804,831)	2,747,619
Supplies	619,953	3,279,518	1,172,766	2,659,565	2,106,752
Total support services	9,328,972	10,302,579	5,323,677	973,607	4,978,902
TOTAL REGULAR PROGRAMS	533,857,329	322,071,238	305,182,002	(211,786,091)	16,889,236
SPECIAL PROGRAMS					
Instruction:					
Salaries	16,090,444	10,314,370	10,313,892	(5,776,074)	478
Benefits	9,652,015	6,553,607	6,552,925	(3,098,408)	682
Purchased services	1,383,070	1,595,419	599,156	212,349	996,263
Supplies	7,938,970	3,588,553	1,323,061	(4,350,417)	2,265,492
Property	95,003	279,852	279,628	184,849	224
Other	1,500	-	-	(1,500)	-
Total instruction	35,161,002	22,331,801	19,068,662	(12,829,201)	3,263,139
Support services:					
Student transportation:					
Purchased services	2,500	-	-	(2,500)	-

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Other support services:					
Salaries	\$ 21,758,485	\$ 26,221,590	\$ 22,824,348	\$ 4,463,105	\$ 3,397,242
Benefits	9,520,541	12,765,992	10,374,520	3,245,451	2,391,472
Purchased services	6,127,326	8,591,568	6,737,003	2,464,242	1,854,565
Supplies	1,448,749	2,779,307	2,069,703	1,330,558	709,604
Property	14,800	8,500	8,360	(6,300)	140
Other	15,600	1,468,917	1,465,443	1,453,317	3,474
Total other support services	38,885,501	51,835,874	43,479,377	12,950,373	8,356,497
TOTAL SPECIAL PROGRAMS	74,049,003	74,167,675	62,548,039	118,672	11,619,636
VOCATIONAL PROGRAMS					
Instruction:					
Salaries	497,267	618,694	575,269	121,427	43,425
Benefits	99,494	108,461	67,039	8,967	41,422
Supplies	10,391,992	7,487,417	1,716,149	(2,904,575)	5,771,268
Property	44,461	260,904	258,217	216,443	2,687
Total instruction	11,033,214	8,475,476	2,616,674	(2,557,738)	5,858,802
Support services:					
Student transportation:					
Purchased services	1,225,370	1,941,251	1,628,281	715,881	312,970
Other support services:					
Salaries	1,068,139	1,505,680	1,505,371	437,541	309
Benefits	445,142	654,614	653,290	209,472	1,324
Purchased services	1,642,200	4,719,830	514,013	3,077,630	4,205,817
Supplies	43,781	148,740	148,634	104,959	106
Total other support services	3,199,262	7,028,864	2,821,308	3,829,602	4,207,556
Total support services	4,424,632	8,970,115	4,449,589	4,545,483	4,520,526
TOTAL VOCATIONAL PROGRAMS	15,457,846	17,445,591	7,066,263	1,987,745	10,379,328
OTHER INSTRUCTIONAL PROGRAMS					
Summer school:					
Instruction:					
Salaries	55,185,080	2,275,822	1,092,040	(52,909,258)	1,183,782
Benefits	1,587,801	272,262	272,031	(1,315,539)	231
Total instruction	56,772,881	2,548,084	1,364,071	(54,224,797)	1,184,013
Other support services:					
Salaries	3,151,819	263,924	5,803	(2,887,895)	258,121
Benefits	195,446	35,368	341	(160,078)	35,027
Purchased services	456,092	165,513	17,836	(290,579)	147,677
Total other support services	3,803,357	464,805	23,980	(3,338,552)	440,825

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS		Actual	VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget		Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Total summer school	\$ 60,576,238	\$ 3,012,889	\$ 1,388,051	\$ (57,563,349)	\$ 1,624,838
English language learners:					
Instruction:					
Salaries	4,368,147	2,047,371	843,776	(2,320,776)	1,203,595
Benefits	160,169	93,765	26,591	(66,404)	67,174
Purchased services	199,416	90,145	90,049	(109,271)	96
Supplies	3,075,220	2,451,513	2,450,595	(623,707)	918
Other	2,000	-	-	(2,000)	-
Total instruction	7,804,952	4,682,794	3,411,011	(3,122,158)	1,271,783
Support services:					
Student transportation:					
Purchased services	27,544	16,376	16,288	(11,168)	88
Other support services:					
Salaries	4,864,907	1,865,869	1,833,461	(2,999,038)	32,408
Benefits	1,724,759	544,861	469,109	(1,179,898)	75,752
Purchased services	2,636,461	2,231,409	2,231,182	(405,052)	227
Supplies	320,644	531,062	530,293	210,418	769
Total other support services	9,546,771	5,173,201	5,064,045	(4,373,570)	109,156
Total support services	9,574,315	5,189,577	5,080,333	(4,384,738)	109,244
Total english language learners	17,379,267	9,872,371	8,491,344	(7,506,896)	1,381,027
Alternative education:					
Instruction:					
Purchased services	-	18,000	17,000	18,000	1,000
Supplies	-	115,748	115,409	115,748	339
Property	-	52,500	51,945	52,500	555
Total instruction	-	186,248	184,354	186,248	1,894
Support services:					
Other support services:					
Salaries	239,818	-	-	(239,818)	-
Benefits	101,782	-	-	(101,782)	-
Purchased services	-	29,047	28,330	29,047	717
Total support services	341,600	29,047	28,330	(312,553)	717
Total alternative education	341,600	215,295	212,684	(126,305)	2,611
TOTAL OTHER INSTRUCTIONAL PROGRAMS	78,297,105	13,100,555	10,092,079	(65,196,550)	3,008,476

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS			VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget	Actual	Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
ADULT EDUCATION PROGRAMS					
Instruction:					
Salaries	\$ 111,870	\$ 312,227	\$ 312,085	\$ 200,357	\$ 142
Benefits	52,194	66,863	66,756	14,669	107
Purchased services	-	1,600	1,590	1,600	10
Supplies	-	93,644	63,767	93,644	29,877
Property	-	105,140	104,933	105,140	207
TOTAL ADULT EDUCATION PROGRAMS	164,064	579,474	549,131	415,410	30,343
COMMUNITY SERVICES PROGRAMS					
Support services:					
Other support services:					
Salaries	233,226	-	-	(233,226)	-
Benefits	5,839	-	-	(5,839)	-
Purchased services	943,454	257,652	255,679	(685,802)	1,973
Supplies	30,027	-	-	(30,027)	-
Property	42,861	-	-	(42,861)	-
Total support services	1,255,407	257,652	255,679	(997,755)	1,973
Community service operations:					
Salaries	3,104,633	2,180,154	1,643,427	(924,479)	536,727
Benefits	1,431,421	1,140,318	805,781	(291,103)	334,537
Purchased services	36,751,241	20,412,818	20,410,472	(16,338,423)	2,346
Supplies	925,556	828,752	816,579	(96,804)	12,173
Property	-	14,300	14,238	14,300	62
Other	67,485	34,254	11,672	(33,231)	22,582
Total community service operations	42,280,336	24,610,596	23,702,169	(17,669,740)	908,427
TOTAL COMMUNITY SERVICES PROGRAMS	43,535,743	24,868,248	23,957,848	(18,667,495)	910,400
UNDISTRIBUTED EXPENDITURES					
Support services:					
Student support:					
Salaries	15,889,537	52,558,466	52,460,199	36,668,929	98,267
Benefits	6,975,548	17,601,293	17,525,677	10,625,745	75,616
Purchased services	19,018,916	16,520,231	15,748,449	(2,498,685)	771,782
Supplies	2,271,133	3,738,530	2,547,315	1,467,397	1,191,215
Property	8,000	49,893	49,555	41,893	338
Other	38,590	76,682	29,724	38,092	46,958
Total student support	44,201,724	90,545,095	88,360,919	46,343,371	2,184,176

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS		Actual	VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget		Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Instructional staff support:					
Salaries	\$ 60,106,353	\$ 44,420,528	\$ 30,795,466	\$ (15,685,825)	\$ 13,625,062
Benefits	44,107,955	17,407,839	9,973,707	(26,700,116)	7,434,132
Purchased services	37,645,368	30,872,124	22,216,126	(6,773,244)	8,655,998
Supplies	5,890,035	2,818,178	789,498	(3,071,857)	2,028,680
Property	32,500	-	-	(32,500)	-
Other	10,527	94,096	20	83,569	94,076
Total instructional staff support	147,792,738	95,612,765	63,774,817	(52,179,973)	31,837,948
General administration:					
Salaries	-	25,800	25,354	25,800	446
Benefits	-	10,500	10,023	10,500	477
Supplies	-	400,000	400,000	400,000	-
Total general administration	-	436,300	435,377	436,300	923
School administration:					
Salaries	3,348,264	268,366	109,840	(3,079,898)	158,526
Benefits	272,063	42,441	2,671	(229,622)	39,770
Purchased services	-	67,000	66,527	67,000	473
Total school administration	3,620,327	377,807	179,038	(3,242,520)	198,769
Central services:					
Salaries	7,806,826	9,777,037	8,582,487	1,970,211	1,194,550
Benefits	3,741,765	7,052,254	3,919,719	3,310,489	3,132,535
Purchased services	52,612,736	1,429,397	1,376,029	(51,183,339)	53,368
Supplies	6,084,628	983,680	906,425	(5,100,948)	77,255
Property	-	-	-	-	-
Other	580	11,532	89	10,952	11,443
Total central services	70,246,535	19,253,900	14,784,749	(50,992,635)	4,469,151
Operation and maintenance of plant services:					
Salaries	9,957,812	850,061	836,620	(9,107,751)	13,441
Benefits	2,542,337	318,799	318,130	(2,223,538)	669
Purchased services	5,089,432	2,761,287	2,760,796	(2,328,145)	491
Supplies	13,565,244	5,702,929	5,702,766	(7,862,315)	163
Property	431,000	303,221	290,402	(127,779)	12,819
Other	500	-	-	(500)	-
Total operation and maintenance of plant services	31,586,325	9,936,297	9,908,714	(21,650,028)	27,583

(Continued)

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FEDERAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	BUDGETED AMOUNTS		Actual	VARIANCES POSITIVE / (NEGATIVE)	
	Original Budget	Final Budget		Original to Final Budget	Final Budget to Actual
EXPENDITURES - Continued					
Student transportation:					
Salaries	\$ 118,514	\$ -	\$ -	\$ (118,514)	\$ -
Benefits	57,970	-	-	(57,970)	-
Purchased services	1,280,631	785,355	240,726	(495,276)	544,629
Supplies	16,500	19,368	5,653	2,868	13,715
Property	120,500	320,000	311,626	199,500	8,374
Total student transportation	1,594,115	1,124,723	558,005	(469,392)	566,718
Other support:					
Other	18,456,065	11,828,526	11,745,750	(6,627,539)	82,776
Capital outlay:					
Facilities acquisition and construction services:					
Other facilities acquisition and construction:					
Property	-	18,445	5,635	18,445	12,810
Subscription based information technology arrangements:					
Property	-	8,025,500	8,019,555	8,025,500	5,945
Total capital outlay	-	8,043,945	8,025,190	8,043,945	18,755
Interdistrict payments:					
Other	9,268,991	9,764,601	8,483,787	495,610	1,280,814
Debt Service:					
Principal	-	3,623,904	3,575,376	3,623,904	48,528
Interest	-	113,336	110,871	113,336	2,465
Total debt service	-	3,737,240	3,686,247	3,737,240	50,993
TOTAL UNDISTRIBUTED EXPENDITURES	326,766,820	250,661,199	209,942,593	(76,105,621)	40,718,606
TOTAL EXPENDITURES	1,072,127,910	702,893,980	619,337,955	(369,233,930)	83,556,025
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	-	(37,451,015)	-	(37,451,015)
OTHER FINANCING SOURCES					
Transfers in	-	-	558,389	-	558,389
Subscription-based information technology arrangements	-	-	6,305,135	-	6,305,135
TOTAL OTHER FINANCING SOURCES	-	-	6,863,524	-	6,863,524
NET CHANGE IN FUND BALANCE	-	-	(30,587,491)	-	(30,587,491)
FUND BALANCE, JULY 1	-	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ (30,587,491)	\$ -	\$ (30,587,491)

The notes to the basic financial statements are an integral part of this statement.



CLARK COUNTY SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

ASSETS	MAJOR FUND	
	Business-type Activities Food Service Enterprise Fund	Governmental Activities Internal Service Funds
Current assets:		
Pooled cash and investments	\$ 225,560,144	\$ 117,631,190
Accounts receivable	12,113,729	616,570
Interest receivable	-	125,875
Inventories	8,635,890	-
Prepays	-	6,979,741
Total current assets	246,309,763	125,353,376
Noncurrent assets:		
Restricted pooled cash and investments:		
Certificate of deposit for self-insurance	-	9,097,000
Capital assets:		
Capital assets - net of accumulated depreciation	16,748,481	454,668
SBITAs - net of accumulated amortization	-	312,456
Total noncurrent assets	16,748,481	9,864,124
Total assets	263,058,244	135,217,500
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related	22,177,902	2,212,793
Deferred outflows of resources - OPEB related	1,794,783	118,116
Total deferred outflows of resources	23,972,685	2,330,909
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	287,030,929	137,548,409
LIABILITIES		
Current liabilities:		
Accounts payable	985,841	256,229
Accrued salaries and benefits	772,241	171,804
Unearned revenues	666,912	-
Liability insurance claims payable	-	15,284,126
Workers compensation claims payable	-	10,953,227
Total OPEB liability	190,123	13,715
Compensated absences liability	2,070,158	276,446
Total current liabilities	4,685,275	26,955,547
Noncurrent liabilities:		
Compensated absences liability	4,820,594	489,817
Total OPEB liability	3,851,588	272,734
Net pension liability	70,756,231	7,059,686
Long term claims payable	-	93,861,639
Total noncurrent liabilities	79,428,413	101,683,876
Total liabilities	84,113,688	128,639,423
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related	1,786,413	178,238
Deferred inflows of resources - OPEB related	770,890	54,214
Total deferred inflow of resources	2,557,303	232,452
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	86,670,991	128,871,875
NET POSITION		
Investment in capital assets	16,748,481	767,124
Restricted for certificate of deposit for self-insurance	-	9,097,000
Unrestricted	183,611,457	(1,187,590)
TOTAL NET POSITION	\$ 200,359,938	\$ 8,676,534

The notes to the basic financial statements are an integral part of this statement.

CLARK COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	MAJOR FUND	
	Business-type Activities Food Service Enterprise Fund	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for sales and services:		
Daily food sales	\$ 554,763	\$ -
Catering sales	518,992	-
Graphic production sales	-	1,978,421
Insurance premiums	-	62,622,753
Subrogation claims	-	2,289,654
Other revenue	28,645	-
TOTAL OPERATING REVENUES	1,102,400	66,890,828
OPERATING EXPENSES		
Salaries	40,697,325	3,295,760
Benefits	25,651,759	1,643,674
Purchased services	6,538,330	9,156,920
Food and supplies	79,745,726	492,051
Insurance claims	-	56,373,753
Depreciation	1,870,578	381,254
Other expenses	4,773,866	22,749
TOTAL OPERATING EXPENSES	159,277,584	71,366,161
OPERATING LOSS	(158,175,184)	(4,475,333)
NON-OPERATING REVENUES (EXPENSES)		
Federal subsidies	171,145,633	-
Commodity revenue	12,269,161	-
State matching funds	523,928	-
Net loss on disposal of assets	(4,361)	-
OPEB expense	(931,920)	(52,530)
Pension expense	(7,756,852)	(233,208)
Investment income	11,253,522	5,773,690
TOTAL NON-OPERATING REVENUES	186,499,111	5,487,952
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	28,323,927	1,012,619
Capital contributions	1,475	55,928
OTHER FINANCING SOURCES:		
Transfers in	-	600,000
CHANGE IN NET POSITION	28,325,402	1,668,547
NET POSITION, JULY 1 (AS ORIGINALLY STATED)	175,915,840	7,291,589
Adjustments and restatements	(3,881,304)	(283,602)
NET POSITION, JULY 1 (AS RESTATED)	172,034,536	7,007,987
NET POSITION, JUNE 30	\$ 200,359,938	\$ 8,676,534

The notes to the basic financial statements are an integral part of this statement.

CLARK COUNTY SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	MAJOR FUND	
	Business-type Activities Food Service Enterprise Fund	Governmental Activities Internal Service Funds
Cash flows from operating activities:		
Cash received from customers	\$ 407,809	\$ 64,312,818
Cash received from other operating sources	518,992	2,289,655
Cash paid for services and supplies	(71,641,487)	(10,570,527)
Cash paid for other operating uses	(4,773,866)	(26,017,380)
Cash paid to employees	(65,121,824)	(4,840,144)
Cash received from other sources	28,645	-
Net cash provided by/(used in) operating activities	<u>(140,581,731)</u>	<u>25,174,422</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(2,258,224)	(434,910)
Cash flows from noncapital financing activities:		
Federal reimbursements	162,121,047	-
State matching funds	523,928	-
Transfers to/from other funds	-	600,000
Net cash provided by noncapital financing activities	<u>162,644,975</u>	<u>600,000</u>
Cash flows from investing activities:		
Investment income	11,253,522	5,702,575
Net increase in cash and cash equivalents	31,058,542	31,042,087
Cash, cash equivalents, and restricted cash, July 1 (including ISF restricted cash \$9,129,000)	194,501,602	95,686,103
Cash and cash equivalents, June 30	225,560,144	117,631,190
Restricted cash, June 30	-	9,097,000
Cash, cash equivalents, and restricted cash, June 30	<u>\$ 225,560,144</u>	<u>\$ 126,728,190</u>
Reconciliation of operating loss to net cash provided by/(used in) operating activities:		
Operating loss	\$ (158,175,184)	\$ (4,475,333)
Adjustments to reconcile operating loss to net cash provided by/(used in) operating activities:		
Depreciation	1,870,578	381,254
Commodity inventory used	12,269,161	-
Change in assets and liabilities:		
(Increase)/Decrease in accounts receivable	15,327	(288,355)
Decrease in inventories	2,159,171	-
(Increase) in prepaids	-	(968,557)
Increase in accounts payable	214,236	47,000
(Decrease) in unearned revenues	(162,279)	-
Increase in workers compensation claims payable	-	3,515,533
Increase in liability insurance claims payable	-	2,271,979
Increase in liability for compensated absences	1,096,702	67,881
Increase in accrued salaries and benefits	130,557	31,409
Increase in long term claims payable	-	24,591,611
Total adjustments	<u>17,593,453</u>	<u>29,649,755</u>
Net cash provided by/(used in) operating activities	<u>\$ (140,581,731)</u>	<u>\$ 25,174,422</u>
Noncash capital and financing activities:		
Contribution of capital assets ¹	\$ 1,475	\$ 55,928
Commodity revenue ²	\$ 12,269,161	\$ -

¹ Contribution of capital assets represents an increase in capital assets contributed from governmental funds that did not affect cash.

² The District received the equivalent of \$12,269,161 in fair market value of commodity food inventory from the federal government. The net effect of this non-cash transaction increased the value of inventory. Consumption of commodity revenue throughout the year resulted in a reduction of inventory and a charge to operating expenses.

The notes to the basic financial statements are an integral part of this statement.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The accompanying financial statements include all of the activities that comprise the financial reporting entity of the Clark County School District (District). The District is governed by an elected, eleven-member Board of School Trustees (Board). The Board is legally separate and fiscally independent from other governing bodies; therefore, the District is a primary government and the District is not reported as a component unit by any other governmental unit. The accounting policies of the District conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

Blended Component Unit

The District is the licensee for the local Public Broadcasting System affiliate, Vegas PBS. The Board is substantively the same as the governing body for Vegas PBS; therefore, the District is required to finance deficits and has access to Vegas PBS resources. Also, there is sufficient representation of the District's governing body, with a financial benefit/burden relationship over Vegas PBS, to allow for complete control of Vegas PBS's activities. Therefore, the financial activities of Vegas PBS are included in these statements as a blended component unit. Blended component units, although legally separate, are, in substance, part of the government's operations. Separately issued financial statements for Vegas PBS can be obtained by accessing the website at: www.vegaspbs.org or contacting their financial department at the following address:

Vegas PBS
3050 East Flamingo Road
Las Vegas, NV 89121

A summary of the District's significant accounting policies follows:

BASIC FINANCIAL STATEMENTS

The District's basic financial statements consist of the government-wide statements, the fund financial statements, and the related notes to the basic financial statements. The government-wide statements include a statement of net position, a statement of activities, and the fund financial statements that include financial information for the two fund types: governmental and proprietary. Reconciliations between the fund statements, the statement of net position, and the statement of activities are also included along with the statements of revenues, expenditures, and changes in fund balances that show an original to final budget comparison for the District's General Fund and its major special revenue funds: the Special Education Fund and the Federal Projects Fund.

Government-wide Financial Statements

The government-wide financial statements are made up of the statement of net position and the statement of activities. These statements include the aggregated financial information of the District as a whole. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. As a general rule, the effect of interfund activity has been removed from these statements; however, any interfund services provided and used are not eliminated in the process of consolidation.

The statement of net position presents the consolidated financial position of the District at year-end, in separate columns, for both governmental and business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program are offset by program revenues. Direct expenses are those that are specifically associated with a program or service and are, therefore, clearly identifiable to a particular function. Program revenues include charges for services, operating and capital grants, contributions and investment earnings legally restricted to support a specific program.

Taxes and other revenues not included in program revenues, are reported instead as general revenues. This statement provides a net cost or net revenue of specific programs and functions within the District. Those functions with a net cost are generally dependent on general-purpose tax revenues, such as property tax, to remain operational.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)***Fund Financial Statements***

The financial accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, deferred outflows and inflows, fund equity, revenues, and expenditures or expenses, as appropriate. Separate financial statements are provided for governmental funds and proprietary funds.

In fiscal year 2022, Pupil-Centered Funding Plan (PCFP) replaced the Nevada Plan and Distributive School Account (DSA). This funding formula contains multiple revenue streams (e.g. local school support tax, room tax, property taxes) allocated to school districts. The PCFP continues to provide permanent funding for three weighted categories: English Language Learners, Alternative/At-Risk, and Gifted & Talented.

The presentation emphasis in the fund financial statements is on major funds, for both governmental and enterprise funds. The District's one enterprise fund, the Food Service Enterprise Fund, is considered a major fund. The District may also display other funds as major funds if it believes the presentation will provide useful information to the users of the financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND BASIS OF PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are then recognized as revenue. The government considers property tax revenues to be "available" if they are collected within 60 days of the end of the current fiscal period. Grant funds follow the federal liquidation of financial obligation for revenue recognition, which is 60 calendar days. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. In general, expenditures are recorded when liabilities are incurred. The exception to this rule is that principal and interest on debt service, as well as, liabilities related to compensated absences, claims, and judgments are recorded when payment is due.

The major revenue sources of the District include the PCFP, property tax, governmental services tax, real estate transfer tax, room tax and Federal grants.

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all resources and cost of operations traditionally associated with governments, which are not required to be accounted for in other funds.

Special Revenue Funds - These funds are used to account for the proceeds of special revenue sources that are restricted or committed by law or administrative action to expenditures for specific purposes other than debt service or capital projects. The following special revenue funds are reported as major funds.

Special Education Fund - The Special Education Fund accounts for transactions of the District relating to educational services provided to children with special needs as supported by the PCFP payments, donations, and grants.

Federal Projects Fund - The Federal Projects Fund accounts for costs and operations of programs funded by federal direct and pass through grants.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Debt Service Fund - The Debt Service Fund is used to account for the collection of revenues, payment of principal and interest, and the cost of operations associated with debt service for general obligation debt.

Bond Fund - The Bond Fund accounts for the costs of capital improvements and constructing major capital facilities paid for by bond proceeds, related investment earnings, and proceeds from real estate transfer tax and room tax.

Additionally the District reports the following fund types:

Proprietary Funds

Enterprise Fund - The enterprise fund is used to account for operations financed and operated in a manner similar to a private business enterprise where the intent of the governing body is for the cost (expenses, including depreciation) of providing goods and services to the schools and other locations on a continuing basis to be financed or recovered primarily through charges or fees to customers. Currently, the District has one enterprise fund, and this year it is reported as a major fund.

Food Service Enterprise Fund - The Food Service Enterprise Fund accounts for transactions relating to food services provided to schools and other locations. Support is provided by customer fees and federal subsidies.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the District on a cost reimbursement basis. Currently, there are two District Internal Service Funds.

Insurance and Risk Management Fund - The Insurance and Risk Management Fund accounts for transactions relating to insurance and risk management services provided to other District departments on a cost reimbursement basis.

Graphic Arts Production Fund - The Graphic Arts Production Fund accounts for transactions relating to printing services provided to other District departments on a cost reimbursement basis.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the District's food service enterprise fund and of the District's internal service funds are charges to customers for sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

BUDGETS AND BUDGETARY ACCOUNTING

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

1. The statutes provide for the following timetable in adoption of budgets:
 - (a) Before April 15, the Superintendent of Schools submits to the Board a tentative budget for the upcoming fiscal year. The tentative budget includes proposed expenditures/expenses and the means to finance them.
 - (b) Not sooner than the third Monday in May and not later than the last day in May, a minimum seven-day notice of public hearing on the final budget is published in a local newspaper.
 - (c) Before June 8, the Board must adopt a final budget.
2. NRS 354.598005 states on or before January 1, the Board adopts an amended final budget reflecting any adjustments necessary as a result of the average daily enrollment of pupils reported for the preceding quarter.

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. NRS 354.598005 provides that the Board may augment the budget at any time by a majority vote of the Board providing the Board publishes notice of its intention to act in a newspaper of general circulation in the county at least three days before the date set for adoption of the resolution.
4. NRS 354.598005 also allows appropriations to be transferred within or among any functions or programs within a fund without an increase in total appropriations. If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers within program or function classifications can be made with appropriate administrative approval. The Board is advised of transfers between funds, program, or function classifications and the transfers are recorded in the official Board minutes, on a monthly basis.
5. Budgeted appropriations may not be exceeded by actual expenditures of the various programs and functions of the General Fund, Special Revenue Funds, and Capital Projects Funds, as described on pages 58-59, Expenditure Line Item Titles. The sum of operating and non-operating expenses in the Enterprise and Internal Service Funds may not exceed total appropriations.
6. Generally, budgets for all funds are adopted in accordance with GAAP. Budgeted amounts reflected in the accompanying financial statements recognize amendments made during the year. Individual amendments were not material in relation to the original appropriation.
7. Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are included in restricted, committed, or assigned fund balance, as appropriate and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. See **Note 14**.

POOLED CASH AND INVESTMENTS

Cash includes cash deposited in interest bearing accounts at banks and cash in custody of fiscal agents. Investments consist of United States Treasury bills and notes, government agency securities, commercial paper, negotiable certificates of deposit, asset-backed securities, mortgage backed securities, and government money market funds. Investments are reported at fair value on the balance sheet. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale. Changes in the fair value of District investments are part of investment income that is included in revenues from local sources.

Investments are based on the valuation inputs used to measure the fair value of the asset.

- Level 1 inputs are quoted prices in active markets for identical assets;
- Level 2 inputs are significant other observable inputs;
- Level 3 inputs are significant unobservable inputs.

The District has reviewed their investments and measured their fair value levels as of June 30, 2024. See **Note 3**.

CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

ACCOUNTS RECEIVABLE

The District has not established an allowance for uncollectible receivables since prior experience has shown that uncollectible receivables are not significant.

Property Taxes

Property taxes for Debt Service collected within 60 days of year-end are reported as accounts receivable as of June 30, 2024, as well as those taxes assessed but not yet received. The Clark County Treasurer, based on the assessed valuation on

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

January 1 of each year, levies taxes on real property. A lien is placed on the property subject to the payment of taxes on July 1 of each year and the taxes are due on the third Monday in August. Taxes may be paid in quarterly installments on or before the third Monday in August, and the first Monday in October, January, and March. If not paid, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties, interest, and costs. If delinquent taxes are not paid within the redemption period, the County Treasurer obtains a property deed free of encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien. Article X, Section 2, of the Nevada Constitution limits the taxes levied by all units of Clark County to an amount not to exceed \$5 per \$100 of assessed valuation. The 1979 Nevada Legislature enacted provisions whereby starting July 1, 1979, the combined overlapping tax rate was limited to \$3.64 per \$100 of assessed value. The assessed value is annually adjusted. The Nevada legislature also passed a property tax abatement law in 2005 that generally caps increases in property taxes received from any owner-occupied residential property to three percent per year, and eight percent per year for all other property.

INVENTORIES

Instructional materials and general supplies inventories (recorded in the General Fund) are valued at the moving average inventory method. Transportation supplies (recorded in the General Fund) are valued using the first-in, first-out method. Food service inventories (recorded in the Enterprise Fund) are valued using the moving average Inventory method. In all funds, the District follows the consumption method, thus, materials and supplies to be used in operations are reported as financial resources when acquired and recognized as expenditures/expenses when used. In the fund financial statements, the inventory amount is equally offset by a fund balance classification indicating it is *nonspendable*.

PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items on an exception basis in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. Prepaid items are equally offset by a fund balance classification indicating they are *nonspendable*.

CAPITAL ASSETS

Capital assets, which include intangibles, property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Intangible assets capitalization threshold is \$1 million and an estimated useful life in excess of one year. If purchased or constructed, all capital assets are recorded at historical cost or estimated historical cost and updated for additions and retirements during the year. Donated capital assets are valued at their acquisition value per GASB Statement No. 72, *Fair Value Measurement and Application*, as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized.

Effective fiscal year 2024, assets whose individual acquisition costs are less than \$5,000 but purchased in bulk and the aggregated total cost of the purchase project of alike assets is \$200,000,000 and above are capitalized. Computers, classroom furniture, library books, and communication equipment are some of the assets that may not meet the capitalization policy on an individual cost basis, but might meet the threshold in the aggregate.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Capital Assets	Years
Buildings	50
Building Improvements	20
Land Improvements	20
Vehicles	5
Heavy Trucks and Vans	7-10
Buses	10
Computer Hardware	5
Various Other Assets	3-25

LEASES

Lease assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Lease assets are defined as contracts that convey control of the right to use another entity’s nonfinancial asset (land, building, vehicle, and/or equipment) as specified in the contract for a period of time in an exchange-like transaction. In addition, they have annual subscription fee greater than \$5,000 (Vegas PBS fund) or \$350,000 (Other funds rather than Vegas PBS) per year, and; non-cancellable terms of 12 months or greater; OR non-cancellable terms of 12 months or less with the option to extend (regardless of the probability of being exercised). Lease assets are recorded at the net present value of the future minimum lease payments plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset.

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs)

SBITAs, which include software contracts, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements for economic resources while governmental funds report SBITAs current expenditures in the fund level Statements of Revenues, Expenditures, and Changes in Fund Balances. A SBITA is a contract that conveys control of the right to use another party’s (a SBITA vendor’s) information technology (IT) software as specified in the contract for a period of time in an exchange or exchange-like transaction. SBITA contracts contain non-cancellable terms of 12 months or greater; or non-cancellable terms of 12 months or less with the option to extend (regardless of the probability of being exercised).

A subscription liability is measured at the present value of subscription payments expected to be made during the subscription term. A subscription asset is recorded at the initial subscription liability amount, plus any payments made to the SBITA vendor before the commencement of the subscription term and certain direct costs (less any incentives). A subscription asset should be amortized over the shorter of the subscription term or the useful life of the underlying IT asset. The District established its SBITA contract thresholds at \$25,000 (Vegas PBS fund) or \$350,000 (other funds) per fiscal year.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

Deferred outflow of resources represents a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred loss on refunding are unamortized balances resulting from advance bond refunding. Additionally, amounts are recognized as deferred outflow of resources related to GASB 68 Pension and GASB 75 OPEB entries.

Deferred inflow of resources represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. Deferred gain on refunding are unamortized balances resulting from advance bond refunding. Additionally, amounts are recognized as deferred inflow of resources related to GASB 68 Pension and GASB 75 OPEB entries. The governmental funds report unavailable revenue from three sources: delinquent property taxes, grants, and uncollected installment proceeds of Vegas PBS broadband spectrum sale. Property tax revenues are considered "delinquent" when the due date of an assessment has passed and any statutory appeal rights have expired. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

ACCRUED SALARIES AND BENEFITS

District salaries earned but not paid by June 30, 2024, have been accrued as liabilities and shown as expenditures/expenses for the current year.

LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as deferred losses and gains, are deferred and amortized over the life of the bonds using the straight-line method.

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are immediately expensed in the government-wide financial statements. Deferred losses related to refunding of debt are reported as deferred outflows of resources and deferred gains related to refunding of debt are reported as deferred inflows of resources. They are amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Employers are required per GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, to recognize their proportionate share of pension amounts, which include the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, for benefits provided through the plan.

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, pension expense, information about the net position of the State of Nevada Public Employees Retirement System (PERS), the fiduciary, and additions to/deductions from PERS's net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments, including refunds of employee contributions, are recognized when due and payable in accordance with the benefit terms.

Because PERS is a state-wide multi-employer plan that covers substantially all public employees of the State, its agencies and its political subdivisions, including the employees of the District, it is the responsibility of the State Controller's Office to perform the GASB calculations according to the applicable pension related statements and disseminate that information to the applicable agencies and political subdivisions for inclusion in their Annual Comprehensive Financial Reports.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

For the purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense have been determined on the same basis as they are reported by Public Employees' Benefit Program (PEBP). For this purpose, benefit payments are recognized by the District when due and payable in accordance with the benefit terms.

COMPENSATED ABSENCES AND ACCUMULATED SICK LEAVE

Except for teachers and certain hourly employees, it is the District's policy to permit employees to accumulate earned but unused vacation leave. All employee groups are allowed to accumulate earned but unused sick leave; however, the District only pays limited accumulated sick leave to certain employees upon retirement.

For the year ended June 30, 2024, the District early-adopted GASB Statement No. 101, *Compensated Absences*. This statement supersedes the requirements of GASB Statement No. 16, *Accounting for Compensated Absences*.

The implementation of this standard requires a liability to be recorded for compensated absences and reported in the government-wide and proprietary financial statements for (a) leave that has not been used and (b) leave that has been used but not yet paid or settled. Compensated absence liability recorded includes vacation leave, sick leave, sick leave pool, and compensatory time.

Leave that has not been used is recognized if the following occurs:

- The employee has performed the services required to earn the leave
- The leave accumulates
- The leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means (not including any leave would be more likely than not converted to defined benefit post-employment benefits).

The effect of the implementation of this standard is more fully described in **Note 20**.

FUND BALANCES

In the fund financial statements, the classifications of fund balance are based on limitations on their use, and the source and strength of those limitations. Assignments of fund balance represent tentative management plans that are subject to change. The following classifications have been implemented by the District's Regulation 3110:

- a. *Nonspendable* fund balance: These items are legally or contractually required to be maintained intact and are not in a spendable form, such as inventories and prepaids.
- b. *Restricted* fund balance: These amounts are constrained to being used for specific purposes by external parties, constitutional provisions or enabling legislation, such as debt service or Nevada Revised Statutes.
- c. *Committed* fund balance: These amounts can only be used for specific purposes as set forth by the Board. The Board must take formal action, by adoption of a resolution prior to the end of the reporting period, in order to establish an ending fund balance commitment for any specific purpose. A resolution by the Board is also required to modify or rescind an established commitment. Only the highest level action that constitutes the most binding constraint can be considered a commitment for fund balance classification purposes.
- d. *Assigned* fund balance: Assignments are neither restrictions nor commitments and represent the District's intent to use funds for a specific purpose. These assignments, however, are not legally binding and are meant to reflect intended future use of the District's ending fund balance. The Chief Financial Officer of the District has the responsibility of assigning amounts of ending fund balance per District Regulation 3110.
- e. *Unassigned* fund balance: The residual classification for the General Fund that is available to spend. The District's Regulation 3110 requires that an unassigned ending fund balance of not less than 2% of total General Operating Fund revenues be included in the budget. A Board waiver is required to adopt a budget that does not meet this requirement.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

NET POSITION

In the government-wide statements, net position on the statement of net position includes the following:

Net Investment in Capital Assets

Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, which is further reduced by outstanding balances of any bonds, notes, leases, SBITAs, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

The deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will also be included in this component of net position.

Restricted Net Position

The component of net position that reports the constraints placed on the use of assets by either external parties and/or enabling legislation. Currently, the District has restricted assets related to its Debt Service Fund, assets related to its Capital Projects Funds, and restricted assets in the General Fund for donations, school technology bonds, school bus appropriation bonds, school carryover (supplies), school carryover (net vacancy), school carryover (supplies) - gate proceeds and school based project carryover. The reserve for self-insurance deposits related to the District's workers' compensation program accounted for in the Insurance and Risk Management Fund, and student groups to the Student Activity Fund are also restricted.

Unrestricted Net Position

The component of net position that is the difference between the assets, deferred outflows, liabilities, and deferred inflows not reported in net investment in capital assets and restricted net position.

It is the District's policy to expend restricted resources first and use unrestricted resources when the restricted resources have been depleted.

COMPARATIVE TOTAL DATA AND RECLASSIFICATIONS

The District follows the data classification guidelines provided in the Financial Accounting Handbook from the Nevada Department of Education, in conjunction with the U. S. Department of Education publication *Financial Accounting for Local and State School Systems*. Comparative total data for the prior year has been presented in the accompanying fund financial statements and schedules to provide an understanding of changes in the District's financial position and results of operations. Certain prior year amounts may have been reclassified to conform to the current year presentation.

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

REVENUE LINE ITEM TITLES

Local sources are monies generated from ad valorem (property taxes), real estate transfer taxes, room tax, governmental services tax, investment income, and athletic proceeds.

State sources are revenues paid by the State of Nevada (through the PCFP) to the District and state grants.

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Federal sources are mostly grants received from the federal government for specific educational programs.

Other sources are monies including proceeds from the sale of capital assets and other miscellaneous income.

EXPENDITURE LINE ITEM TITLES

The statements of revenues, expenditures, and changes in fund balances characterize expenditure data by major program classifications pursuant to the provisions of the Handbook II (Revised) Accounting System established by the Nevada Department of Education. Programs are further segregated by functional services provided within each program. Below is a brief description of these program and function classifications.

Programs:

Regular programs are activities designed to provide elementary and secondary students with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers.

Special programs are activities designed primarily to serve students having special needs. Special programs include services for the mentally challenged, physically handicapped, emotionally disturbed, culturally different, learning disabled, bilingual, and special programs for other types of students at all levels.

Gifted and talented programs are activities available to students that show above average general and/or specific abilities, high levels of task commitment, and high levels of creativity. GATE services are available to students in third, fourth, and fifth grades. Students have the opportunity to develop their potential through curriculum that emphasizes complexity and higher-level thinking.

Vocational programs are learning experiences that will prepare students to meet challenging academic standards as well as industry skill standards for board-based careers.

Other instructional programs are activities that provide elementary and secondary students with learning experiences in school-sponsored activities, athletics, and summer school. This program also includes English for speakers of other languages (English Language Learners/Limited English Proficient/English-as-a-Second-Language) and Alternative/At Risk education programs.

Adult education programs are learning experiences designed to develop knowledge and skills to meet intermediate and long-range educational objectives for adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.

Community services programs are activities not directly related to the provision of educational services in a school district. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities. This also includes parental training or related programs.

Co-curricular and Extra-curricular programs are activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities are student government, athletics, band, choir, clubs, and honors societies.

Undistributed expenditures are charges not readily assignable to a specific program. Student and instructional staff support and overall general and administrative costs are classified as undistributed expenditures. Also included are costs of operating, maintaining, and constructing the physical facilities of the District.

Functions:

Instruction includes all activities dealing directly with the interaction between teachers and students, including the activities of aides or classroom assistants who assist in the instructional process.

Student support includes activities designed to assess and improve the well-being of students and to supplement the teaching process.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Instructional staff support includes activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

General administration includes activities concerned with establishing and administering policy in connection with operating the District.

School administration includes activities concerned with overall administrative responsibility for a school. This includes principals, assistants, and clerical staff involved in the supervision of operations at a school.

Central services include activities that support other administrative and instructional functions. In addition, this covers activities concerned with paying, transporting, exchanging, and maintaining goods and services for the District. Also included are the fiscal and internal services necessary for operating the District.

Operation and maintenance of plant services includes activities concerned with keeping the physical schools and associated administrative buildings open, comfortable, and safe for use. This also includes keeping the grounds, buildings, and equipment in effective working condition and state of repair. Additional activities include maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Student transportation includes activities concerned with the conveyance of students to and from school, as provided by state and federal law. It includes trips between home and school as well as trips to school activities.

Other support services are all other support services not otherwise properly classified elsewhere.

Community services include activities concerned with providing community services to students, staff, or other community participants. This includes programs offering parental training.

Facilities acquisition and construction services are all activities concerned with the acquisition of land and buildings; the construction and/or remodeling of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

Interdistrict payments are funds transferred to another school district, charter school, or other educational entities such as private schools.

Food service includes activities concerned with providing food to students and staff within the District. This includes the preparation and serving of regular and incidental meals, lunches, or snacks.

ADOPTION OF GASB STATEMENT 102

As of June 30, 2024, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure.

ADOPTION OF GASB STATEMENT 100

As of July 1, 2023, the District adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. The implementation of this standard requires additional presentation and disclosure requirements for accounting changes and error corrections. The financial statements have been updated to conform to the presentation requirements related to the accounting changes in the financial statements for the year ended June 30, 2024. The additional disclosures required by this standard are included in Note 20.

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net position

The governmental funds balance sheet includes a reconciliation between fund balances – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “Certain liabilities, deferred inflows of resources, and deferred outflows of resources (such as bonds payable and leases payable) are not reported in the governmental funds financial statement because they are not due and payable in the current period, but they are presented as liabilities or deferred inflows of resources in the statement of net position.” The details of this \$3,769,429,897 difference are as follows:

Bonds payable	\$ (3,034,711,000)
Prepaid bond insurance premium costs (net of amortization)	2,839,354
Deferred loss on refundings (net of amortization)	4,817,875
Deferred gain on refundings (net of amortization)	(1,910,534)
Bond premiums (net of amortization)	(360,633,887)
Arbitrage rebate payable	(8,656,346)
Leases payable	(434,315)
SBITA payable	(9,397,253)
Interest payable	(5,859,673)
Compensated absences	(355,484,118)
	<hr/>
Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ (3,769,429,897)</u>

Capital assets net of the related depreciation and derivative investment instruments for the power purchase agreement are not reported in the governmental funds financial statements because they are not current financial resources, but they are reported in the statement of net position. The details of this difference are as follows:

Capital assets - governmental activities	\$ 5,656,787,075
Derivative investment instrument - power purchase agreement	1,130,000
Less: Capital assets - internal service funds	(767,124)
	<hr/>
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 5,657,149,951</u>

2. Explanation of certain differences between the governmental funds statement of revenues, expenditures, and changes in fund balances, and the government-wide statement of activities

The governmental funds statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (continued)

shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.” The details of this \$357,388,489 difference are as follows:

Capital outlay	\$ 638,404,272
Other capital items recorded in functional expenses	14,849,924
Depreciation expense	(295,865,707)
	<hr/>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 357,388,489</u>

Another element of that reconciliation states that “The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$136,673,958 difference are as follows:

Debt issued or incurred:	
Issuance of general obligation debt	\$ (400,000,000)
Plus: Bond premiums	(36,269,969)
General obligation debt principal payments	302,624,000
Less: Lease principal	47,968
SBITA other financing sources	(11,906,451)
Less: SBITA principal	8,830,494
	<hr/>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (136,673,958)</u>

Another element of that reconciliation is that “Gains, losses, capital donations, and derivative instruments are not presented in this financial statement because they do not provide or use current financial resources, but they are presented in the statement of activities.” This \$(3,629,620) difference derives from loss on sale of assets \$4,111,654, offset by donation of capital assets \$32,034 and investment gain from derivative instrument for power purchase agreement of \$450,000.

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (continued)

Another element of that reconciliation states that “Generally, expenditures recognized in the fund financial statements are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when incurred.” The details of this \$(241,889,705) difference are as follows:

Change in accrued interest	\$ (403,785)
Amortization of deferred gain/loss on refunding	(581,631)
Amortization of prepaid bond insurance	(180,146)
Amortization of bond discounts	(624,775)
Amortization of bond premiums	37,541,520
Change in compensated absences	(281,656,702)
OPEB expense	12,334,123
Capital assets transfer/contributions	(57,403)
Arbitrage rebate	(8,260,906)
	<hr/>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (241,889,705)</u>

NOTE 3 - DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. At June 30, 2024, this pool is displayed in the statement of net position and major and other governmental funds on the governmental funds balance sheet as “Pooled Cash and Investments”. The District accounts for its debt issuance proceeds portfolio separately in the capital projects funds to aid in compliance with bond covenants and federal arbitrage regulations. See **Note 8**.

According to states statutes, the District monies must be deposited with federally insured banks, credit unions, or savings and loan associations. The District cash balances are deposited in several bank accounts except for some monies transferred to a fiscal paying agent for payment of matured bonds and interest due. The District bank accounts and Student Activity Funds are insured by the Federal Deposit Insurance Corporation. The District participates in the State of Nevada Pooled Collateral Program to insured accounts that exceed \$250,000.

As of June 30, 2024, the District had the total amounts reported as pooled cash and investments:

Combined Pooled Cash and Investments

Pooled Cash and Investments	
Unrestricted	
Governmental Activities	\$ 1,785,592,969
Business-Type Activities	225,560,144
Restricted	
Governmental Activities	
Self-Insurance	9,097,000
Vegas PBS	18,537,057
Capital Projects	500,838,347
Debt Service	436,009,225
Derivative Instrument - Power Purchase Agreement	
Governmental Activities	<u>1,130,000</u>
Total	<u>\$ 2,976,764,742</u>

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

Combined Pooled Cash and Investments

Cash, Cash Equivalents, and Investments	
Pooled Cash Deposits	\$ (32,043,862)
Cash Deposits - Student Activity Funds	34,404,757
Money market mutual funds	148,232,770
U.S. Treasuries	1,206,768,928
U.S. Agencies	1,214,023,507
Asset Backed Securities	250,517,053
Mortgage Backed Securities	51,183,696
Commercial Paper	74,913,835
Derivative Instrument - Power Purchase Agreement	1,130,000
Non-negotiable Certificate of Deposit	9,097,000
Vegas PBS Investments	
Pooled Cash Deposits	3,130,086
Money market mutual funds	594,023
U.S. Treasuries	1,792,019
Municipal Bonds	470,458
Corporate Bonds	2,097,931
Stocks/ETP's	5,578,132
REIT	179,028
Asset Backed Securities	1,832,292
Mutual funds	2,863,089
Total	<u>\$ 2,976,764,742</u>

Except for financial reporting purposes, the cash balances in the Student Activity Fund are not normally considered part of the District's pooled cash and investments. These amounts represent cash held in a fund by the District for student groups and organizations and cannot be used in the District's normal operations. The balance listed above for this fund is a consolidation of individual bank account balances held at schools across the District as of June 30, 2024.

As of June 30, 2024, the District had the following investments on the next page (*numbers stated in thousands*):

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

	Fair Value	Investment Maturities (In Years)			
		Less Than 1	1-5	6-10	More Than 10
General Pooled Investments:					
U.S. Treasury Bills/Notes	\$ 957,460	\$ 392,299	\$ 565,161	\$ -	\$ -
U.S. Agencies	976,857	117,542	859,315	-	-
Commercial Paper	74,914	74,914	-	-	-
Asset Backed Securities	250,517	-	232,487	18,030	-
Mortgage Backed Securities	51,184	10,024	9,769	31,391	-
Subtotal General Pooled Investments	2,310,932	594,779	1,666,732	49,421	-
Bond Proceed Investments:					
U.S. Treasury Bills	249,309	249,309	-	-	-
U.S. Agencies	237,167	237,167	-	-	-
Subtotal Bond Proceed Investments	486,476	486,476	-	-	-
Derivative Instrument Investment					
Power Purchase Agreement	1,130	1,130	-	-	-
Total Securities Held	\$ 2,798,538	\$ 1,082,385	\$ 1,666,732	\$ 49,421	\$ -

	Fair Value	Investment Maturities (In Years)			
		Less Than 1	1-2	3-7	More Than 7
Vegas PBS Fixed Income Investments					
U.S. Treasury Notes	\$ 1,792	\$ 304	\$ 355	\$ 279	\$ 854
U.S. Agencies	-	-	-	-	-
Municipal Bonds	470	-	-	331	139
Corporate Bonds	2,098	139	448	1,039	472
Asset Backed/Mortgage Backed Securities/CMO	1,832	-	65	440	1,327
Total Vegas PBS Investments	\$ 6,192	\$ 443	\$ 868	\$ 2,089	\$ 2,792

Interest Rate Risk

While the District does not have an overall investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from interest rate risk, Nevada statutes and District policy do impose certain restrictions by investment instrument. These include limiting maturities on U.S. Treasuries and Agencies to less than 10 years, limiting bankers' acceptances to 180 days maturity, limiting commercial paper to 270 days maturity and repurchase agreements to 90 days. The District's total investments approximate weighted average maturity is 2.07 years, including asset-backed/mortgage-backed securities portfolio.

U.S. Agencies as reported above consist of securities issued by the Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Farm Credit Bank, Federal Home Loan Bank, and Federal Agricultural Mortgage Corporation. Since investments in these agencies are in several cases backed by assets, such as mortgages, they are subject to prepayment risk.

Interest Rate Sensitivity

Interest rate sensitive securities include floating rate, callable, asset-backed, and mortgage-backed securities. As interest rates change, these types of securities may be redeemed early or the coupon rate change.

At June 30, 2024, the District invested in the following types of securities that have a higher sensitivity to interest rates:

Investments	Value	% of General Pool
U.S. Agency Mortgage Backed Securities and Collateralized Mortgage Obligations	\$ 51,183,696	2.08%
Asset Backed Securities	250,517,053	10.19%
Callable U.S. Agency Obligations	435,062,843	17.69%
Total	\$ 736,763,592	29.96%

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

At June 30, 2024, Vegas PBS invested in the following types of securities that have a higher sensitivity to interest rates:

Investments	Value	% of Vegas PBS Investment Pool
U.S. Agency Mortgage Backed Securities and Collateralized Mortgage Obligations	\$ 1,401,803	9.10%
Asset Backed Securities	430,489	2.79%
Callable Municipal Bonds	75,837	0.49%
Callable Corporate Bonds	917,740	5.96%
Total	\$ 2,825,869	18.34%

Credit Risk

State statute and the District's own investment policy limit investment instruments to the top rating issued by one of the nationally recognized statistical rating organizations (NRSROs). The District's investment in commercial paper is limited to that rated P-1 by Moody's Investors Service, Standard and Poor's as A-1, and Fitch Investors Service as F-1. The District's money market investments are only with those funds rated by a nationally recognized rating service as AAA or its equivalent and invest only in securities issued by the Federal Government, U.S. Agencies, or repurchase agreements fully collateralized by such securities. Credit ratings for obligations of U.S. government agencies only implicitly guaranteed by the U.S. Government, such as, the Federal National Mortgage Association, the Federal Farm Credit Bank, the Federal Home Loan Bank, and the Federal Home Loan Mortgage Corporation, short- and long-term instruments are limited to those rated A-1 / AA+, P-1 / AAA or F1 / AA+, by Standard and Poor's, Moody's Investors Service, and Fitch Investors Service, respectively. Credit ratings for asset-backed securities are limited to those rated AAA by Standard and Poor's and Fitch Investors Service, and AAA by Moody's Investors Service.

The derivative instrument contract represents a Power Purchase Agreement with the Colorado River Commission whose credit rating is AA.

Vegas PBS securities within the Raymond James investments funds are subject to Southern Nevada Public Television's investment policy, which restricts investments to medium grade bonds with a Baa2 grade by Moody's Investors Service or those rated BBB by Standard and Poor's or higher. All other funds are invested in the District's General Portfolio and adhere to the District's own investment policy.

As of June 30, 2024, the District's investments and derivative instrument were categorized by quality rating as follows (numbers stated in thousands):

	Fair Value	Investments and Derivative Instrument - Ratings by Moody's Investors Service			
		Aaa	Aa	P-1	Unrated
General Pooled Investments:					
U.S. Treasury Bills/Notes	\$ 957,460	\$ 878,284	\$ -	\$ 79,176	\$ -
U.S. Agencies	976,857	797,723	-	-	179,134
Commercial Paper	74,914	-	-	74,914	-
Asset Backed Securities	250,517	151,358	-	-	99,159
Mortgage Backed Securities	51,184	51,184	-	-	-
Subtotal General Pooled Investments	2,310,932	1,878,549	-	154,090	278,293
Bond Proceed Investments:					
U.S. Treasury Bills	249,309	-	-	249,309	-
U.S. Agencies	237,167	-	-	237,167	-
Subtotal Bond Proceed Investments	486,476	-	-	486,476	-
Derivative Instrument Investment					
Power Purchase Agreement	1,130	-	1,130	-	-
Total Securities Held	\$ 2,798,538	\$ 1,878,549	\$ 1,130	\$ 640,566	\$ 278,293

NOTE 3 - DEPOSITS AND INVESTMENTS (continued)

Concentrations of Credit Risk

To limit exposure to concentrations of credit risk, the District's investment policy limits investment in bankers' acceptance notes to 15%, repurchase agreements to 25%, commercial paper to 25%, and money market mutual funds to 25%, of the entire portfolio on the day of purchase. As of June 30, 2024, more than 5% of the District's investments are in U.S. Treasury (41.4%), Federal Home Loan Bank (21.0%), Federal Home Loan Mortgage Corporation (8.1%), Federal Agricultural Mortgage Corporation (6.4%), and Federal Farm Credit Bank (6.5%) of the District's total investments.

The District has the following recurring fair value measurements as of June 30, 2024:

- U.S. Treasury securities of \$1,207 million are valued using quoted market prices (Level 1)
- Agency securities of \$1,214 million are valued using matrix pricing model (Level 2)
- Commercial paper of \$75 million are valued using matrix pricing model (Level 2)
- Asset-backed securities of \$251 million are valued using matrix pricing model (Level 2)
- Mortgage-backed securities of \$51 million are valued using matrix pricing model (Level 2)
- Derivative asset of \$1.13 million are valued using a discounted cash flow model under the income approach (Level 3)

Vegas PBS has the following recurring fair value measurements as of June 30, 2024:

- U.S. Treasury securities of \$1.792 million are valued using quoted market prices (Level 1)
- Municipal bonds of \$470 thousand are valued using quoted market prices (Level 2)
- Corporate bonds of \$2,098 thousand are valued using quoted market prices (Level 2)
- Asset-backed securities of \$430 thousand are valued using quoted market prices (Level 2)
- Mortgage-backed securities of \$1,402 thousand are valued using quoted market prices (Level 2)

Vegas PBS and its component unit, Southern Nevada Public Television issue a publicly available financial report that includes financial statements and accompanying notes to the financial statements. You can access the full financial statements on their website at <https://www.vegaspbs.org/about/cpb-reports-records/>.

Investment Income

The District records investment income net of unrealized gains and losses as required by GASB Statement No. 31, which represents a loss or gain in the value of investments, however a gain or loss is typically not realized until a security is sold. The table below shows investment income, unrealized gains/losses on current held securities, and net of both as displayed in the financial statements.

Fund	Fiscal Year 2024			
	Investment Income	Other Interest Earnings	Unrealized Gain/(Loss) Change	Net of Unrealized Gain/(Loss)
General	\$ 25,321,390	\$ -	\$ 12,759,396	\$ 38,080,786
Bond	40,064,144	362,017	9,436,075	49,862,236
Debt	30,112,324	2,631,838	15,078,245	47,822,407
Other	15,528,356	-	10,209,007	25,737,363
Total	\$ 111,026,214	\$ 2,993,855	\$ 47,482,723	\$ 161,502,792

Investment income includes realized gains and losses from investment securities, interest earned outside of the investing portfolio, and unrealized gains and losses on the investing portfolio that were recognized in previous periods as part of the change in the fair value of investments. In fiscal year 2024, the District reported \$111M in realized gains, a record high in investment earnings for the District.

The District's investments generated higher investment income for fiscal year 2024 than fiscal year 2023, primarily due to the Federal Open Market Committee raising the federal fund rate, which led to higher interest rates. The District capitalized on these conditions by investing in higher yield securities as investments matured.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 4 - INTERFUND BALANCES AND TRANSFERS

Interfund Balances:

The “due to/due from other funds” balance in the General Fund of \$74,690,646 was offset against the amount reported in the Federal Projects Fund of \$72,766,127 and State Grants Fund of \$1,924,519. This interfund balance represents funds that were spent by the General Fund for the Federal Projects and State Grant funds to cover the negative cash balance, which was caused by timing issues of grant draws. Interfund balance is expected to be paid within one year.

Interfund Transfers:

In the fund financial statements, interfund transfers are shown as other financing sources or uses. Transfers between funds during the year ended June 30, 2024, are as follows:

Transfers Out:	Transfers In:					
	Special Education Fund	Debt Service	Federal Projects	Nonmajor Governmental Funds	Internal Service Funds	Totals
General Fund	\$ 455,367,901	\$ -	\$ 558,389	\$ 16,052,741	\$ 600,000	\$ 472,579,031
Bond Fund	-	71,921,133	-	113,589,781	-	185,510,914
Total	<u>\$ 455,367,901</u>	<u>\$ 71,921,133</u>	<u>\$ 558,389</u>	<u>\$ 129,642,522</u>	<u>\$ 600,000</u>	<u>\$ 658,089,945</u>

Following are explanations of certain interfund transfers of significance to the District:

\$455,367,901 was transferred from the General Fund to the Special Education Fund for costs related to programs for special needs students. Separate accounting is required for revenues and expenditures associated with special education. The majority of the revenues are collected in the General Fund and transferred to the Special Education Fund to offset special education expenditures.

The Bond Fund transferred a total of \$71,921,133 during fiscal year 2024 to the Debt Service Fund to service the current principal and interest on the District’s revenue bonds. Pledged revenues for these bonds, which include a portion of the real estate transfer tax and room tax collected within the county are deposited within the Bond Fund and transferred on a monthly basis to the Debt Service Fund. See **Note 8**.

The General Fund transferred a total of \$558,389 to the Federal Projects Fund to cover the write-off of uncollectible federal grants and thus required resources from the General Fund.

In the Nonmajor Governmental Funds, the Bond Fund transferred \$113,589,781 to the Capital Replacement Fund for costs associated with various capital projects, such as but not limited to, parking modification, athletic fields constructions, architectural services, site improvements, security upgrades.

\$16,052,741 was transferred from the General Fund to two special revenue funds: ELL and GATE as part of the PCFP plan which provides permanent funding for these two weighted categories. In addition, \$600,000 was transferred from the General Fund to the Graphic Arts Production Fund to increase the net position for operations in the upcoming fiscal year.

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 5 - CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2024, are as follows:

Governmental Activities:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets, not being depreciated:				
Land	\$ 267,746,547	\$ 3,932,151	\$ (3,052,554)	\$ 268,626,144
Construction in Progress	320,462,304	627,455,352	(352,398,023)	595,519,633
Total capital assets, not being depreciated	588,208,851	631,387,503	(355,450,577)	864,145,777
Capital assets, being depreciated and amortized:				
Buildings	5,943,931,134	211,001,888	(2,673,656)	6,152,259,366
Buildings Improvements	997,815,191	4,209,860	(7,158,301)	994,866,750
Land Improvements	1,797,647,864	90,541,493	(1,504,545)	1,886,684,812
Lease assets, Land	122,716	-	-	122,716
Lease assets, Buildings	284,246	-	-	284,246
Lease assets, Equipment & Fixtures	195,374	-	(34,802)	160,572
Subscription-based Information Technology Arrangements	24,505,889	13,652,340	(16,684,672)	21,473,557
Equipment	651,260,738	55,032,173	(10,256,210)	696,036,701
Total capital assets being depreciated and amortized	9,415,763,152	374,437,754	(38,312,186)	9,751,888,720
Less accumulated depreciation and amortization for:				
Buildings	(2,241,545,337)	(153,203,804)	1,930,913	(2,392,818,228)
Buildings Improvements	(813,532,634)	(20,360,263)	6,890,289	(827,002,608)
Land Improvements	(1,200,356,950)	(62,816,821)	1,453,309	(1,261,720,462)
Lease assets, Land	(56,269)	(18,756)	-	(75,025)
Lease assets, Buildings	(35,393)	(19,377)	-	(54,770)
Lease assets, Equipment & Fixtures	(55,232)	(17,351)	34,801	(37,782)
Subscription-based Information Technology Arrangements	(11,361,869)	(9,351,717)	11,585,668	(9,127,918)
Equipment	(428,097,575)	(50,458,872)	10,145,818	(468,410,629)
Total accumulated depreciation and amortization	(4,695,041,259)	(296,246,961)	32,040,798	(4,959,247,422)
Total capital assets being depreciated and amortized, net	4,720,721,893	78,190,793	(6,271,388)	4,792,641,298
Governmental activities capital assets, net	\$ 5,308,930,744	\$ 709,578,296	\$ (361,721,965)	\$ 5,656,787,075

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 5 - CAPITAL ASSETS (continued)

Business-type Activities:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets, being depreciated:				
Buildings	\$ 1,760,913	\$ -	\$ -	\$ 1,760,913
Buildings Improvements	9,688,935	-	-	9,688,935
Land Improvements	968,279	-	-	968,279
Equipment	28,261,626	2,259,699	(223,514)	30,297,811
Total capital assets being depreciated	<u>40,679,753</u>	<u>2,259,699</u>	<u>(223,514)</u>	<u>42,715,938</u>
Less accumulated depreciation for:				
Buildings	(572,387)	(58,697)	-	(631,084)
Buildings Improvements	(1,714,561)	(484,220)	-	(2,198,781)
Land Improvements	(429,774)	(48,421)	-	(478,195)
Equipment	(21,599,310)	(1,279,240)	219,153	(22,659,396)
Total accumulated depreciation	<u>(24,316,032)</u>	<u>(1,870,578)</u>	<u>219,153</u>	<u>(25,967,457)</u>
Business-type activities capital assets, net	<u>\$ 16,363,721</u>	<u>\$ 389,121</u>	<u>\$ (4,361)</u>	<u>\$ 16,748,481</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

Function	Governmental Activities Depreciation and Amortization Expenses
Instruction:	
Regular instruction	\$ 222,579,985
Special instruction	891,419
Gifted and talented instruction	-
Vocational instruction	22,031,218
Adult instruction	126,157
Other instruction	154,127
Total instruction	<u>245,782,906</u>
Support services:	
Student support	3,308,323
Instructional staff support	4,661,243
General administration	1,461,060
School administration	68,759
Central services	6,268,535
Operation and maintenance of plant services	5,366,306
Student transportation	25,855,649
Other support services	429,360
Community services	1,200
Facilities acquisition and construction services	3,043,621
Total support services	<u>50,464,055</u>
Total governmental activities depreciation and amortization expenses	<u>\$ 296,246,961</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - ACCOUNTS RECEIVABLE

Receivables as of June 30, 2024, for the government's individual major funds and nonmajor funds in the aggregate are as follows:

	General Fund	Special Education Fund	Debt Service Fund	Bond Fund	Federal Projects Fund	Nonmajor and Other Funds	TOTAL
<u>Local sources:</u>							
Property and Transfer Taxes	\$ -	\$ -	\$ 12,630,796	\$ 7,243,340	\$ -	\$ -	\$ 19,874,136
Room Taxes	-	-	-	22,643,960	-	-	22,643,960
Motor Vehicle Privilege Tax	-	-	-	-	-	3,351,763	3,351,763
Other Local sources	-	-	-	74,725	-	-	74,725
<u>State sources:</u>							
Grants and Allotments	-	-	-	-	-	47,940,534	47,940,534
Pupil-Centered Funding Plan	261,491,680	-	-	-	-	26,834,741	288,326,421
<u>Federal sources:</u>							
Grants and Allotments	-	-	-	-	103,256,203	-	103,256,203
Medicaid	1,375,995	-	-	-	-	632,136	2,008,131
<u>Other sources:</u>							
E-Rate	4,715,713	-	-	-	-	-	4,715,713
Sale of broadband spectrum	-	-	-	-	-	31,000,000	31,000,000
Miscellaneous	1,771,315	37,370	-	112,666	-	1,088,581	3,009,932
Total Receivables	\$ 269,354,703	\$ 37,370	\$ 12,630,796	\$ 30,074,691	\$ 103,256,203	\$ 110,847,756	\$ 526,201,519

Vegas PBS sold its Educational Broadband Spectrum to Sprint/T-Mobile on August 15, 2022. There was no book value and the total gain was recorded in the amount of \$43,000,000 as a special item on the Statement of Activities. An initial payment of \$7,000,000 was received in fiscal year 2023 and a second payment of \$5,000,000 was received in fiscal year 2024. The Vegas PBS Fund is expecting to receive the remaining payments as set forth below:

Payment Deadline	Amount
Two Years After the Closing Date	\$ 8,000,000
Three Years After the Closing Date	10,000,000
Four Years After the Closing Date	13,000,000
Total Receivable	\$ 31,000,000

All other receivable balances are expected to be collected within one year.

NOTE 7 - UNEARNED REVENUES

Governmental funds report unearned revenue in connection with revenues that have been received but not yet earned. A summary of unearned revenues for governmental funds in the aggregate at June 30, 2024, are as follows (see following page):

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 7 - UNEARNED REVENUES (continued)

	General Fund	Other Governmental Funds	Total
Summer School Advances	\$ 5,965	\$ -	\$ 5,965
State Grants and Allotments	-	10,306,167	10,306,167
Miscellaneous Revenue	-	2,397,739	2,397,739
Total	\$ 5,965	\$ 12,703,906	\$ 12,709,871

In the General Fund, summer school unearned revenue represents monies collected for summer school tuition in advance of the fiscal year 2025. Nonmajor and other funds include state grants in the amount of \$10,306,167, which is state grant revenue received in advance of expenditures, and the miscellaneous revenue of \$2,397,739 represents state grants for the Vegas PBS program.

NOTE 8 - GENERAL OBLIGATION BONDS PAYABLE

General Obligation Bonds:

The District issues general obligation bonds to provide proceeds for the District's construction and modernization program and for other major capital acquisitions. These bonds are direct obligations and pledge the full faith and credit of the District. Bonds are often sold at a premium or a discount. These premiums and discounts are reported in the fund statements in the year incurred but are deferred and amortized over the life of the debt in the government-wide financial statements. Similarly, any gain or loss derived from an advance refunding is amortized in the government-wide financial statements. The Debt Service Fund services all of the bonds payable. The remaining principal and interest payment requirements for the general obligation debt as of June 30, 2024, are as follows:

General Obligation Bonds Schedule:

Series	Purpose	Date Issued	Date of Final Maturity	Interest	Original Issue	Balance Jun 30, 2024	Principal Due Within One Year	Interest Due Within One Year
2015C	Building/Refunding	11/23/15	06/15/35	4.00% - 5.00%	\$ 338,445,000	\$ 294,180,000	\$ 32,290,000	\$ 14,129,750
2016A	Refunding	06/16/16	06/15/25	5.00%	186,035,000	31,165,000	31,165,000	1,558,250
2016C	Vehicles & Equip	06/16/16	06/15/26	4.00% - 5.00%	33,470,000	8,035,000	3,920,000	401,750
2016F	Various Purpose	12/15/16	06/15/26	3.00%-5.00%	50,435,000	12,345,000	6,080,000	370,350
2017A	Building/Refunding	06/28/17	06/15/37	4.00%-5.00%	407,900,000	232,410,000	77,920,000	11,140,150
2017C	Building/Refunding	12/07/17	06/15/37	3.00%-5.00%	291,785,000	160,345,000	9,160,000	7,622,100
2017D	Various Purpose	12/07/17	06/15/27	5.00%	23,945,000	9,175,000	2,910,000	458,750
2018A	Building	06/26/18	06/15/38	4.00%-5.00%	200,000,000	163,660,000	8,395,000	7,602,350
2018B	Building	11/01/18	06/15/38	4.00%-5.00%	200,000,000	169,360,000	8,640,000	8,149,850
2018C	Various Purpose	11/01/18	06/15/28	3.50%-5.00%	35,750,000	15,890,000	3,770,000	576,900
2019A	Building	06/26/19	06/15/39	3.00%-5.00%	200,000,000	170,810,000	8,235,000	6,731,050
2019B	Building	10/31/19	06/15/39	3.00%-5.00%	200,000,000	171,110,000	8,145,000	6,946,600
2019C	Various Purpose	10/31/19	06/15/29	2.00%-5.00%	42,230,000	19,750,000	3,735,000	480,013
2020A	Building	06/16/20	06/15/40	3.00%-5.00%	200,000,000	178,135,000	7,730,000	8,049,600
2020B	Building	11/03/20	06/15/40	2.50%-5.00%	200,000,000	178,460,000	7,910,000	6,681,925
2020C	Various Purpose	11/03/20	06/15/30	1.25%-5.00%	29,070,000	18,920,000	2,920,000	472,988
2021A	Building	07/13/21	06/15/41	3.00%-5.00%	200,000,000	179,585,000	7,280,000	6,893,200
2021B	Building	10/28/21	06/15/41	3.00%-5.00%	200,000,000	186,120,000	7,465,000	7,345,150
2021C	Various Purpose	10/28/21	06/15/26	5.00%	33,750,000	16,100,000	7,850,000	805,000
2022A	Building	07/13/22	06/15/42	4.25%-5.25%	200,000,000	193,450,000	6,875,000	9,521,800
2022B	Various Purpose	11/03/22	06/15/32	3.51%	35,000,000	31,626,000	3,493,000	1,110,073
2023A	Building	07/11/23	06/15/43	4.00%-5.00%	200,000,000	200,000,000	6,555,000	9,693,550
2024A	Building	05/02/24	06/15/43	4.00%-5.00%	200,000,000	200,000,000	5,035,000	10,560,727
						\$ 2,840,631,000	\$ 267,478,000	\$ 127,301,876

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 8 - GENERAL OBLIGATION BONDS PAYABLE (continued)

General Obligation Revenue Bonds:

The District also issues general obligation debt that is additionally secured by a pledge of proceeds of taxes deposited in the District's Bond Fund. The District receives the proceeds of a 1 5/8% room tax collected within Clark County and this revenue is reflected in total in the Bond Fund. The proceeds of a tax equivalent to 60 cents for each \$500 of value on transferred real property are also deposited by the County. The District pledges the room tax and the real estate transfer tax revenues to pay debt service on certain general obligation debt. In 2024, the District received \$167,595,067 and pledged 100% of these revenues to pay the principal and interest requirement. The remaining principal and interest payment requirements for the general obligation debt additionally secured by these pledged revenues as of June 30, 2024, are as follows:

General Obligation Revenue Bonds Schedule:

Date Series	Purpose	Date Issued	Date of Final Maturity	Interest	Original Issue	Balance Jun 30, 2024	Principal Due Within One Year	Interest Due Within One Year
2015D	Building	11/23/15	06/15/35	4.00% - 5.00%	\$ 200,000,000	\$ 130,040,000	\$ 9,155,000	\$ 5,707,350
2016B	Refunding	06/16/16	06/15/27	5.00%	90,775,000	47,655,000	15,205,000	2,382,750
2016E	Refunding	12/15/16	06/15/26	5.00%	59,510,000	16,385,000	7,960,000	819,250
						<u>\$ 194,080,000</u>	<u>\$ 32,320,000</u>	<u>\$ 8,909,350</u>

At year-end, pledged future revenues totaled \$235,456,600, which was the amount of the remaining principal and interest on these bonds. General obligation bonds payable is reported net of premiums and discounts on the statement of net position.

Summary of Debt Service:

Following are the annual requirements to amortize all general obligation bonds outstanding at year-end:

Fiscal Year	Bonds		Bond from private placement		Total Requirements
	Principal	Interest	Principal	Interest	
2025	\$ 296,305,000	\$ 135,101,152	\$ 3,493,000	\$ 1,110,073	\$ 436,009,225
2026	276,950,000	119,548,025	3,615,000	987,468	401,100,493
2027	226,920,000	106,042,475	3,742,000	860,582	337,565,057
2028	184,440,000	94,974,137	3,874,000	729,238	284,017,375
2029	147,940,000	86,032,188	4,009,000	593,260	238,574,448
2030 - 34	814,590,000	321,833,975	12,893,000	915,513	1,150,232,488
2035 - 39	798,130,000	137,673,350	-	-	935,803,350
2040 - 44	257,810,000	22,556,075	-	-	280,366,075
Totals	<u>\$ 3,003,085,000</u>	<u>\$ 1,023,761,377</u>	<u>\$ 31,626,000</u>	<u>\$ 5,196,134</u>	<u>\$ 4,063,668,511</u>

A statutory limit of bonded indebtedness for school districts is set forth in NRS 387.400. The limitation is based on 15% of the assessed valuation of property within the District, excluding motor vehicles. Based on the 2024 assessed valuation of \$137,544,728,793 the applicable debt limit is \$20,631,709,319 leaving the legal debt margin at \$17,596,998,319, notwithstanding the statutory tax rate limitation explained in Note 1. The District is in compliance with NRS 387.400 as of June 30, 2024.

Authorized Unissued Debt:

In the 2015 Legislative Session, Senate Bill (SB) 207 was passed which allows an extension of bond rollover funds from property taxes for districts to keep pace with the need for new schools and major repairs on existing schools. The bill gives school boards the authority to continue issuing construction bonds for 10 years beyond the time period approved by voters, although districts would not be allowed to raise property tax rates to pay debt service on the bonds. On May 30, 2021, the Nevada Legislature adopted SB 450, which was signed by the Governor on June 7, 2021, extending the District's authority to

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 8 - GENERAL OBLIGATION BONDS PAYABLE (continued)

issue general obligation bonds secured by the tax rate for debt service of \$0.5534 for another 10 years ending March 3, 2035. Pursuant to SB 450, the District may use revenues generated from the tax rate for debt service to pay debt service on general obligation bonds, pay costs of capital improvements, and maintain the District's Statutory Reserve. The District intends to continue funding a portion of the District's Facilities and Capital Improvement Plan pursuant to the authority under SB 450. As of June 30, 2024, there is \$600 in authorized unissued debt for General Obligation (Limited Tax) Building Bonds and \$55,490,000 authorized unissued debt for General Obligation (Limited Tax) Various Purpose Medium-Term Bonds..

Obligation for Arbitrage Payable:

The Tax Reform Act of 1986 established arbitrage guidelines that require a rebate of interest earned on bond funds in excess of interest paid. This is the first time in many years that the District has earned interest on bonds in excess of interest paid. The District's current situation of positive arbitrage is due to the Federal Reserve Board raising the federal funds rate multiple times over the past year to curtail inflation resulting in an inverted yield curve. At June 30, 2024, the District estimated a \$8,656,346 arbitrage rebate liability. Payment to the IRS will fall no later than five years and 60 days after the issue date. Therefore, the estimated amount has only been included in the Statement of Net Position.

Unspent Bond Proceeds Related to Capital:

As of June 30, 2024, the District's unspent bond proceeds restricted for capital related purposes is \$500,838,347. The capital related unspent bond proceeds is an increase in the calculation of net investment in capital assets and a decrease to restricted capital projects for a portion of net position in the government-wide financial statements.

Debt Service Fund:

NRS 350.020 requires that the Board establish a restricted account within its debt service fund for payment of the outstanding bonds of the District. In 2012, Assembly Bill 376 changed the amount of the reserves required to 10% of the outstanding principal or 25% (changed from 100%) of the principal and interest payments due on all outstanding bonds of the District in the next fiscal year, whichever is less. The amounts on deposit in this restricted account are not directly pledged to pay debt service on the debt, and if permitted, may be used for other purposes. As of June 30, 2024, the amount required to fund this account was \$109,002,306; which was fully funded by the District.

NOTE 9 - LEASE ASSETS

Lessee:

Amount of outflows of resources for variable payments

Cox

On July 24, 2023, the District entered into a ten-year lease with two-five year renewal options, bringing the total potential lease term to twenty years. The right-to-use leased asset is a fiber optical wide-area network. For fiscal year 2024 variable monthly payments were dependent on the District's usage of the capital equipment at \$620 or \$900 per month per site. There are no fixed payments as the District only expenses the payments each period and for reporting purposes does not report a capital asset or liability. The total cost for this lease for the year ending June 30, 2024 is \$2,699,115.

Principal and interest requirements to maturity

The District has leases with multiple companies for right-to-use land, tower, equipment, and office space. As of June 30, 2024, the remaining principal and interest payment requirements for the leases are as follows (see following page):

NOTE 9 - LEASE ASSETS (continued)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 41,493	\$ 11,608	\$ 53,101
2026	43,760	10,748	54,508
2027	36,125	9,839	45,964
2028	25,203	9,121	34,324
2029 - 33	127,064	35,937	163,001
2034 - 38	112,467	18,827	131,294
2039 - 43	48,203	3,109	51,312
Totals	\$ 434,315	\$ 99,189	\$ 533,504

American Tower

On July 1, 2007, the District entered into a ten-year lease with two successive terms of five years each. The first and second successive term was exercised, the total lease term is twenty years. The leased right-to-use asset is land used to maintain and operate a broadcast tower and transmitter building for over-the-air transmission. For fiscal year 2024, monthly payments of \$937 were paid and the total principal and discounted interest costs were \$11,238. Monthly payments increase by 4% on each anniversary of the commencement date. The discounted interest rate applied on the lease is 2.19%.

On November 1, 2022, the District amended a lease that expired on June 30, 2016 with an extension term of five years commencing on July 1, 2021 and three successive terms of five years. The three successive terms are deemed reasonably certain to exercise, the total lease term is twenty years. The leased right-to-use asset is six feet of space in a building on Mt. Potosi tower site. For fiscal year 2024, monthly payments of \$888 were paid and the total principal and discounted interest costs were \$12,380. Monthly payments increase by 3% on each anniversary of the commencement date. The discounted interest rate applied on the lease is 4.05%.

Global Tower Partners

On July 1, 2017, the District entered into a five-year lease with three successive terms of five years each. The first successive term was exercised and the two successive terms are deemed reasonably certain to exercise, the total lease term is twenty years. The leased right-to-use asset is a portion of a tower used to maintain and operate telecommunications equipment for transmission. For fiscal year 2024, quarterly payments of \$2,457 were paid and the total principal and discounted interest costs were \$9,829. Quarterly payments increase by 3% on each anniversary of the commencement date. The discounted interest rate applied on the lease is 2.19%.

Wells Fargo

In May 2018, the District entered into a five-year lease with one successive term of one year. The one successive term was exercised in the current fiscal year, the total lease term is six years. The leased right-to-use asset is copiers for office operations. For fiscal year 2024, monthly payments of \$812 were paid and the total principal and discounted interest costs were \$8,115. The discounted interest rate applied on the lease is 6%.

Pre Mine & Black Raven

On October 1, 2019, the District entered into a five-year lease with one successive term of two years. The one successive term is deemed reasonably certain to exercise, the total lease term is seven years. The leased right-to-use asset is land for operating a leach field. For fiscal year 2024, one annual payment of \$10,000 was made and the total principal and interest costs were \$10,000. Annual payments for fiscal year 2024 to 2026 is \$10,000, containing no incremental increases. The discounted interest rate applied on the lease is 1.31%.

Vision Investments

On October 1, 2021, the District entered into a nine-year and ten-month lease. The leased right-to-use asset is an office used during legislative session. For fiscal year 2024, semiannual payments of \$4,788 and \$4,932 were paid and the total principal and discounted interest costs were \$10,158. Payments increase by 3% on each anniversary of the commencement date. The discounted interest rate applied on the lease is 1.48%.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 10 - CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year-ended June 30, 2024, was as follows:

	Beginning Balance June 30, 2023	Additions	Reductions	Ending Balance June 30, 2024	Due Within One Year
Governmental Activities:					
Bonds payable:					
General obligation bonds	\$ 2,648,385,000	\$ 400,000,000	\$ (239,380,000)	\$ 2,809,005,000	\$ 263,985,000
General obligation bond from private placement	35,000,000	-	(3,374,000)	31,626,000	3,493,000
General obligation revenue bonds	253,950,000	-	(59,870,000)	194,080,000	32,320,000
Less: issuance discounts	(624,775)	-	624,775	-	-
Plus: issuance premiums	361,905,438	36,269,969	(37,541,520)	360,633,887	-
Total bonds payable	<u>3,298,615,663</u>	<u>436,269,969</u>	<u>(339,540,745)</u>	<u>3,395,344,887</u>	<u>299,798,000</u>
Arbitrage Rebate payable	395,440	8,656,346	(395,440)	8,656,346	-
Compensated absences *	329,072,300	27,178,081	-	356,250,381	103,279,166
Leases	482,283	-	(47,968)	434,315	41,493
Subscription-Based Information Technology Agreements	11,826,014	11,906,451	(14,335,212)	9,397,253	3,369,912
Other long term liabilities	89,719,870	50,828,963	(20,449,841)	120,098,992	26,237,353
Governmental activity long-term liabilities	<u>\$ 3,730,111,570</u>	<u>\$ 534,839,810</u>	<u>\$ (374,769,206)</u>	<u>\$ 3,890,182,174</u>	<u>\$ 432,725,924</u>
Business-type Activities:					
Compensated absences *	<u>\$ 5,794,049</u>	<u>\$ 1,096,703</u>	<u>\$ -</u>	<u>\$ 6,890,752</u>	<u>\$ 2,070,158</u>

* The change in the compensated absences liabilities are presented as a net change. The beginning balance of the compensated absences liabilities are restated as described in Note 20.

Internal Service Funds predominantly serve the governmental funds. Accordingly, their long-term liabilities are included as part of the above totals for governmental activities. At year end, \$766,263 of Internal Service Funds compensated absences are included in the above amounts.

NOTE 11 - COMPLIANCE AND ACCOUNTABILITY

Per NRS 354.626, the District is required to report and explain expenditures that exceeded budgeted appropriations at the function level for the General Fund, Special Revenue, and Capital Project Funds. The sum of operating and non-operating expenses in the Enterprise and Internal Service Funds may not exceed total appropriations. As of June 30, 2024, the District reported expenditures exceeding appropriations in the State Grant Fund. These over expenditures occurred due to supplemental funding approved after the final budget appropriations through Senate Bill 231, which provides additional compensation to licensed educators, support professionals, and police officers. These expenditures are an exception to the regulation as outlined in NRS 354.626 2k that states, "Without limiting the generality of the exceptions contained in subsection 1, the provisions of this section specifically do not apply to: k. The receipt by a local government of increased revenue that: (1) Was not anticipated in the preparation of the final budget of the local government".

The Federal Projects and State Grants Funds reported a deficit fund balance of \$31 million and \$26 million, respectively at June 30, 2024. This is caused by the timing of receipt of outstanding receivables in accordance with the 60-day availability period under the modified accrual basis of accounting.

Unrestricted Net Position reported a deficit balance of \$(3,165,493,448) in Governmental Activities which include the impact of recording the net pension liability, the total OPEB liability, and compensated absences.

The District did not file an unclaimed property report with the Nevada State Treasurer during the year ended June 30, 2024, as a holder of abandoned property, which is a violation of NRS 120A.560. The district is implementing new procedures for the handling of stale checks of one year or older that include periodic review, documentation, training, and monitoring.

NOTE 12 - DEFINED BENEFIT PENSION PLAN

All half-time or greater District employees are covered by the State of Nevada Public Employees Retirement System (the Plan), a cost sharing multiple-employer defined benefit plan of the public employee retirement system.

The covered payroll for employees participating in the Plan for the year ended June 30, 2024, was \$2,013,862,159 and the District's total payroll was \$2,354,595,198. All full time District employees are mandated by state law to participate in the Plan. Vested members are entitled to a life-time monthly retirement benefit equal to the service time multiplier (STM) percentages listed below times the member's years of service to a maximum of 33 1/3 years.

Post-retirement increases are provided by authority of NRS 286.575-.579.

The schedule of Eligibility for Monthly Unreduced Retirement Benefits for regular members and police/fire members are as follows:

Eligibility for Regular Members:									
Years of Service	Hired Prior to 7/01/01		Hired Between 7/01/01-12/31/09		Hired After 1/01/2010		Hired After 7/01/2015		
	Age	STM %	Age	STM %	Age	STM %	Age	STM %	
5 Years	65	2.5	65	2.67	65	2.5	65	2.25	
10 Years	60	2.5	60	2.67	62	2.5	62	2.25	
30 Years	Any age	2.5	Any age	2.67	Any age	2.5	55	2.25	
33 1/3 Years	-	-	-	-	-	-	Any age	2.25	

Eligibility for Police/Fire Members:									
Years of Service	Hired Prior to 7/01/01		Hired Between 7/01/01-12/31/09		Hired After 1/01/2010		Hired After 7/01/2015		
	Age	STM %	Age	STM %	Age	STM %	Age	STM %	
5 Years	65	2.5	65	2.67	65	2.5	65	2.5	
10 Years	55	2.5	55	2.67	60	2.5	60	2.5	
20 Years	50	2.5	50	2.67	50	2.5	50	2.5	
25 Years	Any age	2.5	Any age	2.67	-	-	-	-	
30 Years	-	-	-	-	Any age	2.5	Any age	2.5	

The member's beginning retirement compensation is the average of their highest working compensation for 36 consecutive months. Benefits fully vest with five years of service. The Plan also provides death and disability benefits. Benefits are established by state statute and provisions may only be amended through legislation.

All District employees in the Plan are enrolled under a non-contributory plan. District payment of what were formerly employee contributions, were made in lieu of equivalent salary increases. Per Chapter 286 of the NRS, the District's contribution was based on the actuarially determined statutory rate of 33.50% in 2023-2024 for unified, licensed, and support employees and 50.00% for police employees of gross compensation and amounted to \$676,519,787, 23.21% of the \$2,915,140,574 total paid by all employees and employers into the Plan for the year ended June 30, 2024.

As of June 30, 2024, the District reported a liability of \$4,256,066,698 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to the Plan relative to the total contributions of all participating Plan employers. In governmental activities, net pension liability are generally liquidated by a combination of the major and non-major governmental funds with the majority liquidated from the General fund.

At June 30, 2024, and 2023, the District's proportionate share of the net pension liability was 23.31720% and 23.22659% respectively.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 12 - DEFINED BENEFIT PENSION PLAN (continued)

For the year ended June 30, 2024, the District recognized pension expense of \$173,637,455. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 554,752,310	\$ -
Changes of assumptions	398,874,452	-
Net difference between projected and actual earnings on pension plan investments	-	39,836,886
Changes in proportion and differences between District contributions and proportionate share of contributions	42,139,029	67,617,845
District contributions subsequent to the measurement date	338,259,894	-
Total	<u>\$ 1,334,025,685</u>	<u>\$ 107,454,731</u>

The amount of \$338,259,894 was reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows/(inflows) of resources related to pensions will be recognized in pension expense as follows:

Reporting period ended June 30:	
2025	\$ 129,961,517
2026	126,967,204
2027	554,110,785
2028	55,786,824
2029	21,484,730
Thereafter	-

Average expected remaining service lives is 5.63 years.

Actuarial assumptions. The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.50%, depending on service Rates include inflation and productivity increases
Investment rate of return	7.25%
Other assumptions	Same as those used in the June 30, 2023 funding actuarial valuation

Post-Retirement Mortality Rates (Regular and Police/Fire)

For regular healthy members it is Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020. These mortality tables only provide rates for ages 50 and older. To develop mortality rates for ages 40 through 50, actuary has smoothed the difference between the rates at age 40 from the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 50 from the Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Tables. To develop the mortality rates before age 40, we have used the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables rates. This

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 12 - DEFINED BENEFIT PENSION PLAN (continued)

methodology for developing an extended annuitant mortality table is similar to the method used by the Internal Revenue Service (IRS) to develop the base mortality table for determining minimum funding standards for single-employer defined benefit pension plans under Internal Revenue Code Section 430. While Section 430 is not applicable to the System, actuaries believe this is a reasonable method for developing annuitant mortality rates at earlier ages.

For police/fire healthy members it is Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020. The above listed mortality tables only provide rates for ages 45 and older. To develop mortality rates for ages 35 through 45, actuary has smoothed the difference between the rates at age 35 from the Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 45 from the Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Tables. To develop the mortality rates before age 35, actuary has used the pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Tables rates. This methodology for developing an extended annuitant mortality table is similar to the method used by the Internal Revenue Service (IRS) to develop the base mortality table for determining minimum funding standards for single-employer defined benefit pension plans under Internal Revenue Code Section 430. While Section 430 is not applicable to the System, we believe this is a reasonable method for developing annuitant mortality rates at earlier ages.

For disabled regular members it is the Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

For disabled police/fire members: Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

For regular and police/fire current beneficiaries in pay status it is Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 15% for males and 30% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020. The above listed mortality table only provides rates for ages 45 and older. To develop mortality rates for ages 35 through 45, actuary has smoothed the difference between the rates at age 35 from the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 45 from the Pub 2010 Contingent Survivor Amount-Weighted Above-Median Mortality Tables. To develop the mortality rates before age 35, actuary has used the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables rates. This methodology for developing an extended annuitant mortality table is similar to the method used by the IRS to develop the base mortality table for determining minimum funding standards for single-employer defined benefit pension plans under Internal Revenue Code Section 430. While Section 430 is applicable to the System, we believe this is a reasonable method for developing annuitant mortality rates at earlier ages.

For regular and police/fire contingent beneficiaries it is Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020. The above listed mortality tables only provide rates for ages 50 and older. To develop mortality rates for ages 40 through 50, actuary has smoothed the difference between the rates at age 40 from the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 50 from the Pub-2010 General Healthy Retiree Amount -Weighted Above-Median Mortality Tables. To develop the mortality rates before age 40, actuary has used the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables rates. This methodology for developing an extended annuitant mortality table is similar to the method used by the IRS to develop the base mortality table for determining minimum funding standards for single-employer defined benefit pension plans under Internal Revenue Code Section 430. While Section 430 is not applicable to the System, we believe this is a reasonable method for developing annuitant mortality rates at earlier ages.

For the mortality table applicable to contingent beneficiaries, "Approach 1" from the Society of Actuaries "Pub-2010 Public Retirement Plans Mortality Tables Report" was utilized. In particular, the mortality basis for contingent beneficiaries has been assumed to be the same mortality basis as the Healthy Regular retiree table listed above (except using rates applicable to the beneficiary's gender) for both when the primary retiree is alive and is no longer alive. The Pub-210 Amount-Weighted Mortality Tables (with loading factors as described above) reasonably reflect the projected mortality experience of the Plan as of the measurement date. The generational projection is a provision made for future mortality improvement.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 12 - DEFINED BENEFIT PENSION PLAN (continued)

For pre-retirement regular members it is the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.

For pre-retirement police/fire members it is the Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females). Projected generationally with the two dimensional mortality improvement scale MP-2020.

The Pub-2010 Amount-Weighted Mortality Tables reasonably reflect the projected mortality experience of the plan as of the measurement date. The generational projection is a provision made for future mortality improvement.

Age	Pre-Retirement Mortality Rates (%)			
	Regular		Police/Fire	
	Male	Female	Male	Female
20	0.04	0.01	0.04	0.02
25	0.02	0.01	0.03	0.02
30	0.03	0.01	0.04	0.02
35	0.04	0.02	0.04	0.03
40	0.06	0.03	0.05	0.04
45	0.09	0.05	0.07	0.06
50	0.13	0.08	0.10	0.08
55	0.19	0.11	0.15	0.11
60	0.28	0.17	0.23	0.15
65	0.41	0.27	0.35	0.20
70	0.61	0.45	0.66	0.39

Note that generational projections beyond the base year (2010) are not reflected in the above mortality rates. Deaths that occur during the first two years of employment are assumed to be non-duty related.

The actuarial assumptions and methods used in the June 30, 2023, actuarial valuation were adopted by the PERS Board and were based on the results of the experience review issued September 10, 2021.

The PERS Board evaluates and establishes expected real rates of return (expected returns, net of pension plan investment expenses and inflation) for each asset class. The PERS Board reviews these capital market expectations annually. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
U.S. stocks	42%	5.50%
International stocks	18%	5.50%
U.S. bonds	28%	0.75%
Private markets	12%	6.65%

* As of June 30, 2023, PERS' long-term inflation assumption was 2.50%.

Discount rate. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute.

Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023.

Future Payroll Growth. For the purpose of calculating the actuarial determined contribution rate, the total payroll growth assumption for future years is 3.50% per year for both Regular and Police/Fire.

NOTE 12 - DEFINED BENEFIT PENSION PLAN (continued)

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what it would be using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current discount rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	\$ 6,623,064,684	\$4,256,066,698	\$2,302,598,423

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Financial statements for the Plan are available on the PERS website at www.nvpers.org or by calling (775) 687-4200 or writing to:

Public Employees' Retirement System of Nevada
693 W. Nye Lane
Carson City, NV 89703-1599

NOTE 13 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. The District accounts for such losses through its Insurance and Risk Management Internal Service Fund. The District retains the risk of financial loss per occurrence as follows:

1. Workers' compensation up to \$1,250,000.
2. General liability, with retention of \$4,000,000.
3. Motor vehicle liability, with retention of \$4,000,000.
4. Errors and omissions and employment practices liability, with retention of \$4,000,000 per occurrence.
5. Property, including boiler and machinery and terrorism, with retention of \$250,000 for everything except flood which is \$500,000.
6. Media professional liability, with retention of \$5,000.
7. Crime/employee dishonesty, with retention of \$50,000 for everything except impersonation fraud which is \$100,000
8. National Flood Insurance Program, with retention of \$50,000 for specific schools.
9. Pollution Liability – Environmental, with retention of \$100,000.
10. Cyber Liability, with retention of \$1,000,000 per claim.
11. Non-Owned Aircraft Liability and Premises Liability with no retention.
12. Primary Excess Underlying Liability, with retention of \$4,000,000 per occurrence.
13. Secondary Excess Underlying Liability, with retention of \$5,000,000 per occurrence.
14. Law Enforcement Liability, with retention of \$4,000,000.

The District purchases commercial insurance for occurrences in excess of the foregoing retention levels. The District's insurance program is evaluated annually, utilizing industry and claims data to ensure the coverage limits remain adequate.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 13 - RISK MANAGEMENT (continued)

New policies are purchased as new loss exposures are identified. Retention levels are also reviewed annually to ensure that self-funded claim payments remain at a reasonable amount. In the past three years, the District had settlements that exceeded insurance coverage in fiscal year 2022 and 2023. As of June 30, 2024, the District has fourteen pending liability claim occurrences that are valued over \$1,000,000 that have already been reported to the excess insurance carrier.

The Insurance and Risk Management Internal Service Fund insures all operational activities of the District by charging premiums to other funds of the District. Premiums charged are based on estimates of the amounts needed to pay actual and projected claims, to support self-insurance operational costs, and to establish a self-insured reserve for incurred losses. The estimates of the liability insurance claims payable of \$81,274,360 and the workers' compensation claims payable of \$38,824,632 at June 30, 2024, were determined by the District with the assistance of an independent actuarial study as of that date and are reflected in the financial statements of the Insurance and Risk Management Internal Service Fund as claims payables and other long term liabilities.

The actuarial study, which is prepared annually, calculates the estimated future losses for the District. The current amount reflected represents the amount due in fiscal year 2024-2025.

The District relies upon a statistical measure known as a confidence level to determine its estimated outstanding losses as calculated by the study. Estimated losses are recorded at their expected values, which correspond to an approximate 50%-55% confidence level. Information regarding actual claims expenses incurred and paid can be seen in the table below.

A summary of changes in the aggregate claims liabilities for the past two years follows:

	2024	2023
Beginning Balance - July 1, 2023 and 2022	\$ 89,719,870	\$ 59,729,982
Claims Incurred	25,850,796	23,757,994
Changes in Estimates for Claims of the Prior Periods	30,379,122	29,989,888
Claims Paid	(25,850,796)	(23,757,994)
Ending Balance - June 30, 2024 and 2023	<u>\$ 120,098,992</u>	<u>\$ 89,719,870</u>
Short term portion	\$ 26,237,353	\$ 20,449,841
Long term portion	\$ 93,861,639	\$ 69,270,029

In December 2023, the District renewed its interest-bearing time certificate of deposit used for the self-insured workers' compensation program as a security deposit with the Nevada Division of Insurance. The amount of the deposit, \$9,097,000, is based on the total incurred cost of current and future claims as estimated by the office of the State Insurance Commissioner. See **Note 3**.

NOTE 14 - ENCUMBRANCES AND COMMITMENTS

Construction Commitments and Encumbrances

The District utilizes encumbrance accounting in its governmental funds. Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which a purchase order, contract, or other commitment is issued. In general, unencumbered appropriations lapse at year-end. Open encumbrances at fiscal year-end are included in restricted, committed, or assigned fund balance, as appropriate. The following schedule outlines significant encumbrances included in governmental fund balances:

Major Funds	Restricted Fund Balance	Assigned Fund Balance
General Fund	\$ 11,641,647	\$ 4,219,003
Bond Fund	862,105,273	-
<u>Nonmajor Funds</u>		
Aggregate nonmajor funds	147,496,437	-
	<u>\$ 1,021,243,357</u>	<u>\$ 4,219,003</u>

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 14 - ENCUMBRANCES AND COMMITMENTS (continued)

Total encumbrances for the General Fund and capital projects as of June 30, 2024, were \$1,025,462,360. In the General Fund, the total encumbrance balance of \$11,641,647 was restricted for the purchase of new buses and technology equipment, and \$4,219,003 was assigned for the purchase of instructional supplies.

As of June 30, 2024, funds remain from 2015 bond program for the construction of new and replacement schools. The following schedule outlines the programmed construction commitments as of June 30, 2024. The total restricted amount of \$395,435,694 is construction contracts from the 2015 bond program which is shown as a restriction for capital projects in the Bond Fund.

2015 CAPITAL IMPROVEMENT PLAN PROGRAM		
SCHOOL	CAPITAL PROJECT	PROJECT VALUE IN PROGRESS
NEW SCHOOLS FOR CAPACITY		
Land Acquisition	Purchase Required Sites for New Schools to Provide New Capacity	\$ 74,297,571
ALTERNATIVE & SPECIAL SCHOOLS		
Global Community HS/Central Technical Training Academy	Construct New High School and Technical Training Academy Academy	\$ 67,444
St Jude's Ranch	Construct New Alternative School	231,255
MIDDLE SCHOOLS		
Barry & June Gunderson, MS (fka Mountains Edge Parkway & South Buffalo Drive)	Construct New Middle School	\$ 1,436,898
HIGH SCHOOLS		
Northeast Career and Technical Academy	Construct New High School (CTA)	\$ 2,011,864
South Career and Technical Academy	Construct New High School (CTA)	169,818,012
Comprehensive HS #2 (Cactus Avenue & South Buffalo Drive)	Construct New High School	8,901,512
ADDITIONS FOR CAPACITY		
Basic HS	Cafeteria Addition	\$ 279,452
Laughlin JHS/HS	Constuct Classroom Addition & Auxiliary Gym	8,201,286
Eldorado HS	Cafeteria Addition	1,179,363
REPLACEMENT SCHOOLS		
Fremont MS	Replace Middle School with K - 8 School	\$ 1,449,228
Harris ES	Replacement School	1,005,830
Thomas ES	Replacement School	4,971,781
Harmon ES	Replacement School	1,736
Ward, Gene ES	Replacement School	2,355,308
Earl ES	Replacement School	409,999
Stewart ES	Replacement School	49,550
Bracken ES	Replacement School	258,109
Dearing ES	Replacement School	2,585,965
Hancock ES	Replacement School	1,853,491
Kelly ES	Replacement School	398,983
Mountain View ES	Replacement School	2,365,794
Red Rock ES	Replacement School	1,483,142
Smith, Helen ES	Replacement School	609,083
Wengert ES	Replacement School	258,260
Brinley MS	Replacement School	4,992,294
Brown JHS	Replacement School	594,006
Cashman MS	Replacement School	591,048
Garside MS	Replacement School	4,556,938
Gibson MS	Replacement School	280,799
Knudson MS	Replacement School	99,434

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 14 - ENCUMBRANCES AND COMMITMENTS (continued)

2015 CAPITAL IMPROVEMENT PLAN PROGRAM		
SCHOOL	CAPITAL PROJECT	PROJECT VALUE IN PROGRESS
REPLACEMENT SCHOOLS - Continued		
Von Tobel MS	Replacement School	\$ 337,368
Woodbury MS	Replacement School	3,384,805
INDIAN SPR JHS/HS	Replacement School	310,012
Robison Early College HS	Convert School from MS to HS	2,794,606
PHASED REPLACEMENT SCHOOLS		
Sandy Valley MS/HS	Phase II of Phased Replacement (ES Classrooms, Admin) Replacement (HS and Ball Fields)	\$ 1,384
Sandy Valley MS/HS	Phase III (Previously Phase II) of Phased Replacement (HS and Ball Fields)	249,788
Southeast Career & Technical Academy	Phase 3 of Phased Replacement (Gymnasium)	33,871
Mabel Hoggard ES	Phase 2 of Phased Replacement (includes Zoo)	1,327,734
Las Vegas Academy of the Arts	Phase 1 of Phased Replacement	19,759,088
Las Vegas Academy of the Arts	Phase 2 of Phased Replacement	5,554,709
MODERNIZATION/LIFE CYCLE/EQUITY		
ELEMENTARY SCHOOLS		
Bass ES	Comprehensive Modernization	\$ 994,327
Darnell ES	Comprehensive Modernization	1,946,182
Lummi ES	Comprehensive Modernization	8,832,053
Roberts ES	Comprehensive Modernization	3,565,740
Carl ES	Comprehensive Modernization	1,052,477
Fredric Watson ES	Replace HVAC System - Boiler, Chiller, Components, Controls, and Roof	48,348
MIDDLE SCHOOLS		
Cram MS	Comprehensive Modernization	\$ 10,612,888
White MS	Comprehensive Modernization	491,920
Swainston MS	Comprehensive Modernization	304,263
Mack MS	Comprehensive Modernization	5,962,473
HIGH SCHOOLS		
Chaparral HS	Low Voltage Modernization	\$ 7,766,411
Rancho HS	HVAC Upgrade	176,037
Silvestri JHS	Comprehensive Modernization	483,081
Bonanza HS	Modernization - Assessment	2,553,719
Global Community HS	HVAC Upgrade (Assessment)	7,000
Green Valley HS	Comprehensive Modernization	530,482
Cheyenne HS	Comprehensive Modernization	615,311
Cimarron-Memorial HS	Comprehensive Modernization	8,958,585
Silverado HS	Comprehensive Modernization	3,202,284
West Prep MS/HS	Comprehensive Modernization	556,749
Desert Rose HS	Modernization & CCTV (Assessment)	275,367
Desert Rose Adult HS	Comprehensive Modernization - Assessment	63,040
Las Vegas Academy of the Arts	Roof Replacement (Assessment)	92,050
BOND ISSUANCE & ADMINISTRATION		
Bond Issuance and Administration Fees	Bond Issuance and Admin Fees	\$ 2,352,745
2015 CIP Administrative Overhead	Administrative Overhead	2,643,362
FUNDED PROJECTS IN PROGRESS TOTALS		\$ 395,435,694

Legal Contingencies

There are various outstanding claims against the District arising out of the normal course of operation. An estimated liability for potential losses has been recorded in the Insurance and Risk Management Fund. In the opinion of management, the

NOTE 14 - ENCUMBRANCES AND COMMITMENTS (continued)

District’s estimated aggregate liability, with respect to probable losses, has been provided for in the estimated claim liability accrual in the accompanying financial statement, after giving consideration to the District’s related insurance coverage. Management is not aware of any probable claims or losses that are material in relation to our financial statements that are not properly accrued.

NOTE 15 - CLASSIFICATIONS OF GENERAL FUND FUND BALANCE

The District reports classifications of nonspendable, restricted, committed, assigned and unassigned fund balance which represent management’s intended use of resources available to the District.

Unassigned ending fund balance is that fund balance exclusive of nonspendable amounts such as inventories and amounts restricted, committed, or assigned for preexisting obligations. A portion of the larger fund balance at June 30, 2024, is being restricted to carry over into fiscal year 2025 for school carryover for net vacancy and school carryover for supplies. The following are explanations of the reported classifications of fund balance in the General Fund:

Restricted for:

- *Donations* – to restrict donations as required by donor for various purposes.
- *School technology bonds* – to restrict funds for the acquisition of technology equipment.
- *School bus appropriation bonds* – to classify funds to cover commitments related to unfilled contracts for new buses.
- *School carryover (supplies)* – to carry forward school supply balances into the next fiscal year as required by NRS.388G.
- *School carryover (net vacancy)* – to carry forward school based salary and benefit balances, net of vacancy related substitute and preparation period buyout costs, into the next fiscal year as required by NRS.388G.
- *School carryover (supplies) gate proceeds* – to carry forward school supply balances into the next fiscal year for athletic event gate proceeds as required by NRS.388G.
- *School based project carryover* – to carry forward school project balances into the next fiscal year as required by NRS.388G.

Assigned to:

- *Categorical indirect costs* – to classify funds associated with indirect costs, including vacation accruals, from federal programs.
- *Instructional supply appropriations* – to classify funds to cover commitments related to unfilled contracts for goods and services including purchases orders.
- *Potential litigation* – to classify funds for potential legal or arbitration decisions against the District.
- *Future initiatives* – to classify funds for future initiatives, such as, but not limited to, employee compensation increases, reserves for future economic downturns or reductions in funding, and partial continuation of Elementary and Secondary School Emergency Relief (ESSER) initiatives post-federal funding.
- *NV Energy incentive* – to classify funds from an optional pricing program tariff received in exchange for CCSD’s agreement to remain a full service electric customer of NV Energy for a five year term.

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS

General Information about the Other Post Employment Benefit (OPEB) Plans

Plan description. The District subsidizes eligible retirees’ contributions to the Public Employees’ Benefits Plan (PEBP), treated as a non-trust, single employer defined benefit postemployment healthcare plan administered by The State of Nevada.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP eleven-member board of trustees. The plan is now closed to current CCSD retirees; however, District employees who previously met the eligibility requirement for retirement within the Nevada PERS had the option upon retirement to enroll in coverage under the PEBP with a subsidy provided by the District as determined by their number of years of service. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employees' Benefits Program, 3427 Goni Road, Suite 109, Carson City, NV, 89706, by calling (775) 684-7000, or by accessing the website at www.pebp.state.nv.us/resources/fiscal-utilization-reports/.

Plan description. The Support Professionals and Police Personnel Plan is a non-trust, single-employer defined benefit post-employment healthcare plan administered by the District. Currently, no financial reports for the plans are publicly available.

Plan description. The Administrative Employee Plan is a non-trust, single-employer defined benefit post-employment healthcare plan administered by the Clark County Association of School Administrators and Professional-Technical Employees (CCASAPE) Health Trust. Currently, no financial report has been made publicly available by CCASAPE. However, financial statements may be requested by accessing the CCASAPE website at: www.ccasa.net or contacting their office at the following address:

CCASAPE
4055 Spencer Street, Suite 230
Las Vegas, NV 89119

Plan description. The Licensed Employee Plan is a non-trust, single-employer defined benefit postemployment healthcare plan administered by the Teachers Health Trust (THT). The THT and the Clark County Education association (CCEA) currently determine their health insurance plan designs. Currently, no financial report has been made publicly available by THT. However, financial statements may be requested by accessing the THT website at: www.ththealth.org or contacting their office at the following address:

THT Health
2950 E. Rochelle Avenue
Las Vegas, NV 89121

Provided Benefits

PEBP plan provides medical, dental, prescription drug, Medicare Part B, and life insurance coverage to eligible retirees and their spouses. Benefits are provided through a third-party insurer. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP eleven-member board of trustees.

Support Professionals and Police Personnel Plan provides medical, dental, vision for retirees and their dependents and life insurance for retirees only. The District negotiates insurance plans with the insurance carriers, and has authority to establish and amend benefit provisions. Employees have the option at retirement to pay the retiree (full monthly premium) rate premium. Benefits are provided through United Healthcare/ Health Plan of Nevada/Superior Vision/Symetra.

Administrative Employee Plan provides medical, dental, vision, and life insurance for retirees and their dependents and long-term care and disability for retirees only. CCASAPE Health Trust negotiates insurance plans with the insurance carriers. CCASAPE has authority to establish and amend benefit provisions. Employees have the option at retirement to pay the retiree rate premium. Benefits are provided through Health Plan of Nevada/Sierra Health and Life/VSP/Standard Dental and Life.

Licensed Employee Plan provides medical, dental, vision, and life insurance for retirees and their dependents. The THT and CCEA currently determine their health insurance plan designs. CCEA has the authority to establish and amend benefit provisions. Employees have the option at retirement to pay the retiree rate premium. Benefits are provided through a third-party insurer.

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Employees covered by benefit terms

As of the last valuation date of July 1, 2023, the following aggregated employees were covered by the benefit terms:

	PEBP Plan	Support Professionals / Police Plan	Administrative Plan	Licensed Plan	Total all plans
Inactive employees or beneficiaries currently receiving benefit payments	2,062	435	226	453	3,176
Active employees	-	12,270	1,527	16,489	30,286
Covered spouses	251	114	78	10	453
Total	2,313	12,819	1,831	16,952	33,915

As of November 1, 2008, PEBP was closed to any new participants.

Contributions

PEBP plan: NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired district employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Participants who retired on or after January 1, 1994, add or subtract the appropriate subsidy to the premium rate based on the years of service, ranging from \$374 to (\$187). The contribution requirements of plan members and the District are established and amended by the PEBP board of trustees. As a participating employer, the District is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal year 2024, the District contributed \$6,416,622 to the plan for current premiums. The District did not prefund any future benefits. Since the population is entirely inactive, there is no covered-employee payroll.

Support Professionals and Police Personnel Plan: The ESEA and the District negotiate contributions to the plan and together, have authority to establish and amend those contributions. Rates are established based on a contractual basis. The District does not pay a subsidy for current Support Professionals and Police employees and retirees must pay their monthly premium to maintain coverage. Employees have the option at retirement to pay the active rate premium. For fiscal year 2024, the District did not directly contribute to the plan but an implied subsidy of \$1,456,948 was recognized. The District's average contribution rate was 0.32% of covered-employee payroll.

Administrative Employee Plan: CCASAPE and the District negotiate contributions to the plan and together, have authority to establish and amend those contributions. The CCASAPE Health Trust negotiates its insurance contracts with the carriers. Rates are established based on a contractual basis. Employees have the option to pay the active rate premium. The District (via Article 21-5 of the CCSD/CCASAPE negotiated agreement) contributes \$8.50 per administrative employee per month, in addition to an implied subsidy, for a total of \$887,573 in fiscal year 2024. The District's average contribution rate was 0.56% of covered-employee payroll.

Licensed Employee Plan: The CCEA and the District negotiate contributions to the plan and together, have authority to establish and amend those contributions. Rates are established based on a contractual basis. Per Article 28-10 of CCSD/CCEA negotiated agreement, the District does not make any contributions to the plan. Employees have the option at retirement to pay the active rate premium. For fiscal year 2024, the District contributed an implied subsidy of \$4,596,815. The District's average contribution rate was 0.38% of covered-employee payroll. The THT offers a subsidy to retirees based upon years of service and unused sick leave balances.

Total OPEB Liability

The District's total OPEB liability was measured as of July 1, 2023, and was determined by an actuarial valuation as of July 1, 2023.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Actuarial assumptions. The total OPEB liability for all plans as of June 30, 2024, was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions

Actuarial Cost Method	Entry Age Normal -- Level % of Salary Method
Measurement Date	July 1, 2023
Census Date	July 1, 2023
Service Cost	The Actuarial Present Value of benefits is allocated as a level percentage over the earnings of an individual between entry age (i.e. - age at hire) and assumed retirement age(s). Not applicable to PEBP plan – no active employees
Discount Rates	For the Fiscal Year Ending June 30, 2024: 3.65% For the Fiscal Year Ending June 30, 2023: 3.54% For the Fiscal Year Ending June 30, 2022: 2.16%
Municipal Bond Rate Basis	Bond Buyer General Obligation 20-Bond Municipal Bond Index

Salary Scale

- Inflation 2.50%
- Productivity Pay Increases 0.50%
- Promotional and Merit Salary Increase

Years of Service	% Regular	% Police/Fire
Under 1	6.10%	11.50%
1	5.00%	8.20%
2	4.40%	5.80%
3	4.00%	5.20%
4	3.70%	4.90%
5	3.40%	4.70%
6	3.30%	4.40%
7	3.20%	4.20%
8	3.00%	4.00%
9	2.80%	3.90%
10	2.60%	3.50%
11	2.30%	2.80%
12	2.10%	2.20%
13	1.90%	2.00%
14	1.80%	1.90%
15	1.70%	1.70%
16	1.60%	1.70%
17	1.50%	1.70%
18	1.40%	1.70%
19	1.30%	1.70%
20+	1.20%	1.60%

Mortality: PUB-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Retirement Rates:

Age	Regular					
	Years of Service (%)					
	5-9	10-19	20-24	25-27	28-29	30+
45	0.00	0.10	0.10	0.50	20.00	20.00
46	0.00	0.20	0.20	1.00	20.00	20.00
47	0.00	0.30	0.30	1.50	20.00	20.00
48	0.00	0.40	0.40	2.00	20.00	20.00
49	0.00	0.50	0.50	2.00	20.00	20.00
50	0.20	0.60	0.70	2.00	20.00	20.00
51	0.30	0.70	1.00	2.00	20.00	20.00
52	0.40	0.80	1.20	3.00	20.00	20.00
53	0.50	1.00	1.50	3.00	20.00	20.00
54	0.60	1.20	2.00	3.00	20.00	20.00
55	0.80	1.50	3.00	3.00	20.00	20.00
56	1.00	2.00	3.50	4.00	20.00	20.00
57	1.50	2.50	4.00	7.00	20.00	20.00
58	2.00	3.00	5.00	7.00	20.00	20.00
59	2.50	4.00	7.00	11.00	20.00	20.00
60	5.00	11.00	18.00	25.00	21.00	21.00
61	6.00	10.00	15.00	20.00	21.00	21.00
62	7.00	11.00	16.00	20.00	20.00	20.00
63	8.00	11.00	16.00	20.00	20.00	20.00
64	9.00	11.00	16.00	20.00	20.00	20.00
65	18.00	19.00	22.00	22.00	25.00	25.00
66	18.00	19.00	22.00	22.00	25.00	25.00
67	18.00	19.00	22.00	22.00	25.00	25.00
68	18.00	19.00	22.00	22.00	25.00	25.00
69	18.00	19.00	22.00	22.00	25.00	25.00
70	20.00	20.00	25.00	30.00	30.00	30.00
71	20.00	20.00	25.00	30.00	30.00	30.00
72	20.00	20.00	25.00	30.00	30.00	30.00
73	20.00	20.00	25.00	30.00	30.00	30.00
74	20.00	20.00	25.00	30.00	30.00	30.00
75+	100.00	100.00	100.00	100.00	100.00	100.00

Withdrawal Rates:

Years of Service	% Regular	Years of Service	% Regular
0 - 1	15.75	13 - 14	2.75
1 - 2	12.75	14 - 15	2.25
2 - 3	10.25	15 - 16	2.25
3 - 4	8.25	16 - 17	2.25
4 - 5	7.50	17 - 18	2.00
5 - 6	6.50	18 - 19	1.75
6 - 7	5.75	19 - 20	1.75
7 - 8	5.25	20 - 21	1.75
8 - 9	4.75	21 - 22	1.75
9 - 10	4.50	22 - 23	1.75
10 - 11	4.25	23 - 24	1.75
11 - 12	3.25	24 - 25	1.50
12 - 13	3.00	25+	1.50

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Disability Rates:	<u>Age</u>	<u>% Regular</u>	<u>% Police/Fire</u>
	22	0.01	0.00
	27	0.03	0.06
	32	0.04	0.16
	37	0.10	0.32
	42	0.20	0.50
	47	0.30	0.80
	52	0.55	0.70
	57	0.70	0.50
	62	0.30	0.30
	65+	0.00	0.00

Spouse Age Male participants are assumed to be four years older than spouses and female participants are assumed to be two years younger than spouses.

Married Percentage 30% of active males and 15% of active females will elect retiree spouse coverage.

The following details further clarification on methods used:

- Only pre-65 benefits were valued in the valuation. Post-65 retirees and dependents were not valued.
- Only medical, prescription drug, and associated administrative costs were reflected in the valuation. Dental, vision, and life insurance benefits were not valued.

Changes in Plan Reporting Methods/Assumptions Since the Prior Year

Assumption Changes

The plan reporting valuation reflects the following assumption changes:

- A change in the discount rate from 3.54% to 3.65%
- A change in the claims, premiums and trend rate assumptions.

Inflation Reduction Act - Trend

Prescription drug costs and trends have not been adjusted for the manufacturer rebate for certain drugs with prices increasing faster than inflation introduced in the Inflation Reduction Act (IRA). There is significant uncertainty about how manufacturers will react to this provision in drug pricing policy and any Part D rebates generated by the policy will be paid to Medicare rather than to plan sponsors.

Actuarial Assumptions and Methods

Discussion of Actuarial Assumptions and Methods

Clark County School District selected the economic, demographic and health care claim cost assumptions and prescribed them for use for purposes of compliance with GASB 75. The District's actuary provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience.

Calculation of Normal Costs and Liabilities

The method used to calculate the service cost and accumulated postretirement benefit obligation for determining OPEB expense is the entry age normal cost method. Under this cost method, the actuarial accrued liability is based on a prorated portion of the present value of all benefits earned to date over expected future working lifetime as defined by GASB. The

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

proration is determined so that the cost with respect to service accrued from date of hire is recognized as a level percentage of pay each year. The Normal Cost is equal to the prorated cost for the year of the valuation.

Accounting Information under GASB Statement No. 75

Benefit obligations and expense/(income) are calculated under U.S. GAAP as set forth in GASB Statement No. 75.

The total OPEB liability represents the actuarial present value of benefits based on the entry age normal cost method as of the measurement date. The service cost represents the actuarial present value of benefits that are attributed to the 2024 fiscal year, reflecting the effect of assumed future health care claim cost and/or pay increases.

The OPEB expense is the annual amount to be recognized in the income statement as the cost of OPEB benefits for this plan for the period ending June 30, 2024.

Plan Provisions

Benefits: Fully-insured active medical plans (PPO or HMO) to cover Non-Medicare eligible medical & prescription drugs. Retirees are paying 100% of active cost. Surviving spouses are not eligible for coverage. There are no other subsidized benefits under the Plan.

PEBP Plan difference in actuarial assumptions and methods:

CPI	2.50%
Trend Rates for all costs	3.0%
Monthly Charge per retiree	\$271
Health Care Claims Development	The claim estimate is the average of current retirees' monthly charge to Clark County as of June 30, 2023
Salary Scale	N/A - Since the population is entirely inactive, a salary scale assumption is not necessary as the Total OPEB Liability (TOL) is equal to the Present Value of Benefits (PVB).
Demographic Assumptions	The census data as of July 1, 2023 is used for the valuation.

Changes in Plan Reporting Methods/Assumptions Since the Prior Year

Method Changes: There have been no method changes in the plan reporting valuation since the prior year.

Plan Provisions

Eligibility: No future participation. Current retirees on the monthly invoice provided by the employer list all participants. We assume coverage until death.

Benefits: Each retiree has a monthly amount paid for on their behalf. We assume whatever coverages these retirees have will remain the same until death, other than possible increases due to inflation or discretionary increase.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Support Professionals and Police Personnel Plan difference in actuarial assumptions and methods:

Health Care Claims Development

Police/Fire				
Age	HMO	POS	PPO	
40	\$ 5,016	\$ 7,854	\$ 9,044	
45	5,840	9,144	10,529	
50	6,966	10,908	12,560	
55	8,518	13,338	15,358	
60	10,481	16,412	18,899	

The premium-equivalent rates used in the per capita claims cost development are shown below:

Support Staff/Police - Composite Active and Retiree Rates - Effective 9/1/2023

		HMO	POS	PPO
2023 Retiree	Retiree	\$ 591	\$ 928	\$ 1,054
Contributions:	Retiree & Spouse	\$ 1,127	\$ 1,766	\$ 2,006

Withdrawal Rates:	Years of Service	% Police/Fire	Years of Service	% Police/Fire
		0 - 1	14.50	13 - 14
	1 - 2	8.25	14 - 15	0.80
	2 - 3	6.50	15 - 16	0.70
	3 - 4	5.50	16 - 17	0.60
	4 - 5	4.50	17 - 18	0.50
	5 - 6	4.25	18 - 19	0.40
	6 - 7	3.25	19 - 20	0.30
	7 - 8	2.50	20 - 21	0.30
	8 - 9	2.50	21 - 22	0.30
	9 - 10	1.90	22 - 23	0.30
	10 - 11	1.40	23 - 24	0.30
	11 - 12	1.25	24 - 25	0.30
	12 - 13	1.00	25+	0.30

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Retirement Rates:

Age	Police/Fire Years of Service (%)					
	5-9	10-19	20-22	23-24	25-29	30+
40	0.00	0.10	0.00	0.00	0.00	0.00
41	0.00	0.20	0.00	20.00	20.00	0.00
42	0.00	0.30	1.00	20.00	20.00	0.00
43	0.00	0.40	2.00	20.00	20.00	0.00
44	0.00	0.50	3.00	20.00	20.00	0.00
45	0.00	0.70	3.50	20.00	20.00	20.00
46	0.00	0.90	4.00	20.00	20.00	20.00
47	0.00	1.10	4.50	20.00	20.00	20.00
48	0.00	1.30	5.00	20.00	20.00	20.00
49	0.00	1.50	6.50	20.00	20.00	20.00
50	1.50	4.50	16.00	23.00	23.00	23.00
51	1.50	4.50	13.00	23.00	23.00	23.00
52	1.50	5.00	13.00	23.00	23.00	23.00
53	1.50	6.00	13.00	23.00	23.00	23.00
54	1.50	7.00	13.00	23.00	23.00	23.00
55	4.50	11.00	18.00	25.00	25.00	25.00
56	4.50	11.00	18.00	25.00	25.00	25.00
57	4.50	11.00	18.00	25.00	25.00	25.00
58	4.50	11.00	18.00	25.00	25.00	25.00
59	4.50	11.00	18.00	25.00	25.00	25.00
60	5.00	18.00	26.00	35.00	35.00	35.00
61	6.00	18.00	26.00	35.00	35.00	35.00
62	7.00	18.00	26.00	35.00	35.00	35.00
63	8.00	18.00	26.00	35.00	35.00	35.00
64	9.00	18.00	26.00	35.00	35.00	35.00
65	20.00	25.00	40.00	50.00	50.00	50.00
66	20.00	25.00	40.00	50.00	50.00	50.00
67	20.00	25.00	40.00	50.00	50.00	50.00
68	20.00	25.00	40.00	50.00	50.00	50.00
69	20.00	25.00	40.00	50.00	50.00	50.00
70+	100.00	100.00	100.00	100.00	100.00	100.00

Actuarial Assumptions and Methods

Participation Assumed 21.0% of current eligible actives will elect retiree plan coverage when they retire. This assumption was provided by CCSD. Future retiree election percentage is based on the current retiree plan enrollment distribution (9% PPO, 9% POS, and 82% HMO).

Changes in Plan Reporting Methods/Assumptions Since the Prior Year

Assumption Changes

The plan reporting valuation reflects the following assumption changes:

- A change in the percentage of new retirees electing coverage was changed from 16.7% to 21.0%.
- A change in the future retiree election percentage to 9% PPO, 9% POS, and 82% HMO.

Retirement Eligibility: Completing the CCF 164 form (CCSD Separation of Service Form) with indication that the employee's reason for leave is retirement.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Administrative Plan differences in actuarial assumptions and methods:

Health Care Claims Development

Administrators			
Age	PPO	HMO	
40	\$ 8,292	\$ 6,234	
45	\$ 9,649	\$ 7,254	
50	\$ 11,506	\$ 8,650	
55	\$ 14,063	\$ 10,572	
60	\$ 17,299	\$ 13,004	

The premium-equivalent rates used in the per capita claims cost development are shown

Administrators - Composite Active and Retiree Rates - Effective 1/1/2023

	<u>HMO</u>	<u>PPO</u>
Retiree	\$ 810.59	\$ 1,060.01
Retiree & Spouse	\$ 1,136.05	\$ 1,574.17

	<u>HMO</u>	<u>PPO</u>
2023 Retiree	\$ 978.15	\$ 669.41
Contributions:	\$ 1,859.71	\$ 1,257.98

Participation

Assumed 40.0% of current eligible actives will elect retiree plan coverage when they retire. This assumption was provided by CCSD. Future retiree election percentage is based on the current retiree plan enrollment distribution (53% PPO and 47% HMO).

Changes in Plan Reporting Methods/Assumptions Since the Prior Year

Assumption Changes

The plan reporting valuation reflects the following assumption changes:

- A change in the percentage of new retirees electing coverage was changed from 61.8% to 40.0%.
- A change in the future retiree election percentage to 53% PPO, and 47% HMO.

Plan Provisions

Retirement Eligibility: Administrators may elect retiree coverage if they are currently enrolled in active CCASA insurance and will be drawing PERS benefits upon retirement.

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Licensed Plan differences in actuarial assumptions and methods:

Health Care Claims Development

Teachers	
Age	Claims
40	\$8,310
45	\$9,623
50	\$11,420
55	\$13,895
60	\$17,028

The premium-equivalent rates used in the per capita claims cost development

Administrators - Composite Active and Retiree Rates - Effective 1/1/2023

	<u>Advantage</u> <u>HDHP Plan</u>	<u>EMI PPO</u>	<u>Signature</u> <u>Plan</u>
Retiree Only	\$ 1,297.28	\$ 1,359.83	\$ 1,359.83
Retiree + Spouse	\$ 2,594.56	\$ 2,719.66	\$ 2,719.66

Pre-Retirement Mortality: PUB-2010 "Teachers" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021

Post-Retirement Mortality: PUB-2010 "Teachers" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021

Participation Assumed 22.0% of current eligible actives will elect retiree plan coverage when they retire. This assumption was provided by CCSD.

Spouse Participation Assumption 2.5% of active males and females will elect retiree spouse coverage. This assumption was based upon the current percentage of retirees under plan who elected to have retiree medical coverage for their spouses.

The following details further clarification on methods used:

Future retiree contributions are based on the Plan Year 2023 Premium Rate Sheet assuming retiree contributions were for retirees that retired with 300 days or more (the highest subsidy). As CCSD indicated that the dental, vision, and life coverages were not subsidized, the estimated premium amounts for those coverages were netted out of the total retiree contribution amounts from the 2023 premium rate sheets.

Assumption Changes

The plan reporting valuation reflects the following assumption changes:

- A change in the percentage of new retirees electing coverage was changed from 24.6% to 22.0%.
- A change in the premiums paid by retirees trend rates from no increase to the medical trend rate.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

Plan Provisions

Retirement Eligibility: Teachers may elect retiree coverage if they have been enrolled in active CCASA insurance for the last five years, are enrolled upon retirement, attained age 52 with five years of service, and will be drawing PERS benefits upon retirement.

Benefits: Self-insured active medical plan to cover Non-Medicare eligible medical & prescription drugs. Actives hired after August 31, 2014 and retirees hired prior to January 1, 2009, and spouses pay 100% of unsubsidized cost. Actives retiring after January 1, 2009 and hired before January 1, 2014 pay retiree contributions with subsidization based on years of service and unused sick leave at retirement. Surviving spouses are not eligible for coverage. There are no other subsidized benefits under the Plan.

Changes in the Total OPEB Liability

	PEBP Plan	Support Professionals / Police Plan	Administrative Plan	Licensed Plan	Total OPEB Liability
Balance recognized at June 30, 2023	\$ 112,124,763	\$ 30,060,238	\$ 26,380,791	\$ 168,614,988	\$ 337,180,780
Changes Recognized for the Fiscal Year					
Service Cost	-	2,734,551	807,806	8,005,905	11,548,262
Interest on the Total OPEB Liability	3,849,843	1,135,371	946,903	6,171,724	12,103,841
Differences Between Expected and Actual Experience	(6,049,855)	7,682,730	6,440,187	(956,598)	7,116,464
Change of Assumptions	(22,009,322)	7,368,203	(2,969,153)	(52,808,207)	(70,418,479)
Benefit Payments	(6,803,480)	(1,456,948)	(887,573)	(4,596,815)	(13,744,816)
Net Changes	(31,012,814)	17,463,907	4,338,170	(44,183,991)	(53,394,728)
Balance Recognized at June 30, 2024	\$ 81,111,949	\$ 47,524,145	\$ 30,718,961	\$ 124,430,997	\$ 283,786,052

Benefit Changes: None

Difference Between Expected and Actual Experience:

For Administrators, the \$6,440,187 increase in the liability from June 30, 2023, to June 30, 2024, is primarily due to an increase in reported participants.

For Support staff & Police, the \$7,682,730 increase in the liability from June 30, 2023, to June 30, 2024, is due to an increased participant count and a higher participation percentage of 21% compared to the previous assumption of 16.7%.

For the Licensed plan, the \$956,598 decrease in the liability from June 30, 2023 to June 30, 2024 is due to a change in the trend of retiree paid medical premiums, which in prior years were assumed not to increase.

For the PEBP plan, a \$6,049,855 decrease in the liability from June 30, 2023, to June 30, 2024, is due to actual plan payments differing from the anticipated payments, and a change in plan experience related primarily to excess drops of coverage.

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.65%) or 1-percentage point higher (4.65%) than the current discount rate (see following page):

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

	1% Decrease 2.65%	Current Rate 3.65%	1% Increase 4.65%
PEBP Plan	\$ 88,329,589	\$ 81,111,949	\$ 74,848,240
Support Professionals/Police Plan	52,018,337	47,524,145	43,555,203
Administrative Plan	33,361,727	30,718,961	28,302,092
Licensed Plan	135,877,283	124,430,997	113,970,209
Total OPEB Liability (Ending)	<u>\$ 309,586,936</u>	<u>\$ 283,786,052</u>	<u>\$ 260,675,744</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Trend Rate	1% Increase
PEBP Plan	\$ 74,753,835	\$ 81,111,949	\$ 88,303,491
Support Professionals/Police Plan	42,164,488	47,524,145	53,915,039
Administrative Plan	27,849,347	30,718,961	34,004,655
Licensed Plan	111,526,415	124,430,997	139,382,999
Total OPEB Liability (Ending)	<u>\$ 256,294,085</u>	<u>\$ 283,786,052</u>	<u>\$ 315,606,184</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB income of \$11,349,673. The breakdown by plan is below:

	PEBP Plan	Support Professionals / Police Plan	Administrative Plan	Licensed Plan	Total all plans
OPEB expense/(income)	\$ (30,625,957)	\$ 3,934,934	\$ 2,048,769	\$ 13,292,581	\$ (11,349,673)

For the year ended June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (see following page):

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 16 - POST EMPLOYMENT HEALTHCARE PLANS (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
PEBP Plan		
Contributions made in Fiscal Year Ending 2024 after July 1, 2023 Measurement Date	\$ 6,416,622	\$ -
Total PEBP Plan	<u>\$ 6,416,622</u>	<u>\$ -</u>
Support Professionals/Police Plan		
Difference between expected and actual experience	\$ 7,673,443	\$ 5,029,894
Changes of assumptions	12,082,100	4,039,597
Contributions made in Fiscal Year Ending 2024 after July 1, 2023 Measurement Date	1,456,948	-
Total Support Professionals/Police Plan	<u>\$ 21,212,491</u>	<u>\$ 9,069,491</u>
Administrative Plan		
Difference between expected and actual experience	\$ 5,942,612	\$ -
Changes of assumptions	4,383,503	5,746,630
Contributions made in Fiscal Year Ending 2024 after July 1, 2023 Measurement Date	887,573	-
Total Administrative Plan	<u>\$ 11,213,688</u>	<u>\$ 5,746,630</u>
Licensed Plan		
Difference between expected and actual experience	\$ 4,458,446	\$ 854,506
Changes of assumptions	72,594,026	66,312,062
Contributions made in Fiscal Year Ending 2024 after July 1, 2023 Measurement Date	4,596,815	-
Total Licensed Plan	<u>\$ 81,649,287</u>	<u>\$ 67,166,568</u>
Total All Plans		
Difference between expected and actual experience	\$ 18,074,501	\$ 5,884,400
Changes of assumptions	89,059,629	76,098,289
Contributions made in Fiscal Year Ending 2024 after July 1, 2023 Measurement Date	13,357,958	-
TOTAL ALL PLANS	<u><u>\$ 120,492,088</u></u>	<u><u>\$ 81,982,689</u></u>

The amount of \$13,357,958 was reported as deferred outflows of resources related to OPEB from District contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability or collective OPEB liability in the subsequent fiscal period rather than in the current fiscal period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	Support Professionals / Police Plan	Administrative Plan	Licensed Plan	Total all plans
2024	\$ 1,637,417	\$ 1,192,747	\$ 4,044,326	\$ 6,874,490
2025	1,669,117	1,248,447	4,044,326	6,961,890
2026	1,775,817	1,315,647	4,044,326	7,135,790
2027	1,718,917	154,114	4,133,426	6,006,457
2028	1,101,113	228,141	4,067,026	5,396,280
Total Thereafter	2,783,671	440,389	(10,447,526)	(7,223,466)

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 17 - TAX ABATEMENT

For the year ended June 30, 2024, the aggregate amount of tax abatements disclosed is \$28,360,575. The tax revenues abated were local school support tax (sales tax) revenues under agreements entered into by the State of Nevada. The report is available on the State of Nevada Controller’s Office website at www.controller.nv.gov.

Aviation Tax Rebate (NRS 360.753) - Partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft, and other personal property used for certain purposes related to aircraft. The total tax abatement for the District in FY24 was \$397,786.

Data Centers Abatement (NRS 360.754) - Partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center. The total tax abatement for the District in FY24 was \$23,988,656.

Renewable Energy (NRS 701A.370) - Partial abatement of one or more of property and local sales and use taxes imposed on renewable energy facilities. The total tax abatement for the District in FY24 was \$2,703,261.

Standard Abatement (NRS 360.750) - Partial abatement of certain taxes imposed on new or expanded businesses. The total tax abatement for the District in FY24 was \$1,270,872.

NOTE 18 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs)

Lessee:

Amount of outflows of resources for variable payments

The following software arrangements were in scope for SBITAs; however future payments are variable based on usage or number of licenses. Therefore, the District is unable to record an SBITAs asset/liability. The total amount of outflows of resources recognized in the reporting period ending June 30, 2024, is as follows:

SBITA Vendor	Description	Terms (in Years)	Fiscal Year 2024 Cost
34ED LLC	Software, License, Crisis Alert/Security	2 years	\$ 1,594,462
Achieve3000 Inc	Software, License, Boost Literacy/Smarty Ants	Annual renewal	4,099,018
Arete Advisors LLC	Software, License, Sentinel One	Annual renewal	2,253,601
Dell Marketing LP	Software, Microsoft/ Cloud, Azure	7 years, including options	1,668,853
Edmentum Inc	Software, License, Apex/ Exact Path	7 years, including options	2,563,771
Educational Networks Inc	Software, Website Content Management	Annual renewal	581,438
eDynamic Holdings LP	Software, License, eDynamic	Annual renewal	372,400
Follett School Solutions	Software, License, Destiny	Annual renewal	404,395
Imagine Learning LLC	Software, Edgenuity/Imagine/ Math Facts/Reading	Annual renewal	1,099,424
Infinite Campus Inc	Software, Student Information System	Annual renewal	1,631,265
Instructure INC	Software, License, Canvas	Annual renewal	745,500
Lexia Learning Systems	Software, License, Lexia English/ Core5	Annual renewal	995,510
Limindex Inc	Software, License, Edulastic	7 years, including options	708,750
n2y LLC	Software, License, ULS/ News2you/ SymbolStix	Annual renewal	963,574
NWEA	Software, License, MAP	Annual renewal	1,637,563
Renaissance Learning Inc	Software, License, Accelerated Reader	Annual renewal	429,070
Shoulet Blunt LLC	Software, License, Online Resource	Annual renewal	437,500
ThinkCERCA Inc	Software, License, ThinkCERCA	Annual renewal	1,797,325
Wisconsin Center for Edu	Software, License, WIDA	4 years	1,459,710
Totals			\$ 25,443,129

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 18 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs) (continued)

Principal and interest requirements to maturity

The District has contracted with multiple information technology software vendors to track construction projects, provide educational materials to the classroom, offer employee training, and to assist with data analysis.

As of June 30, 2024, the remaining principal and interest payment requirements for the SBITAs obligation are as follows:

Fiscal Year	Principal	Interest	Total Requirements
2025	\$ 3,369,912	\$ 147,663	\$ 3,517,575
2026	2,418,011	202,370	2,620,381
2027	1,873,651	189,866	2,063,517
2028	1,735,679	77,838	1,813,517
Totals	\$ 9,397,253	\$ 617,737	\$ 10,014,990

NOTE 19 - DERIVATIVE INSTRUMENTS

Derivative instruments are financial instruments whose values are derived in whole or in part from the value of any one or more underlying assets or index of asset values.

Investment derivative instruments are entered into with the intention of managing transaction risk, reducing interest cost or reducing currency exchange risk in purchasing, selling or holding investments. Ineffective hedges are also reported as investment derivative instruments.

The following disclosures summarize the District's derivative instrument activity as reported in the financial statements.

Summary of Derivative Activity

The fair value of hedging derivative instruments is recorded as either: Derivative instrument assets — a positive fair value, Or Derivative instrument liabilities — a negative fair value.

The change in fair value of investment derivative instruments is reported as investment revenue or investment expense. The District's derivative instrument activity as of June 30, 2024, is summarized in the following table. The notional values are presented in U.S. dollars.

Governmental Activities	Changes in Fair Value		Fair value as of June 30, 2024		Notional Amount	
	Classification	Amount	Classification	Amount	Capacity Type	Amount
Investment Derivative Instruments:						
PowerPurchase Agreement	Investment Revenue	\$ 450,000	Investment Derivative Asset	\$ 1,130,000	Firm Capacity Contingent Capacity	6,549,645 kWh 3,000 kW

On July 6, 2016, the District entered into a Power Purchase Agreement (PPA) for the purchase of electric service from Colorado River Commission which did not meet the definition of a derivative instrument. The District entered into the PPA with an aim of resource optimization which involved the economic selection from available energy resource to serve the District's energy needs and using these resources to capture available economic value. On April 22, 2019, the District made changes to the agreement under which the PPA met the definition of an investment derivative per GASB 53. Accordingly, the PPA is reported as an investment derivative instrument. To appropriately account for the derivative, the District recorded the fair value of the PPA in the Statement of Net Position and corresponding change in fair value in the Statement of Activities.

Fair Value

Derivative instruments are recorded at fair value. The fair values of the PPA was determined using the discounted cash flow method under an income approach that considers the cash flows associated with the underlying contract. The future cash

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 19 - DERIVATIVE INSTRUMENTS (continued)

flows were discounted back to present value using a rate that incorporates risk associated with unknowns surrounding Hoover Dam power production related to Lake Mead water levels.

Under GASB 53, the District assesses their exposure to the following risks that could give rise to financial loss:

Market Risk - Market risk is, in general, the risk of fluctuation in the market price of the commodity being traded and is influenced primarily by supply and demand. Market risk includes the fluctuation in the market price of associated derivative commodity instruments. Market risk may also be influenced by the number of active, creditworthy market participants, and to the extent that nonperformance by market participants of their contractual obligations and commitments affects the supply of, or demand for, the commodity. Because District is not active in the energy market, it is not subject to market risk.

Credit Risk - Credit risk relates to the potential losses that District would incur because of nonperformance by counterparties of their contractual obligations to deliver energy or make financial settlements. Changes in market prices may dramatically alter the size of credit risk with counterparties, even when conservative credit limits are established.

District has concentrations of suppliers as it has entered the PPA with only one counterparty. In addition, District has concentrations of credit risk related to geographic location as it operates in the western United States. These concentrations of counterparties and concentrations of geographic location may impact District's overall exposure to credit risk, either positively or negatively, because the counterparty may be similarly affected by changes in conditions.

Other Operational and Event Risk – There are other operational and event risks that can affect the supply of the commodity. Due to District's reliance on hydroelectric generation, the weather, including rainfall, runoff and water levels, can significantly affect performance of the PPA. Other risks include regional planned and unplanned generation outages, transmission constraints or disruptions, environmental regulations that influence the availability of generation resources, and overall economic trends.

NOTE 20 - RESTATEMENT OF BEGINNING NET POSITION

The District adopted GASB Statement No. 101, *Compensated Absences*, in fiscal year 2024. The restatement of beginning net positions is required due to a change in accounting principle pursuant to GASB Statement No. 100, *Accounting Changes and Error Corrections*.

The implementation of the new accounting standard for compensated absences under GASB Statement No. 101 has led to substantial increases in compensated absence liabilities on the Statement of Net Position for both government-wide and proprietary funds. For fiscal year 2024, the District reported total short-term and long-term compensated absence liabilities of \$363,141,133 for government-wide funds, \$6,890,752 for the food service enterprise fund, and \$766,263 for internal service funds. In comparison, these figures were \$76,154,940, \$1,912,745, and \$414,779 in fiscal year 2023. The increases are mainly attributed to the restatement of beginning balances: \$258,711,408 for government-wide, \$3,881,304 for the food service enterprise fund, and \$283,602 for internal service funds. The restated beginning net positions of government-wide and proprietary funds are outlined in the table on the following page.

In fiscal year 2024, the District identified that the accrued interest receivable in the Bond Fund had been incorrectly recorded, leading to an overstatement of \$3,740,455 of interest receivables. The effect on the change in fund balance as a result of this error, was approximately \$3.2 million for an overstatement of interest revenue for the fiscal year ending June 30, 2023. The effect of correcting that error is shown in the table on the following page.

CLARK COUNTY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 20 - RESTATEMENT OF BEGINNING NET POSITION (continued)

	June 30, 2023 as previously reported	Change in accounting principle GASB 101	Error Correction	June 30, 2023 as restated
Government-wide				
Governmental Activities	\$ 1,019,316,110	\$ (254,830,104)	\$ (3,740,455)	\$ 760,745,551
Business-type Activities	175,915,840	(3,881,304)	-	172,034,536
Total Primary Government	<u>\$ 1,195,231,950</u>	<u>\$ (258,711,408)</u>	<u>\$ (3,740,455)</u>	<u>\$ 932,780,087</u>
Governmental Funds				
Major Funds:				
Bond Fund	\$ 680,183,439	\$ -	\$ (3,740,455)	\$ 676,442,984
Proprietary Funds				
Major Fund:				
Food Service Enterprise Fund	\$ 175,915,840	\$ (3,881,304)	\$ -	\$ 172,034,536
Internal Service Funds				
Insurance and Risk Management Fund	\$ 6,048,641	\$ (186,183)	\$ -	\$ 5,862,458
Graphic Arts Production Fund	1,242,948	(97,419)	-	1,145,529
Total Internal Service Funds	<u>\$ 7,291,589</u>	<u>\$ (283,602)</u>	<u>\$ -</u>	<u>\$ 7,007,987</u>

NOTE 21 - SUBSEQUENT EVENTS

The District issued Series 2024C General Obligation (Limited Tax) Various Purpose Medium-Term Bonds on October 24, 2024 in the amount of \$55,490,000. Proceeds of the 2024C Bond will be used to purchase buses, white fleet vehicles, technology, refund previously issued debt, and pay costs of issuance. The District received approval to secure an additional \$600,000,000 in Series 2024B and 2025A General Obligation (Limited Tax) Building Bonds issued in October 2024 and June 2025 respectively. Series 2024B will be \$400,000,000 and Series 2025A will be \$200,000,000; proceeds for both will be used to acquire, construct, improve and equip school facilities of the District and pay the costs of issuing the 2024B and 2025A Bonds.

The future of Lundy Elementary School in Mount Charleston, NV, remains uncertain following severe damage caused by Tropical Storm Hilary in August 2023. The District has been grappling with whether to permanently close the school or repair it, as repairing the building could cost between \$5.5 million and \$6.5 million. Recent board meetings have not led to any decisions, with both proposals to close or repair the school failing due to divided votes. During the August 7, 2024 Board meeting the District was directed to request a design build process with the exploratory library option to include building an addition to the Mt. Charleston Library for Lundy Elementary. In the meantime, students have been relocated to Indian Springs Elementary.



**CLARK COUNTY SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS**

Public Employees' Retirement System of Nevada

Last 10 Fiscal Years*
(Dollar amounts in thousands)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contribution	\$ 188,171	\$ 208,973	\$ 218,824	\$ 223,988
Contributions in relation to the contractually required contribution	<u>(188,171)</u>	<u>(208,973)</u>	<u>(218,824)</u>	<u>(223,988)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 1,455,765	\$ 1,489,055	\$ 1,558,618	\$ 1,594,834
Contributions as a percentage of covered payroll	12.93%	14.03%	14.04%	14.04%

Note: Pursuant to GASB Statement No. 82, portions of contractually required contributions made by an employer to satisfy member contributions are no longer recognized as employer contributions. For comparability, prior year values have been restated.

* The amounts presented for each fiscal year were determined as of June 30.

**CLARK COUNTY SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS**

Public Employees' Retirement System of Nevada

Last 10 Fiscal Years
(Dollar amounts in thousands)

2019	2020	2021	2022	2023	2024
\$ 224,979	\$ 242,911	\$ 248,865	\$ 255,498	\$ 269,778	\$ 338,260
(224,979)	(242,911)	(248,865)	(255,498)	(269,778)	(338,260)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,602,299	\$ 1,656,457	\$ 1,695,079	\$ 1,711,526	\$ 1,806,941	\$ 2,013,862
14.04%	14.66%	14.68%	14.93%	14.93%	16.80%

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Public Employees' Retirement System of Nevada

Last 10 Fiscal Years*
(Dollar amounts in thousands)

	<u>2015</u>		<u>2016</u>		<u>2017</u>		<u>2018</u>
District's proportion of the net net pension liability	24.20 %		24.38 %		24.65 %		24.39 %
District's proportionate share of the net pension liability	\$ 2,522,385	\$	2,794,014	\$	3,316,591	\$	3,243,380
District's covered payroll	\$ 1,411,281	\$	1,455,765	\$	1,489,055	\$	1,558,618
District's proportionate share of the net pension liability as a percentage of its covered payroll	178.73 %		191.93 %		222.73 %		208.09 %
Plan fiduciary net position as a percentage of the total pension liability	76.3 %		75.1 %		72.2 %		74.4 %

* The amounts presented for each fiscal year were determined as of June 30.

**CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Public Employees' Retirement System of Nevada

Last 10 Fiscal Years*
(Dollar amounts in thousands)

	2019	2020	2021	2022	2023	2024
	24.14 %	23.37 %	23.31 %	23.77 %	23.23 %	23.32 %
\$	3,292,672	\$ 3,186,525	\$ 3,246,665	\$ 2,167,407	\$ 4,193,536	\$ 4,256,067
\$	1,594,834	\$ 1,602,299	\$ 1,656,457	\$ 1,695,079	\$ 1,711,526	\$ 1,806,941
	206.46 %	198.87 %	196.00 %	127.86 %	245.02 %	235.54 %
	75.2 %	76.5 %	77.0 %	86.5 %	75.1 %	76.2 %

**CLARK COUNTY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Public Employees' Retirement System of Nevada

Changes of benefit terms : There have been no changes in benefit terms since the last valuation.
 Changes of assumptions : There were no changes in actuarial assumptions since the last valuation.
 Changes of methods : There were no changes to the amortization policy since the last valuation.

For comparability, the table below details changes in methods and assumptions by fiscal year.

Method and Assumption	Last 10 Fiscal Years*				
	2015	2016	2017	2018	2019
Valuation Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization Policy	The UAAL, (i.e., the difference between the Actuarial Accrued Liability and the Valuation Value of Assets), as of June 30, 2011 shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.	The UAAL, (i.e., the difference between the Actuarial Accrued Liability and the Valuation Value of Assets), as of June 30, 2011 shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.	The UAAL, (i.e., the difference between the Actuarial Accrued Liability and the Valuation Value of Assets), as of June 30, 2011 shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.	The UAAL, (i.e., the difference between the Actuarial Accrued Liability and the Valuation Value of Assets), as of June 30, 2011 shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.	For funding purposes, the UAAL, (i.e., the difference between the Actuarial Accrued Liability and the Valuation Value of Assets), as of June 30, 2011 shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.
Asset Valuation Method	5-year smoothed market	5-year smoothed market	5-year smoothed market	5-year smoothed market	Market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the expected return on the actuarial value, and is recognized over a five-year period, further adjusted, if necessary, to be within 30% of the
Inflation Rate	3.50%	3.50%	3.50%	2.75%	2.75%
Future Payroll Growth	6.5% per year for regular employees and 7.5% per year for police/fire employees	6.5% per year for regular employees and 7.5% per year for police/fire employees	6.5% per year for regular employees and 7.5% per year for police/fire employees	5.5% per year for regular employees and 6.5% per year for police/fire employees	5.5% per year for regular employees and 6.5% per year for police/fire employees
Productivity Pay Increase	0.75%	0.75%	0.75%	0.50%	0.50%
Projected Salary Increases	Regular: 4.60% to 9.75%, depending on service Police/Fire: 5.25% to 14.50%, depending on service Rates include inflation and productivity increases	Regular: 4.60% to 9.75%, depending on service Police/Fire: 5.25% to 14.50%, depending on service Rates include inflation and productivity increases	Regular: 4.60% to 9.75%, depending on service Police/Fire: 5.25% to 14.50%, depending on service Rates include inflation and productivity increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases
Investment Rate of Return	8.00% (incl 3.5% for inflation)	8.00% (incl 3.5% for inflation)	8.00% (incl 3.5% for inflation)	7.50% (incl 2.75% for inflation)	7.50% (incl 2.75% for inflation)
Retirement Age	Varies based on years of service	Varies based on years of service	Varies based on years of service	Varies based on years of service	Varies based on years of service

*The amounts presented for each fiscal year were determined as of June 30.

**CLARK COUNTY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Public Employees' Retirement System of Nevada

2020	2021	Last 10 Fiscal Years* 2022	2023	2024
6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
For funding purposes, the UAAL, (i.e., the difference between the Actuarial Accrued Liability and the Valuation Value of Assets), as of June 30, 2011 shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.	For funding purposes, the UAAL, (i.e., the difference between the Actuarial Accrued Liability and the Valuation Value of Assets), as of June 30, 2011 shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.	For funding purposes, the UAAL, (i.e., the difference between the Actuarial Accrued Liability and the Valuation Value of Assets), as of June 30, 2011 shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.	Effective June 30, 2022, the outstanding balance of all Regular amortization bases, except for the initial base dated June 30, 2004, were combined and re-amortized over a closed 20-year period, and the outstanding balance of all Police/Fire amortization bases, including the initial base dated June 30, 2004, were combined and re-amortized over a closed 20-year period.	Effective June 30, 2022, the outstanding balance of all Regular amortization bases, except for the initial base dated June 30, 2004, were combined and re-amortized over a closed 20-year period, and the outstanding balance of all Police/Fire amortization bases, including the initial base dated June 30, 2004, were combined and re-amortized over a closed 20-year period.
Market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the expected return on the actuarial value, and is recognized over a five-year period, further adjusted, if necessary, to be within 30% of the market value	Market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the expected return on the actuarial value, and is recognized over a five-year period, further adjusted, if necessary, to be within 30% of the market value	Market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the expected return on the actuarial value and is recognized over a five-year period. The actuarial value of assets is further limited to not less than 70% or greater than 130% of the market value of assets.	Market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the expected return on the actuarial value and is recognized over a five-year period. The actuarial value of assets is further limited to not less than 70% or greater than 130% of the market value of assets.	Fair value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the expected return on the actuarial value and is recognized over a five-year period. The actuarial value of assets is further limited to not less than 70% or greater than 130% of the fair value of assets.
2.75%	2.75%	2.50%	2.50%	2.50%
5.5% per year for regular employees and 6.5% per year for police/fire employees	5.5% per year for regular employees and 6.5% per year for police/fire employees	3.5% for both regular and police/fire employees	3.5% for both regular and police/fire employees	3.5% for both regular and police/fire employees
0.50%	0.50%	0.50%	0.50%	0.50%
Regular: 4.25% to 9.15%, depending on service Police/ Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases	Regular: 4.25% to 9.15%, depending on service Police/ Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases	Regular: 4.20% to 9.10%, depending on service Police/ Fire: 4.60% to 14.50%, depending on service Rates include inflation and productivity increases	Regular: 4.20% to 9.10%, depending on service Police/ Fire: 4.60% to 14.50%, depending on service Rates include inflation and productivity increases	Regular: 4.20% to 9.10%, depending on service Police/ Fire: 4.60% to 14.50%, depending on service Rates include inflation and productivity increases
7.50% (incl 2.75% for inflation)	7.50% (incl 2.75% for inflation)	7.25% (incl 2.5% for inflation)	7.25% (incl 2.5% for inflation)	7.25% (incl 2.5% for inflation)
Varies based on years of service	Varies based on years of service	Varies based on years of service	Varies based on years of service	Varies based on years of service

**CLARK COUNTY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Public Employees' Retirement System of Nevada

Last 10 Fiscal Years*

Method and Assumption	2015	2016	2017	2018	2019
Mortality Rates	<p>Healthy : For non-disabled male regular members it is the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA. For non-disabled female regular members it is the RP-2000 Combined Healthy Mortality Table, projected to 2013 with Scale AA, set back one year. For all non-disabled police/fire members it is the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA, set forward one year.</p> <p>Disabled : The mortality table used in the actuarial valuation to project mortality rates for all disabled regular members and all disabled police/fire members is the RP-2000 Disabled Retiree Mortality Table projected to 2013 with Scale AA, set forward three years.</p>	<p>Healthy : For non-disabled male regular members it is the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA. For non-disabled female regular members it is the RP-2000 Combined Healthy Mortality Table, projected to 2013 with Scale AA, set back one year. For all non-disabled police/fire members it is the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA, set forward one year.</p> <p>Disabled : The mortality table used in the actuarial valuation to project mortality rates for all disabled regular members and all disabled police/fire members is the RP-2000 Disabled Retiree Mortality Table projected to 2013 with Scale AA, set forward three years.</p>	<p>Healthy : For non-disabled male regular members it is the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA. For non-disabled female regular members it is the RP-2000 Combined Healthy Mortality Table, projected to 2013 with Scale AA, set back one year. For all non-disabled police/fire members it is the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA, set forward one year.</p> <p>Disabled : The mortality table used in the actuarial valuation to project mortality rates for all disabled regular members and all disabled police/fire members is the RP-2000 Disabled Retiree Mortality Table projected to 2013 with Scale AA, set forward three years.</p>	<p>Healthy : Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50*, mortality rates are based on the Headcount- Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for members at age 50 to the mortality rate at age 50 from the Employee mortality tables listed above. The mortality rates are then projected to 2020 with Scale MP-2016.</p> <p>Disabled : Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.</p> <p>Pre-retirement : Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP- 2016.</p>	<p>Healthy : Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50*, mortality rates are based on the Headcount- Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for members at age 50 to the mortality rate at age 50 from the Employee mortality tables listed above. The mortality rates are then projected to 2020 with Scale MP-2016.</p> <p>Disabled : Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.</p> <p>Pre-retirement : Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP- 2016.</p>

*The amounts presented for each fiscal year were determined as of June 30.

**CLARK COUNTY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Public Employees' Retirement System of Nevada

Last 10 Fiscal Years*

2020	2021	2022	2023	2024
<p>Healthy : Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50*, mortality rates are based on the Headcount- Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for members at age 50 to the mortality rate at age 50 from the Employee mortality tables listed above. The mortality rates are then projected to 2020 with Scale MP-2016.</p> <p>Disabled : Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.</p> <p>Pre-retirement : Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP- 2016</p>	<p>Healthy : Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50*, mortality rates are based on the Headcount- Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for members at age 50 to the mortality rate at age 50 from the Employee mortality tables listed above. The mortality rates are then projected to 2020 with Scale MP-2016.</p> <p>Disabled : Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.</p> <p>Pre-retirement : Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP- 2016</p>	<p>Pre-retirement : Regular Members: Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.Police/Fire Members: Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Healthy : Regular Members: Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020.Police/Fire Members: Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Disabled : Regular Members: Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020. Police/Fire Members: Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Beneficiaries : Regular and Police/Fire Current Beneficiaries in Pay Status: Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 15% for males and 30% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p>	<p>Pre-retirement : Regular Members: Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.Police/Fire Members: Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Healthy : Regular Members: Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020.Police/Fire Members: Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Disabled : Regular Members: Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020. Police/Fire Members: Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Beneficiaries : Regular and Police/Fire Current Beneficiaries in Pay Status: Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 15% for males and 30% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p>	<p>Pre-retirement : Regular Members: Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.Police/Fire Members: Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Healthy : Regular Members: Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020.Police/Fire Members: Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Disabled : Regular Members: Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020. Police/Fire Members: Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p> <p>Post-retirement Beneficiaries : Regular and Police/Fire Current Beneficiaries in Pay Status: Pub-2010 Contingent Survivor Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 15% for males and 30% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.</p>

**CLARK COUNTY SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

PEBP PLAN	Last 10 Fiscal Years*							
	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5,463,000	4,387,100	4,971,400	5,088,700	5,155,826	3,529,284	2,801,696	3,849,843
Difference between expected and actual experience	-	-	-	14,559,200	(2,565,983)	(13,192,018)	(1,542,011)	(6,049,855)
Changes of assumptions	14,125,400	(10,320,200)	(3,517,600)	4,875,600	17,982,909	(12,875,321)	(15,167,937)	(22,009,322)
Benefit payments	(9,532,800)	(9,277,300)	(9,007,500)	(8,652,000)	(8,751,976)	(7,586,207)	(7,311,199)	(6,803,480)
Net change in total OPEB liability	10,055,600	(15,210,400)	(7,553,700)	15,871,500	11,820,776	(30,124,262)	(21,219,451)	(31,012,814)
Total OPEB liability - beginning	148,484,700	158,540,300	143,329,900	135,776,200	151,647,700	163,468,476	133,344,214	112,124,763
Total OPEB liability - ending	<u>\$158,540,300</u>	<u>\$143,329,900</u>	<u>\$135,776,200</u>	<u>\$151,647,700</u>	<u>\$163,468,476</u>	<u>\$133,344,214</u>	<u>\$112,124,763</u>	<u>\$ 81,111,949</u>
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CCSD's Total OPEB liability as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Required Supplementary Information for the Year Ended June 30, 2024

There are no assets accumulated in a trust to pay related benefits.

Changes of benefit terms: None

Differences between expected and actual experience

The \$6,049,855 decrease in the liability from June 30, 2023, to June 30, 2024, is due to actual plan payments differing from the anticipated payments, and a change in plan experience related primarily to excess drops of coverage.

The \$1,542,011 decrease in the liability from June 30, 2022, to June 30, 2023, is due to actual plan payments differing from the anticipated payments.

The \$13,192,018 decrease in the liability from June 30, 2021, to June 30, 2022, is due to lower medical projections as well as the migration of retirees to a lower cost option, consistent with lower benefit payments this plan has experienced.

Changes of assumptions

The \$3,415,129 decrease in the liability from June 30, 2023 to June 30, 2024 is due to the increase in the assumed discount rate from 3.54% as of June 30, 2023 to 3.65% as of June 30, 2024, and a change in claims, premiums, and trend rate assumptions.

The \$15,167,937 decrease in the liability from June 30, 2022 to June 30, 2023 is due to the increase in the assumed discount rate from 2.16% as of June 30, 2022 to 3.54% as of June 30, 2023.

The \$12,875,321 decrease in the liability from June 30, 2021, to June 30, 2022, is due to a change in the interest rate, mortality improvement scale and changes in claims, premiums and trend rate assumptions.

The \$17,982,909 increase in the liability from June 30, 2020, to June 30, 2021, is due to the changes in the discount rate, trends and mortality assumptions.

The \$4,875,600 increase in the liability from June 30, 2019 to June 30, 2020 is due to the changes in the discount rate, trends and mortality assumptions.

The \$3,517,600 decrease in the liability from June 30, 2018 to June 30, 2019 is due to the increase in the assumed discount rate from 3.58% as of June 30, 2018 to 3.87% as of June 30, 2019.

The \$10,320,200 decrease in the liability from June 30, 2017 to June 30, 2018 is due to the increase in the assumed discount rate from 2.85% as of June 30, 2017 to 3.58% as of June 30, 2018.

The \$14,125,400 increase in the liability from June 30, 2016 to June 30, 2017 is due to the decrease in the assumed discount rate from 3.80% as of June 30, 2016 to 2.85% as of June 30, 2017.

All Total OPEB Liability numbers reflect the plan provisions that are currently in effect. The Total OPEB Liabilities prior to June 30, 2023, are shown for illustrative purposes and differ solely due to the discount rate in effect at each date.

*Fiscal year 2018 was the first year of implementation, retroactively applied, therefore only eight years are shown.

**CLARK COUNTY SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

ADMINISTRATIVE PLAN	Last 10 Fiscal Years*							
	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service cost	\$ 515,000	\$ 616,200	\$ 555,000	\$ 547,100	\$ 801,133	\$ 893,089	\$ 1,031,650	\$ 807,806
Interest	632,200	514,600	611,900	652,400	940,716	599,143	639,299	946,903
Differences between expected and actual experience	-	-	-	106,000	-	427,428	-	6,440,187
Changes of assumptions	1,230,600	(973,900)	(357,300)	9,448,200	(615,457)	1,357,506	(3,415,129)	(2,969,153)
Benefit payments	(1,059,400)	(1,059,400)	(1,073,000)	(987,000)	(986,578)	(981,050)	(876,459)	(887,573)
Net change in total OPEB liability	1,318,400	(902,500)	(263,400)	9,766,700	139,814	2,296,116	(2,620,639)	4,338,170
Total OPEB liability - beginning	16,646,300	17,964,700	17,062,200	16,798,800	26,565,500	26,705,314	29,001,430	26,380,791
Total OPEB liability - ending	<u>\$17,964,700</u>	<u>\$17,062,200</u>	<u>\$16,798,800</u>	<u>\$26,565,500</u>	<u>\$26,705,314</u>	<u>\$29,001,430</u>	<u>\$26,380,791</u>	<u>\$30,718,961</u>
Covered-employee payroll	-	123,995,800	150,645,100	131,457,300	133,685,548	137,415,909	146,357,718	159,671,089
CCSD's Total OPEB liability as a percentage of covered-employee payroll	0.00 %	13.76 %	11.16 %	20.21 %	19.98 %	21.10 %	18.02 %	19.24 %
CCSD's Benefit payments as a percentage of covered-employee payroll			-0.71 %	-0.75 %	-0.74 %	-0.71 %	-0.60 %	-0.56 %

Notes to Required Supplementary Information for the Year Ended June 30, 2024

There are no assets accumulated in a trust to pay related benefits.
Changes of benefit terms: None

Differences between expected and actual experience

The \$6,440,187 increase in the liability from June 30, 2023, to June 30, 2024, is primarily due to an increase in reported participants.

From June 30, 2022 to June 30, 2023 there were no differences between expected and actual experience.

The \$427,428 increase in the liability from June 30, 2021, to June 30, 2022, is due to changes in census, claims and premium data.

Changes of assumptions

The \$2,969,153 decrease in the liability from June 30, 2023 to June 30, 2024 is due to an increase in the assumed discount rate, a change in the percentage of new retirees electing coverage, a change in the future retiree election percentage to 53% PPO and 47% HMO, and a change in the claims, premiums, and trend rate.

The \$3,415,129 decrease in the liability from June 30, 2022 to June 30, 2023 is due to the increase in the assumed discount rate from 2.16% as of June 30, 2022 to 3.54% as of June 30, 2023.

The \$1,357,506 increase in the liability from June 30, 2021, to June 30, 2022, is due to a change in the interest rate, mortality improvement scale, future retiree election percentage and changes in claims, premiums and trend rate assumptions.

The \$615,457 decrease in the liability from June 30, 2020, to June 30, 2021, is due to the decrease in the assumed discount rate from 3.50% as of June 30, 2020, to 2.21% as of June 30, 2021.

The \$9,448,200 increase in the liability from June 30, 2019 to June 30, 2020 is due to the decrease in the assumed discount rate from 3.87% as of June 30, 2019 to 3.50% as of June 30, 2020.

The \$357,300 decrease in the liability from June 30, 2018 to June 30, 2019 is due to the increase in the assumed discount rate from 3.58% as of June 30, 2018 to 3.87% as of June 30, 2019.

The \$973,900 decreased liability from June 30, 2017 to June 30, 2018 is due to an increased assumed discount rate from 2.85% as of June 30, 2017 to 3.58% as of June 30, 2018.

The \$1,230,600 increase in the liability from June 30, 2016 to June 30, 2017 is due to the decrease in the assumed discount rate from 3.80% as of June 30, 2016 to 2.85% as of June 30, 2017.

All Total OPEB Liability numbers reflect the plan provisions that are currently in effect. The Total OPEB Liabilities prior to June 30, 2023, are shown for illustrative purposes and differ solely due to the discount rate in effect at each date.

*Fiscal year 2018 was the first year of implementation, retroactively applied, therefore only eight years are shown.

**CLARK COUNTY SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

Last 10 Fiscal Years*

**SUPPORT
PROFESSIONALS /
POLICE PLAN**

	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service cost	\$ 1,647,500	\$ 1,916,500	\$ 1,767,100	\$ 1,757,900	\$ 2,107,123	\$ 3,155,353	\$ 3,267,350	\$ 2,734,551
Interest	730,000	619,700	776,500	863,800	1,013,253	878,549	737,456	1,135,371
Differences between expected and actual experience	-	-	-	2,097,700	-	(7,618,174)	-	7,682,730
Changes of assumptions	1,232,500	(1,099,600)	(449,000)	2,845,000	7,973,073	(796,353)	(4,144,385)	7,368,203
Benefit payments	(1,343,500)	(1,343,500)	(1,419,000)	(1,327,800)	(1,327,788)	(1,344,828)	(1,341,491)	(1,456,948)
Net change in total OPEB liability	2,266,500	93,100	675,600	6,236,600	9,765,661	(5,725,453)	(1,481,070)	17,463,907
Total OPEB liability - beginning	18,229,400	20,495,900	20,589,000	21,264,500	27,501,100	37,266,761	31,541,308	30,060,238
Total OPEB liability - ending	<u>\$20,495,900</u>	<u>\$20,589,000</u>	<u>\$21,264,600</u>	<u>\$27,501,100</u>	<u>\$37,266,761</u>	<u>\$31,541,308</u>	<u>\$30,060,238</u>	<u>\$47,524,145</u>
Covered-employee payroll	-	376,532,900	387,346,300	388,081,200	396,507,605	405,718,430	406,098,325	451,291,529
CCSD's Total OPEB liability as a percentage of covered-employee payroll	0.00 %	5.47 %	5.51%	7.09 %	9.40 %	7.77 %	7.40 %	10.53 %
CCSD's Benefit payments as a percentage of covered-employee payroll			-0.37%	-0.34 %	-0.33 %	-0.33 %	-0.33 %	-0.32 %

Notes to Required Supplementary Information for the Year Ended June 30, 2024

There are no assets accumulated in a trust to pay related benefits.
Changes of benefit terms: None

Differences between expected and actual experience

The \$7,682,730 increase in the liability from June 30, 2023, to June 30, 2024, is due to an increased participant count and a higher participation percentage of 21% compared to the previous assumption of 16.7%.

From June 30, 2022 to June 30, 2023 there were no differences between expected and actual experience.

The \$7,618,174 decrease in the liability from June 30, 2021 to June 30, 2022 is due to a significant decline in the valued workforce on the order of 20%.

Changes of assumptions

The \$7,368,203 increase in the liability from June 30, 2023 to June 30, 2024 is due to an increase in the assumed discount rate, a change in the percentage of new retirees electing coverage, a change in the future retiree election percentage to 9% PPO, 9% POS and 82% HMO, and a change in the claims, premiums, and trend rate assumptions.

The \$4,144,385 decrease in the liability from June 30, 2022 to June 30, 2023 is due to the increase in the assumed discount rate from 2.16% as of June 30, 2022 to 3.54% as of June 30, 2023.

The \$796,353 decrease in the liability from June 30, 2021, to June 30, 2022, is due to a change in the interest rate, mortality improvement scale, future retiree election percentage and changes in claims, premiums and trend rate assumptions.

The \$7,973,073 increase in the liability from June 30, 2020, to June 30, 2021, is due to the decrease in the assumed discount rate from 3.50% as of June 30, 2020, to 2.21% as of June 30, 2021.

The \$2,845,000 increase in the liability from June 30, 2019 to June 30, 2020 is due to the decrease in the assumed discount rate from 3.87% as of June 30, 2019 to 3.50% as of June 30, 2020.

The \$449,000 decreased liability from June 30, 2018 to June 30, 2019 is due to an increased assumed discount rate from 3.58% as of June 30, 2018 to 3.87% as of June 30, 2019.

The \$1,099,600 decrease in the liability from June 30, 2017 to June 30, 2018 is due to the increase in the assumed discount rate from 2.85% as of June 30, 2017 to 3.58% as of June 30, 2018.

The \$1,232,500 increased liability from June 30, 2016 to June 30, 2017 is due to a decreased assumed discount rate from 3.80% as of June 30, 2016 to 2.85% as of June 30, 2017.

All Total OPEB Liability numbers reflect the plan provisions that are currently in effect. The Total OPEB Liabilities prior to June 30, 2023, are shown for illustrative purposes and differ solely due to the discount rate in effect at each date.

*Fiscal year 2018 was the first year of implementation, retroactively applied, therefore only eight years are shown.

**CLARK COUNTY SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS**

LICENSED PLAN	Last 10 Fiscal Years*							
	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service cost	\$ 2,349,900	\$ 2,805,400	\$ 2,536,700	\$ 2,502,100	\$ 4,284,714	\$ 7,243,151	\$ 10,125,211	\$ 8,005,905
Interest	1,474,900	1,250,900	1,535,200	1,692,100	2,768,827	2,654,571	4,089,400	6,171,724
Differences between expected and actual experience	-	-	-	625,900	-	5,946,330	-	(956,598)
Changes of assumptions	3,040,700	(2,559,700)	(1,025,300)	30,937,800	33,163,833	53,697,597	(22,654,979)	(52,808,207)
Benefit payments	(2,239,300)	(2,239,300)	(2,215,000)	(2,153,000)	(2,152,616)	(2,178,495)	(4,264,256)	(4,596,815)
Net change in total OPEB liability	4,626,200	(742,700)	831,600	33,604,900	38,064,758	67,363,154	(12,704,624)	(44,183,991)
Total OPEB liability - beginning	37,571,700	42,197,900	41,455,200	42,286,800	75,891,700	113,956,458	181,319,612	168,614,988
Total OPEB liability - ending	<u>\$ 42,197,900</u>	<u>\$ 41,455,200</u>	<u>\$ 42,286,800</u>	<u>\$ 75,891,700</u>	<u>\$ 113,956,458</u>	<u>\$ 181,319,612</u>	<u>\$ 168,614,988</u>	<u>\$ 124,430,997</u>
Covered-employee payroll		1,058,747,800	1,056,842,330	1,082,759,900	1,126,263,454	1,151,944,771	1,159,070,287	1,195,978,617
CCSD's Total OPEB liability as a percentage of covered-employee payroll	0.00%	3.92 %	4.00 %	7.01 %	10.12 %	15.74 %	14.55 %	10.40 %
CCSD's Benefit payments as a percentage of covered-employee payroll			-0.21 %	-0.20 %	-0.19 %	-0.19 %	-0.37 %	-0.38 %

Notes to Required Supplementary Information for the Year Ended June 30, 2024

There are no assets accumulated in a trust to pay related benefits.

Changes of benefit terms: None

Differences between expected and actual experience

The \$956,598 decrease in the liability from June 30, 2023 to June 30, 2024 is due to a change in the trend of retiree paid medical premiums, which in prior years were assumed not to increase.

From June 30, 2022 to June 30, 2023 there were no differences between expected and actual experience.

The \$5,946,330 increase in the liability from June 30, 2021, to June 30, 2022, is due to a loss on the projection of medical costs as well as the election percentage for new retirees. Increases were magnified by the assumption that Teachers will never increase the amount they pay, this assumption is under reconsideration.

Changes of assumptions

The \$52,808,206 decrease in the liability from June 30, 2023 to June 30, 2024 is due to an increase in the assumed discount rate, a change in the percentage of new retirees electing coverage, a change in the claims, premiums, and trend rate assumptions, and a change in the trend of retiree paid medical premiums, which in prior years were assumed not to increase.

The \$22,654,979 decrease in the liability from June 30, 2022 to June 30, 2023 is due to the increase in the assumed discount rate from 2.16% as of June 30, 2022 to 3.54% as of June 30, 2023.

The \$53,697,597 increase in the liability from June 30, 2021, to June 30, 2022, is due to a change in the interest rate, mortality improvement scale, future retiree election percentage and changes in claims, premiums and trend rate assumptions.

The \$33,163,833 increase in the liability from June 30, 2020, to June 30, 2021, is due to the decrease in the assumed discount rate from 3.50% as of June 30, 2020, to 2.21% as of June 30, 2021.

The \$30,937,800 increase in the liability from June 30, 2019 to June 30, 2020 is due to the decrease in the assumed discount rate from 3.87% as of June 30, 2019 to 3.50% as of June 30, 2020.

The \$1,025,300 decrease in the liability from June 30, 2018 to June 30, 2019 is due to the increase in the assumed discount rate from 3.58% as of June 30, 2018 to 3.87% as of June 30, 2019.

The \$2,559,700 decrease in the liability from June 30, 2017 to June 30, 2018 is due to the increase in the assumed discount rate from 2.85% as of June 30, 2017 to 3.58% as of June 30, 2018.

The \$3,040,700 increase in the liability from June 30, 2016 to June 30, 2017 is due to the decrease in the assumed discount rate from 3.80% as of June 30, 2016 to 2.85% as of June 30, 2017.

All Total OPEB Liability numbers reflect the plan provisions that are currently in effect. The Total OPEB Liabilities prior to June 30, 2023, are shown for illustrative purposes and differ solely due to the discount rate in effect at each date.

*Fiscal year 2018 was the first year of implementation, retroactively applied, therefore only eight years are shown.

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Major Governmental Funds



General Fund

To account for resources and costs of operations associated with the District which are not required to be accounted for in other funds.

Special Education Fund

To account for transactions of the District relating to educational services provided to children with special needs.

Debt Service Fund

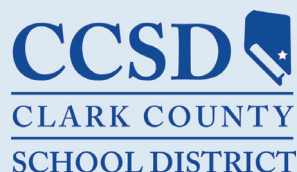
To account for the collection of revenues and the cost of operations associated with debt service for general obligation debt.

Bond Fund

To account for the costs of capital construction and improvements paid for with bond proceeds.

Federal Projects Fund

To account for transactions of the District relating to federal grant programs.



ANNUAL COMPREHENSIVE FINANCIAL REPORT



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule A-1

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 557,648,915	\$ 488,874,002
Accounts receivable	269,354,703	11,137,394
Interest receivable	6,004,705	5,426,955
Due from other funds	74,690,646	246,436,358
Inventories	2,815,924	2,609,777
Prepays	58,544,873	39,404,733
TOTAL ASSETS	<u>\$ 969,059,766</u>	<u>\$ 793,889,219</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 92,296,780	\$ 68,566,084
Intergovernmental accounts payable	540,869	473,192
Accrued salaries and benefits	209,213,776	185,057,525
Unearned revenue	5,965	-
Construction contracts and retentions payable	2,753,343	368,271
Total liabilities	<u>304,810,733</u>	<u>254,465,072</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - other	2,414,032	8,496,251
FUND BALANCE		
Nonspendable:		
Inventories	2,815,924	2,609,777
Prepays	58,544,873	39,404,733
Restricted for:		
Donations	346,861	367,572
School technology bonds	9,069,031	31,122,305
School bus appropriation bonds	2,572,616	4,462,350
School carryover (supplies)	263,928,570	142,900,020
School carryover (net vacancy)	102,731,132	117,917,825
School carryover (supplies) - gate proceeds	2,690,562	2,599,906
School based project carryover	5,733,507	5,754,955
Assigned to:		
Categorical indirect costs	7,302,064	3,000,000
Instructional supply appropriations	4,219,003	1,669,803
Potential litigation	15,000,000	15,000,000
Future initiatives	34,985,921	41,796,065
NV Energy Incentive	787,500	787,500
Unassigned	151,107,437	121,535,085
Total fund balance	<u>661,835,001</u>	<u>530,927,896</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 969,059,766</u>	<u>\$ 793,889,219</u>

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
REVENUES				
Local sources:				
E-rate reimbursements	\$ 2,600,000	\$ 2,777,951	\$ 177,951	\$ 2,488,979
Local government taxes	660,000	660,090	90	1,174,434
Tuition and summer school fees	1,140,000	881,653	(258,347)	1,152,531
Adult education	40,000	-	(40,000)	-
Athletic proceeds	720,000	1,055,598	335,598	1,185,248
Rental of facilities	470,000	1,180,067	710,067	823,221
Donations and grants	600,000	941,347	341,347	548,540
Other local sources	14,780,000	24,721,520	9,941,520	19,762,898
Investment income	47,290,500	38,080,786	(9,209,714)	25,934,835
Total local sources	68,300,500	70,299,012	1,998,512	53,070,686
State sources:				
State distributive fund				
PCFP Adjusted Base	2,626,830,810	2,609,703,142	(17,127,668)	2,162,196,477
PCFP Transportation	140,675,061	140,675,061	-	146,426,415
PCFP Special Education	383,891,970	383,891,970	-	350,474,886
State special appropriations	-	18,498	18,498	6,828
Total state sources	3,151,397,841	3,134,288,671	(17,109,170)	2,659,104,606
Federal sources:				
Federal impact aid	120,000	330,084	210,084	52,050
Forest reserve	80,000	69,215	(10,785)	69,766
Administrative claiming	1,950,000	2,769,610	819,610	1,878,508
Total federal sources	2,150,000	3,168,909	1,018,909	2,000,324
Other sources:				
Sales of district property	560,000	565,498	5,498	402,213
TOTAL REVENUES	3,222,408,341	3,208,322,090	(14,086,251)	2,714,577,829
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	870,904,609	868,607,773	2,296,836	804,506,987
Benefits	354,820,786	354,510,417	310,369	317,359,066
Purchased services	13,858,986	11,521,275	2,337,711	3,878,745
Supplies	96,567,346	96,530,144	37,202	70,865,165
Property	14,601,146	14,567,483	33,663	4,550,401
Other	4,550,192	4,544,300	5,892	3,406,954
Total instruction	1,355,303,065	1,350,281,392	5,021,673	1,204,567,318

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
Support services:				
Student transportation:				
Salaries	\$ 5,000	\$ 2,378	\$ 2,622	\$ -
Benefits	5,000	970	4,030	-
Purchased services	1,292,039	1,183,365	108,674	854,504
Total student transportation	1,302,039	1,186,713	115,326	854,504
Other support services:				
Salaries	33,920,187	28,698,105	5,222,082	25,235,419
Benefits	16,465,733	14,492,361	1,973,372	10,874,626
Purchased services	1,991,645	1,869,231	122,414	1,509,628
Supplies	1,730,870	1,386,729	344,141	985,800
Property	1,240,000	1,193,504	46,496	50,503
Other	284,092	200,501	83,591	96,784
Total other support services	55,632,527	47,840,431	7,792,096	38,752,760
Total support services	56,934,566	49,027,144	7,907,422	39,607,264
TOTAL REGULAR PROGRAMS	1,412,237,631	1,399,308,536	12,929,095	1,244,174,582
SPECIAL PROGRAMS				
Instruction:				
Salaries	13,331,892	10,988,361	2,343,531	5,009,026
Benefits	7,156,661	6,012,293	1,144,368	2,279,823
Supplies	411,182	3,715	407,467	3,244
Total instruction	20,899,735	17,004,369	3,895,366	7,292,093
Support services:				
Other support services:				
Salaries	2,661,880	1,197,466	1,464,414	890,956
Benefits	2,149,998	543,026	1,606,972	364,574
Purchased services	13,374	12,591	783	29,417
Supplies	681,983	555,298	126,685	181,513
Other	5,000	952	4,048	605
Total support services	5,512,235	2,309,333	3,202,902	1,467,065
TOTAL SPECIAL PROGRAMS	26,411,970	19,313,702	7,098,268	8,759,158
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	879,979	845,909	34,070	1,160,284
Benefits	260,390	259,471	919	430,307
Purchased services	1,379,836	1,168,844	210,992	537,434
Supplies	4,727,177	3,358,575	1,368,602	967,928
Property	1,139,002	1,102,276	36,726	969,128
Other	530,007	430,649	99,358	43,857
Total instruction	8,916,391	7,165,724	1,750,667	4,108,938

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
Support services:				
Student transportation:				
Purchased services	\$ 139,256	\$ 50,137	\$ 89,119	\$ 6,689
Supplies	95,325	82,406	12,919	57,493
Total student transportation	234,581	132,543	102,038	64,182
Other support services:				
Salaries	1,662,864	1,603,419	59,445	1,053,210
Benefits	492,331	422,884	69,447	304,324
Purchased services	574,193	134,423	439,770	281,848
Supplies	548,986	204,408	344,578	181,115
Property	-	-	-	125,000
Other	375,320	352,043	23,277	206,709
Total other support services	3,653,694	2,717,177	936,517	2,152,206
Total support services	3,888,275	2,849,720	1,038,555	2,216,388
TOTAL VOCATIONAL PROGRAMS	12,804,666	10,015,444	2,789,222	6,325,326
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Instruction:				
Salaries	2,893,479	1,660,733	1,232,746	1,304,844
Benefits	1,816,093	1,346,864	469,229	1,036,760
Purchased services	6,459,160	6,220,484	238,676	5,115,151
Supplies	3,620,150	2,548,147	1,072,003	1,827,350
Property	150,000	119,464	30,536	96,256
Other	420,585	366,617	53,968	316,938
Total instruction	15,359,467	12,262,309	3,097,158	9,697,299
Support services:				
Student transportation:				
Purchased services	2,230,672	1,300,230	930,442	1,168,444
Other support services:				
Salaries	21,668,145	21,365,224	302,921	14,375,268
Benefits	4,171,251	4,165,830	5,421	2,416,640
Purchased services	213,679	212,440	1,239	525,214
Supplies	229,950	213,602	16,348	223,333
Other	79,300	21,462	57,838	70,084
Total other support services	26,362,325	25,978,558	383,767	17,610,539
Total support services	28,592,997	27,278,788	1,314,209	18,778,983
Total school co-curricular activities	43,952,464	39,541,097	4,411,367	28,476,282

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
Summer school:				
Instruction:				
Salaries	\$ 1,419,117	\$ 37,396	\$ 1,381,721	\$ 101,755
Benefits	33,352	21,935	11,417	2,586
Supplies	-	-	-	2,310
Total instruction	1,452,469	59,331	1,393,138	106,651
Other support services:				
Salaries	273,735	12,669	261,066	12,709
Benefits	6,435	298	6,137	299
Total support services	280,170	12,967	267,203	13,008
Total summer school	1,732,639	72,298	1,660,341	119,659
English language learners:				
Instruction:				
Salaries	2,431,306	1,071,087	1,360,219	514,619
Benefits	1,154,513	492,666	661,847	230,329
Purchased services	40,000	35,143	4,857	22,007
Supplies	256,734	119,787	136,947	56,736
Other	12,099	1,682	10,417	941
Total english language learners	3,894,652	1,720,365	2,174,287	824,632
Alternative education:				
Instruction:				
Salaries	7,975,185	6,679,914	1,295,271	9,249,907
Benefits	3,355,659	2,645,149	710,510	3,332,635
Purchased services	150,000	108,474	41,526	81,446
Supplies	3,070,499	1,018,659	2,051,840	1,252,306
Property	40,000	34,733	5,267	8,593
Other	54,748	46,191	8,557	5,341
Total instruction	14,646,091	10,533,120	4,112,971	13,930,228
Support services:				
Other support services:				
Salaries	6,341,806	4,516,976	1,824,830	5,475,386
Benefits	3,265,557	2,188,764	1,076,793	2,334,795
Supplies	14,999	11,967	3,032	-
Total support services	9,622,362	6,717,707	2,904,655	7,810,181
Total alternative education	24,268,453	17,250,827	7,017,626	21,740,409
TOTAL OTHER INSTRUCTIONAL PROGRAMS	73,848,208	58,584,587	15,263,621	51,160,982

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
ADULT EDUCATION PROGRAMS				
Support services:				
Other support services:				
Salaries	\$ -	\$ -	\$ -	\$ 6,691
Benefits	-	-	-	1,717
Purchased services	35,000	30,613	4,387	28,423
Supplies	-	-	-	490
TOTAL ADULT EDUCATION PROGRAMS	35,000	30,613	4,387	37,321
COMMUNITY SERVICES PROGRAMS				
Community services:				
Salaries	21,495	11,808	9,687	6,251
Benefits	505	224	281	247
Purchased services	60,000	56,845	3,155	23,294
Supplies	100,190	53,868	46,322	45,220
Property	-	-	-	8,445
Other	5,000	3,284	1,716	1,204
TOTAL COMMUNITY SERVICES PROGRAMS	187,190	126,029	61,161	84,661
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	90,313,683	51,719,707	38,593,976	77,329,601
Benefits	48,565,898	30,251,256	18,314,642	34,073,094
Purchased services	17,189,639	17,025,326	164,313	11,681,655
Supplies	1,110,235	585,749	524,486	426,321
Property	30,205	17,520	12,685	-
Other	17,100	16,600	500	1,444
Total student support	157,226,760	99,616,158	57,610,602	123,512,115
Instructional staff support:				
Salaries	52,537,124	48,290,093	4,247,031	36,322,273
Benefits	24,917,448	22,516,932	2,400,516	15,036,109
Purchased services	9,217,806	4,924,820	4,292,986	4,907,316
Supplies	23,190,137	16,059,645	7,130,492	5,008,996
Property	1,200,000	905,463	294,537	2,245,591
Other	174,252	173,423	829	167,559
Total instructional staff support	111,236,767	92,870,376	18,366,391	63,687,844
General administration:				
Salaries	16,026,070	15,198,404	827,666	11,970,721
Benefits	6,376,642	6,285,570	91,072	4,602,707
Purchased services	45,911,639	45,349,119	562,520	24,670,193
Supplies	835,455	566,150	269,305	719,762
Property	80,000	40,799	39,201	24,850
Other	183,385	177,067	6,318	174,729
Total general administration	69,413,191	67,617,109	1,796,082	42,162,962

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
School administration:				
Salaries	\$ 297,685,117	\$ 191,289,104	\$ 106,396,013	\$ 169,228,878
Benefits	105,943,927	92,513,553	13,430,374	73,137,817
Purchased services	1,279,696	719,746	559,950	668,831
Supplies	2,687,370	2,457,572	229,798	1,751,032
Property	55,000	53,741	1,259	75,045
Other	30,000	29,316	684	25,951
Total school administration	407,681,110	287,063,032	120,618,078	244,887,554
Central services:				
Salaries	61,403,526	36,212,538	25,190,988	33,264,893
Benefits	27,907,449	18,955,446	8,952,003	13,291,250
Purchased services	29,121,883	18,476,143	10,645,740	15,835,226
Supplies	6,718,880	4,197,420	2,521,460	4,292,694
Property	54,684	45,000	9,684	205,927
Other	889,277	885,263	4,014	200,295
Total central services	126,095,699	78,771,810	47,323,889	67,090,285
Operation and maintenance of plant services:				
Salaries	234,127,686	154,777,930	79,349,756	126,130,044
Benefits	134,439,217	81,120,294	53,318,923	59,268,632
Purchased services	63,752,853	55,339,908	8,412,945	53,827,550
Supplies	106,706,315	105,079,454	1,626,861	93,154,666
Property	11,295,042	3,998,840	7,296,202	3,871,745
Other	205,798	193,808	11,990	134,634
Total operation and maintenance of plant services	550,526,911	400,510,234	150,016,677	336,387,271
Student transportation:				
Salaries	40,545,523	39,139,275	1,406,248	34,131,686
Benefits	22,603,449	21,268,178	1,335,271	15,633,150
Purchased services	1,931,837	909,406	1,022,431	1,290,682
Supplies	8,270,686	5,427,960	2,842,726	6,905,085
Property	3,130,750	2,342,856	787,894	10,730,545
Other	21,300	5,629	15,671	4,419
Total student transportation	76,503,545	69,093,304	7,410,241	68,695,567
Other support:				
Supplies	4,500	3,761	739	2,377

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-2

	2024		2023	
	Budget	Actual	Positive (Negative)	Actual
EXPENDITURES - Continued				
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Purchased services	\$ 3,500,000	\$ 3,006,060	\$ 493,940	\$ 1,921,190
Supplies	849,354	1,576	847,778	102
Other	-	-	-	36,687
Total site improvements	4,349,354	3,007,636	1,341,718	1,957,979
Building improvements:				
Purchased services	13,000,000	12,311,063	688,937	7,587,075
Supplies	2,680,142	2,239,782	440,360	1,867,863
Property	-	-	-	250,389
Other	5,000	455	4,545	203,362
Total building improvements	15,685,142	14,551,300	1,133,842	9,908,689
Other facilities acquisition and construction:				
Salaries	265,719	196,831	68,888	193,005
Benefits	155,071	101,263	53,808	79,650
Total other facilities acquisition and construction	420,790	298,094	122,696	272,655
Total facilities acquisition and construction services	20,455,286	17,857,030	2,598,256	12,139,323
Subscription based information technology arrangements:				
Property	4,220,000	4,208,631	11,369	-
Total capital outlay	24,675,286	22,065,661	2,609,625	12,139,323
Debt Service:				
Principal	4,556,434	3,900,784	655,650	2,497,296
Interest	204,805	153,445	51,360	126,289
Total debt service	4,761,239	4,054,229	707,010	2,623,585
TOTAL UNDISTRIBUTED EXPENDITURES	1,528,125,008	1,121,665,674	406,459,334	961,188,883
TOTAL EXPENDITURES	3,053,649,673	2,609,044,585	444,605,088	2,271,730,913
EXCESS OF REVENUES OVER EXPENDITURES	168,758,668	599,277,505	430,518,837	442,846,916
OTHER FINANCING SOURCES (USES)				
Transfers out	(472,490,851)	(472,579,031)	(88,180)	(441,202,478)
General obligation bonds issued	-	-	-	35,000,000
Leases	-	-	-	173,601
Subscription-based information technology arrangements	850,000	4,208,631	3,358,631	491,965
TOTAL OTHER FINANCING SOURCES (USES)	(471,640,851)	(468,370,400)	3,270,451	(405,536,912)
NET CHANGE IN FUND BALANCE	(302,882,183)	130,907,105	433,789,288	37,310,004
FUND BALANCE, JULY 1	530,927,896	530,927,896	-	493,617,892
FUND BALANCE, JUNE 30	\$ 228,045,713	\$ 661,835,001	\$ 433,789,288	\$ 530,927,896



CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - SPECIAL EDUCATION FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule A-3

ASSETS	<u>2024</u>	<u>2023</u>
Pooled cash and investments	\$ 69,298,428	\$ 60,056,608
Accounts receivable	<u>37,370</u>	<u>32,152</u>
TOTAL ASSETS	<u>\$ 69,335,798</u>	<u>\$ 60,088,760</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 731,846	\$ 722,471
Accrued salaries and benefits	<u>68,603,952</u>	<u>59,366,289</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 69,335,798</u>	<u>\$ 60,088,760</u>

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - SPECIAL EDUCATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-4

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
REVENUES				
State sources:				
State distributive fund	\$ 149,993,568	\$ 149,620,959	\$ (372,609)	\$ 145,071,229
Other sources:				
Sales of district property	20,000	-	(20,000)	-
TOTAL REVENUES	150,013,568	149,620,959	(392,609)	145,071,229
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	306,407,035	306,385,499	21,536	277,067,822
Benefits	146,967,756	146,948,896	18,860	125,469,249
Purchased services	6,251,067	6,245,384	5,683	4,859,864
Supplies	2,706,965	2,704,715	2,250	2,781,889
Property	22,250	19,409	2,841	41,651
Other	174,216	170,251	3,965	188,024
Total instruction	462,529,289	462,474,154	55,135	410,408,499
Support services:				
Student transportation:				
Purchased services	2,353,075	2,320,497	32,578	1,576,747
Other support services:				
Salaries	29,506,013	29,402,489	103,524	27,358,255
Benefits	11,784,094	11,734,296	49,798	10,314,859
Purchased services	15,161,130	14,927,302	233,828	14,359,270
Supplies	677,635	488,710	188,925	515,645
Property	5,133	5,133	-	24,981
Other	16,593	15,205	1,388	11,990
Total other support services	57,150,598	56,573,135	577,463	52,585,000
Total support services	59,503,673	58,893,632	610,041	54,161,747
TOTAL SPECIAL PROGRAMS	522,032,962	521,367,786	665,176	464,570,246
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	165,926	154,733	11,193	153,732
Benefits	94,529	78,927	15,602	70,278
Total student support	260,455	233,660	26,795	224,010

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - SPECIAL EDUCATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-4

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Operation and maintenance of plant services:				
Salaries	\$ 236,959	\$ 233,431	\$ 3,528	\$ 228,821
Benefits	45,600	44,264	1,336	43,882
Total operation and maintenance of plant services	282,559	277,695	4,864	272,703
Student transportation:				
Salaries	47,070,858	47,069,233	1,625	41,321,228
Benefits	23,798,579	23,797,716	863	19,296,760
Purchased services	66,869	65,885	984	88,745
Supplies	9,836,516	9,834,785	1,731	8,015,498
Total student transportation	80,772,822	80,767,619	5,203	68,722,231
Interdistrict payments:				
Other	2,342,100	2,342,100	-	2,376,272
TOTAL UNDISTRIBUTED EXPENDITURES	83,657,936	83,621,074	36,862	71,595,216
TOTAL EXPENDITURES	605,690,898	604,988,860	702,038	536,165,462
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(455,677,330)	(455,367,901)	309,429	(391,094,233)
OTHER FINANCING SOURCES				
Transfers in	455,677,330	455,367,901	(309,429)	391,094,233
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule A-5

ASSETS	2024	2023
Pooled cash and investments	\$ 910,123,365	\$ 657,686,737
Accounts receivable	12,630,796	11,877,850
Interest receivable	563,203	427,128
TOTAL ASSETS	\$ 923,317,364	\$ 669,991,715
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 28,206	\$ 26,758
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - delinquent property taxes	10,044,659	7,971,265
FUND BALANCE		
Restricted for:		
Debt service reserve requirement per NRS 350.020	109,002,306	108,391,327
Debt service	804,242,193	553,602,365
Total fund balance	913,244,499	661,993,692
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 923,317,364	\$ 669,991,715



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-6

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
REVENUES				
Local sources:				
Property taxes	\$ 547,030,000	\$ 574,087,099	\$ 27,057,099	\$ 514,692,168
Other local sources	125,000	89,841	(35,159)	62,252
Investment income/(loss)	6,488,000	47,822,407	41,334,407	(515,368)
TOTAL REVENUES	553,643,000	621,999,347	68,356,347	514,239,052
EXPENDITURES				
Debt service:				
Principal	302,624,000	302,624,000	-	283,045,000
Interest	139,934,768	139,934,768	-	143,854,033
Purchased services	600,000	110,905	489,095	100,882
TOTAL EXPENDITURES	443,158,768	442,669,673	489,095	426,999,915
EXCESS OF REVENUES OVER EXPENDITURES	110,484,232	179,329,674	68,845,442	87,239,137
OTHER FINANCING SOURCES				
Transfers in	71,921,133	71,921,133	-	74,076,040
NET CHANGE IN FUND BALANCE	182,405,365	251,250,807	68,845,442	161,315,177
FUND BALANCE, JULY 1	661,993,692	661,993,692	-	500,678,515
FUND BALANCE, JUNE 30	\$ 844,399,057	\$ 913,244,499	\$ 68,845,442	\$ 661,993,692

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - BOND FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule A-7

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 734,100,610	\$ 684,184,265
Accounts receivable	30,074,691	26,671,216
Interest receivable	89,805	3,899,970
Deposits	<u>58,070</u>	<u>87,106</u>
TOTAL ASSETS	<u><u>\$ 764,323,176</u></u>	<u><u>\$ 714,842,557</u></u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 50,365,002	\$ 16,601,354
Accrued salaries and benefits	481,088	341,178
Other good faith deposit	-	2,000,000
Construction contracts and retentions payable	<u>48,805,453</u>	<u>15,716,586</u>
Total liabilities	<u>99,651,543</u>	<u>34,659,118</u>
FUND BALANCE		
Nonspendable:		
Deposits	58,070	87,106
Restricted for:		
Debt service	269,235,939	264,635,238
Capital projects	<u>395,377,624</u>	<u>415,461,095</u>
Total fund balance	<u>664,671,633</u>	<u>680,183,439</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 764,323,176</u></u>	<u><u>\$ 714,842,557</u></u>



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - BOND FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-8

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
REVENUES				
Local sources:				
Real estate transfer tax	\$ 39,000,000	\$ 36,996,805	\$ (2,003,195)	\$ 38,315,657
Room tax	123,400,000	130,598,262	7,198,262	120,914,774
Other local sources	-	48,198	48,198	194,629
Investment income	24,968,000	49,862,236	24,894,236	21,963,213
Total local sources	187,368,000	217,505,501	30,137,501	181,388,273
Federal sources:				
Other federal sources	1,602,033	1,510,717	(91,316)	5,035,751
TOTAL REVENUES	188,970,033	219,016,218	30,046,185	186,424,024
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	329,107	40,463	288,644	269,355
Benefits	110,000	13,713	96,287	101,123
Purchased services	3,078,206	645,359	2,432,847	1,553,694
Supplies	20,471,877	6,547,952	13,923,925	8,833,677
Total instruction	23,989,190	7,247,487	16,741,703	10,757,849
Support services:				
Other support services:				
Supplies	861,377	332,863	528,514	882,815
TOTAL REGULAR PROGRAMS	24,850,567	7,580,350	17,270,217	11,640,664
UNDISTRIBUTED EXPENDITURES				
Support services:				
Central services:				
Purchased services	5,533,737	2,031,906	3,501,831	1,366,524
Capital outlay:				
Facilities acquisition and construction services:				
Land acquisition services:				
Purchased services	351,000	63,894	287,106	2,400
Site improvements:				
Purchased services	25,261,376	25,368,779	(107,403)	17,516,633
Other	4,064,777	1,223,288	2,841,489	773,129
Total site improvements	29,326,153	26,592,067	2,734,086	18,289,762

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - BOND FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-8

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Building acquisition and construction:				
Salaries	\$ 2,772,007	\$ 1,180,293	\$ 1,591,714	\$ 1,201,718
Benefits	525,000	356,267	168,733	415,842
Purchased services	292,536,263	294,657,120	(2,120,857)	170,187,633
Supplies	9,387,035	5,025,989	4,361,046	2,699,455
Other	2,841,732	805,462	2,036,270	660,243
Total building acquisition and construction	308,062,037	302,025,131	6,036,906	175,164,891
Building improvements:				
Salaries	495,473	297,099	198,374	48,870
Benefits	100,000	104,957	(4,957)	13,877
Purchased services	364,037,315	123,350,759	240,686,556	26,354,223
Supplies	9,000,832	5,142,656	3,858,176	21,453
Other	253,886	132,100	121,786	10,903
Total building improvements	373,887,506	129,027,571	244,859,935	26,449,326
Other facilities acquisition and construction:				
Salaries	14,000,000	8,283,248	5,716,752	7,511,188
Benefits	6,500,000	3,678,643	2,821,357	3,130,331
Purchased services	1,523,163	1,464,885	58,278	1,012,878
Supplies	726,837	690,526	36,311	538,913
Property	400,000	100,848	299,152	382,738
Other	33,000	7,555	25,445	18,227
Total other facilities acquisition and construction	23,183,000	14,225,705	8,957,295	12,594,275
Total facilities acquisition and construction services	734,809,696	471,934,368	262,875,328	232,500,654
Debt service:				
Principal	-	-	-	793,305
Interest	-	-	-	18,288
Total debt service	-	-	-	811,593
TOTAL UNDISTRIBUTED EXPENDITURES	740,343,433	473,966,274	266,377,159	234,678,771
TOTAL EXPENDITURES	765,194,000	481,546,624	283,647,376	246,319,435
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(576,223,967)	(262,530,406)	313,693,561	(59,895,411)

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - BOND FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-8

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (381,921,133)	\$ (185,510,914)	\$ 196,410,219	\$ (163,363,251)
General obligation bonds issued	400,000,000	400,000,000	-	200,000,000
Premiums on general obligation bonds	-	36,269,969	36,269,969	19,160,144
Subscription-based information technology arrangements	-	-	-	382,738
TOTAL OTHER FINANCING SOURCES (USES)	18,078,867	250,759,055	232,680,188	56,179,631
NET CHANGE IN FUND BALANCE	(558,145,100)	(11,771,351)	546,373,749	(3,715,780)
FUND BALANCE, JULY 1 (AS ORIGINALLY STATED)	680,183,439	680,183,439	-	683,899,219
ADJUSTMENTS AND RESTATEMENTS ¹	-	(3,740,455)	(3,740,455)	-
FUND BALANCE, JULY 1 (AS RESTATED)	680,183,439	676,442,984	(3,740,455)	683,899,219
FUND BALANCE, JUNE 30	\$ 122,038,339	\$ 664,671,633	\$ 542,633,294	\$ 680,183,439

¹ Restated beginning fund balance due to error correction derived from FY23 accrued interest receivable. See Note 20 for more detailed information.

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule A-9

ASSETS	2024	2023
Accounts receivable	\$ 103,256,203	\$ 307,240,121
Prepays	1,359,502	1,350,680
TOTAL ASSETS	\$ 104,615,705	\$ 308,590,801
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
 LIABILITIES		
Accounts payable	\$ 12,590,309	\$ 36,976,214
Accrued salaries and benefits	19,259,269	28,021,169
Due to other funds	72,766,127	243,593,418
Total liabilities	104,615,705	308,590,801
 DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	30,587,491	-
 FUND BALANCE		
Unassigned	(30,587,491)	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 104,615,705	\$ 308,590,801



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
REVENUES				
Federal sources:				
Federal-direct grants	\$ 4,277,612	\$ 1,519,699	\$ (2,757,913)	\$ 1,029,706
Federal-pass through	698,616,368	580,367,241	(118,249,127)	702,875,354
TOTAL REVENUES	702,893,980	581,886,940	(121,007,040)	703,905,060
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	72,358,680	72,358,031	649	145,056,934
Benefits	30,957,587	30,956,612	975	31,844,367
Purchased services	17,863,707	17,163,707	700,000	13,520,664
Supplies	183,344,888	174,121,885	9,223,003	146,823,024
Property	6,838,924	5,122,476	1,716,448	2,183,227
Other	404,873	135,614	269,259	131,718
Total instruction	311,768,659	299,858,325	11,910,334	339,559,934
Support services:				
Other support services:				
Salaries	546,613	422,196	124,417	66,764
Benefits	52,881	52,767	114	151
Purchased services	6,423,567	3,675,948	2,747,619	3,797,069
Supplies	3,279,518	1,172,766	2,106,752	2,916,853
Total support services	10,302,579	5,323,677	4,978,902	6,780,837
TOTAL REGULAR PROGRAMS	322,071,238	305,182,002	16,889,236	346,340,771
SPECIAL PROGRAMS				
Instruction:				
Salaries	10,314,370	10,313,892	478	14,379,287
Benefits	6,553,607	6,552,925	682	8,073,700
Purchased services	1,595,419	599,156	996,263	727,716
Supplies	3,588,553	1,323,061	2,265,492	3,438,798
Property	279,852	279,628	224	1,471,387
Total instruction	22,331,801	19,068,662	3,263,139	28,090,888
Support services:				
Other support services:				
Salaries	26,221,590	22,824,348	3,397,242	20,644,705
Benefits	12,765,992	10,374,520	2,391,472	9,212,764
Purchased services	8,591,568	6,737,003	1,854,565	6,789,493
Supplies	2,779,307	2,069,703	709,604	1,192,513

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Property	\$ 8,500	\$ 8,360	\$ 140	\$ 55,773
Other	1,468,917	1,465,443	3,474	1,218,905
Total support services	51,835,874	43,479,377	8,356,497	39,114,153
TOTAL SPECIAL PROGRAMS	74,167,675	62,548,039	11,619,636	67,205,041
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	618,694	575,269	43,425	471,919
Benefits	108,461	67,039	41,422	32,135
Purchased services	-	-	-	1,079
Supplies	7,487,417	1,716,149	5,771,268	1,702,250
Property	260,904	258,217	2,687	71,167
Total instruction	8,475,476	2,616,674	5,858,802	2,278,550
Support services:				
Student transportation:				
Purchased services	1,941,251	1,628,281	312,970	1,189,891
Other support services:				
Salaries	1,505,680	1,505,371	309	1,325,232
Benefits	654,614	653,290	1,324	569,720
Purchased services	4,719,830	514,013	4,205,817	499,557
Supplies	148,740	148,634	106	39,708
Property	-	-	-	12,944
Total other support services	7,028,864	2,821,308	4,207,556	2,447,161
Total support services	8,970,115	4,449,589	4,520,526	3,637,052
TOTAL VOCATIONAL PROGRAMS	17,445,591	7,066,263	10,379,328	5,915,602
OTHER INSTRUCTIONAL PROGRAMS				
Summer school:				
Instruction:				
Salaries	2,275,822	1,092,040	1,183,782	60,752,022
Benefits	272,262	272,031	231	1,603,909
Total instruction	2,548,084	1,364,071	1,184,013	62,355,931
Support services:				
Student transportation:				
Salaries	-	-	-	588,465

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Benefits	\$ -	\$ -	\$ -	\$ 1,188,777
Purchased services	-	-	-	491,669
Supplies	-	-	-	330,737
Total student transportation	-	-	-	2,599,648
Other support services:				
Salaries	263,924	5,803	258,121	4,375,188
Benefits	35,368	341	35,027	194,570
Purchased services	165,513	17,836	147,677	374,959
Other	-	-	-	2,791
Total other support services	464,805	23,980	440,825	4,947,508
Total support services	464,805	23,980	440,825	7,547,156
Total summer school	3,012,889	1,388,051	1,624,838	69,903,087
English language learners:				
Instruction:				
Salaries	2,047,371	843,776	1,203,595	925,705
Benefits	93,765	26,591	67,174	27,033
Purchased services	90,145	90,049	96	46,828
Supplies	2,451,513	2,450,595	918	1,473,181
Total instruction	4,682,794	3,411,011	1,271,783	2,472,747
Support services:				
Student transportation:				
Purchased services	16,376	16,288	88	2,500
Other support services:				
Salaries	1,865,869	1,833,461	32,408	1,857,767
Benefits	544,861	469,109	75,752	383,310
Purchased services	2,231,409	2,231,182	227	1,145,323
Supplies	531,062	530,293	769	171,838
Total other support services	5,173,201	5,064,045	109,156	3,558,238
Total support services	5,189,577	5,080,333	109,244	3,560,738
Total english language learners	9,872,371	8,491,344	1,381,027	6,033,485
Alternative education:				
Instruction:				
Salaries	-	-	-	390,261
Benefits	-	-	-	9,967

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Purchased services	\$ 18,000	\$ 17,000	\$ 1,000	\$ -
Supplies	115,748	115,409	339	90,857
Property	52,500	51,945	555	-
Total instruction	186,248	184,354	1,894	491,085
Other support services:				
Purchased services	29,047	28,330	717	2,120
Total alternative education	215,295	212,684	2,611	493,205
TOTAL OTHER INSTRUCTIONAL PROGRAMS	13,100,555	10,092,079	3,008,476	76,429,777
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	312,227	312,085	142	87,038
Benefits	66,863	66,756	107	42,842
Purchased services	1,600	1,590	10	-
Supplies	93,644	63,767	29,877	-
Property	105,140	104,933	207	-
TOTAL ADULT EDUCATION PROGRAMS	579,474	549,131	30,343	129,880
COMMUNITY SERVICES PROGRAMS				
Other support services:				
Salaries	-	-	-	104,970
Benefits	-	-	-	2,419
Purchased services	257,652	255,679	1,973	111,739
Supplies	-	-	-	27,413
Total support services	257,652	255,679	1,973	246,541
Community service operations:				
Salaries	2,180,154	1,643,427	536,727	1,139,112
Benefits	1,140,318	805,781	334,537	591,592
Purchased services	20,412,818	20,410,472	2,346	12,766,786
Supplies	828,752	816,579	12,173	580,956
Property	14,300	14,238	62	-
Other	34,254	11,672	22,582	6,027
Total community service operations	24,610,596	23,702,169	908,427	15,084,473
TOTAL COMMUNITY SERVICES PROGRAMS	24,868,248	23,957,848	910,400	15,331,014

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Salaries	\$ 52,558,466	\$ 52,460,199	\$ 98,267	\$ 4,569,021
Benefits	17,601,293	17,525,677	75,616	1,903,996
Purchased services	16,520,231	15,748,449	771,782	19,782,087
Supplies	3,738,530	2,547,315	1,191,215	2,806,299
Property	49,893	49,555	338	3,635,703
Other	76,682	29,724	46,958	55,466
Total student support	90,545,095	88,360,919	2,184,176	32,752,572
Instructional staff support:				
Salaries	44,420,528	30,795,466	13,625,062	82,334,106
Benefits	17,407,839	9,973,707	7,434,132	9,669,012
Purchased services	30,872,124	22,216,126	8,655,998	11,499,966
Supplies	2,818,178	789,498	2,028,680	1,774,906
Property	-	-	-	30,235
Other	94,096	20	94,076	6,951
Total instructional staff support	95,612,765	63,774,817	31,837,948	105,315,176
General administration:				
Salaries	25,800	25,354	446	-
Benefits	10,500	10,023	477	-
Supplies	400,000	400,000	-	-
Total general administration	436,300	435,377	923	-
School administration:				
Salaries	268,366	109,840	158,526	364,106
Benefits	42,441	2,671	39,770	119,721
Purchased services	67,000	66,527	473	-
Total school administration	377,807	179,038	198,769	483,827
Central services:				
Salaries	9,777,037	8,582,487	1,194,550	12,952,857
Benefits	7,052,254	3,919,719	3,132,535	2,725,372
Purchased services	1,429,397	1,376,029	53,368	8,330,788
Supplies	983,680	906,425	77,255	158,904
Other	11,532	89	11,443	126
Total central services	19,253,900	14,784,749	4,469,151	24,168,047

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Operation and maintenance of plant services:				
Salaries	\$ 850,061	\$ 836,620	\$ 13,441	\$ 884,469
Benefits	318,799	318,130	669	292,179
Purchased services	2,761,287	2,760,796	491	2,683,700
Supplies	5,702,929	5,702,766	163	5,101,182
Property	303,221	290,402	12,819	81,125
Total operation and maintenance of plant services	9,936,297	9,908,714	27,583	9,042,655
Student transportation:				
Purchased services	785,355	240,726	544,629	1,290,711
Supplies	19,368	5,653	13,715	9,326
Property	320,000	311,626	8,374	219,585
Other	-	-	-	6,450
Total student transportation	1,124,723	558,005	566,718	1,526,072
Other support:				
Other	11,828,526	11,745,750	82,776	13,990,033
Capital outlay:				
Facilities acquisition and construction services:				
Other facilities acquisition and construction:				
Property	18,445	5,635	12,810	-
Subscription based information technology arrangements:				
Property	8,025,500	8,019,555	5,945	-
Total capital outlay	8,043,945	8,025,190	18,755	-
Interdistrict payments:				
Other	9,764,601	8,483,787	1,280,814	7,626,723
Debt service:				
Principal	3,623,904	3,575,376	48,528	4,019,206
Interest	113,336	110,871	2,465	179,862
Total debt service	3,737,240	3,686,247	50,993	4,199,068
TOTAL UNDISTRIBUTED EXPENDITURES	250,661,199	209,942,593	40,718,606	199,104,173
TOTAL EXPENDITURES	702,893,980	619,337,955	83,556,025	710,456,258
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	(37,451,015)	(37,451,015)	(6,551,198)

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FEDERAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule A-10

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
OTHER FINANCING SOURCES				
Transfers in	\$ -	\$ 558,389	\$ 558,389	\$ -
Subscription-based information technology arrangements	-	6,305,135	6,305,135	6,551,198
TOTAL OTHER FINANCING SOURCES	-	6,863,524	6,863,524	6,551,198
NET CHANGE IN FUND BALANCE	-	(30,587,491)	(30,587,491)	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ (30,587,491)	\$ (30,587,491)	\$ -

Nonmajor Governmental Funds



Combining statements of all non-major governmental activity



ANNUAL COMPREHENSIVE FINANCIAL REPORT



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule B-1

	<u>TOTALS</u>			
	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Capital Projects Funds</u>	<u>2024</u>	<u>2023</u>
ASSETS				
Pooled cash and investments	\$ 175,864,527	\$ 176,310,563	\$ 352,175,090	\$ 249,516,551
Accounts receivable	107,446,042	3,401,714	110,847,756	51,725,048
TOTAL ASSETS	<u>\$ 283,310,569</u>	<u>\$ 179,712,277</u>	<u>\$ 463,022,846</u>	<u>\$ 301,241,599</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 6,886,968	\$ 21,689,149	\$ 28,576,117	\$ 8,527,870
Accrued salaries and benefits	58,725,407	100,929	58,826,336	18,483,032
Unearned revenue	12,703,906	-	12,703,906	3,911,233
Construction contracts and retentions payable	-	16,856,278	16,856,278	7,054,628
Due to other funds	1,924,519	-	1,924,519	2,842,940
Total liabilities	<u>80,240,800</u>	<u>38,646,356</u>	<u>118,887,156</u>	<u>40,819,703</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	56,700,069	-	56,700,069	36,000,000
FUND BALANCES				
Restricted for:				
Capital improvements	-	141,065,921	141,065,921	124,274,920
Student groups	34,404,757	-	34,404,757	32,921,122
English language learner programs	54,354,805	-	54,354,805	25,088,611
Alternative education	55,054,808	-	55,054,808	21,278,384
PBS Kids Writers Contest Program	103,191	-	103,191	-
Committed to:				
PBS programming fees *	16,622,940	-	16,622,940	11,616,817
Medicaid programs	11,529,268	-	11,529,268	9,242,042
Unassigned	(25,700,069)	-	(25,700,069)	-
Total fund balances	<u>146,369,700</u>	<u>141,065,921</u>	<u>287,435,621</u>	<u>224,421,896</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 283,310,569</u>	<u>\$ 179,712,277</u>	<u>\$ 463,022,846</u>	<u>\$ 301,241,599</u>

* FY2023 amount restated due to a reclassification of quasi endowment.

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule B-2

			<u>TOTALS</u>	
	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	2024	2023
REVENUES				
Local sources	\$ 89,710,610	\$ 48,336,576	\$ 138,047,186	\$ 115,009,586
State sources	367,782,288	-	367,782,288	152,739,746
Federal sources	5,841,512	-	5,841,512	4,843,919
Other sources	-	-	-	2,431,920
TOTAL REVENUES	463,334,410	48,336,576	511,670,986	275,025,171
EXPENDITURES				
Current:				
Instruction:				
Regular instruction	38,273,304	4,057,744	42,331,048	6,487,500
Special instruction	339,987	-	339,987	373,000
Gifted and talented instruction	16,747,987	-	16,747,987	14,837,926
Vocational instruction	8,933,795	-	8,933,795	8,326,162
Other instruction	250,767,497	-	250,767,497	141,956,335
Adult instruction	7,072,849	-	7,072,849	7,741,245
Support services:				
Student support	3,656,282	-	3,656,282	1,620,077
Instructional staff support	88,979,606	-	88,979,606	84,944,770
General administration	1,314,959	35,398	1,350,357	758,178
School administration	1,951,737	-	1,951,737	1,417,098
Central services	4,402,757	-	4,402,757	4,013,299
Operation and maintenance of plant services	424,735	4,285,197	4,709,932	4,813,512
Student transportation	970,271	1,760,649	2,730,920	2,034,232
Other support services	121	-	121	2,217
Community services	12,930,540	-	12,930,540	37,133
Capital outlay:				
Facilities acquisition and construction services	-	134,986,368	134,986,368	103,851,173
Subscription-based information technology arrangements	1,392,685	-	1,392,685	-
Debt service:				
Principal	1,392,685	9,617	1,402,302	-
Interest	5,315	383	5,698	-
TOTAL EXPENDITURES	439,557,112	145,135,356	584,692,468	383,213,857
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	23,777,298	(96,798,780)	(73,021,482)	(108,188,686)
OTHER FINANCING SOURCES				
Transfers in	16,052,741	113,589,781	129,642,522	138,795,456
Subscription-based information technology arrangements	1,392,685	-	1,392,685	-
Proceeds from sales	5,000,000	-	5,000,000	7,000,000
TOTAL OTHER FINANCING SOURCES	22,445,426	113,589,781	136,035,207	145,795,456
NET CHANGE IN FUND BALANCES	46,222,724	16,791,001	63,013,725	37,606,770
FUND BALANCES, JULY 1	100,146,976	124,274,920	224,421,896	186,815,126
FUND BALANCES, JUNE 30	\$ 146,369,700	\$ 141,065,921	\$ 287,435,621	\$ 224,421,896

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Nonmajor Special Revenue Funds



Vegas PBS Fund

To account for transactions and operations of the Vegas PBS group including private and government gifts, grants, and bequests.

Medicaid Fund

To account for transactions of the District relating to grants and reimbursements from the Medicaid program for services rendered on behalf of eligible students.

State Grants Fund

To account for transactions of the District relating to state grant programs.

Student Activity Fund

To account for all funds received from extracurricular school activities, such as entertainment, athletic activities, club dues, concessions, vending, etc., from any and all activities involving personnel, students, or property.

English Language Learners Fund

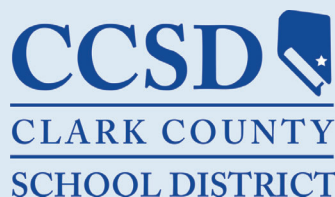
To account for transactions of the District relating to the English Language Learner program.

GATE Fund

To account for transactions of the District relating to the Gifted and Talented education program.

At-Risk Fund

To account for transactions of the District relating to the Alternative/At-Risk education program.



ANNUAL COMPREHENSIVE FINANCIAL REPORT

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	<u>Vegas PBS Fund</u>	<u>Medicaid Fund</u>	<u>State Grants Fund</u>
ASSETS			
Pooled cash and investments	\$ 18,537,057	\$ 11,004,591	\$ -
Accounts receivable	32,038,194	632,136	47,940,534
TOTAL ASSETS	<u>\$ 50,575,251</u>	<u>\$ 11,636,727</u>	<u>\$ 47,940,534</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 345,823	\$ 79,154	\$ 6,447,115
Accrued salaries and benefits	105,558	28,305	29,262,733
Unearned revenue	2,397,739	-	10,306,167
Due to other funds	-	-	1,924,519
Total liabilities	<u>2,849,120</u>	<u>107,459</u>	<u>47,940,534</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	31,000,000	-	25,700,069
FUND BALANCES			
Nonspendable:			
Restricted for:			
PBS Kids Writers Contest Program	103,191	-	-
Student groups	-	-	-
English language learner programs	-	-	-
Alternative/At-Risk education programs	-	-	-
Committed to:			
PBS programming fees *	16,622,940	-	-
Medicaid programs	-	11,529,268	-
Unassigned	-	-	(25,700,069)
Total fund balances	<u>16,726,131</u>	<u>11,529,268</u>	<u>(25,700,069)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 50,575,251</u>	<u>\$ 11,636,727</u>	<u>\$ 47,940,534</u>

* FY2023 amount restated due to a reclassification of quasi endowment.

Student Activity Fund	ELL Fund	GATE Fund	At-Risk Fund	TOTALS	
				2024	2023
\$ 34,404,757	\$ 54,771,011	\$ 2,203,306	\$ 54,943,805	\$ 175,864,527	\$ 114,886,033
-	12,653,079	407,501	13,774,598	107,446,042	48,325,051
<u>\$ 34,404,757</u>	<u>\$ 67,424,090</u>	<u>\$ 2,610,807</u>	<u>\$ 68,718,403</u>	<u>\$ 283,310,569</u>	<u>\$ 163,211,084</u>
\$ -	\$ 4,357	\$ -	\$ 10,519	\$ 6,886,968	\$ 1,908,197
-	13,064,928	2,610,807	13,653,076	58,725,407	18,401,738
-	-	-	-	12,703,906	3,911,233
-	-	-	-	1,924,519	2,842,940
-	13,069,285	2,610,807	13,663,595	80,240,800	27,064,108
-	-	-	-	56,700,069	36,000,000
-	-	-	-	103,191	-
34,404,757	-	-	-	34,404,757	32,921,122
-	54,354,805	-	-	54,354,805	25,088,611
-	-	-	55,054,808	55,054,808	21,278,384
-	-	-	-	16,622,940	11,616,817
-	-	-	-	11,529,268	9,242,042
-	-	-	-	(25,700,069)	-
<u>34,404,757</u>	<u>54,354,805</u>	<u>-</u>	<u>55,054,808</u>	<u>146,369,700</u>	<u>100,146,976</u>
<u>\$ 34,404,757</u>	<u>\$ 67,424,090</u>	<u>\$ 2,610,807</u>	<u>\$ 68,718,403</u>	<u>\$ 283,310,569</u>	<u>\$ 163,211,084</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	Vegas PBS Fund	Medicaid Fund	State Grants Fund
REVENUES			
Local sources	\$ 10,078,136	\$ -	\$ 10,377,243
State sources	632,349	-	45,133,056
Federal sources	-	5,841,512	-
TOTAL REVENUES	10,710,485	5,841,512	55,510,299
EXPENDITURES			
Current:			
Instruction:			
Regular instruction	-	-	38,273,304
Special instruction	-	315,218	24,769
Gifted and talented instruction	-	-	-
Vocational instruction	-	-	8,933,795
Other instruction	-	-	-
Adult instruction	-	-	7,072,849
Total instruction	-	315,218	54,304,717
Support services:			
Student support	-	1,396,986	2,014,925
Instructional staff support	10,601,171	527,123	5,379,507
General administration	-	1,314,959	-
School administration	-	-	-
Central services	-	-	3,820,565
Operation and maintenance of plant services	-	-	422,038
Student transportation	-	-	970,271
Other support services	-	-	121
Community services	-	-	12,900,224
Total support services	10,601,171	3,239,068	25,507,651
Capital outlay:			
Subscription-based information technology arrangements	-	-	1,392,685
Debt service:			
Principal	-	-	1,392,685
Interest	-	-	5,315
Total debt service	-	-	1,398,000
TOTAL EXPENDITURES	10,601,171	3,554,286	82,603,053
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	109,314	2,287,226	(27,092,754)
OTHER FINANCING SOURCES			
Transfers in	-	-	-
Subscription-based information technology arrangements	-	-	1,392,685
Proceeds from sales	5,000,000	-	-
TOTAL OTHER FINANCING SOURCES	5,000,000	-	1,392,685
NET CHANGE IN FUND BALANCES	5,109,314	2,287,226	(25,700,069)
FUND BALANCES, JULY 1	11,616,817	9,242,042	-
FUND BALANCES, JUNE 30	\$ 16,726,131	\$ 11,529,268	\$ (25,700,069)

Student Activity Fund	ELL Fund	GATE Fund	At-Risk Fund	TOTALS	
				2024	2023
\$ 69,255,231	\$ -	\$ -	\$ -	\$ 89,710,610	\$ 76,198,736
-	151,832,282	4,890,007	165,294,594	367,782,288	152,739,746
-	-	-	-	5,841,512	4,843,919
69,255,231	151,832,282	4,890,007	165,294,594	463,334,410	233,782,401
-	-	-	-	38,273,304	6,221,440
-	-	-	-	339,987	373,000
-	-	16,747,987	-	16,747,987	14,837,926
-	-	-	-	8,933,795	8,326,162
-	121,432,907	-	129,334,590	250,767,497	141,956,335
-	-	-	-	7,072,849	7,741,245
-	121,432,907	16,747,987	129,334,590	322,135,419	179,456,108
-	99,102	-	145,269	3,656,282	1,620,077
67,771,596	4,470,333	-	229,876	88,979,606	84,944,770
-	-	-	-	1,314,959	758,178
-	176,315	-	1,775,422	1,951,737	1,417,098
-	-	582,192	-	4,402,757	4,013,299
-	-	-	2,697	424,735	505,375
-	-	-	-	970,271	494,452
-	-	-	-	121	2,217
-	-	-	30,316	12,930,540	37,133
67,771,596	4,745,750	582,192	2,183,580	114,631,008	93,792,599
-	-	-	-	1,392,685	-
-	-	-	-	1,392,685	-
-	-	-	-	5,315	-
-	-	-	-	1,398,000	-
67,771,596	126,178,657	17,330,179	131,518,170	439,557,112	273,248,707
1,483,635	25,653,625	(12,440,172)	33,776,424	23,777,298	(39,466,306)
-	3,612,569	12,440,172	-	16,052,741	49,508,245
-	-	-	-	1,392,685	-
-	-	-	-	5,000,000	7,000,000
-	3,612,569	12,440,172	-	22,445,426	56,508,245
1,483,635	29,266,194	-	33,776,424	46,222,724	17,041,939
32,921,122	25,088,611	-	21,278,384	100,146,976	83,105,037
\$ 34,404,757	\$ 54,354,805	\$ -	\$ 55,054,808	\$ 146,369,700	\$ 100,146,976



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - VEGAS PBS FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule C-3

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 18,537,057	\$ 11,542,176
Accounts receivable	32,038,194	36,431,734
TOTAL ASSETS	<u>\$ 50,575,251</u>	<u>\$ 47,973,910</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 345,823	\$ 214,371
Accrued salaries and benefits	105,558	115,917
Unearned revenue	2,397,739	26,805
Total liabilities	<u>2,849,120</u>	<u>357,093</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	31,000,000	36,000,000
FUND BALANCE		
Restricted for:		
PBS Kids Writers Contest Program	103,191	-
Committed to:		
PBS programming fees *	16,622,940	11,616,817
Total fund balance	<u>16,726,131</u>	<u>11,616,817</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 50,575,251</u>	<u>\$ 47,973,910</u>

* FY2023 amount restated due to a reclassification of quasi endowment.

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - VEGAS PBS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-4

	2024			2023
	Budget	Actual	Variance- Positive (Negative)	Actual
REVENUES				
Local sources:				
Donations and grants	\$ 5,456,271	\$ 6,846,464	\$ 1,390,193	\$ 5,729,911
Operating lease	-	-	-	164,677
Other local sources	1,600,000	2,012,206	412,206	1,651,984
Investment income	4,000	1,219,466	1,215,466	828,958
Total local sources	7,060,271	10,078,136	3,017,865	8,375,530
State sources:				
State special appropriations	3,009,000	632,349	(2,376,651)	109,071
Federal sources:				
Federal-pass through	350,000	-	(350,000)	32,563
TOTAL REVENUES	10,419,271	10,710,485	291,214	8,517,164
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Instructional staff support:				
Salaries	4,472,050	2,989,655	1,482,395	2,482,884
Benefits	1,981,065	1,401,300	579,765	1,059,721
Purchased services	3,462,061	2,708,330	753,731	1,708,311
Supplies	1,386,330	893,451	492,879	506,892
Property	2,403,588	28,850	2,374,738	157,628
Other	2,590,286	2,579,585	10,701	2,225,890
TOTAL EXPENDITURES	16,295,380	10,601,171	5,694,209	8,141,326
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,876,109)	109,314	5,985,423	375,838
OTHER FINANCING SOURCES				
Proceeds from sale of Broadband Spectrum	5,000,000	5,000,000	-	7,000,000
NET CHANGE IN FUND BALANCE	(876,109)	5,109,314	5,985,423	7,375,838
FUND BALANCE, JULY 1	11,616,817	11,616,817	-	4,240,979
FUND BALANCE, JUNE 30	\$ 10,740,708	\$ 16,726,131	\$ 5,985,423	\$ 11,616,817



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - MEDICAID FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule C-5

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 11,004,591	\$ 8,623,825
Accounts receivable	632,136	640,346
TOTAL ASSETS	<u>\$ 11,636,727</u>	<u>\$ 9,264,171</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 79,154	\$ 4,966
Accrued salaries and benefits	28,305	17,163
Total liabilities	<u>107,459</u>	<u>22,129</u>
FUND BALANCE		
Committed to:		
Medicaid programs	11,529,268	9,242,042
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 11,636,727</u>	<u>\$ 9,264,171</u>

CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - MEDICAID FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-6

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
Federal sources:				
Third-party billing	\$ 6,500,000	\$ 5,841,512	\$ (658,488)	\$ 4,811,356
EXPENDITURES				
Current:				
SPECIAL PROGRAMS				
Instruction:				
Salaries	311,340	308,123	3,217	336,055
Benefits	8,200	7,095	1,105	7,737
Total instruction	319,540	315,218	4,322	343,792
Support services:				
Other support services:				
Salaries	2,997,474	2,027,260	970,214	346,758
Benefits	504,520	376,522	127,998	154,322
Purchased services	514,735	10,496	504,239	262,462
Supplies	697,683	811,808	(114,125)	379,812
Property	10,641	10,641	-	17,640
Other	1,041	2,341	(1,300)	1,349
Total support services	4,726,094	3,239,068	1,487,026	1,162,343
TOTAL EXPENDITURES	5,045,634	3,554,286	1,491,348	1,506,135
EXCESS OF REVENUES OVER EXPENDITURES	1,454,366	2,287,226	832,860	3,305,221
FUND BALANCE, JULY 1	9,242,042	9,242,042	-	5,936,821
FUND BALANCE, JUNE 30	\$ 10,696,408	\$ 11,529,268	\$ 832,860	\$ 9,242,042



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule C-7

	<u>2024</u>	<u>2023</u>
ASSETS		
Accounts receivable	\$ 47,940,534	\$ 10,821,922
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 6,447,115	\$ 1,552,318
Accrued salaries and benefits	29,262,733	2,542,236
Unearned revenue	10,306,167	3,884,428
Due to other funds	1,924,519	2,842,940
Total liabilities	47,940,534	10,821,922
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	25,700,069	-
FUND BALANCE		
Unassigned	(25,700,069)	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 47,940,534	\$ 10,821,922

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-8

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
Local sources:				
Donations and grants	\$ -	\$ 10,377,243	\$ 10,377,243	\$ 526,710
State sources:				
State special appropriations	69,318,973	45,133,056	(24,185,917)	31,964,873
TOTAL REVENUES	69,318,973	55,510,299	(13,808,674)	32,491,583
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Salaries	14,818,123	24,400,030	(9,581,907)	2,966,850
Benefits	6,461,314	10,221,314	(3,760,000)	2,008,351
Purchased services	37,000	36,944	56	224,312
Supplies	3,615,110	3,615,016	94	1,005,684
Property	-	-	-	16,243
Total instruction	24,931,547	38,273,304	(13,341,757)	6,221,440
Support services:				
Other support services:				
Salaries	53,738	52,718	1,020	11,875
Benefits	1,313	1,229	84	229
Purchased services	68,000	67,102	898	6,000
Supplies	591,000	590,219	781	-
Total other support services	714,051	711,268	2,783	18,104
TOTAL REGULAR PROGRAMS	25,645,598	38,984,572	(13,338,974)	6,239,544
SPECIAL PROGRAMS				
Instruction:				
Salaries	9,254	8,180	1,074	17,861
Benefits	382	191	191	481
Supplies	17,606	16,398	1,208	10,866
Total instruction	27,242	24,769	2,473	29,208
TOTAL SPECIAL PROGRAMS	27,242	24,769	2,473	29,208
VOCATIONAL PROGRAMS				
Instruction:				
Salaries	3,967,908	3,966,171	1,737	3,128,042
Benefits	1,366,477	1,366,008	469	973,630
Supplies	2,693,450	2,693,062	388	3,977,526
Property	872,591	872,154	437	202,164
Other	37,399	36,400	999	44,800
Total instruction	8,937,825	8,933,795	4,030	8,326,162

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-8

	2024			2023
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Other support services:				
Salaries	\$ 65,352	\$ 65,129	\$ 223	\$ 52,522
Benefits	31,148	30,313	835	24,250
Purchased services	133,504	133,023	481	234,459
Supplies	132,361	130,522	1,839	3,655
Total other support services	362,365	358,987	3,378	314,886
TOTAL VOCATIONAL PROGRAMS	9,300,190	9,292,782	7,408	8,641,048
ADULT EDUCATION PROGRAMS				
Instruction:				
Salaries	4,884,784	4,883,501	1,283	5,040,134
Benefits	1,981,863	1,980,216	1,647	1,844,464
Purchased services	-	-	-	8,174
Supplies	210,350	209,132	1,218	795,120
Property	-	-	-	53,353
Total instruction	7,076,997	7,072,849	4,148	7,741,245
Other support services:				
Salaries	3,696,190	3,695,724	466	3,215,450
Benefits	1,855,057	1,854,117	940	1,485,660
Purchased services	93,200	93,175	25	228,021
Supplies	15,700	15,686	14	11,382
Property	-	-	-	32,631
Other	3,115	689	2,426	2,745
Total support services	5,663,262	5,659,391	3,871	4,975,889
TOTAL ADULT EDUCATION PROGRAMS	12,740,259	12,732,240	8,019	12,717,134
COMMUNITY SERVICES PROGRAMS				
Salaries	988,000	987,243	757	-
Benefits	122,000	121,290	710	-
Purchased services	528,000	527,253	747	-
Supplies	11,264,800	11,264,438	362	-
TOTAL COMMUNITY SERVICES PROGRAMS	12,902,800	12,900,224	2,576	-
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student support:				
Purchased services	19,100	17,632	1,468	4,841
Supplies	47,810	47,145	665	3,630
Property	69,000	68,886	114	-
Total student support	135,910	133,663	2,247	8,471

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-8

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
EXPENDITURES - Continued				
Instructional staff support:				
Salaries	\$ 2,128,545	\$ 2,127,017	\$ 1,528	\$ 2,038,624
Benefits	894,601	892,659	1,942	885,991
Purchased services	1,114,605	1,112,802	1,803	945,219
Supplies	294,507	294,109	398	72,415
Property	13,500	12,985	515	-
Other	14,500	14,468	32	12,207
Total instructional staff support	4,460,258	4,454,040	6,218	3,954,456
Central services:				
Salaries	199,886	198,717	1,169	159,320
Benefits	109,791	108,214	1,577	77,583
Purchased services	5,311	2,816	2,495	26,000
Supplies	4,406	4,289	117	5,039
Total central services	319,394	314,036	5,358	267,942
Operation and maintenance of plant services:				
Salaries	5,050	3,481	1,569	95,109
Benefits	3,790	2,169	1,621	42,002
Total operation and maintenance of plant services	8,840	5,650	3,190	137,111
Student transportation:				
Purchased services	21,824	20,745	1,079	1,702
Property	950,000	949,526	474	492,750
Total student transportation	971,824	970,271	1,553	494,452
Other support:				
Other	158	121	37	2,217
Capital outlay:				
Subscription based information technology arrangements:				
Property	1,401,000	1,392,685	8,315	-
Debt service:				
Principal	1,400,000	1,392,685	7,315	-
Interest	5,500	5,315	185	-
Total debt service	1,405,500	1,398,000	7,500	-
TOTAL UNDISTRIBUTED EXPENDITURES	8,702,884	8,668,466	34,418	4,864,649
TOTAL EXPENDITURES	69,318,973	82,603,053	(13,284,080)	32,491,583
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	(27,092,754)	(27,092,754)	-

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STATE GRANTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-8

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
OTHER FINANCING SOURCES				
Subscription-based information technology arrangements	\$ -	\$ 1,392,685	\$ 1,392,685	\$ -
NET CHANGE IN FUND BALANCE	-	(25,700,069)	(25,700,069)	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ (25,700,069)	\$ (25,700,069)	\$ -

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STUDENT ACTIVITY FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule C-9

	2024	2023
ASSETS		
Pooled cash and investments	\$ 34,404,757	\$ 32,921,122
FUND BALANCE		
Restricted for:		
Student groups	\$ 34,404,757	\$ 32,921,122



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - STUDENT ACTIVITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-10

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
Local sources:				
Student activities	\$ 73,000,000	\$ 69,255,231	\$ (3,744,769)	\$ 67,296,496
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
School co-curricular activities:				
Other support services:				
Purchased services	16,770,000	15,466,797	1,303,203	15,657,250
Supplies	36,998,000	32,541,994	4,456,006	34,718,738
Other	17,232,000	19,762,805	(2,530,805)	16,548,137
TOTAL EXPENDITURES	71,000,000	67,771,596	3,228,404	66,924,125
EXCESS OF REVENUES OVER EXPENDITURES	2,000,000	1,483,635	(516,365)	372,371
FUND BALANCE, JULY 1	32,921,122	32,921,122	-	32,548,751
FUND BALANCE, JUNE 30	\$ 34,921,122	\$ 34,404,757	\$ (516,365)	\$ 32,921,122

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - ENGLISH LANGUAGE LEARNERS FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule C-11

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 54,771,011	\$ 33,348,869
Accounts receivable	12,653,079	-
TOTAL ASSETS	<u>\$ 67,424,090</u>	<u>\$ 33,348,869</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 4,357	\$ 76,203
Accrued salaries and benefits	13,064,928	8,184,055
Total liabilities	<u>13,069,285</u>	<u>8,260,258</u>
FUND BALANCE		
Restricted for:		
English language learner programs	<u>54,354,805</u>	<u>25,088,611</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 67,424,090</u>	<u>\$ 33,348,869</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - ENGLISH LANGUAGE LEARNERS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-12

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 151,832,282	\$ 151,832,282	\$ -	\$ 65,036,112
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
English language learners:				
Instruction:				
Salaries	102,935,165	82,008,414	20,926,751	57,824,499
Benefits	43,976,347	37,737,853	6,238,494	24,372,561
Purchased services	1,531,434	915,044	616,390	387,332
Supplies	25,505,917	699,773	24,806,144	798,039
Property	6,000	5,808	192	12,944
Other	68,566	66,015	2,551	55,128
Total instruction	174,023,429	121,432,907	52,590,522	83,450,503
Support services:				
Other support services:				
Salaries	4,407,158	3,097,376	1,309,782	3,520,561
Benefits	2,102,875	1,648,374	454,501	1,485,341
Purchased services	-	-	-	31,000
Total support services	6,510,033	4,745,750	1,764,283	5,036,902
Total english language learners	180,533,462	126,178,657	54,354,805	88,487,405
TOTAL EXPENDITURES	180,533,462	126,178,657	54,354,805	88,487,405
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(28,701,180)	25,653,625	54,354,805	(23,451,293)
OTHER FINANCING SOURCES				
Transfers in	3,612,569	3,612,569	-	26,753,720
NET CHANGE IN FUND BALANCE	(25,088,611)	29,266,194	54,354,805	3,302,427
FUND BALANCE, JULY 1	25,088,611	25,088,611	-	21,786,184
FUND BALANCE, JUNE 30	\$ -	\$ 54,354,805	\$ 54,354,805	\$ 25,088,611

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - GATE FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule C-13

	2024	2023
ASSETS		
Pooled cash and investments	\$ 2,203,306	\$ 2,345,349
Accounts receivable	407,501	-
TOTAL ASSETS	\$ 2,610,807	\$ 2,345,349
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 3,418
Accrued salaries and benefits	2,610,807	2,341,931
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,610,807	\$ 2,345,349



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - GATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-14

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 4,890,007	\$ 4,890,007	\$ -	\$ 3,849,611
EXPENDITURES				
Current:				
GIFTED AND TALENTED PROGRAMS				
Instruction:				
Salaries	11,429,314	11,423,975	5,339	10,310,621
Benefits	5,281,155	5,280,308	847	4,480,115
Purchased services	2,000	268	1,732	1,098
Supplies	45,000	42,692	2,308	39,633
Other	85,000	744	84,256	6,459
Total instruction	16,842,469	16,747,987	94,482	14,837,926
Support services:				
Other support services:				
Salaries	118,530	113,305	5,225	154,308
Benefits	91,639	58,531	33,108	68,320
Purchased services	15,400	9,734	5,666	2,720
Supplies	417,621	395,762	21,859	250,077
Other	5,300	4,860	440	144
Total support services	648,490	582,192	66,298	475,569
TOTAL EXPENDITURES	17,490,959	17,330,179	160,780	15,313,495
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(12,600,952)	(12,440,172)	160,780	(11,463,884)
OTHER FINANCING SOURCES				
Transfers in	12,600,952	12,440,172	(160,780)	11,463,884
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - AT-RISK FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule C-15

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 54,943,805	\$ 26,104,692
Accounts receivable	13,774,598	431,049
TOTAL ASSETS	<u>\$ 68,718,403</u>	<u>\$ 26,535,741</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 10,519	\$ 56,921
Accrued salaries and benefits	13,653,076	5,200,436
Total liabilities	<u>13,663,595</u>	<u>5,257,357</u>
FUND BALANCE		
Restricted for:		
Alternative/At-Risk education programs	<u>55,054,808</u>	<u>21,278,384</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 68,718,403</u>	<u>\$ 26,535,741</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR SPECIAL REVENUE FUNDS - AT-RISK FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule C-16

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
State sources:				
State distributive fund	\$ 165,294,594	\$ 165,294,594	\$ -	\$ 51,780,079
EXPENDITURES				
Current:				
OTHER INSTRUCTIONAL PROGRAMS				
Alternative education:				
Instruction:				
Salaries	110,783,477	89,279,440	21,504,037	40,516,496
Benefits	45,758,532	37,826,436	7,932,096	15,718,028
Purchased services	1,831,891	963,554	868,337	701,502
Supplies	20,351,826	1,101,439	19,250,387	1,397,773
Property	45,000	33,869	11,131	103,180
Other	140,000	129,852	10,148	68,853
Total instruction	178,910,726	129,334,590	49,576,136	58,505,832
Support services:				
Other support services:				
Salaries	5,695,200	1,542,374	4,152,826	1,592,060
Benefits	1,967,052	641,206	1,325,846	286,746
Total support services	7,662,252	2,183,580	5,478,672	1,878,806
TOTAL EXPENDITURES	186,572,978	131,518,170	55,054,808	60,384,638
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(21,278,384)	33,776,424	55,054,808	(8,604,559)
OTHER FINANCING SOURCES				
Transfers in	-	-	-	11,290,641
NET CHANGE IN FUND BALANCE	(21,278,384)	33,776,424	55,054,808	2,686,082
FUND BALANCE, JULY 1	21,278,384	21,278,384	-	18,592,302
FUND BALANCE, JUNE 30	\$ -	\$ 55,054,808	\$ 55,054,808	\$ 21,278,384

Nonmajor Capital Projects Funds



Building and Sites Fund

To account for the costs of construction, purchases, modernization, or furnishing of school buildings or sites as specified in NRS 387.177 or successor statutes.

Governmental Services Tax Fund

To account for capital projects paid with governmental services taxes.

Capital Replacement Fund

To account for the costs of capital projects that maintain District facilities and equipment in operating condition.



ANNUAL COMPREHENSIVE FINANCIAL REPORT



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEETS
 JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule D-1

	Building and Sites Fund	Governmental Services Tax Fund	Capital Replacement Fund	TOTALS	
				2024	2023
ASSETS					
Pooled cash and investments	\$ 9,577,644	\$ 133,207,133	\$ 33,525,786	\$ 176,310,563	\$ 134,630,518
Accounts receivable	-	3,351,763	49,951	3,401,714	3,399,997
TOTAL ASSETS	\$ 9,577,644	\$ 136,558,896	\$ 33,575,737	\$ 179,712,277	\$ 138,030,515
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 7,028	\$ 2,016,929	\$ 19,665,192	\$ 21,689,149	\$ 6,619,673
Accrued salaries and benefits	-	100,929	-	100,929	81,294
Construction contracts and retentions payable	2,000	2,943,733	13,910,545	16,856,278	7,054,628
Total liabilities	9,028	5,061,591	33,575,737	38,646,356	13,755,595
FUND BALANCES					
Restricted for:					
Capital improvements	9,568,616	131,497,305	-	141,065,921	124,274,920
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,577,644	\$ 136,558,896	\$ 33,575,737	\$ 179,712,277	\$ 138,030,515

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule D-2

	Building and Sites Fund	Governmental Services Tax Fund	Capital Replacement Fund	TOTALS	
				2024	2023
REVENUES					
Local sources	\$ 757,452	\$ 46,515,393	\$ 1,063,731	\$ 48,336,576	\$ 38,810,850
Other sources	-	-	-	-	2,431,920
TOTAL REVENUES	757,452	46,515,393	1,063,731	48,336,576	41,242,770
EXPENDITURES					
Current:					
Instruction:					
Regular instruction	-	377,744	3,680,000	4,057,744	266,060
Support services:					
General administration	-	35,398	-	35,398	-
Operation and maintenance of plant services	-	4,285,197	-	4,285,197	4,308,137
Student transportation	-	18,644	1,742,005	1,760,649	1,539,780
Capital outlay:					
Facilities acquisition and construction services	4,070,820	21,684,041	109,231,507	134,986,368	103,851,173
Debt service:					
Principal	9,617	-	-	9,617	-
Interest	383	-	-	383	-
TOTAL EXPENDITURES	4,080,820	26,401,024	114,653,512	145,135,356	109,965,150
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,323,368)	20,114,369	(113,589,781)	(96,798,780)	(68,722,380)
OTHER FINANCING SOURCES					
Transfers in	-	-	113,589,781	113,589,781	89,287,211
NET CHANGE IN FUND BALANCES	(3,323,368)	20,114,369	-	16,791,001	20,564,831
FUND BALANCES, JULY 1	12,891,984	111,382,936	-	124,274,920	103,710,089
FUND BALANCES, JUNE 30	\$ 9,568,616	\$ 131,497,305	\$ -	\$ 141,065,921	\$ 124,274,920



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule D-3

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 9,577,644	\$ 12,903,515
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 7,028	\$ -
Construction contracts and retentions payable	2,000	11,531
Total liabilities	<u>9,028</u>	<u>11,531</u>
FUND BALANCE		
Restricted for:		
Capital improvements	\$ 9,568,616	\$ 12,891,984
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 9,577,644</u>	<u>\$ 12,903,515</u>

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - BUILDING AND SITES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule D-4

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
REVENUES				
Local sources:				
Rental of facilities	\$ -	\$ 17,750	\$ 17,750	\$ 19,875
Investment income/(loss)	36,000	739,702	703,702	(59,122)
Total local sources	36,000	757,452	721,452	(39,247)
Other sources:				
Sales of district property	-	-	-	2,431,920
TOTAL REVENUES	36,000	757,452	721,452	2,392,673
EXPENDITURES				
Current:				
UNDISTRIBUTED EXPENDITURES				
Support services:				
Operation and maintenance of plant services:				
Other	-	-	-	9,000
Capital outlay:				
Facilities acquisition and construction services:				
Land acquisition services:				
Purchased services	6,045,478	134,798	5,910,680	24,931
Property	3,932,151	3,932,151	-	-
Total land acquisition services	9,977,629	4,066,949	5,910,680	24,931
Site improvements:				
Salaries	6,500	346	6,154	-
Benefits	2,500	154	2,346	-
Purchased services	3,371	3,371	-	22,626
Total site improvements	12,371	3,871	8,500	22,626
Total facilities acquisition and construction services	9,990,000	4,070,820	5,919,180	47,557
Debt Service:				
Principal	9,617	9,617	-	-
Interest	383	383	-	-
Total debt service	10,000	10,000	-	-
TOTAL EXPENDITURES	10,000,000	4,080,820	5,919,180	56,557
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(9,964,000)	(3,323,368)	6,640,632	2,336,116
FUND BALANCE, JULY 1	12,891,984	12,891,984	-	10,555,868
FUND BALANCE, JUNE 30	\$ 2,927,984	\$ 9,568,616	\$ 6,640,632	\$ 12,891,984



CLARK COUNTY SCHOOL DISTRICT
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2024 AND 2023

Schedule D-5

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 133,207,133	\$ 111,208,462
Accounts receivable	3,351,763	3,399,997
TOTAL ASSETS	<u>\$ 136,558,896</u>	<u>\$ 114,608,459</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 2,016,929	\$ 944,539
Accrued salaries and benefits	100,929	81,294
Construction contracts and retentions payable	2,943,733	2,199,690
Total liabilities	<u>5,061,591</u>	<u>3,225,523</u>
FUND BALANCE		
Restricted for:		
Capital improvements	<u>131,497,305</u>	<u>111,382,936</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 136,558,896</u>	<u>\$ 114,608,459</u>

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule D-6

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
REVENUES				
Local sources:				
Governmental services tax	\$ 38,130,000	\$ 39,764,410	\$ 1,634,410	\$ 38,224,724
Other local sources	-	-	-	3,346
Investment income/(loss)	314,000	6,750,983	6,436,983	(395,593)
TOTAL REVENUES	38,444,000	46,515,393	8,071,393	37,832,477
EXPENDITURES				
Current:				
REGULAR PROGRAMS				
Instruction:				
Supplies	2,584,777	377,744	2,207,033	266,060
Support services:				
Student transportation:				
Purchased services	10,857	857	10,000	-
Supplies	27,789	17,787	10,002	87,911
Total support services	38,646	18,644	20,002	87,911
TOTAL REGULAR PROGRAMS	2,623,423	396,388	2,227,035	353,971
UNDISTRIBUTED EXPENDITURES				
Support services:				
General administration:				
Supplies	60,865	35,398	25,467	-
Operation and maintenance of plant services:				
Salaries	1,841,281	926,740	914,541	568,809
Benefits	500,000	324,614	175,386	206,068
Purchased services	4,138,225	2,165,501	1,972,724	2,976,063
Supplies	2,486,949	868,233	1,618,716	548,111
Other	200	109	91	86
Total operation and maintenance of plant services	8,966,655	4,285,197	4,681,458	4,299,137

(Continued)



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL SERVICES TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule D-6

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
EXPENDITURES - Continued				
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Salaries	\$ -	\$ -	\$ -	\$ 389
Benefits	-	-	-	147
Purchased services	36,638,930	10,236,728	26,402,202	5,143,039
Other	5,400	4,650	750	4,054
Total site improvements	36,644,330	10,241,378	26,402,952	5,147,629
Building acquisition and construction:				
Purchased services	1,035,426	910,425	125,001	894,710
Other	1,200	140	1,060	-
Total building acquisition and construction	1,036,626	910,565	126,061	894,710
Building improvements:				
Salaries	164,520	11,987	152,533	15,415
Benefits	120,000	3,975	116,025	5,862
Purchased services	13,615,807	8,965,771	4,650,036	7,758,823
Supplies	9,133,135	258,352	8,874,783	130,861
Other	9,639	5,789	3,850	4,565
Total building improvements	23,043,101	9,245,874	13,797,227	7,915,526
Other facilities acquisition and construction:				
Salaries	1,700,000	855,250	844,750	628,747
Benefits	400,000	315,568	84,432	255,473
Purchased services	400,000	16,797	383,203	-
Supplies	125,000	98,609	26,391	108,569
Total other facilities acquisition and construction	2,625,000	1,286,224	1,338,776	992,789
Total facilities acquisition and construction services	63,349,057	21,684,041	41,665,016	14,950,654
TOTAL UNDISTRIBUTED EXPENDITURES	72,376,577	26,004,636	46,371,941	19,249,791
TOTAL EXPENDITURES	75,000,000	26,401,024	48,598,976	19,603,762
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(36,556,000)	20,114,369	56,670,369	18,228,715
FUND BALANCE, JULY 1	111,382,936	111,382,936	-	93,154,221
FUND BALANCE, JUNE 30	\$ 74,826,936	\$ 131,497,305	\$ 56,670,369	\$ 111,382,936

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2024 AND 2023

Schedule D-7

	<u>2024</u>	<u>2023</u>
ASSETS		
Pooled cash and investments	\$ 33,525,786	\$ 10,518,541
Accounts receivable	49,951	-
TOTAL ASSETS	<u>\$ 33,575,737</u>	<u>\$ 10,518,541</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 19,665,192	\$ 5,675,134
Construction contracts and retentions payable	13,910,545	4,843,407
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 33,575,737</u>	<u>\$ 10,518,541</u>



CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule D-8

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
REVENUES				
Local sources:				
Other local sources	\$ -	\$ 1,063,731	\$ 1,063,731	\$ 1,017,620
EXPENDITURES				
Current:				
REGULAR PROGRAMS:				
Instruction:				
Supplies	43,814,000	3,680,000	40,134,000	-
UNDISTRIBUTED EXPENDITURES				
Support services:				
Student transportation:				
Supplies	-	-	-	1,451,869
Property	52,169,392	1,742,005	50,427,387	-
Total student transportation	52,169,392	1,742,005	50,427,387	1,451,869
Capital outlay:				
Facilities acquisition and construction services:				
Site improvements:				
Salaries	33,310	5,726	27,584	13,043
Benefits	10,000	2,563	7,437	2,290
Purchased services	128,359,568	73,271,400	55,088,168	47,227,346
Supplies	583,086	3,156	579,930	5,538
Other	7,300	10,800	(3,500)	1,981
Total site improvements	128,993,264	73,293,645	55,699,619	47,250,198
Building acquisition and construction:				
Other	-	-	-	7,049
Building improvements:				
Salaries	166,471	53,463	113,008	95,829
Benefits	35,000	15,296	19,704	29,675
Purchased services	68,776,698	31,905,661	36,871,037	34,998,640
Supplies	6,031,607	3,939,444	2,092,163	6,471,571
Other	10,013,568	23,998	9,989,570	-
Total building improvements	85,023,344	35,937,862	49,085,482	41,595,715
Total facilities acquisition and construction services	214,016,608	109,231,507	104,785,101	88,852,962
TOTAL UNDISTRIBUTED EXPENDITURES	266,186,000	110,973,512	155,212,488	90,304,831
TOTAL EXPENDITURES	310,000,000	114,653,512	195,346,488	90,304,831

(Continued)

CLARK COUNTY SCHOOL DISTRICT
 NONMAJOR CAPITAL PROJECTS FUNDS - CAPITAL REPLACEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule D-8

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
DEFICIENCY OF REVENUES UNDER EXPENDITURES	\$ (310,000,000)	\$ (113,589,781)	\$ 196,410,219	\$ (89,287,211)
OTHER FINANCING SOURCES				
Transfers in	310,000,000	113,589,781	(196,410,219)	89,287,211
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ -	\$ -	\$ -

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Major Enterprise Fund



Food Service Fund

To account for transactions relating to the food services provided to schools and other locations. Financing is provided by user charges and federal subsidies.



ANNUAL COMPREHENSIVE FINANCIAL REPORT



CLARK COUNTY SCHOOL DISTRICT
 MAJOR FUND - FOOD SERVICE ENTERPRISE FUND
 COMPARATIVE SCHEDULE OF NET POSITION
 JUNE 30, 2024 AND 2023

Schedule E-1

	2024	2023
ASSETS		
Current assets:		
Pooled cash and investments	\$ 225,560,144	\$ 194,501,602
Accounts receivable	12,113,729	3,104,468
Inventories	8,635,890	10,795,061
Total current assets	246,309,763	208,401,131
Noncurrent assets:		
Capital assets - net of accumulated depreciation	16,748,481	16,363,721
Total assets	263,058,244	224,764,852
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related	22,177,902	21,563,261
Deferred outflows of resources - OPEB related	1,794,783	773,458
Total deferred outflows of resources	23,972,685	22,336,719
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	287,030,929	247,101,571
LIABILITIES		
Current liabilities:		
Accounts payable	985,841	771,605
Accrued salaries and benefits	772,241	641,684
Unearned revenues	666,912	829,190
Total OPEB liability	190,123	-
Compensated absences liability	2,070,158	1,574,648
Total current liabilities	4,685,275	3,817,127
Noncurrent liabilities:		
Compensated absences liability	4,820,594	338,097
Total OPEB liability	3,851,588	2,512,556
Net pension liability	70,756,231	62,565,333
Total noncurrent liabilities	79,428,413	65,415,986
Total liabilities	84,113,688	69,233,113
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related	1,786,413	1,605,818
Deferred inflows of resources - OPEB related	770,890	346,800
Total deferred inflows of resources	2,557,303	1,952,618
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	86,670,991	71,185,731
NET POSITION		
Investment in capital assets	16,748,481	16,363,721
Unrestricted	183,611,457	159,552,119
TOTAL NET POSITION	\$ 200,359,938	\$ 175,915,840

CLARK COUNTY SCHOOL DISTRICT
MAJOR FUND - FOOD SERVICE ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule E-2

	2024		Variance- Positive (Negative)	2023
	Budget	Actual		Actual
OPERATING REVENUES				
Charges for sales and services:				
Daily food sales	\$ 1,000,000	\$ 554,763	\$ (445,237)	\$ 393,184
Catering sales	-	518,992	518,992	741,827
Other revenue	-	28,645	28,645	39,655
TOTAL OPERATING REVENUES	1,000,000	1,102,400	102,400	1,174,666
OPERATING EXPENSES				
Salaries	41,345,885	40,697,325	648,560	35,842,116
Benefits	24,865,615	25,651,759	(786,144)	19,433,597
Purchased services	6,810,650	6,538,330	272,320	6,943,928
Food and supplies	78,872,075	79,745,726	(873,651)	77,556,542
Depreciation	1,882,500	1,870,578	11,922	1,658,145
Other expenses	5,154,750	4,773,866	380,884	4,080,473
TOTAL OPERATING EXPENSES	158,931,475	159,277,584	(346,109)	145,514,801
OPERATING LOSS	(157,931,475)	(158,175,184)	(243,709)	(144,340,135)
NON-OPERATING REVENUES (EXPENSES)				
Federal subsidies	150,000,000	171,145,633	21,145,633	169,367,094
Commodity revenue	9,700,000	12,269,161	2,569,161	10,207,341
State matching funds	550,000	523,928	(26,072)	807,803
Net loss on disposal of assets	-	(4,361)	(4,361)	-
OPEB income (expense)	-	(931,920)	(931,920)	319,234
Pension expense	-	(7,756,852)	(7,756,852)	(5,872,878)
Investment income (loss)	537,000	11,253,522	10,716,522	(1,713,945)
TOTAL NON-OPERATING REVENUES	160,787,000	186,499,111	25,712,111	173,114,649
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	2,855,525	28,323,927	25,468,402	28,774,514
Capital contributions	-	1,475	1,475	577,577
CHANGE IN NET POSITION	2,855,525	28,325,402	25,469,877	29,352,091
NET POSITION, JULY 1 (AS ORIGINALLY STATED)	175,915,840	175,915,840	-	146,563,749
ADJUSTMENTS AND RESTATEMENTS	-	(3,881,304)	(3,881,304)	-
NET POSITION, JULY 1 (AS RESTATED)	175,915,840	172,034,536	(3,881,304)	146,563,749
NET POSITION, JUNE 30	\$ 178,771,365	\$ 200,359,938	\$ 21,588,573	\$ 175,915,840

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Internal Service Funds

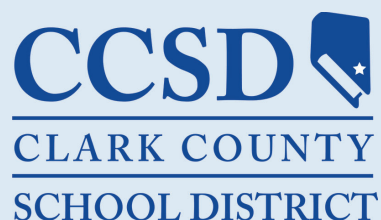


Insurance and Risk Management Fund

To account for transactions relating to insurance and risk management services provided to other departments of the District on a reimbursement basis.

Graphic Arts Production Fund

To account for transactions relating to printing services provided to other departments of the District on a cost reimbursement basis.



ANNUAL COMPREHENSIVE FINANCIAL REPORT



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule F-1

	Insurance and Risk Management Fund		Graphic Arts Production Fund		Totals	
	2024	2023	2024	2023	2024	2023
ASSETS						
Current assets:						
Pooled cash and investments	\$ 114,234,597	\$ 3,396,593	\$ 117,631,190	\$ 86,557,103		
Accounts receivable	616,403	167	616,570	328,214		
Interest receivable	125,875	-	125,875	54,760		
Prepays	6,976,842	2,899	6,979,741	6,011,184		
Total current assets	121,953,717	3,399,659	125,353,376	92,951,261		
Noncurrent assets:						
Restricted pooled cash and investments:						
Certificate of deposit for self-insurance	9,097,000	-	9,097,000	9,129,000		
Capital assets:						
Capital assets, net of accumulated depreciation	383,567	71,101	454,668	328,122		
SBITAs - net of accumulated amortization	312,456	-	312,456	653,318		
Total noncurrent assets	9,793,023	71,101	9,864,124	10,110,440		
Total assets	131,746,740	3,470,760	135,217,500	103,061,701		
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows of resources - pension related	1,774,383	438,410	2,212,793	2,425,149		
Deferred outflows of resources - OPEB related	96,681	21,435	118,116	59,808		
Total deferred outflows of resources	1,871,064	459,845	2,330,909	2,484,957		
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	133,617,804	3,930,605	137,548,409	105,546,658		
LIABILITIES						
Current liabilities:						
Accounts payable	242,789	13,440	256,229	209,230		
Accrued salaries and benefits	121,706	50,098	171,804	140,395		
Liability insurance claims payable	15,284,126	-	15,284,126	13,012,147		
Workers compensation claims payable	10,953,227	-	10,953,227	7,437,694		
SBITA obligations payable	-	-	-	323,899		
Total OPEB liability	11,393	2,322	13,715	-		
Compensated absences liability	215,814	60,632	276,446	241,992		
Total current liabilities	26,829,055	126,492	26,955,547	21,365,357		
Noncurrent liabilities:						
Compensated absences liability	326,597	163,220	489,817	172,787		
Total OPEB liability	225,914	46,820	272,734	206,243		
Net pension liability	5,660,983	1,398,703	7,059,686	7,036,471		
Long term claims payable	93,861,639	-	93,861,639	69,270,029		
Total noncurrent liabilities	100,075,133	1,608,743	101,683,876	76,685,530		
Total liabilities	126,904,188	1,735,235	128,639,423	98,050,887		
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources - pension related	142,924	35,314	178,238	180,600		
Deferred inflows of resources - OPEB related	44,859	9,355	54,214	23,582		
Total deferred inflows of resources	187,783	44,669	232,452	204,182		
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	127,091,971	1,779,904	128,871,875	98,255,069		
NET POSITION						
Net investment in capital assets	696,023	71,101	767,124	657,541		
Restricted for certificate of deposit for self-insurance	9,097,000	-	9,097,000	9,129,000		
Unrestricted	(3,267,190)	2,079,600	(1,187,590)	(2,494,952)		
TOTAL NET POSITION	\$ 6,525,833	\$ 2,150,701	\$ 8,676,534	\$ 7,291,589		

CLARK COUNTY SCHOOL DISTRICT
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024
 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule F-2

	Insurance and Risk Management Fund	Graphic Arts Production Fund	Totals	
			2024	2023
OPERATING REVENUES				
Charges for sales and services:				
Graphic production sales	\$ -	\$ 1,978,421	\$ 1,978,421	\$ 1,293,996
Insurance premiums	62,622,753	-	62,622,753	42,145,394
Subrogation claims	2,289,654	-	2,289,654	1,396,654
Other revenue	-	-	-	45
TOTAL OPERATING REVENUES	64,912,407	1,978,421	66,890,828	44,836,089
OPERATING EXPENSES				
Salaries	2,626,902	668,858	3,295,760	3,077,906
Benefits	1,293,666	350,008	1,643,674	1,383,970
Purchased services	8,889,245	267,675	9,156,920	8,839,307
Supplies	15,706	476,345	492,051	376,179
Insurance claims	56,373,753	-	56,373,753	53,761,740
Depreciation	377,902	3,352	381,254	373,806
Other expenses	22,749	-	22,749	22,975
TOTAL OPERATING EXPENSES	69,599,923	1,766,238	71,366,161	67,835,883
OPERATING INCOME (LOSS)	(4,687,516)	212,183	(4,475,333)	(22,999,794)
NON-OPERATING REVENUES (EXPENSES)				
Net loss on disposal of assets	-	-	-	(2,640)
OPEB income (expense)	(42,284)	(10,246)	(52,530)	14,843
Pension income (expense)	(286,378)	53,170	(233,208)	(236,781)
Investment income (loss)	5,623,625	150,065	5,773,690	(113,277)
TOTAL NON-OPERATING REVENUES (EXPENSES)	5,294,963	192,989	5,487,952	(337,855)
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	607,447	405,172	1,012,619	(23,337,649)
Capital contributions	55,928	-	55,928	39,135
OTHER FINANCING SOURCES				
Transfers in	-	600,000	600,000	600,000
CHANGE IN NET POSITION	663,375	1,005,172	1,668,547	(22,698,514)
NET POSITION, JULY 1 (AS ORIGINALLY STATED)	6,048,641	1,242,948	7,291,589	29,990,103
ADJUSTMENTS AND RESTATEMENTS	(186,183)	(97,419)	(283,602)	-
NET POSITION, JULY 1 (AS RESTATED)	5,862,458	1,145,529	7,007,987	29,990,103
NET POSITION, JUNE 30	\$ 6,525,833	\$ 2,150,701	\$ 8,676,534	\$ 7,291,589



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule F-3

	Insurance and Risk Management Fund		Graphic Arts Production Fund		Totals	
					2024	2023
Cash flows from operating activities:						
Cash received from customers	\$ 62,334,511	\$ 1,978,307	\$ 64,312,818	\$ 43,111,176		
Cash received from other operating sources	2,289,655	-	2,289,655	1,396,654		
Cash paid for services and supplies	(9,837,972)	(732,555)	(10,570,527)	(9,349,984)		
Cash paid for claims and other payments	(26,017,380)	-	(26,017,380)	(23,794,827)		
Cash paid to employees	(3,869,314)	(970,830)	(4,840,144)	(4,416,051)		
Cash received from other sources	-	-	-	45		
Net cash provided by operating activities	24,899,500	274,922	25,174,422	6,947,013		
Cash flows from capital and related financing activities:						
Purchase of capital assets	(374,960)	(59,950)	(434,910)	(670,280)		
Cash flows from noncapital financing activities:						
Transfer from other funds	-	600,000	600,000	600,000		
Cash flows from investing activities:						
Investment gain/(loss)	5,552,510	150,065	5,702,575	(150,101)		
Sale of restricted investments	-	-	-	10,270,000		
Purchase of restricted investments	-	-	-	(9,129,000)		
Net cash used in investing activities	5,552,510	150,065	5,702,575	990,899		
Net increase in cash and cash equivalents	30,077,050	965,037	31,042,087	7,867,632		
Cash, cash equivalents, and restricted cash, July 1	93,254,547	2,431,556	95,686,103	11,560,556		
Cash and cash equivalents, June 30	114,234,597	3,396,593	117,631,190	86,557,103		
Restricted cash, June 30	9,097,000	-	9,097,000	9,129,000		
Cash, cash equivalents, and restricted cash, June 30	\$ 123,331,597	\$ 3,396,593	\$ 126,728,190	\$ 95,686,103		
Reconciliation of operating income to net cash provided by/ (used in) operating activities:						
Operating income (loss)	\$ (4,687,516)	\$ 212,183	\$ (4,475,333)	\$ (22,999,794)		
Adjustments to reconcile operating income to net cash provided by/(used in) operating activities:						
Depreciation	377,902	3,352	381,254	373,806		
(Increase) in accounts receivable	(288,242)	(113)	(288,355)	(328,214)		
(Increase) in prepaids	(968,472)	(85)	(968,557)	(244,021)		
Increase in accounts payable	35,451	11,549	47,000	109,523		
Increase in workers compensation claims payable	3,515,533	-	3,515,533	1,374,782		
Increase in liability insurance claims payable	2,271,979	-	2,271,979	4,481,893		
Increase in liability for compensated absences	37,849	30,032	67,881	25,697		
Increase in accrued salaries and benefits	13,405	18,004	31,409	20,128		
Increase in long term claims payable	24,591,611	-	24,591,611	24,133,213		
Total adjustments	29,587,016	62,739	29,649,755	29,946,807		
Net cash provided by operating activities	\$ 24,899,500	\$ 274,922	\$ 25,174,422	\$ 6,947,013		
Noncash capital activities:						
Contribution of capital assets ¹	\$ 55,928	\$ -	\$ 55,928	\$ 39,135		

¹ Contribution of capital assets represents an increase in capital assets contributed from governmental funds that did not affect cash.

CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND - INSURANCE AND RISK MANAGEMENT FUND
COMPARATIVE SCHEDULE OF NET POSITION
JUNE 30, 2024 AND 2023

Schedule F-4

	2024	2023
ASSETS		
Current assets:		
Pooled cash and investments	\$ 114,234,597	\$ 84,125,547
Accounts receivable	616,403	328,160
Interest receivable	125,875	54,760
Prepays	6,976,842	6,008,369
Total current assets	121,953,717	90,516,836
Noncurrent assets:		
Restricted pooled cash and investments:		
Certificate of deposit for self-insurance	9,097,000	9,129,000
Capital assets:		
Capital assets, net of accumulated depreciation	383,567	313,619
SBITAs - net of accumulated amortization	312,456	653,318
Total noncurrent assets	9,793,023	10,095,937
Total assets	131,746,740	100,612,773
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related	1,774,383	1,894,371
Deferred outflows of resources - OPEB related	96,681	49,839
Total deferred outflows of resources	1,871,064	1,944,210
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	133,617,804	102,556,983
LIABILITIES		
Current liabilities:		
Accounts payable	242,789	207,339
Accrued salaries and benefits	121,706	108,300
Liability insurance claims payable	15,284,126	13,012,147
Workers compensation claims payable	10,953,227	7,437,694
SBITA obligations payable	-	323,899
Total OPEB liability	11,393	-
Compensated absences liability	215,814	200,606
Total current liabilities	26,829,055	21,289,985
Noncurrent liabilities:		
Compensated absences liability	326,597	117,773
Total OPEB liability	225,914	173,429
Net pension liability	5,660,983	5,496,443
Long term claims payable	93,861,639	69,270,029
Total noncurrent liabilities	100,075,133	75,057,674
Total liabilities	126,904,188	96,347,659
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related	142,924	141,072
Deferred inflows of resources - OPEB related	44,859	19,611
Total deferred inflows of resources	187,783	160,683
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	127,091,971	96,508,342
NET POSITION		
Net investment in capital assets	696,023	643,038
Restricted for certificate of deposit for self-insurance	9,097,000	9,129,000
Unrestricted	(3,267,190)	(3,723,397)
TOTAL NET POSITION	\$ 6,525,833	\$ 6,048,641



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND - INSURANCE AND RISK MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule F-5

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
OPERATING REVENUES				
Charges for sales and services:				
Insurance premiums	\$ 50,800,000	\$ 62,622,753	\$ 11,822,753	\$ 42,145,394
Subrogation claims	500,000	2,289,654	1,789,654	1,396,654
Other revenue	-	-	-	45
TOTAL OPERATING REVENUES	51,300,000	64,912,407	13,612,407	43,542,093
OPERATING EXPENSES				
Salaries	2,659,759	2,626,902	32,857	2,459,538
Benefits	2,247,421	1,293,666	953,755	1,088,216
Purchased services	12,292,521	8,889,245	3,403,276	8,667,163
Supplies	482,479	15,706	466,773	78,867
Insurance claims	31,241,812	56,373,753	(25,131,941)	53,761,740
Depreciation	130,000	377,902	(247,902)	371,702
Other expenses	33,000	22,749	10,251	22,975
TOTAL OPERATING EXPENSES	49,086,992	69,599,923	(20,512,931)	66,450,201
OPERATING INCOME (LOSS)	2,213,008	(4,687,516)	(6,900,524)	(22,908,108)
NON-OPERATING REVENUES (EXPENSES)				
Net loss on disposal of assets	-	-	-	(2,640)
OPEB income (expense)	-	(42,284)	(42,284)	3,930
Pension expense	-	(286,378)	(286,378)	(279,948)
Investment income (loss)	237,000	5,623,625	5,386,625	(100,979)
TOTAL NON-OPERATING REVENUES (EXPENSES)	237,000	5,294,963	5,057,963	(379,637)
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	2,450,008	607,447	(1,842,561)	(23,287,745)
Capital contributions	-	55,928	55,928	39,135
CHANGE IN NET POSITION	2,450,008	663,375	(1,786,633)	(23,248,610)
NET POSITION, JULY 1 (AS ORIGINALLY STATED)	6,048,641	6,048,641	-	29,297,251
ADJUSTMENTS AND RESTATEMENTS	-	(186,183)	(186,183)	-
NET POSITION, JULY 1 (AS RESTATED)	6,048,641	5,862,458	(186,183)	29,297,251
NET POSITION, JUNE 30	\$ 8,498,649	\$ 6,525,833	\$ (1,972,816)	\$ 6,048,641

CLARK COUNTY SCHOOL DISTRICT
 INTERNAL SERVICE FUNDS - GRAPHIC ARTS PRODUCTION FUND
 COMPARATIVE SCHEDULE OF NET POSITION
 JUNE 30, 2024 AND 2023

Schedule F-6

	<u>2024</u>	<u>2023</u>
ASSETS		
Current assets:		
Pooled cash and investments	\$ 3,396,593	\$ 2,431,556
Accounts receivable	167	54
Prepays	2,899	2,815
Total current assets	<u>3,399,659</u>	<u>2,434,425</u>
Noncurrent assets:		
Capital assets, net of accumulated depreciation	71,101	14,503
Total assets	<u>3,470,760</u>	<u>2,448,928</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related	438,410	530,778
Deferred outflows of resources - OPEB related	21,435	9,969
Total deferred outflows of resources	<u>459,845</u>	<u>540,747</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>3,930,605</u>	<u>2,989,675</u>
LIABILITIES		
Current liabilities:		
Accounts payable	13,440	1,891
Accrued salaries and benefits	50,098	32,095
Total OPEB liability	2,322	-
Compensated absences liability	60,632	41,386
Total current liabilities	<u>126,492</u>	<u>75,372</u>
Noncurrent liabilities:		
Compensated absences liability	163,220	55,014
Total OPEB liability	46,820	32,814
Net pension liability	1,398,703	1,540,028
Total noncurrent liabilities	<u>1,608,743</u>	<u>1,627,856</u>
Total liabilities	<u>1,735,235</u>	<u>1,703,228</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related	35,314	39,528
Deferred inflows of resources - OPEB related	9,355	3,971
Total deferred inflows of resources	<u>44,669</u>	<u>43,499</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>1,779,904</u>	<u>1,746,727</u>
NET POSITION		
Investment in capital assets	71,101	14,503
Unrestricted	2,079,600	1,228,445
TOTAL NET POSITION	<u>\$ 2,150,701</u>	<u>\$ 1,242,948</u>



CLARK COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND - GRAPHIC ARTS PRODUCTION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET (GAAP BASIS) AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

Schedule F-7

	2024		2023	
	Budget	Actual	Variance-Positive (Negative)	Actual
OPERATING REVENUES				
Charges for sales and services:				
Graphic production sales	\$ 1,200,000	\$ 1,978,421	\$ 778,421	\$ 1,293,996
OPERATING EXPENSES				
Salaries	979,400	668,858	310,542	618,368
Benefits	510,795	350,008	160,787	295,754
Purchased services	377,000	267,675	109,325	172,144
Supplies	522,000	476,345	45,655	297,312
Depreciation	62,500	3,352	59,148	2,104
TOTAL OPERATING EXPENSES	2,451,695	1,766,238	685,457	1,385,682
OPERATING INCOME (LOSS)	(1,251,695)	212,183	1,463,878	(91,686)
NON-OPERATING REVENUES (EXPENSES)				
OPEB income (expense)	-	(10,246)	(10,246)	10,913
Pension income	-	53,170	53,170	43,167
Investment income (loss)	7,000	150,065	143,065	(12,298)
TOTAL NON-OPERATING REVENUES	7,000	192,989	185,989	41,782
CHANGE IN NET POSITION BEFORE TRANSFERS	(1,244,695)	405,172	1,649,867	(49,904)
Transfers in	600,000	600,000	-	600,000
CHANGE IN NET POSITION	(644,695)	1,005,172	1,649,867	550,096
NET POSITION, JULY 1 (AS ORIGINALLY STATED)	1,242,948	1,242,948	-	692,852
ADJUSTMENTS AND RESTATEMENTS	-	(97,419)	(97,419)	-
NET POSITION, JULY 1 (AS RESTATED)	1,242,948	1,145,529	(97,419)	692,852
NET POSITION, JUNE 30	\$ 598,253	\$ 2,150,701	\$ 1,552,448	\$ 1,242,948

Capital Assets used in the Operation of Governmental Funds



Schedules of sources, functions, and activities of capital assets in the operation of governmental funds.



ANNUAL COMPREHENSIVE FINANCIAL REPORT

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CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULE BY SOURCE ¹
 AS OF JUNE 30, 2024 AND JUNE 2023

Schedule G-1

	<u>2024</u>	<u>2023</u>
Governmental funds capital assets:		
Land	\$ 268,626,144	\$ 267,746,547
Land improvements	1,886,684,813	1,797,647,864
Buildings and building improvements	7,146,465,321	6,941,085,530
Lease assets, land	122,716	122,716
Lease assets, buildings	284,246	284,246
Lease assets, equipment & fixtures	160,572	195,374
Subscription based information technology arrangements	20,479,376	23,511,709
Furniture, fixtures and equipment	372,981,156	331,228,619
Vehicles	321,752,502	318,840,166
Construction in progress	595,519,633	320,462,303
Total governmental funds capital assets	<u>\$ 10,613,076,479</u>	<u>\$ 10,001,125,074</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 426,898,485	\$ 401,298,465
Special Revenue Funds	96,082,267	85,255,163
Capital Projects Funds	10,090,095,727	9,514,571,446
Total governmental funds capital assets	<u>\$ 10,613,076,479</u>	<u>\$ 10,001,125,074</u>

¹ This schedule presents only the capital asset balances related to the governmental funds. Accordingly the capital assets reported in the internal service funds and the enterprise fund are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.

CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION¹
 JUNE 30, 2024

FUNCTION	Land		Buildings and Building	Lease assets,
	Land	Improvements	Improvements	Land
Instruction:				
Regular instruction	\$ 2,033,957	\$ 1,678,784,751	\$ 6,246,311,985	\$ -
Special instruction	-	4,765,112	1,882,514	-
Gifted and talented instruction	-	-	-	-
Vocational instruction	-	133,932,909	599,466,092	-
Other instruction	-	56,186	51,543	-
Adult instruction	-	9,816	91,074	-
Total instruction	2,033,957	1,817,548,773	6,847,803,207	-
Support services:				
Student support	-	1,392,620	14,479,525	-
Instructional staff support	-	6,022,621	39,984,514	71,245
General administration	-	14,299,107	24,212,613	-
School administration	-	16,690	1,035,870	-
Central services	-	3,568,087	13,938,830	-
Operation and maintenance of plant services	1,320	3,569,732	72,431,369	51,471
Student transportation	-	35,213,405	38,203,869	-
Other support services	-	562,420	9,366,745	-
Community services	-	-	-	-
Facilities acquisition and construction services	266,590,867	4,491,359	85,008,779	-
Total support services	266,592,187	69,136,040	298,662,114	122,716
Total governmental funds capital assets	\$ 268,626,144	\$ 1,886,684,813	\$ 7,146,465,321	\$ 122,716

¹ This schedule presents only the capital assets balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds and the enterprise fund are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.

Lease assets, Buildings	Lease assets, Equipment and Fixtures	Subscription - Based Information Technology Arrangements	Furniture, Fixtures, and Equipment	Vehicles	Construction in Progress	Total
\$ -	\$ -	\$ 3,107,104	\$ 254,187,416	\$ 4,614,955	\$ 3,259,050	\$ 8,192,299,218
-	-	-	2,593,541	12,163	-	9,253,330
-	-	-	168,259	-	-	168,259
-	-	-	17,813,238	604,288	-	751,816,527
-	-	-	1,342,906	63,652	-	1,514,287
-	-	-	964,739	384,117	-	1,449,745
-	-	3,107,104	277,070,099	5,679,175	3,259,050	8,956,501,366
-	-	3,644,633	8,541,134	289,756	-	28,347,668
173,601	160,572	10,967,756	27,835,258	971,546	-	86,187,112
110,645	-	1,417,430	1,179,179	15,842	-	41,234,815
-	-	-	260,568	39,148	-	1,352,276
-	-	1,342,453	27,307,571	418,986	-	46,575,927
-	-	-	22,738,126	43,822,978	-	142,614,995
-	-	-	3,137,208	269,714,535	-	346,269,018
-	-	-	550,075	-	-	10,479,240
-	-	-	22,683	-	-	22,683
-	-	-	4,339,255	800,536	592,260,583	953,491,379
284,246	160,572	17,372,272	95,911,057	316,073,327	592,260,583	1,656,575,113
<u>\$ 284,246</u>	<u>\$ 160,572</u>	<u>\$ 20,479,376</u>	<u>\$ 372,981,156</u>	<u>\$ 321,752,502</u>	<u>\$ 595,519,633</u>	<u>\$ 10,613,076,479</u>

CLARK COUNTY SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION¹
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

FUNCTION	Governmental Funds Capital Assets Jul 1, 2023	Additions	Deletions	Governmental Funds Capital Assets Jun 30, 2024
Instruction:				
Regular instruction	\$ 8,047,174,328	\$ 161,334,257	\$ (16,209,367)	\$ 8,192,299,218
Special instruction	10,835,893	299,037	(1,881,600)	9,253,330
Gifted and talented instruction	168,259	-	-	168,259
Vocational instruction	570,960,749	181,555,481	(699,703)	751,816,527
Other instruction	1,298,955	245,820	(30,488)	1,514,287
Adult instruction	1,344,813	104,932	-	1,449,745
Total instruction	8,631,782,997	343,539,527	(18,821,158)	8,956,501,366
Support services:				
Student support	30,144,623	158,385	(1,955,340)	28,347,668
Instructional staff support	75,843,209	11,263,392	(919,489)	86,187,112
General administration	34,608,068	6,718,107	(91,360)	41,234,815
School administration	1,332,823	53,741	(34,288)	1,352,276
Central services	54,782,498	1,320,114	(9,526,685)	46,575,927
Operation and maintenance of plant services	140,723,743	4,138,641	(2,247,389)	142,614,995
Student transportation	344,191,278	5,248,263	(3,170,523)	346,269,018
Other support services	10,479,240	-	-	10,479,240
Community services	8,445	14,238	-	22,683
Facilities acquisition and construction services	677,228,150	280,838,067	(4,574,838)	953,491,379
Total support services	1,369,342,077	309,752,948	(22,519,912)	1,656,575,113
Total governmental funds capital assets	\$ 10,001,125,074	\$ 653,292,475	\$ (41,341,070)	\$ 10,613,076,479

¹ This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds and the enterprise funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position. The capital assets of the enterprise fund are reported separately under business-type activities.

Statistical Section



The Statistical Section of the District’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District’s overall financial health.

Contents:

Financial trends

These schedules contain information to help the reader understand how the District’s financial performance and well-being have changed over time.

Revenue capacity

These schedules contain information to help the reader assess the District’s most significant local revenue sources.

Debt capacity

These schedules contain information to help the reader assess the affordability of the District’s current levels of outstanding debt and the District’s ability to issue additional debt in the future.

Demographic and economic information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District’s financial activities take place.

Operating information

These schedules contain service and infrastructure data to help the reader understand how the information in the District’s financial report relates to the services the District provides and activities it performs.



**CLARK COUNTY SCHOOL DISTRICT
NET POSITION BY CATEGORY
LAST TEN FISCAL YEARS
(accrual basis of accounting)**

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities				
Net investment in capital assets	\$ 1,736,010,978	\$ 1,810,729,482	\$ 1,964,072,870	\$ 2,069,995,924
Restricted for:				
Debt service	169,806,850	209,223,837	254,697,672	319,516,042
Capital projects	93,891,829	84,397,020	9,264,603	26,458,264
Other purposes	11,169,929	23,595,382	44,103,095	49,543,523
Unrestricted	<u>(2,695,096,595)</u>	<u>(2,641,485,669)</u>	<u>(2,708,316,600)</u>	<u>(3,170,946,537)</u>
Subtotal governmental activities net position	<u>(684,217,009)</u>	<u>(513,539,948)</u>	<u>(436,178,360)</u>	<u>(705,432,784)</u>
Business-type activities				
Investment in capital assets	12,701,768	11,885,121	11,501,137	11,076,414
Unrestricted	<u>19,712,079</u>	<u>30,122,040</u>	<u>41,969,304</u> ²	<u>54,275,300</u>
Subtotal business-type activities net position	<u>32,413,847</u>	<u>42,007,161</u>	<u>53,470,441</u>	<u>65,351,714</u>
Primary government				
Net investment in capital assets	1,748,712,746	1,822,614,603	1,975,574,007	2,081,072,338
Restricted for:				
Debt service	169,806,850	209,223,837	254,697,672	319,516,042
Capital projects	93,891,829	84,397,020	9,264,603	26,458,264
Other purposes	11,169,929	23,595,382	44,103,095	49,543,523
Unrestricted	<u>(2,675,384,516)</u> ¹	<u>(2,611,363,629)</u>	<u>(2,666,347,296)</u> ²	<u>(3,116,671,237)</u> ³
Total primary government net position	<u>\$ (651,803,162)</u>	<u>\$ (471,532,787)</u>	<u>\$ (382,707,919)</u>	<u>\$ (640,081,070)</u>

Notes: Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position are considered restricted when an external party, such as the state or federal government, places a restriction on how the resources may be used.

¹ In fiscal year 2015, the negative net position is due to the effect of GASB Statement No. 68, which required the District to record their proportionate share of the net pension liability of the Public Employees' Retirement System (PERS) of Nevada. The transition to this new accounting standard resulted in recording, for the first time, a material long-term pension liability in the financial statements.

² In fiscal year 2018, restated business-type unrestricted due to a 2017 correction related to GASB Statement No. 68 and No. 82.

³ In fiscal year 2018, GASB Statement No. 75, changed how the District records Other Post Employment Benefits (OPEB). The transition to this new accounting standard resulted in recording a material long-term liability in the financial statements for retired employees currently on the District's health plan at the active rate.

⁴ In fiscal year 2024, restated prior year for GASB 101 implementation and error correction of interest income as described in Note 20.



TABLE 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 2,147,605,485	\$ 2,206,276,498	\$ 2,288,820,345	\$ 2,376,834,309	\$ 2,455,725,545	\$ 2,686,941,234
427,778,492	543,722,771	614,385,056	763,287,325	926,628,930	1,176,620,765
41,828,172	44,650,315	36,293,335	17,719,069	65,386,241	35,605,198
121,504,338	208,273,993	246,374,886	326,350,065	403,384,629	542,926,194
<u>(3,089,336,320)</u>	<u>(3,146,465,436)</u>	<u>(3,136,846,843)</u>	<u>(2,751,744,548)</u>	<u>(2,831,809,235)</u>	<u>(3,165,493,448)</u>
<u>(350,619,833)</u>	<u>(143,541,859)</u>	<u>49,026,779</u>	<u>732,446,220</u>	<u>1,019,316,110</u> ⁴	<u>1,276,599,943</u>
16,489,906	18,530,795	17,665,491	16,714,805	16,363,721	16,748,481
<u>61,528,173</u>	<u>68,196,729</u>	<u>62,723,638</u>	<u>129,848,944</u>	<u>159,552,119</u>	<u>183,611,457</u>
<u>78,018,079</u>	<u>86,727,524</u>	<u>80,389,129</u>	<u>146,563,749</u>	<u>175,915,840</u> ⁴	<u>200,359,938</u>
2,164,095,391	2,224,807,293	2,306,485,836	2,393,549,114	2,472,089,266	2,703,689,715
427,778,492	543,722,771	614,385,056	763,287,325	926,628,930	1,176,620,765
41,828,172	44,650,315	36,293,335	17,719,069	65,386,241	35,605,198
121,504,338	208,273,993	246,374,886	326,350,065	403,384,629	542,926,194
<u>(3,027,808,147)</u>	<u>(3,078,268,707)</u>	<u>(3,074,123,205)</u>	<u>(2,621,895,604)</u>	<u>(2,672,257,116)</u>	<u>(2,981,881,991)</u>
<u>\$ (272,601,754)</u>	<u>\$ (56,814,335)</u>	<u>\$ 129,415,908</u>	<u>\$ 879,009,969</u>	<u>\$ 1,195,231,950</u> ⁴	<u>\$ 1,476,959,881</u>

CLARK COUNTY SCHOOL DISTRICT
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSES)/REVENUE BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(dollars in thousands)

	Fiscal Year			
	2015	2016	2017	2018
Expenses				
Governmental activities:				
Instruction:				
Regular	\$ 1,322,797	\$ 1,343,522	\$ 1,456,180	\$ 1,475,527
Special	310,960	320,630	359,153	367,286
Gifted and talented	11,663	11,807	13,426	13,193
Vocational	23,574	26,267	28,611	28,892
Other	46,070	60,564	62,169	57,817
Adult	6,221	5,915	7,792	6,409
Subtotal instruction	<u>1,721,285</u>	<u>1,768,705</u>	<u>1,927,331</u>	<u>1,949,124</u>
Support services:				
Student support	120,371	123,547	136,223	142,389
Instructional staff support	163,272	168,889	174,437	179,646
General administration	25,462	31,075	34,942	31,546
School administration	192,068	193,750	214,373	221,400
Central services	78,313	75,246	83,569	89,303
Operation and maintenance of plant services	266,324	257,486	267,090	274,655
Student transportation	124,388	125,820	137,486	141,204
Other support services	4,214	4,084	4,518	4,181
Operation of non instructional services:				
Community services	2,488	3,674	4,315	4,101
Facilities acquisition and construction services				
Miscellaneous:	7,089	18,445	19,680	16,545
Interdistrict payments-charter schools	2,997	4,508	6,601	6,476
Debt service:				
Interest on long-term debt	123,373	104,393	89,401	80,624
Subtotal support services	<u>1,110,359</u>	<u>1,110,917</u>	<u>1,172,636</u>	<u>1,192,070</u>
Subtotal governmental activities expenses	<u>2,831,644</u>	<u>2,879,622</u>	<u>3,099,967</u>	<u>3,141,194</u>
Business-type activities:				
Food services	110,069	119,855	123,544 ¹	124,223
Total primary government expenses	<u>\$ 2,941,713</u>	<u>\$ 2,999,477</u>	<u>\$ 3,223,511</u>	<u>\$ 3,265,417</u>
Program Revenues				
Governmental activities:				
Charges for services				
Instruction:				
Regular	\$ 3,583	\$ 3,417	\$ 1,210	\$ 1,138
Other	1,143	1,141	1,009	846
Adult	-	-	-	-
Operating grants and contributions	473,778	480,858	568,673	529,131
Capital grants and contributions	457	28	-	-
Subtotal instruction	<u>478,961</u>	<u>485,444</u>	<u>570,892</u>	<u>531,115</u>
Charges for services				
Support services:				
Instructional staff support	1,810	1,747	1,610	2,024
Central services	101	25	992	1,064
Student transportation	312	239	236	401
Operating grants and contributions	24,282	38,413	42,145	51,502
Capital grants and contributions	3,382	2,806	-	150
Subtotal support services	<u>29,887</u>	<u>43,230</u>	<u>44,983</u>	<u>55,141</u>
Subtotal governmental activities revenues	<u>508,848</u>	<u>528,674</u>	<u>615,875</u>	<u>586,256</u>
Business-type activities:				
Charges for services				
Food services	15,249	13,563	12,018	10,751
Operating grants and contributions	102,805	115,529	122,766	123,979
Capital grants and contributions	-	-	-	-
Subtotal food services	<u>118,054</u>	<u>129,092</u>	<u>134,784</u>	<u>134,730</u>
Total primary government revenues	<u>\$ 626,902</u>	<u>\$ 657,766</u>	<u>\$ 750,659</u>	<u>\$ 720,986</u>

Notes:
¹ In fiscal year 2018, restated food service expenses due to a 2017 correction related to GASB Statement No. 68 and Statement No. 82.
² In fiscal year 2019, Student Activity became a special revenue fund and no longer reported as a fiduciary fund. Revenue and expenses are classified to instructional staff support.



TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 1,420,831	\$ 1,582,022	\$ 1,616,862	\$ 1,565,527	\$ 1,822,593	\$ 1,956,067
370,561	410,704	418,629	407,511	458,187	521,406
13,054	14,280	14,700	13,528	15,244	17,637
27,807	29,105	32,914	30,098	31,795	46,164
60,271	59,715	115,333	156,973	237,487	288,505
7,622	8,128	6,909	6,928	9,462	8,230
<u>1,900,146</u>	<u>2,103,954</u>	<u>2,205,347</u>	<u>2,180,565</u>	<u>2,574,768</u>	<u>2,838,009</u>
144,025	161,344	179,425	179,882	250,971	301,034
262,246 ²	235,781	188,186	282,888	323,973	335,557
31,296	34,119	34,476	33,687	45,124	77,049
210,023	228,892	234,405	216,099	267,206	314,954
91,979	74,387	102,905	134,790	124,071	129,614
273,856	287,646	280,323	294,626	363,807	439,634
142,894	148,194	136,383	142,803	168,658	189,071
5,230	4,117	5,520	10,099	16,132	13,922
4,494	4,100	3,612	4,072	15,666	38,664
41,679	20,150	13,245	16,805	29,325	40,813
7,984	6,919	5,335	7,177	10,060	10,807
87,880	97,471	105,071	108,227	108,951	104,247
<u>1,303,586</u>	<u>1,303,120</u>	<u>1,288,886</u>	<u>1,431,155</u>	<u>1,723,944</u>	<u>1,995,366</u>
<u>3,203,732</u>	<u>3,407,074</u>	<u>3,494,233</u>	<u>3,611,720</u>	<u>4,298,712</u>	<u>4,833,375</u>
127,280	125,219	92,792	119,329	151,068	167,971
<u>\$ 3,331,012</u>	<u>\$ 3,532,293</u>	<u>\$ 3,587,025</u>	<u>\$ 3,731,049</u>	<u>\$ 4,449,780</u>	<u>\$ 5,001,346</u>
\$ 1,102	\$ 1,019	\$ 2	\$ 979	\$ 1,216	\$ 1,077
749	3	629	-	1	11
-	-	-	-	-	-
584,278	617,234	689,162	596,924	802,590	901,917
2,656	950	25	-	7	32
<u>588,785</u>	<u>619,206</u>	<u>689,818</u>	<u>597,903</u>	<u>803,814</u>	<u>903,037</u>
79,220 ²	63,857	12,145	56,538	67,703	69,505
1,285	600	1,331	1,920	1,397	2,269
594	546	93	692	714	620
64,061	55,806	128,625	246,195	201,745	270,568
890	694	425	53,054	24,144	-
<u>146,050</u>	<u>121,503</u>	<u>142,619</u>	<u>358,399</u>	<u>295,703</u>	<u>342,962</u>
<u>734,835</u>	<u>740,709</u>	<u>832,437</u>	<u>956,302</u>	<u>1,099,517</u>	<u>1,245,999</u>
10,112	6,423	149	793	1,135	1,074
127,135	125,126	85,769	186,731	180,018	183,939
10	-	-	-	-	-
<u>137,257</u>	<u>131,549</u>	<u>85,918</u>	<u>187,524</u>	<u>181,153</u>	<u>185,013</u>
<u>\$ 872,092</u>	<u>\$ 872,258</u>	<u>\$ 918,355</u>	<u>\$ 1,143,826</u>	<u>\$ 1,280,670</u>	<u>\$ 1,431,012</u>

**CLARK COUNTY SCHOOL DISTRICT
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(dollars in thousands)**

	Fiscal Year			
	2015	2016	2017	2018
Net (expense) revenue (see Table 2)				
Governmental activities	\$ (2,322,795)	\$ (2,350,948)	\$ (2,484,091)	\$ (2,554,938)
Business-type activities	7,985	9,237	11,240 ¹	10,507
Total primary government	<u>(2,314,810)</u>	<u>(2,341,711)</u>	<u>(2,472,851)</u>	<u>(2,544,431)</u>
General revenues and other changes in net position				
Governmental activities:				
General revenues:				
Property taxes, levied for general purposes	410,037	430,192	442,369	465,904
Property taxes, levied for debt service	307,368	323,049	333,634	352,238
Local school support taxes	881,056	914,036	948,931	998,300
Governmental services tax	80,298	87,376	91,924	98,805
Room tax	81,298	88,585	95,673	96,753
Real estate transfer tax	22,147	26,523	29,070	35,704
Two percent franchise tax	1,782	2,856	3,386	4,686
Other local taxes	198	828	-	1,022
Federal aid not restricted to specific purposes	341	157	118	148
State aid not restricted to specific purposes	659,619	618,991	594,241	634,565
Other local sources	18,779	22,230	17,264	21,692
Unrestricted investment earnings (loss)	4,015	6,771	4,775	13,740
Term endowment	22	31	67	16
Special item - sale of broadband spectrum	-	-	-	-
Transfers	-	-	-	(1,468)
Subtotal governmental activities	<u>2,466,960</u>	<u>2,521,625</u>	<u>2,561,452</u>	<u>2,722,105</u>
Business-type activities:				
State aid not restricted to specific purposes	-	-	-	-
Other local sources	57	67	49	38
Unrestricted investment earnings	223	289	176	818
Transfers	-	-	-	1,468
Subtotal business-type activities	<u>280</u>	<u>356</u>	<u>225</u>	<u>2,324</u>
Total primary government	<u>2,467,240</u>	<u>2,521,981</u>	<u>2,561,677</u>	<u>2,724,429</u>
Change in net position				
Governmental activities	144,165	170,677	77,362	167,167
Business-type activities	8,265	9,593	11,463 ¹	12,831
Total primary government	<u>\$ 152,430</u>	<u>\$ 180,270</u>	<u>\$ 88,825</u>	<u>\$ 179,998</u>

Notes:

¹ In fiscal year 2018, restated business-type activities due to a 2017 correction related to GASB Statement No. 68 and No. 82.

² The restriction term of Vegas PBS' endowment was lifted during FY2021. These FY2021-2023 amounts are restated due to the reclassification of quasi endowment.

³ Effective Fiscal Year 2022, property taxes are not reported in General Fund due to new PCFP funding formula. Local revenue is provided to the state and in turn received through State aid.

⁴ In fiscal year 2024, restated prior year for error correction of interest income as described in Note 20.



TABLE 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ (2,468,897)	\$ (2,666,365)	\$ (2,661,796)	\$ (2,655,418)	\$ (3,199,195)	\$ (3,587,374)
9,977	6,330	(6,874)	68,195	30,085	17,042
(2,458,920)	(2,660,035)	(2,668,670)	(2,587,223)	(3,169,110)	(3,570,332)
496,597	532,974	569,309	-	-	-
376,658	404,571	439,584	480,577	516,001	576,160
1,049,318	976,386	1,032,896	-	-	-
106,492	99,167	116,190	37,031	38,225	39,764
97,738	79,779	38,008	100,938	120,915	130,598
35,400	34,284	43,523	62,869	38,316	36,997
5,003	758	2,715	-	-	-
-	-	-	-	-	-
290	122	161	210	122	399
569,051	697,067	601,782	2,679,445 ³	2,659,098	3,134,270
19,379	7,963	10,452 ²	16,474 ²	24,891 ²	35,561
36,056	40,326	394	(38,034)	46,071 ⁴	149,480
2	342	-	-	-	-
-	-	-	-	43,000	-
(294)	(296)	(649)	(673)	(578)	(1)
2,791,690	2,873,443	2,854,365	3,338,837	3,486,061	4,103,228
-	-	-	364	364	-
46	33	24	41	39	29
2,349	2,050	(137)	(3,098)	(1,714)	11,254
294	296	649	673	578	1
2,689	2,379	536	(2,020)	(733)	11,284
2,794,379	2,875,822	2,854,901	3,336,817	3,485,328	4,114,512
322,793	207,078	192,568	683,419	286,870	257,284
12,666	8,709	(6,338)	66,175	29,352	24,444
\$ 335,459	\$ 215,787	\$ 186,230	\$ 749,594	\$ 316,222	\$ 281,728

**CLARK COUNTY SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)**

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Nonspendable:				
Inventories	\$ 5,227,043	\$ 4,792,828	\$ 3,661,692	\$ 3,551,143
Prepays	-	-	-	-
Restricted for:				
Donations	902	277,758	193,346	471,329
City of Henderson RDA	197,590	827,875	676,084	358,986
School technology bonds	-	6,260,281	1,707,236	814,325
School bus appropriation bonds	-	3,279,993	28,967,174	5,777,918
School carryover (service level agreements)	-	-	-	-
School carryover (supplies)	-	-	-	22,550,396
School carryover (net vacancy)	-	-	-	-
School carryover (supplies) - gate proceeds	-	-	-	-
School based project carryover	-	-	-	7,970,469
Assigned to:	68,476,662	18,913,023	742,017	6,465,750
Unassigned:	31,722,272	37,483,441	6,367,946	18,869,083
Subtotal general fund	105,624,469	71,835,199	42,315,495	66,829,399
All other governmental funds				
Nonspendable:				
Inventories	-	-	238,627	-
Prepays	-	-	-	334,457
Deposits	-	-	-	-
Restricted for:				
Debt service requirement per NRS 350.020	98,586,587	104,427,695	106,567,482	103,276,538
Debt service	71,220,263	104,796,142	148,130,190	216,239,504
Capital projects	91,162,084	414,896,113	282,325,481	315,164,409
Capital improvements	67,692,494	65,567,800	72,309,684	88,748,190
Term endowment	1,716,350	1,747,600	1,814,850	1,831,100
Adult education programs	1,517,087	2,875,875	1,610,405	-
Student groups	-	-	-	-
English language learner programs	-	-	-	-
Alternative education	-	-	-	-
PBS Programs	-	-	-	-
Committed to:				
PBS programming fees	1,086,361	601,739	472,879	590,424
Medicaid programs	14,388,289	14,323,930	13,218,269	10,974,813
Unassigned:	-	-	-	-
Subtotal all other governmental funds	347,369,515	709,236,894	626,687,867	737,159,435
Total	\$ 452,993,984	\$ 781,072,093	\$ 669,003,362	\$ 803,988,834

Note:
¹ In fiscal year 2019, Student Activity became a special revenue fund and no longer reported as a fiduciary fund.
² The restriction term of Vegas PBS' endowment was lifted during FY2021. These FY2021-2023 amounts are restated due to the reclassification of quasi endowment.
³ In fiscal year 2024, restated prior year for error correction of interest income as described in Note 20.



TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 3,260,032	\$ 3,168,976	\$ 2,585,514	\$ 2,837,068	\$ 2,609,777	\$ 2,815,924
81,650	257,479	35,385,199	35,080,522	39,404,733	58,544,873
309,075	248,070	503,913	337,662	367,572	346,861
-	-	-	-	-	-
532,487	-	7,665,997	22,005,241	31,122,305	9,069,031
178,035	10,646,736	4,444,302	2,385,325	4,462,350	2,572,616
7,073,023	12,844,913	3,744,907	4,014,882	-	-
26,440,058	60,706,718	93,402,517	117,590,412	142,900,020	263,928,570
34,396,028	68,379,526	84,554,693	85,204,985	117,917,825	102,731,132
-	-	2,108,263	2,515,283	2,599,906	2,690,562
7,533,930	7,074,957	7,197,631	6,358,330	5,754,955	5,733,507
49,897,255	79,000,808	80,272,342	101,900,458	62,253,368	62,294,488
41,226,690	48,811,976	55,178,837	113,387,724	121,535,085	151,107,437
<u>170,928,263</u>	<u>291,140,159</u>	<u>377,044,115</u>	<u>493,617,892</u>	<u>530,927,896</u>	<u>661,835,001</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	145,177	116,142	87,106	58,070
95,177,012	101,686,667	98,744,204	104,264,554	108,391,327	109,002,306
332,601,480	442,036,104	515,640,852	659,022,771	818,237,603	1,073,478,132
363,206,572	406,133,732	269,241,527	421,174,267	411,720,640 ³	395,377,624
104,944,361	110,951,711	96,134,622	103,710,089	124,274,920	141,065,921
1,833,513	2,175,612	- ²	- ²	- ²	-
-	-	-	-	-	-
33,609,189 ¹	36,226,461	30,200,045	32,548,751	32,921,122	34,404,757
-	-	-	21,786,184	25,088,611	54,354,805
-	-	-	18,592,302	21,278,384	55,054,808
-	-	-	-	-	103,191
290,528	266,332	4,240,643 ²	4,240,979 ²	11,616,817 ²	16,622,940
7,886,575	5,576,633	1,946,343	5,936,821	9,242,042	11,529,268
-	-	-	-	-	(56,287,560)
<u>939,549,230</u>	<u>1,105,053,252</u>	<u>1,016,293,413</u>	<u>1,371,392,860</u>	<u>1,562,858,572</u>	<u>1,834,764,262</u>
<u>\$ 1,110,477,493</u>	<u>\$ 1,396,193,411</u>	<u>\$ 1,393,337,528</u>	<u>\$ 1,865,010,752</u>	<u>\$ 2,093,786,468</u>	<u>\$ 2,496,599,263</u>

CLARK COUNTY SCHOOL DISTRICT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2015	2016	2017	2018
Revenues				
Local sources	\$ 1,825,152,857	\$ 1,920,318,874	\$ 1,983,233,858	\$ 2,102,672,459
State sources	960,761,389	958,824,277	1,001,878,592	1,026,492,865
Federal sources	185,911,365	168,994,393	193,807,866	182,770,464
Other sources	-	-	-	1,241,700
Total Revenues	2,971,825,611	3,048,137,544	3,178,920,316	3,313,177,488
Expenditures				
Instruction	1,540,300,238	1,619,591,899	1,726,605,112	1,720,856,358
Student support	121,374,633	127,001,578	135,001,432	140,095,315
Instructional staff support	165,539,766	171,274,581	168,335,651	173,637,072
General administration	25,104,466	31,264,202	34,010,645	30,366,638
School administration	194,532,489	200,178,687	212,324,827	217,862,677
Central services	78,310,648	77,860,479	84,887,622	85,000,924
Operation and maintenance of plant services	269,481,273	264,014,139	267,034,273	268,478,977
Student transportation	135,878,263	143,941,779	122,585,853	167,776,058
Other support services	3,781,712	3,746,489	3,927,271	3,595,786
Community services	2,520,856	3,795,387	4,293,882	4,043,811
Interdistrict payments	2,896,592	4,503,862	6,604,569	6,475,768
Capital outlay	39,286,990	84,390,844	344,597,458	405,367,059
Debt service:				
Principal	312,475,000	276,190,000	295,730,000	309,535,000
Interest	131,837,127	132,195,695	125,602,981	121,907,789
Purchased services	125,283	124,823	125,102	124,186
Bond issuance costs	450,089	2,991,744	2,035,489	140,663
Total Expenditures	3,023,895,425	3,143,066,188	3,533,702,167	3,655,264,081
EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES	(52,069,814)	(94,928,644)	(354,781,851)	(342,086,593)
Other Financing Sources/(Uses)				
Transfers in	432,464,551	429,400,928	443,003,166	416,368,435
Transfers out	(432,464,551)	(429,400,928)	(443,003,166)	(416,368,435)
General obligation bonds issued	-	373,470,000	210,435,000	423,945,000
Premiums on general obligation bonds	47,872,084	150,984,069	118,531,856	63,900,989
General obligation refunding bonds issued	386,525,000	475,255,000	623,940,000	91,785,000
Payment to refunded bond escrow agent	(435,123,869)	(576,702,316)	(710,193,736)	(102,558,924)
Leases	-	-	-	-
Subscription-based information technology arrangements	-	-	-	-
Proceeds from sales	-	-	-	-
Total Other Financing Sources/(Uses)	(726,785)	423,006,753	242,713,120	477,072,065
Net change in fund balances	\$ (52,796,599)	\$ 328,078,109	\$ (112,068,731)	\$ 134,985,472
Debt service as a percentage of noncapital expenditures	15.1 %	13.5 %	13.3 %	13.4 %

Note:

¹ In fiscal year 2024, restated prior year for error correction of interest income as described in Note 20.



TABLE 5

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 2,313,224,478	\$ 2,253,067,393	\$ 2,287,993,483	\$ 729,109,147	\$ 859,967,142 ¹	\$ 1,047,851,046
989,866,926	1,169,382,738	1,001,062,980	2,965,036,008	2,956,915,581	3,651,691,918
214,893,462	193,761,194	403,249,638	602,587,228	715,785,054	592,408,078
1,559,082	460,943	892,302	407,813	2,834,133	565,498
<u>3,519,543,948</u>	<u>3,616,672,268</u>	<u>3,693,198,403</u>	<u>4,297,140,196</u>	<u>4,535,501,910</u>	<u>5,292,516,540</u>
1,722,375,355	1,836,957,792	1,961,686,263	2,136,948,238	2,276,794,690	2,521,993,641
144,016,706	156,291,661	177,429,468	200,826,258	243,869,633	283,780,498
259,272,940	227,861,040	185,003,301	308,925,627	314,039,650	323,795,232
30,660,191	32,354,239	33,394,616	36,215,041	43,249,974	69,685,065
211,718,342	222,408,678	232,587,260	235,240,994	259,280,723	296,808,526
91,568,600	83,635,298	99,657,313	147,036,395	113,238,193	118,215,623
272,569,885	276,871,501	277,275,809	322,422,542	352,437,661	417,250,121
162,365,907	146,664,169	134,594,294	132,478,044	148,434,017	159,734,400
4,878,516	3,574,239	4,831,150	10,608,354	15,206,726	13,210,013
4,512,204	3,987,551	3,580,459	4,458,052	15,206,267	36,758,738
7,978,681	6,932,787	5,364,030	7,166,169	10,002,995	10,825,887
384,172,882	452,438,620	423,591,644	366,155,415	348,491,150	638,404,272
292,390,000	261,430,000	273,825,000	274,770,000	290,354,807	311,502,462
131,084,684	135,209,555	140,510,974	143,513,428	144,178,472	140,204,782
121,527	131,404	74,337	73,059	100,882	110,905
-	37,972	-	-	-	-
<u>3,719,686,420</u>	<u>3,846,786,506</u>	<u>3,953,405,918</u>	<u>4,326,837,616</u>	<u>4,574,885,840</u>	<u>5,342,280,165</u>
<u>(200,142,472)</u>	<u>(230,114,238)</u>	<u>(260,207,515)</u>	<u>(29,697,420)</u>	<u>(39,383,930)</u>	<u>(49,763,625)</u>
416,874,715	477,987,806	484,836,295	585,504,569	603,965,729	657,489,945
(416,874,715)	(477,987,806)	(484,836,295)	(586,104,569)	(604,565,729)	(658,089,945)
435,750,000	435,000,000	229,070,000	433,750,000	235,000,000	400,000,000
38,860,604	73,600,156	28,281,632	66,344,677	19,160,144	36,269,969
-	7,230,000	-	-	-	-
-	-	-	-	-	-
-	-	-	99,086	173,601	-
-	-	-	1,776,881	7,425,901	11,906,451
-	-	-	-	7,000,000	5,000,000
<u>474,610,604</u>	<u>515,830,156</u>	<u>257,351,632</u>	<u>501,370,644</u>	<u>268,159,646</u>	<u>452,576,420</u>
<u>\$ 274,468,132</u>	<u>\$ 285,715,918</u>	<u>\$ (2,855,883)</u>	<u>\$ 471,673,224</u>	<u>\$ 228,775,716</u>	<u>\$ 402,812,795</u>
12.8 %	11.8 %	11.8 %	10.6 %	10.3 %	9.6 %

**CLARK COUNTY SCHOOL DISTRICT
TAXABLE ASSESSED VALUE AND ESTIMATED NET TAXABLE VALUE OF PROPERTY
LAST TEN FISCAL YEARS
(dollars in thousands)**



TABLE 6

Fiscal Year Ended June 30,	Residential Property	Commercial Property	Other Property	Total Direct Tax Rate	Less: Tax Exempt Property	Assessed Value	Total Estimated Net Taxable Value
2015	\$ 39,258,492	\$ 26,741,496	\$ 8,828,122	1.303	\$ 10,575,476	\$ 64,252,634	\$ 178,833,399
2016	45,455,577	27,532,422	9,846,645	1.303	11,779,391	71,055,253	201,492,244
2017	49,320,964	28,917,351	10,735,363	1.303	12,340,479	76,633,199	220,575,065
2018	52,049,154	31,111,212	11,752,381	1.303	13,606,616	81,306,131	236,164,058
2019	55,293,423	33,734,705	13,476,718	1.303	15,071,989	87,432,857	253,292,909
2020	62,132,693	34,931,728	13,835,923	1.303	15,311,597	95,588,747	279,394,411
2021	67,010,242	38,061,134	14,627,504	1.303	16,049,838	103,649,042	299,806,915
2022	70,437,298	38,070,430	15,045,977	1.303	16,406,506	107,147,199	312,445,969
2023	78,351,305	42,673,301	16,386,783	1.303	16,764,322	120,647,067	344,082,932
2024	91,361,435	45,801,733	17,909,355	1.303	17,527,794	137,544,729	403,843,864

Source: Clark County Assessor

Note: Property in the County is reassessed each year. Property is assessed at 35% of estimated net taxable value.

**CLARK COUNTY SCHOOL DISTRICT
PROPERTY TAX RATES ¹ - ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**



TABLE 7

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School District										
Operating Rate	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500
Debt Rate	0.5534	0.5534	0.5534	0.5534	0.5534	0.5534	0.5534	0.5534	0.5534	0.5534
Total Direct Rate	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034
County Wide:										
County Funds	0.6391	0.6391	0.6391	0.6541	0.6541	0.6541	0.6541	0.6541	0.6541	0.6541
State of Nevada	0.1850	0.1850	0.1850	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
Cities:										
Boulder City	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600
Henderson	0.7108	0.7108	0.7108	0.7108	0.7108	0.7108	0.7408	0.7708	0.7708	0.7708
Las Vegas	0.7715	0.7715	0.7715	0.7715	0.7715	0.7715	0.7715	0.7715	0.7715	0.7715
Mesquite	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520
North Las Vegas	1.1637	1.1637	1.1637	1.1587	1.1587	1.1587	1.1587	1.1587	1.1587	1.1587
Unincorporated:										
Bunkerville	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Enterprise	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Indian Springs	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Laughlin	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416
Moapa	0.1094	0.1094	0.1094	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.1094
Moapa Valley	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Mt. Charleston	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Paradise	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Searchlight	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Spring Valley	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Summerlin	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Sunrise Manor	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Whitney	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Winchester	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Other Governments:										
Boulder City Library	0.2030	0.2039	0.2239	0.2239	0.2239	0.2222	0.2222	0.2222	0.2222	0.2222
Clark County Fire Service District	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197
Emergency 9-1-1	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
Henderson City Library	0.0593	0.0594	0.0602	0.0604	0.0606	0.0607	0.0608	0.0620	0.0607	0.0612
Las Vegas, Clark County Library District	0.0942	0.0942	0.0942	0.0942	0.0942	0.0942	0.0942	0.0942	0.0942	0.0942
Las Vegas Metro Police Manpower -City	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
Las Vegas Metro Police Manpower - County	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
Mt. Charleston Fire District	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813
North Las Vegas 911	0.0050	-	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
North Las Vegas Library	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632

Source: Clark County Treasurer's Office

Note: ¹ Per \$100 of assessed value. The constitutional limit is \$3.64 on any one area's combined tax rate.



TABLE 8

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
2024		
Vici Properties Inc	\$ 4,885,136,767	3.55%
The Blackstone Group	2,149,820,670	1.56%
Caesars Entertainment Corporation	1,265,469,552	0.92%
Wynn Resorts Limited	1,012,280,432	0.74%
Station Casinos Limited Liability Company	982,276,467	0.71%
Genting Group	812,627,513	0.59%
Boyd Gaming Corporation	600,980,736	0.44%
Howard Hughes Corporation	526,510,286	0.38%
MGM Resorts International	482,331,789	0.35%
Ruffin Companies	480,108,593	0.35%
Total	\$ 13,197,542,805	9.60%
2015		
MGM Resorts International	\$ 3,164,727,682	5.50%
NV Energy	2,005,977,837	3.49%
Caesars Entertainment Corporation	1,623,779,567	2.82%
Las Vegas Sands Corporation	997,888,951	1.74%
Wynn Resorts Limited	853,434,852	1.48%
Station Casinos Incorporated	552,630,398	0.96%
Boyd Gaming Corporation	292,763,981	0.51%
Nevada Property 1 Limited Liability Company	275,029,024	0.48%
Eldorado Energy Limited Liability Company	209,865,386	0.37%
Hilton Grand Vacations	190,040,774	0.33%
Total	\$ 10,166,138,452	17.69%

Source: Assessor's Office, Secured and Unsecured Tax Roll 2023-24

**CLARK COUNTY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**



TABLE 9

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 1,515,698,049	\$ 1,506,108,484	99.37%	\$ 9,514,742	\$ 1,515,623,226	100.00%
2016	1,582,496,229	1,572,448,659	99.37%	9,955,215	1,582,403,874	99.99%
2017	1,630,143,713	1,620,819,654	99.43%	9,189,651	1,630,009,305	99.99%
2018	1,719,412,020	1,709,647,885	99.43%	9,618,054	1,719,265,939	99.99%
2019	1,838,919,282	1,830,055,636	99.52%	8,702,133	1,838,757,769	99.99%
2020	1,986,733,773	1,973,950,857	99.36%	12,605,070	1,986,555,927	99.99%
2021	2,164,829,326	2,154,604,595	99.53%	9,958,851	2,164,563,446	99.99%
2022	2,362,864,620	2,358,360,195	99.81%	3,894,347	2,362,254,542	99.97%
2023	2,577,766,825	2,563,697,681	99.45%	10,745,495	2,574,443,176	99.87%
2024	2,847,190,805	2,832,912,713	99.50%	N/A ¹	2,832,912,713	99.50%

Source: Clark County Treasurer

Note: ¹ Still in the process of being collected

**CLARK COUNTY SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**
(dollars in thousands, except per capita)



TABLE 10

Fiscal Year	Governmental Activities		Leases ²	Subscription-Based Information Technology Arrangements ³	Total Primary Government	Percentage of Personal Income ⁴	Per Capita ⁴
	General Obligation Bonds ¹	General Obligation Revenue Bonds ¹					
2015	\$ 2,093,654	\$ 618,105	-	-	\$ 2,711,759	3.31 %	\$ 1,290
2016	2,068,283	778,248	-	-	2,846,531	3.31 %	1,325
2017	2,043,430	708,804	-	-	2,752,234	3.02 %	1,248
2018	2,237,780	638,507	-	-	2,876,287	2.95 %	1,279
2019	2,446,269	565,926	-	-	3,012,195	2.87 %	1,318
2020	2,731,264	496,171	-	-	3,227,435	2.92 %	1,388
2021	2,755,874	418,670	284	-	3,174,828	2.68 %	1,336
2022	3,022,178	341,080	343	11,421	3,375,022	2.53 %	1,447
2023	3,020,078	278,538	482	11,826	3,310,924	2.41 %	1,420
2024	3,180,285	215,060	434	9,397	3,405,176	N/A ⁵	1,436

Notes: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

¹ Presented net of original issuance, discounts, and premiums.

² Due to the implementation of the new lease accounting standards in accordance with the GASB Statement No. 87.

³ Due to the implementation of the new subscription-based information technology arrangements (SBITAs) accounting standards in accordance with the GASB Statement No. 96.

⁴ See **Table 15** for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

⁵ Still in the process of being collected.

**CLARK COUNTY SCHOOL DISTRICT
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**
(dollars in thousands, except per capita)



TABLE 11

Fiscal Year	General Bonded Debt Outstanding				Percentage of Net Taxable Value of Property ²	Per Capita ³
	General Obligation Bonds	General Obligation Revenue Bonds ¹	Less Restricted For Debt Service	Net General Bonded Debt		
2015	\$ 2,093,654	\$ 618,105	\$ 169,807	\$ 2,541,952	1.42 %	\$ 1,209
2016	2,068,283	778,248	209,224	2,637,307	1.31 %	1,228
2017	2,043,430	708,804	254,698	2,497,536	1.13 %	1,133
2018	2,237,780	638,507	319,516	2,556,771	1.08 %	1,137
2019	2,446,269	565,926	427,778	2,584,417	1.02 %	1,131
2020	2,731,264	496,171	543,723	2,683,712	0.96 %	1,154
2021	2,755,874	418,670	614,385	2,560,159	0.85 %	1,077
2022	3,022,178	341,080	763,287	2,599,971	0.83 %	1,114
2023	3,020,078	278,538	926,629	2,371,987	0.69 %	1,017
2024	3,180,285	215,060	1,176,621	2,218,724	0.55 %	936

Notes: Details regarding the District's outstanding debt can be found in the notes to the financial statements.
¹ Presented net of original issuance, discounts, and premiums.
² See **Table 6** for property value data.
³ See **Table 15** for population data.

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**CLARK COUNTY SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2024
(dollars in thousands)**



TABLE 12

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Clark County School District Total Direct Debt	\$ 3,405,176 ¹	100.00 %	\$ 3,405,176
Boulder City Library District	-	100.00 %	-
Big Bend Water District	386	100.00 %	386
Clark County	5,358,970	100.00 %	5,358,970
Clark County Water Reclamation District	688,803	100.00 %	688,803
City of Las Vegas	520,032	100.00 %	520,032
City of Henderson	452,567	100.00 %	452,567
City of North Las Vegas	424,984	100.00 %	424,984
City of Boulder City	14,823	100.00 %	14,823
City of Mesquite	11,781	100.00 %	11,781
Las Vegas-Clark County Library District	-	100.00 %	-
Las Vegas Convention and Visitors Authority	1,861,032	100.00 %	1,861,032
Las Vegas Valley Water District	2,805,176	100.00 %	2,805,176
 Total Overlapping Debt			12,138,554
 Total Direct and Overlapping Debt			\$ 15,543,730

Source: Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of CCSD. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by dividing the value of the revenue base within the overlapping geographic area by the total revenue base of the overlapping government.

¹ Presented net of original issuance, discounts, and premiums.

**CLARK COUNTY SCHOOL DISTRICT
LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS
(dollars in thousands)**

	Fiscal Year			
	2015	2016	2017	2018
Assessed value¹				
	\$ 64,252,634	\$ 71,055,253	\$ 76,633,199	\$ 81,306,131
Legal debt margin				
Debt limit (15% of assessed value)	9,637,895	10,658,288	11,494,980	12,195,920
Debt applicable to limit: General Obligation Bonds ²	2,548,890	2,590,805	2,438,120	2,546,995
Legal debt margin	<u>\$ 7,089,005</u>	<u>\$ 8,067,483</u>	<u>\$ 9,056,860</u>	<u>\$ 9,648,925</u>
Total debt applicable to limit as a percentage of debt limit	26.45%	24.31%	21.21%	20.88%

Source: ¹ Nevada Department of Taxation

Notes: A statutory limit of bonded indebtedness for school districts is set forth in NRS 387.400. The limitation is based on the 15% of the assessed valuation of property within the District, excluding motor vehicles.

² Presented before the deductions of original issuance, discounts, and premiums.



TABLE 13

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 87,432,857	\$ 95,588,747	\$ 103,649,042	\$ 107,147,199	120,647,067	\$ 137,544,729
13,114,928	14,338,312	15,547,356	16,072,080	18,097,060	20,631,709
2,690,355	2,871,155	2,826,400	2,985,380	2,937,335	3,034,711
<u>\$ 10,424,573</u>	<u>\$ 11,467,157</u>	<u>\$ 12,720,956</u>	<u>\$ 13,086,700</u>	<u>\$ 15,159,725</u>	<u>\$ 17,596,998</u>
20.51%	20.02%	18.18%	18.57%	16.23%	14.71%



TABLE 14

General Obligation Revenue Bonds

Fiscal Year	Room Tax	Real Estate Transfer Tax	Less: Operating Expenses	Net Operating Revenue	Debt Service		Coverage
					Principal	Interest	
2015	\$ 81,298	\$ 22,147	\$ -	\$ 103,445	\$ 49,340	\$ 29,447	\$ 1.31
2016	88,585	26,523	-	115,108	58,940	36,100	1.21
2017	95,673	29,070	-	124,743	59,140	34,816	1.33
2018	96,753	35,704	-	132,457	60,670	31,610	1.44
2019	97,738	35,400	-	133,138	62,955	28,683	1.45
2020	79,779	34,284	-	114,063	60,535	25,536	1.33
2021	38,008	43,523	-	81,531	71,250	22,494	0.87
2022	100,938	62,869	-	163,807	71,340	18,820	1.82
2023	120,915	38,316	-	159,230	58,935	15,141	2.15
2024	130,598	36,997	-	167,595	59,870	12,051	2.33

Note: The District issues general obligation debt that is additionally secured by a pledge of proceeds of taxes deposited in the District's Bond Fund. Pursuant to applicable Nevada law, effective August 1, 1997, the County Treasurer has been depositing the proceeds of 1% room tax collected within the County in the Bond Fund. The proceeds of a tax equivalent to 60 cents for each \$500 of value on transferred real property is also deposited by the County. As of July 1, 1999, the District has continued to receive the proceeds of an additional 5/8% room tax collected within the County. The District pledges the room tax and the real property transfer tax revenues to pay debt service on certain general obligation debt.



TABLE 15

Fiscal Year	Population ¹	Personal Income ² (dollars in thousands)	Per Capita Personal Income ²	Number of Schools	School Enrollment ³	Unemployment Rate ⁴
2015	2,102,238	\$ 81,821,005	\$ 39,533	357	317,759	7.00%
2016	2,147,641	85,970,490	40,652	356	320,186	6.20%
2017	2,205,207	91,150,359	42,284	351	321,991	5.00%
2018	2,248,390	97,457,342	44,217	358	321,695	4.93%
2019	2,284,616	105,087,856	47,090	360	319,257	4.22%
2020	2,325,798	110,628,465	48,806	362	316,808	15.97%
2021	2,376,683	118,678,768	51,244	363	300,907	9.25%
2022	2,333,092	133,596,955	58,276	370	301,495	5.33%
2023	2,331,934	137,403,632	59,150	372	295,439	5.78%
2024	2,371,586	N/A ⁵	N/A ⁵	373	290,619	5.45 %

- Sources:**
- ¹ Southern Nevada Consensus Population Estimate, August 2023
 - ² U.S. Bureau of Economic Analysis
 - ³ Based on fourth quarter audited average daily enrollment
 - ⁴ NV Department of Employment, Training, and Rehabilitation/Bureau of Labor Statistics
 - ⁵ Still in the process of being collected



TABLE 16

Employer	Number of Employees	Average Percentage of Total County Employment
2024 ¹		
Clark County School District	42,000	3.70%
MGM Resorts International	40,000	3.52%
Caesars Entertainment	24,000	2.11%
Clark County	23,000	2.03%
Amazon	17,000	1.50%
Nellis Air Force Base (Military and Civilian Employment)	14,500	1.28%
Wynn Resorts	14,000	1.23%
Red Rock Resorts	9,000	0.79%
The Valley Health System	9,000	0.79%
Boyd Gaming	7,500	0.66%
Total for Principal Employers		<u>17.61%</u>
Total Employment in Clark County ³	1,135,622	
2015 ²		
Clark County School District	30,000 to 39,999	3.67%
Clark County	8,000 to 8,499	0.87%
MGM Grand Hotel/Casino	8,000 to 8,499	0.87%
Bellagio, LLC	8,000 to 8,499	0.87%
Wynn Las Vegas	8,000 to 8,499	0.87%
Aria Resort & Casino LLC	7,000 to 7,499	0.76%
Mandalay Bay Resort and Casino	7,000 to 7,499	0.76%
Caesars Palace	5,500 to 5,999	0.60%
University of Nevada, Las Vegas	5,000 to 5,499	0.55%
Las Vegas Metropolitan Police	4,500 to 4,999	0.50%
Total for Principal Employers		<u>10.32%</u>
Total Employment in Clark County ³	953,331	

Sources: ¹ Applied Analysis. Estimated counts based on pre-COVID-19 conditions.

² NV Department of Employment, Training, and Rehabilitation

³ NV Department of Employment, Training, and Rehabilitation. Total employment numbers represent averages for the first quarter of each year shown above.

Note: Due to change in methodology, the 2024 data may not be comparable to prior years.



TABLE 17

Function	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Instruction	25,807	26,727	26,547	25,992	26,038	26,029	25,934	26,546	26,640	27,214
Student support	1,546	1,627	1,629	1,666	1,672	2,547	2,686	2,927	3,368	3,338
Instruction staff support	1,404	1,472	1,548	1,588	1,640	1,493	1,488	1,583	1,914	2,206
General administration	140	144	134	119	102	101	112	115	132	161
School administration	2,708	2,724	2,674	2,620	2,585	2,601	2,597	2,704	2,865	3,004
Central services	802	773	795	783	779	720	723	834	838	889
Operation and maintenance of plant services	2,745	2,727	2,714	2,644	2,679	2,593	2,542	2,597	2,794	3,072
Student transportation	2,016	2,145	2,192	2,177	2,181	1,957	1,858	1,699	1,809	1,830
Community services	24	42	48	45	49	44	43	29	28	44
Food service	2,679	2,772	2,887	3,706	3,056	863 ¹	876	984	1,249	1,306
Facilities acquisition and construction services	52	101	119	141	138	138	142	153	154	150
Interdistrict payments	-	-	-	-	-	2 ²	2	2	2	2
Total	39,923	41,254	41,287	41,481	40,919	39,088	39,003	40,173	41,793	43,216

Source: Clark County School District

Notes: ¹ Prior to fiscal year 2020 data included temporary and student workers

² Beginning fiscal year 2020, grant funded to manage charter schools sponsored by Clark County School District.

**CLARK COUNTY SCHOOL DISTRICT
GOVERNMENTAL FUNDS CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2015	2016	2017	2018
Function/program				
Instruction:				
Regular instruction	\$ 5,911,245,250	\$ 5,947,924,328	\$ 6,090,554,436	\$ 6,453,040,784
Special instruction	9,096,372	9,045,077	8,869,937	8,442,703
Gifted and talented instruction	-	12,254	143,309	168,259
Vocational instruction	499,139,520	499,480,660	485,460,290	486,324,519
Other instruction	528,001	553,836	558,972	626,150
Adult instruction	929,413	880,316	1,348,768	1,379,431
Total instruction	6,420,938,556	6,457,896,471	6,586,935,712	6,949,981,846
Support services:				
Student support	16,693,177	16,660,589	16,308,523	16,603,019
Instructional staff support	71,363,977	70,233,135	69,934,453	69,898,488
General administration	32,202,284	32,233,792	32,227,493	34,465,952
School administration	1,261,230	1,256,031	1,329,131	1,329,131
Central services	26,331,548	25,414,931	28,622,269	28,041,672
Operation and maintenance of plant services	91,657,530	91,805,188	110,949,454	130,759,876
Student transportation	285,253,591	309,130,371	294,857,118	304,535,576
Other support services	10,843,096	10,843,096	10,479,240	10,479,240
Community services	-	-	-	-
Facilities acquisition and construction services	391,184,689	429,525,272	525,982,313	543,112,913
Total support services	926,791,122	987,102,405	1,090,689,994	1,139,225,867
Total governmental funds capital assets	\$ 7,347,729,678	\$ 7,444,998,876	\$ 7,677,625,706	\$ 8,089,207,713

Source: Clark County School District

Note: ¹ The balance was adjusted by \$97,175,408 to remove minor equipment that was previously being depreciated.



TABLE 18

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 6,735,630,402	\$ 7,140,589,738	\$ 7,499,964,373	\$ 7,804,710,569	\$ 8,047,174,328	\$ 8,192,299,218
8,246,862	8,259,727	8,423,411	9,329,500	10,835,893	9,253,330
168,259	168,259	168,259	168,259	168,259	168,259
487,002,727	487,165,865	563,849,933	567,671,508	570,960,749	751,816,527
688,914	714,175	723,482	1,172,748	1,298,955	1,514,287
1,606,951	1,712,847	1,712,847	1,291,460	1,344,813	1,449,745
<u>7,233,344,115</u>	<u>7,638,610,611</u>	<u>8,074,842,305</u>	<u>8,384,344,044</u>	<u>8,631,782,997</u>	<u>8,956,501,366</u>
16,704,548	16,773,990	16,639,993	26,373,956	30,144,623	28,347,668
69,965,538	69,603,130	69,018,917	73,637,501	75,843,209	86,187,112
34,393,402	34,614,804	34,606,909	34,631,188	34,608,068	41,234,815
1,321,554	1,329,381	1,340,501	1,315,716	1,332,823	1,352,276
27,230,389	41,443,146	44,572,648	55,304,581	54,782,498	46,575,927
133,414,736	133,554,127	135,111,262	139,654,601	140,723,743	142,614,995
324,997,164	337,432,213	328,910,543	333,356,104	344,191,278	346,269,018
10,479,240	10,479,240	10,479,240	10,479,240	10,479,240	10,479,240
-	-	-	-	8,445	22,683
626,548,991	649,680,271	587,763,626	612,139,282	677,228,150	953,491,379
<u>1,245,055,562</u>	<u>1,294,910,302</u>	<u>1,228,443,639</u>	<u>1,286,892,169</u>	<u>1,369,342,077</u>	<u>1,656,575,113</u>
<u>\$ 8,478,399,677</u>	<u>\$ 8,933,520,913</u>	<u>\$ 9,303,285,944</u>	<u>\$ 9,671,236,213</u>	<u>\$ 10,001,125,074</u>	<u>\$ 10,613,076,479</u>



TABLE 19

Fiscal Year	Expenses ¹	Enrollment ²	Cost per Pupil	Percentage Change	Teaching Staff ³	Student/Teacher Ratio	Number of Free or Reduced Priced Meals	Percentage of Students Receiving Free or Reduced Priced Meals ⁴	Total NSLP & SBP ⁵ Meals Served
2015	\$ 2,831,643,338	317,759	\$ 8,911	-0.29%	17,627	18.03	34,424,668	61.42 %	39,710,048
2016	2,879,622,018	320,186	8,994	0.92%	18,865	16.97	38,257,307	63.55 %	43,523,304
2017	3,099,966,866	321,991	9,628	7.05%	18,590	17.32	40,034,256	63.92 %	47,236,802
2018	3,141,193,797	321,695	9,765	1.42%	17,974	17.90	39,124,650	63.84 %	46,297,641
2019	3,203,731,570	319,257	10,035	2.77%	16,962	18.82	38,320,398	65.56 %	45,280,364
2020	3,407,074,431	316,808	10,754	7.17%	17,792	17.81	34,437,874	71.39 %	39,039,413
2021	3,494,233,057	300,907	11,612	7.98%	18,748	16.05	20,579,201	75.01 %	20,579,201 ⁶
2022	3,611,720,058	301,495	11,979	3.16%	17,444	17.28	41,701,622	74.01 %	41,170,351
2023	4,298,711,148	295,439	14,550	21.46%	17,647	16.74	34,845,579	82.50 %	41,495,189
2024	4,833,373,131	290,619	16,631	14.30%	17,706	16.41	34,265,990	82.74 %	40,888,525

- Notes:**
- ¹ Based on expenses reported in the government-wide statement of activities (governmental activities only).
 - ² Based on fourth quarter Audited Average Daily Enrollment.
 - ³ Budget figure includes all instructional licensed staff.
 - ⁴ Indicator of students eligible for free/reduced meals based on poverty line guidelines.
 - ⁵ NSLP stands for National School Lunch Program, SBP stands for School Breakfast Program.
 - ⁶ In fiscal year 2021, due to distance learning this figure is represented by the Summer Food Service Program.



TABLE 20

Fiscal Year	Minimum Salary ¹	Maximum Salary ¹	U.S. Average Salary ²
2015	\$ 34,684	\$ 67,619	\$ 57,808
2016	34,637	69,189	59,426
2017	40,900 ³	90,877 ³	58,950
2018	40,900	90,877	60,483
2019	40,900	90,877	61,730
2020	41,863	93,018	63,645
2021	41,863	93,018	65,090
2022	41,758	92,785	66,397
2023	50,115	101,251	N/A ⁴
2024	49,175	99,353	N/A ⁴

Sources: ¹ Clark County School District

² National Center for Education Statistics

³ In fiscal year 2017 there were new parameters for the Licensed Employee Salary Table effective July 1, 2016.

⁴ Still in the process of being collected.



TABLE 21

School	Year Built¹	Square Footage¹	Capacity¹	Enrollment²
<i>Elementary Schools</i>				
ABSTON, SANDRA B.	2019	100,532	829	683
ADAMS, KIRK L.	1991	51,984	452	375
ADCOCK, O.K.(1964-replacement)	2003	62,568	684	422
ALAMO, TONY	2002	92,382	1,044	866
ALLEN, DEAN LAMAR	1997	60,046	603	409
ANTONELLO, LEE	1992	57,094	530	506
BAILEY, SISTER ROBERT JOSEPH	2007	62,568	633	563
BARBER, SHIRLEY A.	2018	100,399	873	800
BARTLETT, SELMA F.	1992	56,300	566	523
BASS, JOHN C.	2001	62,568	696	529
BATTERMAN, KATHY L.	2005	62,568	712	631
BEATTY, JOHN R.	1988	55,630	501	501
BECKLEY, WILL	1965	87,547	830	699
BELL, REX (1963-replacement) (1963-replacement)	2017	107,842	816	546
BENDORF, PATRICIA A.	1992	56,300	546	498
BENNETT, WILLIAM G.	1986	37,926	463	320
BERKLEY, SHELLEY	2017	100,532	873	712
BILBRAY, JAMES H.	2003	62,568	684	650
BLUE DIAMOND	1942	6,763	55	38
BONNER, JOHN W.	1997	95,480	887	780
BOOKER, SR., KERMIT R. (1954-replacement)	2007	62,280	556	336
BOWLER, GRANT M.	1980	71,430	512	636
BOWLER, JOSEPH L.	1998	60,046	510	422
BOZARTH, HENRY AND EVELYN	2009	63,485	696	757
BRACKEN, WALTER MAGNET SCHOOL FOR MATH AND SCIENCE	1961	56,590	546	508
BROOKMAN, EILEEN B.	2002	62,568	642	643
BROWN, HANNAH MARIE	2021	92,965	752	636
BRUNER, LUCILE S.	1994	56,517	520	514
BRYAN, RICHARD H.	1997	60,046	505	450
BRYAN, ROGER M.	1997	82,045	731	581
BUNKER, BERKLEY L.	1998	95,480	824	639
CAHLAN, MARION	1963	55,745	580	503
CAMBEIRO, ARTURO	1997	59,118	528	490
CARL, KAY	2001	62,568	656	698
CARTWRIGHT, ROBERTA C.	1998	60,046	520	527
CHRISTENSEN, M.J.	1989	55,141	472	480
CONNERS, EILEEN	2004	62,568	712	583
CORTEZ, MANUEL J.	1998	95,480	812	603
COX, CLYDE C.	1987	90,332	857	604
COX, DAVID M.	1990	56,574	546	456
COZINE, STEVE AND LINDA	2002	62,568	640	634
CRAIG, LOIS	1963	81,671	867	433
CRESTWOOD	1952	81,580	830	534
CULLEY, PAUL E.	1963	85,480	859	577
CUNNINGHAM, CYNTHIA W.	1989	86,203	816	607
DAILEY, JACK	1992	57,094	588	484
DARNELL, MARSHALL C.	2001	62,568	664	609
DEARING, LAURA	1963	82,139	852	714



TABLE 21

School	Year Built¹	Square Footage¹	Capacity¹	Enrollment²
<i>Elementary Schools - continued</i>				
DECKER, C.H.	1976	83,617	877	594
DERFELT, HERBERT A.	1990	56,574	512	514
DESKIN, RUTHE	1988	54,445	481	502
DETWILER, OLLIE	1999	89,860	722	575
DIAZ, RUBEN P.	2008	67,927	749	574
DICKENS, D.L. "DUSTY"	2007	62,568	651	745
DISKIN, P. A.	1973	56,198	556	517
DIVICH, KENNETH	2018	100,532	873	1,083
DONDERO, HARVEY N.	1976	90,767	725	701
DOOLEY, JOHN	1989	47,511	379	314
DUNCAN, RUBY	2010	80,060	672	668
EARL, IRA J.	1964	96,025	820	599
EARL, MARION B.	1987	63,688	481	549
EDWARDS, ELBERT @ HEARD ES (portable campus) (1976-replacement)	2020	101,915	820	499
EISENBERG, DOROTHY	1990	56,574	498	482
ELIZONDO, RAUL P.	1998	86,776	737	569
ELLIS, ROBERT AND SANDY	2018	101,620	863	864
FERRON, WILLIAM E. (wo SSD Links) (1970-replacement)	2021	93,894	704	512
FINE, MARK L.	2009	63,485	649	744
FITZGERALD, H.P.	1993	59,840	541	373
FONG, WING AND LILLY	1991	85,731	806	613
FORBUSS, ROBERT L.	2007	63,485	722	616
FRENCH, DORIS	1976	53,910	457	460
FRIAS, CHARLES AND PHYLLIS	2003	62,568	696	640
GALLOWAY, FAY	1978	55,558	501	497
GAREHIME, EDITH	1998	60,046	520	594
GEHRING, ROGER D. ACADEMY OF SCIENCE AND TECHNOLOGY	2002	62,568	693	620
GIBSON, JAMES	1990	51,984	448	405
GILBERT, C.V.T.	1965	59,491	374	468
GIVENS, LINDA RANKIN	2004	79,020	784	724
GOLDFARB, DANIEL	1997	87,704	768	579
GOODSPRINGS	1913	3,039	20	3
GOOLSBY, JUDY AND JOHN L.	2004	62,568	721	685
GOYNES, THERON H. AND NAOMI D.	2005	62,568	721	664
GRAGSON, ORAN K.	1978	90,476	905	524
GRAY, R. GUILD	1979	52,004	470	375
GRIFFITH E.W. (1963-replacement)	2019	93,894	725	562
GUY, ADDELIAR D. III	1998	60,046	517	455
HANCOCK, DORIS	1964	52,252	517	468
HARMON, HARLEY A.	1972	101,207	686	601
HARRIS, GEORGE E.(1973-replacement)	2021	101,207	698	630
HAYDEN, DON E.	2006	62,568	650	707
HAYES, KEITH C. AND KAREN W.	1999	60,046	505	543
HEARD, LOMIE G.	2017	100,399	835	663
HECKETHORN, HOWARD E.	2002	62,568	696	758
HERR, HELEN	1991	81,850	786	560
HERRON, FAY	1963	65,295	814	563
HEWETSON, HALLE	1959	86,287	952	577



TABLE 21

School	Year Built¹	Square Footage¹	Capacity¹	Enrollment²
Elementary Schools - continued				
HICKEY, LILIAM LUJAN	2005	62,568	664	624
HILL, CHARLOTTE	1990	63,295	526	467
HINMAN, EDNA F.	1987	53,911	460	355
HOGGARD, MABEL W. (1952 replacement)	2021	98,680	758	524
HOLLINGSWORTH, HOWARD STEAM ACADEMY	2003	77,530	722	479
HUMMEL, JOHN R.	2004	62,568	664	583
INDIAN SPRINGS	1980	10,775	93	141
IVERSON, MERVIN	2002	62,568	690	537
JACOBSON, WALTER E.	1990	55,715	481	504
JEFFERS, JAY W.	2005	62,568	698	493
JENKINS, EARL	2019	100,399	841	626
JONES BLACKHURST, JAN	2017	100,399	887	826
JYDSTRUP, HELEN	1991	55,715	482	557
KAHRE, MARC	1991	55,917	534	366
KATZ, EDYTHE AND LLOYD	1991	80,155	770	534
KELLER, CHARLOTTE AND JERRY	2009	67,927	721	472
KELLY, MATT	1960	50,143	368	291
KESTERSON, LORNA J.	1999	60,046	530	539
KIM, FRANK	1988	55,141	540	404
KING, JR., MARTIN LUTHER	1988	47,511	409	360
KING, MARTHA P.	1991	52,470	569	367
LAKE, ROBERT E.	1962	91,139	901	598
LAMPING, FRANK	1998	95,330	786	609
LINCOLN (1955-replacement)	2017	105,922	830	597
LONG, WALTER V.	1977	87,944	859	724
LOWMAN, MARY AND ZEL	1993	91,734	861	650
LUMMIS, WILLIAM	1993	59,068	546	469
LUNDY, EARL B.	1965	10,672	48	
LUNT, ROBERT	1990	55,715	472	423
LYNCH, ANN	1990	58,695	542	433
MACK, NATE	1979	54,553	556	498
MACKEY, JO ACADEMY OF LEADERSHIP & GLOBAL COMM. (1964-replacement)	2020	62,165	480	498
MANCH, J.E. (1962-replacement)	2009	71,416	710	646
MARTINEZ, REYNALDO L.	2000	61,296	507	419
MATHIS, DR. BEVERLY S.	2017	100,532	873	851
MAY, ERNEST	1991	55,917	512	575
MCCALL, QUANNAH	1961	45,503	428	255
MCCAW, GORDON (1954-replacement)	2008	79,332	852	689
MCDONIEL, ESTES M.	1987	47,414	401	404
MCMILLAN, JAMES B.	1989	57,583	592	478
MCWILLIAMS, J.T.	1961	86,512	837	606
MENDOZA, JOHN F.	1989	81,569	806	612
MILLER, SANDY SEARLES ACADEMY FOR INTERNATIONAL STUDIES	2003	62,568	703	560
MITCHELL, ANDREW	1970	54,146	520	354
MOORE, WILLIAM K.	2000	84,306	677	490
MORROW, SUE H.	1998	59,118	530	439
MOUNTAIN VIEW	1954	52,782	570	350
NEAL, JOSEPH M.	1999	60,046	475	543
NEWTON, ULIS	1993	58,800	540	564



TABLE 21

School	Year Built¹	Square Footage¹	Capacity¹	Enrollment²
<i>Elementary Schools - continued</i>				
NORTHWEST CTA (Kindergarten)	2007	N/A	N/A	16
NV LEARNING ACADEMY ES (virtual)	2009	N/A	N/A	1,223
O'ROARKE, THOMAS	2008	62,568	721	625
OBER, D'VORRE AND HAL	2000	60,046	520	557
ORTWEIN, DENNIS	2018	101,620	822	767
PARADISE PROF. DEV. (1952-replacement)	1998	60,046	499	391
PARK, JOHN S.	1948	69,005	656	577
PARSON, CLAUDE AND STELLA	1989	55,630	510	301
PERKINS, DR. CLAUDE G.	2007	63,485	664	529
PERKINS, UTE	1990	40,694	252	136
PETERSEN, DEAN	2003	98,002	1,075	686
PIGGOTT, CLARENCE ACADEMY OF INTERNATIONAL STUDIES	1993	55,448	512	681
PITTMAN, VAIL	1966	56,682	510	477
PREPARATORY INSTITUTE, SCHOOL FOR ACADEMIC EXCELLENCE AT CHARLES I. WEST HALL (West Prep)	2017	53,820	514	316
PRIEST, RICHARD C.	2003	62,568	664	667
RED ROCK	1955	48,583	627	442
REED, DORIS M.	1987	85,986	822	563
REEDOM, CAROLYN S.	2008	63,485	678	507
REID, HARRY	1992	2,330	45	10
RHODES, BETSY	1998	60,046	505	591
RIES, ALDEANE COMITO	2005	62,568	656	792
ROBERTS, AGGIE	1997	59,118	505	470
ROGERS, LUCILLE S.	2001	62,568	696	705
RONNOW, C.C.	1965	63,093	610	492
RONZONE, BERTHA	1965	90,685	830	684
ROUNDY, DR. C. OWEN	2007	62,568	661	613
ROWE, LEWIS E.	1964	53,530	550	569
RUNDLE, RICHARD J.	1991	61,904	598	576
SANDY VALLEY (1982-replacement)	2021	20,126	154	105
SCHERKENBACH, WILLIAM AND MARY	2004	62,568	668	539
SCHORR, STEVE	2006	62,568	668	677
SCOTT, JESSE D.	2008	67,927	676	695
SEWELL, C.T.	1958	54,208	544	537
SIMMONS, EVA G.	2004	62,568	668	608
SMALLEY, JAMES E. AND A. RAE	2007	63,485	686	697
SMITH, HAL	2000	95,480	816	682
SMITH, HELEN M.	1975	52,195	440	443
SNYDER, DON AND DEE	2017	100,532	814	663
SNYDER, WILLIAM E.	2001	62,568	657	662
SOUTHEAST CAREER TECHNICAL ACADEMY PK	N/A	N/A	N/A	8
SQUIRES, C.P.	1958	86,799	838	507
STANFORD	1987	56,529	536	442
STATON, ETHEL W.	2001	62,568	712	642
STEELE, JUDITH D.	2006	62,568	696	744
STEVENS, JOSH	2017	101,620	887	785
STUCKEY, EVELYN	2010	77,070	712	608
SUNRISE ACRES (1952-replacement)	2002	62,568	684	511
TANAKA, WAYNE N.	2004	62,568	684	733
TARR, SHEILA ACADEMY OF INTERNATIONAL STUDIES	2001	62,568	693	732



TABLE 21

School	Year Built¹	Square Footage¹	Capacity¹	Enrollment²
<i>Elementary Schools - continued</i>				
TARTAN, JOHN	2005	62,568	686	473
TATE, MYRTLE @ HEARD TEMPORARY CAMPUS (1971-replacement)	2021	101,620	814	599
TAYLOR, GLEN C.	2003	62,568	712	612
TAYLOR, ROBERT L. (1954-replacement)	2008	76,017	731	420
THIRIOT, JOSEPH E.	2005	75,226	530	568
THOMAS, RUBY S.	1963	59,030	602	635
THOMPSON, SANDRA L.	2006	62,568	696	597
THOMPSON, TYRONE	2020	100,532	887	854
THORPE, JIM	1992	55,448	566	412
TOBLER, R.E.	1982	59,055	536	505
TOLAND, HELEN ANDERSON	1956	43,981	410	230
TOMIYASU, BILL Y.	1974	51,994	423	406
TREEM, HARRIET	1990	52,295	469	505
TRIGGS, VINCENT L.	2010	83,056	668	754
TWIN LAKES (1954-replacement)	2019	91,243	644	516
TWITCHELL, NEIL C.	2002	62,568	721	519
ULLOM, J.M. (1962-replacement)	2019	107,842	851	555
VANDERBURG, JOHN	1997	59,118	546	549
VASSILIADIS, BILLY AND ROSEMARY	2017	101,620	887	1,089
VEGAS VERDES	1959	84,642	829	694
VIRGIN VALLEY (1980-replacement)	2004	66,519	686	584
WALKER, J. MARLAN INTERNATIONAL	2002	62,568	696	535
WALLIN, SHIRLEY AND BILL	2010	75,176	686	690
WARD, GENE	1971	107,855	688	581
WARD, KITTY MCDONOUGH	2006	62,568	686	685
WARREN, ROSE	1961	53,395	510	525
WASDEN, HOWARD A. @ FYFE ES CAMPUS (1955-replacement)	2020	89,976	717	437
WATSON, FREDRIC W.	2001	62,568	625	672
WENGERT, CYRIL	1971	55,538	517	496
WHITNEY	1991	52,497	434	370
WIENER, JR., LOUIS	1993	56,517	566	437
WILHELM, ELIZABETH	1997	60,046	510	453
WILLIAMS, TOM (1957-replacement)	2008	87,837	812	554
WILLIAMS, WENDELL P. (1953-replacement)	2002	78,072	566	311
WOLFE, EVA	1997	60,046	528	416
WOLFF, ELISE L.	2001	62,568	712	739
WOOLLEY, GWENDOLYN	1990	87,729	822	658
WRIGHT, WILLIAM V.	2006	62,568	696	560
TOTAL ELEMENTARY SCHOOLS		15,737,962	147,346	127,499
<i>Middle Schools</i>				
BAILEY, DR. WILLIAM "BOB" H.	2005	148,569	1,576	1,156
BECKER, ERNEST	1993	141,531	1,496	1,042
BRIDGER, JIM	1959	112,434	1,432	1,098
BRINLEY, J. HAROLD	1967	120,748	969	902
BROWN, B. MAHLON	1982	116,941	1,043	788
BURKHOLDER, LYAL (1952-replacement)	2007	114,386	893	498
CADWALLADER, RALPH	2003	148,569	1,596	1,503
CANARELLI, LAWRENCE AND HEIDI	2003	148,569	1,594	1,514
CANNON, HELEN C.	1976	110,622	1,029	772



TABLE 21

School	Year Built¹	Square Footage¹	Capacity¹	Enrollment²
<i>Middle Schools - continued</i>				
CASHMAN, JAMES	1965	113,480	1,011	1,053
CORTNEY, FRANCIS H.	1998	148,569	1,544	1,013
CRAM, BRIAN AND TERI	2001	148,569	1,529	1,372
ESCOBEDO, EDMUNDO "EDDIE" SR.	2007	148,569	1,611	851
FAISS, WILBUR AND THERESA	2007	148,569	1,579	1,269
FERTITTA, VICTORIA	2002	148,569	1,659	1,183
FINDLAY, CLIFFORD O. PETE	2004	148,569	1,544	1,223
FREMONT, JOHN C. PROFESSIONAL DEVELOPMENT	1955	84,174	920	637
GARRETT, ELTON M.	1978	74,350	696	401
GARSIDE, FRANK F.	1962	114,287	1,304	1,061
GIBSON, ROBERT O.	1962	103,241	1,160	1,145
GREENSPUN, BARBARA AND HANK	1991	144,570	1,454	1,326
GUINN, KENNY C.	1978	110,622	983	1,068
GUNDERSON, BARRY AND JUNE	2021	167,219	1,703	1,433
HARNEY, KATHLEEN AND TIM	2002	148,569	1,579	1,212
HUGHES, CHARLES ARTHUR	2003	108,687	863	548
HYDE PARK	1957	117,765	1,479	1,316
INDIAN SPRINGS SECONDARY	1952	55,965	601	82
JOHNSON, WALTER ACADEMY OF INTERNATIONAL STUDIES	1991	144,570	1,419	1,310
JOHNSTON, CARROLL M.	2006	148,569	1,546	1,211
KELLER, DUANE D.	1997	148,569	1,611	1,079
KNUDSON, K.O.	1961	123,976	1,319	1,168
LAUGHLIN	1991	140,502	1,234	141
LAWRENCE, CLIFFORD J.	1999	148,569	1,554	1,239
LEAVITT, JUSTICE MYRON E.	2001	148,569	1,579	1,365
LIED STEM ACADEMY	1997	148,569	1,583	1,545
LYON, MACK	1950	115,201	935	403
MACK, JEROME	2005	148,569	1,594	953
MACKEY, JO iLEAD ACAD FOR THE DIGITAL SCIENCES K-8 (1964-replacement)	2020	31,729	238	246
MANNION, JACK AND TERRY	2004	148,569	1,546	1,376
MARTIN, ROY W. (1958-replacement)	2008	167,219	1,697	1,204
MILLER, BOB	2000	148,569	1,561	1,438
MOLASKY, IRWIN AND SUSAN	1998	148,569	1,596	893
MONACO, MARIO C. AND JOANNE	2001	148,569	1,596	1,002
O'CALLAGHAN, MIKE i3 LEARN ACADEMY	1991	144,570	1,513	1,401
ORR, WILLIAM E.	1965	125,576	1,166	880
PREPARATORY INSTITUTE, SCHOOL FOR ACADEMIC EXCELLENCE AT CHARLES I. WEST HALL (West Prep)	1997	148,569	1,594	1,205
ROBISON, DELL H.	1973	129,867	1,301	702
ROGICH, SIG	2000	148,569	1,646	1,645
SANDY VALLEY	2006	72,146	801	191
SAVILLE, ANTHONY	2004	148,569	1,546	1,400
SAWYER, GRANT	1993	138,824	1,476	1,185
SCHOFIELD, JACK LUND	2001	148,569	1,576	988
SEDWAY, MARVIN M.	2001	148,569	1,576	1,003
SILVESTRI, CHARLES	1998	148,569	1,561	1,092
SMITH, J.D. (1952-replacement)	2020	167,219	1,703	1,196



TABLE 21

School	Year Built¹	Square Footage¹	Capacity¹	Enrollment²
<i>Middle Schools - continued</i>				
SWAINSTON, THERON L.	1992	146,330	1,526	1,061
TARKANIAN, LOIS AND JERRY	2006	148,569	1,611	1,284
VON TOBEL, ED	1965	129,180	1,271	862
WEBB, DEL E.	2005	148,569	1,561	1,661
WHITE, THURMAN ACADEMY OF THE PERFORMING ARTS	1992	146,330	1,499	1,474
WOODBURY, C.W.	1972	110,562	984	776
TOTAL MIDDLE SCHOOLS		8,104,755	83,366	64,045
<i>Senior High Schools</i>				
ADVANCED TECHNOLOGIES ACADEMY	1994	175,965	1,160	1,195
ARBOR VIEW	2005	333,160	2,541	3,077
BASIC ACADEMY OF INTERNATIONAL STUDIES (1952-Burkholder)	1971	278,369	2,099	2,345
BONANZA	1974	266,604	2,397	1,881
BOULDER CITY (1948-replacement)	2018	168,329	903	634
CANYON SPRINGS LEADERSHIP & LAW PREPARATORY ACADEMY	2004	274,700	2,452	2,676
CENTENNIAL	1999	274,700	2,524	2,887
CENTRAL TECHNICAL TRAINING ACADEMY	2022	18,768	202	105
CHAPARRAL	1971	290,219	2,439	2,079
CHEYENNE	1991	291,779	2,479	1,810
CIMARRON-MEMORIAL	1991	291,779	2,504	2,389
CLARK, ED W.	1964	357,229	2,511	2,706
COLLEGE OF SOUTHERN NEVADA-EAST	N/A	N/A	N/A	158
COLLEGE OF SOUTHERN NEVADA-SOUTH	N/A	N/A	N/A	136
COLLEGE OF SOUTHERN NEVADA-WEST	N/A	N/A	N/A	222
CORONADO	2001	274,700	2,571	3,054
DEL SOL ACADEMY OF THE PERFORMING ARTS	2004	274,700	2,472	2,389
DESERT OASIS	2008	333,160	2,574	3,092
DESERT PINES	1999	274,700	2,407	2,845
DESERT ROSE HS (formerly ATTC)	1981	61,205	337	165
DURANGO	1993	291,779	2,536	2,168
EAST CTA	2008	217,000	1,813	1,882
ELDORADO	1972	274,100	2,356	1,905
FOOTHILL	1999	271,171	2,207	2,240
GLOBAL COMMUNITY HS @ MORRIS HALL	1993	60,455	526	234
GREEN VALLEY	1991	294,066	2,506	2,508
INDIAN SPRINGS	1952	N/A	N/A	121
LAS VEGAS	1993	291,779	2,556	2,349
LAS VEGAS ACADEMY OF THE ARTS	1930	283,949	1,574	1,730
LAUGHLIN	1991	N/A	N/A	168
LEGACY	2006	333,160	2,457	2,514
LIBERTY	2003	274,700	2,541	3,186
MISSION HS	1942	5,116	152	19
MOAPA VALLEY	1993	180,017	1,194	570
MOJAVE	1997	274,700	2,474	2,298
NV LEARNING ACADEMY (virtual)	2009	40,285	N/A	3,182
NORTHEAST CTA	2023	260,827	N/A	658
NORTHWEST CTA	2007	217,000	1,813	1,860
PALO VERDE	1997	274,700	2,586	3,028
PREPARATORY INSTITUTE, SCHOOL FOR ACADEMIC EXCELLENCE AT CHARLES I. WEST HALL (West Prep)	1997	N/A	N/A	0

**CLARK COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
AS OF JUNE 30, 2024**



TABLE 21

School	Year Built¹	Square Footage¹	Capacity¹	Enrollment²
Senior High Schools - continued				
RANCHO (1954-replacement)	2006	383,818	2,368	2,825
SANDY VALLEY	2006	N/A	N/A	0
SHADOW RIDGE	2003	274,700	2,509	2,963
SIERRA VISTA	2001	274,700	2,521	3,046
SILVERADO	1994	271,040	2,472	1,913
SOUTHEAST CTA (formerly SNVTC) (phased replacement 1965)	2020	339,588	2,385	2,003
SOUTHWEST CTA	2009	219,123	1,349	1,563
SPRING VALLEY	2004	274,700	2,481	2,487
SUNRISE MOUNTAIN VALLEY	2009	333,160	2,541	2,392
VALLEY	1964	354,875	2,485	2,328
VETERANS TRIBUTE CTA	2009	126,846	742	809
VIRGIN VALLEY	1991	171,747	1,154	754
WEST CTA	2010	209,725	1,414	1,506
WESTERN (phased replacement 1960)	2007	368,339	2,457	2,559
TOTAL SENIOR HIGH SCHOOLS		11,687,231	90,741	95,613
Special Schools				
MILEY ACHIEVEMENT CENTER ELEMENTARY/SECONDARY (1976-replacement)	2006	38,950	0	74
MILLER, JOHN F. (1959-replacement)	2013	45,000	210	109
STEWART, HELEN J.	1972	51,810	180	124
VARIETY (1952-replacement)	2013	65,000	260	146
TOTAL SPECIAL SCHOOLS		200,760	650	453
Alternative Schools/Programs				
ACCELERATION ACADEMY	2020	N/A	-	1,962
BURK HORIZON	1993	N/A	-	32
CHILD HAVEN	N/A	N/A	N/A	0
CLARK COUNTY DETENTION CENTER	N/A	N/A	0	47
COWAN ACADEMIC CENTER	1999	32,500	344	215
COWAN SUNSET (adult ed)	1999	N/A	-	26
DESERT ROSE ADULT HS/DESERT ROSE TECH CENTER (formerly Jeffrey)	1999	32,500	N/A	0
DESERT WILLOWS ELEMENTARY/SECONDARY	N/A	N/A	-	31
EARLY CHILDHOOD	N/A	N/A	-	43
FLORENCE MCCLURE WOMEN'S CENTER/JEAN CONSERVATION CAMP	N/A	N/A	N/A	-
HIGH DESERT STATE PRISON ADULT HS	N/A	N/A	N/A	-
HIGH DESERT STATE PRISON YOUTHFUL OFFENDER PROGRAM	N/A	N/A	N/A	-
JUVENILE DETENTION 3-5	N/A	N/A	-	0
JUVENILE DETENTION 6-12	N/A	N/A	-	77
MORRIS SUNSET HS @ GLOBAL CAMPUS	1993	N/A	0	51
PETERSON ACADEMIC CENTER	2001	32,500	359	201
QUEST PROGRAM	N/A	N/A	N/A	11
SOUTH ACADEMIC CENTER (at BURK CAMPUS 2018)	1993	29,500	359	188
SOUTHERN DESERT CORRECTIONAL CENTER/THREE LAKES VALLEY CAMP	N/A	N/A	N/A	0
SPRING MOUNTAIN YOUTH CAMP JR/SR HS	N/A	N/A	-	88
SUMMIT VIEW YOUTH CENTER	N/A	N/A	0	37
TOTAL ALT SCHOOLS/PROGRAMS		127,000	1,062	3,009
SCHOOL DISTRICT TOTAL		35,857,708	323,225	290,619

Sources: ¹ Demographics, Zoning, and GIS, CCSD

² Based on fourth quarter Audited Average Daily Enrollment

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Compliance and Controls



ANNUAL COMPREHENSIVE FINANCIAL REPORT



CPAs & BUSINESS ADVISORS

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees of the
Clark County School District
Clark County, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clark County School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated October 28, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 that we consider to be a material weakness.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Reno, Nevada
October 28, 2024



CPAs & BUSINESS ADVISORS

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Trustees
Clark County School District
Clark County, Nevada

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Clark County School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.* *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Reno, Nevada
October 28, 2024

CLARK COUNTY SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title 1 Grants to Local Educational Agencies	84.010	23-650-02000	\$ 269,985
Title 1 Grants to Local Educational Agencies	84.010	24-650-02000	430,303
Title 1 Grants to Local Educational Agencies	84.010	23-633-02000	4,402,983
Title 1 Grants to Local Educational Agencies	84.010	23-633-02000	11,314,832
Title 1 Grants to Local Educational Agencies	84.010	24-633-02000	69,957,002
Title 1 Grants to Local Educational Agencies	84.010	24-633-02000	46,086,251
Title 1 Grants to Local Educational Agencies	84.010	23-624-02000	156,257
Title 1 Grants to Local Educational Agencies	84.010	24-624-02000	4,404,235
			<u>137,021,848</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	23-630-02000	131,919
			<u>131,919</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Migrant Education State Grant Program	84.011	24-629-02000	1,590
			<u>1,590</u>
Special Education Cluster (IDEA)			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Special Education Grants to States	84.027	23-639-02000	133,703
Special Education Grants to States	84.027	24-639-02000	60,551,646
Special Education Grants to States	84.027	23-667-02000	1,227
Special Education Grants to States	84.027	24-667-02000	556,845
Special Education Grants to States	84.027	24-642-02000	599,797
Special Education Grants to States	84.027	23-757-02000	77,130
			<u>61,920,348</u>
Special Education Preschool Grant	84.173	23-665-02000	555
Special Education Preschool Grant	84.173	24-665-02000	1,076,549
Special Education Preschool Grant	84.173	23-764-02000	3,732
			<u>1,080,836</u>
Total Special Education Cluster (IDEA)			<u>63,001,184</u>
DIRECT PROGRAM			
Impact Aid	84.041	S041B192995	330,084
			<u>330,084</u>

CLARK COUNTY SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Career and Technical Education-Basic Grants to States	84.048	23-631-02000	\$ 2,602
Career and Technical Education-Basic Grants to States	84.048	24-631-02000	4,543,366
Career and Technical Education-Basic Grants to States	84.048	24-634-02000	101,250
Career and Technical Education-Basic Grants to States	84.048	24-635-02000	49,284
			<u>4,696,502</u>
DIRECT PROGRAM			
Indian Education Grants to Local Educational Agencies	84.060	S060A220203	21,429
Indian Education Grants to Local Educational Agencies	84.060	S060A230203	149,877
			<u>171,306</u>
DIRECT PROGRAM			
Magnet Schools Assistance	84.165	U165A170032	283,172
Magnet Schools Assistance	84.165	S165A230032	878,379
			<u>1,161,551</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
School Safety National Activities	84.184	23-732-02000	298,143
School Safety National Activities	84.184	24-732-02000	53,700
			<u>351,843</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Education for Homeless Children and Youth	84.196	23-688-0200	534
Education for Homeless Children and Youth	84.196	24-688-0200	299,869
			<u>300,403</u>
DIRECT PROGRAM			
Innovative Approaches to Literacy; Promise Neighborhoods (PN); and Full-service Community Schools	84.215	S215K220122	260,964
			<u>260,964</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Twenty-First Century Community Learning Centers	84.287	23-769-02000(COH IV)	16,323
Twenty-First Century Community Learning Centers	84.287	23-772-02000(COH VII)	15,514
Twenty-First Century Community Learning Centers	84.287	24-772-02000(COH VII)	1,904,700
			<u>1,936,537</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Special Education -State Personnel Development	84.323	23-763-02000	93,079
Special Education -State Personnel Development	84.323	24-763-02000	179,842
			<u>272,921</u>

CLARK COUNTY SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	23-620-02000	\$ 26,123
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	24-620-02000	1,104,297
			<u>1,130,420</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
English Language Acquisition State Grants	84.365	23-658-02000	3,029,516
English Language Acquisition State Grants	84.365	24-658-02000	4,399,908
English Language Acquisition State Grants	84.365	24-659-02000	76,272
English Language Acquisition State Grants	84.365	23-659-02000	67,425
			<u>7,573,121</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Supporting Effective Instruction State Grants	84.367	23-709-02000	5,932,385
Supporting Effective Instruction State Grants	84.367	24-709-02000	6,898,796
			<u>12,831,181</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Student Support and Academic Enrichment Program	84.424	23-686-02000	272,477
Student Support and Academic Enrichment Program	84.424	23-715-02000	8,818,196
Student Support and Academic Enrichment Program	84.424	24-715-02000	4,498,060
			<u>13,588,733</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
COVID-19 Education Stabilization Fund	84.425D	21-741-02000	28,704,608
COVID-19 Education Stabilization Fund	84.425U	21-742-02000	243,426,813
COVID-19 Education Stabilization Fund	84.425D	20-740-02000	710,756
COVID-19 Education Stabilization Fund	84.425U	22-776-02000	130,096
COVID-19 Education Stabilization Fund	84.425U	23-743-02000	7,823,787
COVID-19 Education Stabilization Fund	84.425U	24-787-02000	111,681
COVID-19 Education Stabilization Fund	84.425U	22-787-02000	394,212
COVID-19 Education Stabilization Fund	84.425W	21-752-02000	78,604
COVID-19 Education Stabilization Fund	84.425U	23-775-02000	89,581
COVID-19 Education Stabilization Fund	84.425U	23-736-02000	50,009
COVID-19 Education Stabilization Fund	84.425U	22-721-02000	957,691
COVID-19 Education Stabilization Fund	84.425W	22-735-02000	1,637,818
COVID-19 Education Stabilization Fund	84.425U	23-759-02000	6
COVID-19 Education Stabilization Fund	84.425U	24-759-02000	115,560
			<u>284,231,222</u>
Total U.S. Department of Education			<u>528,993,329</u>

CLARK COUNTY SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster			
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
School Breakfast Program	10.553	N-02-13	\$ 27,327,088
			<u>27,327,088</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
National School Lunch Program	10.555	N-02-13	90,272,373
National School Lunch Program	10.555	E011	12,269,161
			<u>102,541,534</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Summer Food Service Program for Children	10.559	Not Available	256,426
Summer Food Service Program for Children	10.559	Not Available	591,683
			<u>848,109</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Federal Fresh Fruit & Vegetable Program	10.582	F-02-13	1,032,023
			<u>1,032,023</u>
Total Child Nutrition Cluster			
			<u>131,748,754</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Child and Adult Care Food Program	10.558	S-02-13	5,029,436
			<u>5,029,436</u>
Forest Service Schools and Roads Cluster:			
PASS THROUGH PROGRAMS FROM CLARK COUNTY			
Schools and Roads - Grants to Counties	10.666	Not Available	69,215
			<u>69,215</u>
Total Forest Service Schools and Roads Cluster			
			<u>69,215</u>
Total U.S. Department of Agriculture			
			<u>136,847,405</u>
U.S. DEPARTMENT OF THE INTERIOR			
DIRECT PROGRAM			
Indian Education Assistance to Schools	15.130	A24AV00262	11,904
Indian Education Assistance to Schools	15.130	A20AV00948	15,600
			<u>27,504</u>
Total U.S. Department of Interior			
			<u>27,504</u>

CLARK COUNTY SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
U.S. DEPARTMENT OF JUSTICE			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Juvenile Justice and Delinquency Prevention	16.540	15P JDP-21-GG-03248-TITL	\$ 133,436 <u>133,436</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF PUBLIC SAFETY			
Project Safe Neighborhoods	16.609	20-PSN-03	46
Project Safe Neighborhoods	16.609	21-PSN-03	<u>27,857</u> <u>27,903</u>
DIRECT PROGRAM			
Public Safety Partnership and Community Policing	16.710	15JCOPS-22-GG-03543-UHPX	<u>366,871</u> <u>366,871</u>
Total U.S. Department of Justice			<u>528,210</u>
U.S. DEPARTMENT OF LABOR			
WIOA Cluster			
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION			
WIOA Youth Activities	17.259	WC-22-DISTRICT-AC-VTP-Y1	215,965
Total WIOA Cluster			<u>215,965</u>
Total U.S. Department of Labor			<u>215,965</u>
U.S. DEPARTMENT OF TRANSPORTATION			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF TRANSPORTATION			
Highway Planning and Construction	20.205	PR081-17-063	344
Highway Planning and Construction	20.205	PR518-23-063	117,070
Highway Planning and Construction	20.205	PR672-18-063	39,455
Highway Planning and Construction	20.205	PR577-20-063	137,941
Highway Planning and Construction	20.205	PR498-23-063	<u>130,594</u> <u>425,404</u>
Highway Safety Cluster			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF PUBLIC SAFETY			
State and Community Highway Safety	20.600	69A37521300004020NV0	30,532
State and Community Highway Safety	20.600	JF-2024-00008	127,877
State and Community Highway Safety	20.600	TS-2023-00038	12,154

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
State and Community Highway Safety	20.600	TS-2024-00009	\$ 62,112
State and Community Highway Safety	20.600	TS-2024-00083	96,419
			<u>329,094</u>
National Priority Safety Program	20.616	TS-2023-00118	3,742
National Priority Safety Program	20.616	TS-2024-00079	9,115
			<u>12,857</u>
Total for Highway Safety Cluster			<u>341,951</u>
Total U.S. Department of Transportation			<u>767,355</u>
U.S.DEPARTMENT OF TREASURY			
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	Not Available	5,515,007
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	Not Available	17,367,672
			<u>22,882,679</u>
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF EDUCATION			
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	23-719-02000	79,078,716
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	23-914-02000	400,000
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	24-913-02000	333,945
			<u>79,812,661</u>
Total US Department of Treasury			<u>102,695,340</u>
ENVIRONMENTAL PROTECTION AGENCY			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA ENVIRONMENTAL PROTECTION AGENCY			
Diesel Emissions Reduction Act (DERA) State Grants	66.040	DEP-S22-033	311,626
			<u>311,626</u>
Total Environmental Protection Agency			<u>311,626</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
PASS THROUGH PROGRAMS FROM PACT COALITION			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08TI084628-01 M002	69,955
Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08TI085790-01 M003	15,300
			<u>85,255</u>

CLARK COUNTY SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES			
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	SG 25911	\$ 1,354,535
			<u>1,354,535</u>
PASS THROUGH PROGRAMS FROM SOUTHERN NEVADA HEALTH DISTRICT			
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	NE11OE000081	120,000
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	NE11OE000081	20,143
			<u>140,143</u>
PASS THROUGH PROGRAMS FROM CATHOLIC CHARITIES OF SOUTHERN NEVADA			
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSIG2024-CCSD	34,355
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSIG2023-CCSD	18,295
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	AFGHANRSIG2023	13,533
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	UKRRSIG2023-CCSD	2,433
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	UKRRSIG2024-CCSD	30,072
			<u>98,688</u>
Total U.S. Department of Health and Human Services			<u>1,678,621</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DIVISION OF EMERGENCY MANAGEMENT			
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	870,594
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	1,860
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	349
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	116
State and Local Cybersecurity Grant Program	97.137	SRBYQ7XFBYA6	2,790
			<u>875,709</u>
Total U.S. Department of Homeland Security			<u>875,709</u>
Total Federal Financial Assistance			<u>\$ 772,941,064</u>

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Clark County School District (the “District”) under programs of the federal government for the year ended June 30, 2024. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District and fund balance.

Note B – Summary of Significant Accounting Policies

Governmental fund types account for the District’s federal grant activity included in the general and federal projects funds. Therefore, expenditures in the schedule of expenditures of federal awards are recognized on the modified accrual basis – when they become a demand on current available financial resources. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Proprietary fund types account for the District’s federal grant activity included in the food service fund. Such expenditures are recognized on the accrual basis – when a liability is incurred. The District’s summary of significant accounting policies is presented in Note 1 in the District’s basic financial statements.

No federal financial assistance has been provided to a sub recipient.

Note C – Indirect Cost Rate

Clark County School District has not elected to use the 10% De Minimis indirect cost rate.

Note D – Relationship to Basic Financial Statements

Expenditures of federal awards have been included in the individual funds of the District as follows:

General Fund	\$ 399,299
Major Fund - Federal Projects	612,880,896
Enterprise Fund - Food Service	159,660,869
Total	\$ 772,941,064

Note E – Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. The amounts shown as expenditures of the National School Lunch Program include the fair value of \$12,269,161 commodity food received by the District. At June 30, 2024, the District had food commodities totaling \$8,625,668 in inventory.

Note F – Food Service Revenue

The District has certain grant programs where federal financial assistance is received on a rate per meal basis, rather than an expenses reimbursement basis. Amounts received under these programs must be used on the District's food service program, which is pooled and supported across all of these grant programs. The District has recognized amounts on the Schedule of Expenditures of Federal Awards using the proportional revenue of each program multiplied by the operating expenses, less depreciation, plus capital expenditures of the Food Service Enterprise Fund as follows:

Federal Financial Listing	Revenue	Expense
10.553	\$ 31,620,036	\$ 27,327,088
10.555	104,453,707	90,272,373
10.555	12,269,161	12,269,161
10.559	296,709	256,426
10.559	684,633	591,683
10.582	1,194,149	1,032,023
10.558	5,819,535	5,029,436
21.027	6,381,387	5,515,007
21.027	20,096,045	17,367,672
Total	<u>\$ 182,815,362</u>	<u>\$ 159,660,869</u>

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

<u>Name of Federal Program</u>	<u>Assistance Listing Number</u>
Coronavirus State and Local Fiscal Recovery Fund	21.027
Career and Technical Education-Basic Grants to States	84.048
Twenty-First Century Community Learning Centers	84.287
Supporting Effective Instruction State Grants	84.367
Education Stabilization Fund	84.425
Epidemiology and Laboratory Capacity	93.323
Dollar threshold used to distinguish between type A and type B programs	\$3,000,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2024-001: Accrued Interest Receivable
Material Weakness in Internal Control

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Monitoring interest receivable calculations and subsequent receipts is a key component of ensuring receivable balances are recorded in accordance in U.S. GAAP.

Condition: Management identified a software inaccuracy and corrected the calculation for interest receivables as of the current fiscal year ended June 30, 2024. However, the interest receivables at June 30, 2023 were not accurately recorded as a result of the reliance on the software generated report in the prior year and therefore, impacted the beginning equity balances and interest income for the year ended June 30, 2024.

Cause: Clark County School District (the District) did not have adequate internal controls to review corrections in the current year and their impact on beginning balances.

Effect: A prior period adjustment was recorded to adjust beginning fund balance/net position in the Bond Fund/Governmental Activities for \$3,740,455.

Recommendation: We recommend the District continue to enhance internal controls to review the corrections in the current year and their impact on beginning balances.

Views of Responsible Officials: Management agrees with this finding. See the Corrective Action Plan for steps to be taken.

Section III – Federal Award Findings and Questioned Costs

None reported for the year ended June 30, 2024.



AUDITOR'S COMMENTS

The Board of Trustees
Clark County School District
Clark County, Nevada

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Clark County School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statutes, except as cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District’s noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Current Year Statute Compliance

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 11 to the financial statements.

Progress on Prior Year Statute Compliance

The District monitored all significant constraints on its financial administration during the prior year.

Prior Year Recommendations

See the Summary Schedule of Prior Audit Findings under separate cover.

Current Year Recommendations

Our current year recommendations are included in the Schedule of Findings and Questioned Costs.

Nevada Revised Statute 354.6113

The financial statements of the Bond Fund (a capital projects fund) are located in this report at Schedule A-8. As noted above, compliance with Nevada Revised Statutes is contained in Note 11 to the financial statements.

Nevada Revised Statute 354.6115

A fund was created in accordance with Nevada Revised Statute 354.6115, “Fund to stabilize operations of local government and mitigate effects of natural disaster”. However, the fund is inactive and had no fund balance at any time during the year. In future periods, funds may be deposited and/or accumulated in the Fund for Budget Stabilization if in any year general fund revenues have exceeded appropriated expenditure levels and the ending fund balance is not less than 2 percent of total general fund revenues as required by District Regulation 3110.

Reno, Nevada
October 28, 2024

**CLARK
COUNTY
SCHOOL
DISTRICT
BUDGET
SHORTFALL
RESPONSE**

BOARD OF SCHOOL TRUSTEES

Evelyn Garcia Morales, President
Irene Bustamante Adams, Vice President
Lisa Guzmán, Clerk
Isaac Barron, Member
Lola Brooks, Member
Linda P. Cavazos, Member
Ramona Esparza-Stoffregan, Member
Adam Johnson, Member
Lisa Satory, Member
Brenda Zamora, Member

Brenda Larsen-Mitchell, Ed.D.,
Interim Superintendent

October 3, 2024

Jhone M. Ebert
Superintendent of Public Instruction
Nevada Department of Education
700 E. Fifth Street
Carson City, Nevada 89701-5096

Dear Superintendent Ebert:

1. Was the report to the Nevada Department of Education and the Department of Taxation, as required by NRS 387.303, amended, in need of amendment, or otherwise determined to be inaccurate?

Based on current information and understanding, the fiscal year (FY) 2023 report was not amended, not in need of amendment, or not determined to be inaccurate.

The FY 2024 report is due on November 1, 2024, and the Clark County School District (CCSD) is preparing to submit it by the designated due date.

2. Were any of the reports required by NRS 388G.650(1), NRS 388G.660(1), or NRS 388G.680(1) amended, in need of amendment, or otherwise determined to be inaccurate?

On or before January 15, 2024, pursuant to Nevada Revised Statutes (NRS) 388G.650(1), the CCSD provided the average unit cost for each type of employee employed to work in the District based on the information available at the time. Based on additional information received after January 15, 2024, the District's good-faith calculation of the averages should have been amended to fully reflect salary increases required by the applicable collective bargaining agreements and memoranda of agreement. The District has updated this information on openbook.ccsd.net.

On or before January 15, 2024, pursuant to NRS 388G.660(1), the District established the required estimates based on the information available at the time. Based on the District's budget cycle as prescribed in NRS, the Amended Final Budget for FY 2025 will be presented to the Clark County School District Board of School Trustees on December 12, 2024. The FY 2025 Amended Final Budget will include amended assumptions, calculations, and allocations according to Generally Accepted Accounting Principles.

On or before January 15, 2024, pursuant to NRS 388G.680(1), the District established the required estimate based on the information available at the time. However, it was discovered that the data for which students were found to be eligible for At-Risk funding was developed using Free-and-Reduced-Lunch eligibility rather than the GRAD score. This inaccuracy was corrected for the fall budgets, and the District has updated this information on openbook.ccsd.net.

3. Have any of Clark County School District's budgetary assumptions, calculations, or allocations for the 2023–2024 or 2024–2025 school years been determined to be inaccurate, incomplete, or in need of amendment?

The FY 2024 Amended Final Budget was completed and approved on December 14, 2023. Based on current information and understanding, no need for amendment has been identified.

The FY 2025 Amended Final Budget will be presented to the Clark County School District Board of School Trustees on December 12, 2024. It will include amended assumptions, calculations, and allocations.

4. Does a budgetary shortfall currently exist at Clark County School District, and if so, what is the approximate amount of the shortfall? (Please provide your best estimate by October 3, 2024, rather than waiting for more precise information.)

As of October 3, 2024, current estimates include a potential central budget deficit of approximately \$20 Million.

If the answer to any of the above questions is yes, please also provide the following information:

5. When will amended reports be issued?

Amended reports for NRS 388G.650(1) and NRS 388G.680(1) are posted on openbook.ccsd.net. The Amended Final Budget for FY 2025 will be presented to the Clark County School District Board of School Trustees on December 12, 2024.

6. What caused the incorrect assumptions, calculations, or allocations?

The answer to question six is included in the responses to the above questions.

7. What is the Clark County School District's plan to address the shortfall?

At this time, the District plans to offset any potential central budget deficit with the unassigned ending fund balance in alignment with District Regulation 3110.

8. Is your office asking schools to use prior-year carryforward funds to make up the deficit?

Schools have not been asked to make up the potential central budget deficit with prior-year carryforward funds.

These responses are based upon all information known to me as of October 3, 2024.

Sincerely,



Brenda Larsen-Mitchell, Ed.D.
Interim Superintendent of Schools

**FOLLOW-UP ON
CLARK COUNTY
SCHOOL
DISTRICT
BUDGET AND
PROCEDURES**

October 21, 2024

Jhone M. Ebert
 Superintendent of Public Instruction
 Nevada Department of Education
 700 E. Fifth Street
 Carson City, Nevada 89701-5096

Dear Superintendent Ebert:

1. In your response, you stated that the reports required by NRS 388G.650(1), NRS 388G.660(1), or NRS 388G.680(1) were changed based on information obtained after January 15, 2024. Please provide the information that changed and when CCSD received it.

The report required by NRS 388G.650(1) was updated on openbook.ccsd.net on October 3, 2024, to fully reflect salary increases required by the applicable collective bargaining agreements and memoranda of agreement. We learned on September 12, 2024, that the average salary cost of positions was under-projected in the January 2024 school budgets. This information was shared with principals on September 13, 2024, in the [Fall Strategic Budget 2024–2025 Additional Guidance](#).

On October 18, 2024, we discovered that the average salary cost of licensed positions was recalculated on September 6, 2024, and the increase was not communicated to me. As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees, the District has identified that the preliminary root causes that require corrective action are (1) insufficient process documentation and communication and (2) organizational and process silos.

[January 2024–Average Salaries](#)
[September 2024–Average Salaries](#)

The report required by NRS 388G.660(1) was not updated, as the Amended Final Budget for FY 2025 will be presented to the Board of School Trustees on December 12, 2024.

The report required by NRS 388G.680(1) was updated on openbook.ccsd.net on October 3, 2024, to reflect allocations to schools that include a correction in the data for which students were found to be eligible for At-Risk funding. On September 23, 2024, it was confirmed that the data for which students were found to be eligible for At-Risk funding was developed using Free-and-Reduced-Lunch (FRL) eligibility rather than the GRAD score for the January 2024 school budget allocations.

On October 18, 2024, we learned that the January 2024 allocations mistakenly included a central accounting of program management costs; this was corrected in the September 2024 school budget allocations, and all District-allocated At-Risk funds have been allocated to schools. There is no further amendment to the budget at the central office level.

[January 2024–Local School Precinct](#)
[September 2024–Local School Precinct](#)

2. Provide any and all policies and procedures, assumptions, and methodologies used by CCSD in handling new information received after January 15, 2024 which necessitates amending the reports required by NRS 388G.650(1), NRS 388G.660(1), or NRS 388G.680(1).

As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees, there is insufficient process documentation and communication and organizational and process silos. Based on current information and understanding, the District does not have processes and procedures to adequately manage new information received after January 15. As the District works collaboratively with District leaders and principals, these processes and procedures will be developed and implemented.

3. Describe CCSD's notification policies and procedures to local precincts and the Nevada Department of Education when CCSD makes changes that impact the reports required by NRS 388G.650(1), NRS 388G.660(1), or NRS 388G.680(1).

As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees there is insufficient process documentation and communication and organizational and process silos. Based on current information and understanding, the District does not have processes and procedures to notify local precincts and the Nevada Department of Education when changes are made that impact the reports. As the District works collaboratively with District leaders and principals, these processes and procedures will be developed and implemented.

4. In your response, you stated that for the NRS 388G.680(1) report it was discovered that your budget was developed using the Free-and-Reduced-Lunch eligibility for At-Risk funding rather than the GRAD score.

- A. Please provide an explanation for how this occurred including a timeline explaining when it was discovered and fixed.

As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees there is insufficient process documentation and communication and organizational and process silos. This process deficiency includes the lack of data verification for At-Risk eligibility. On September 23, 2024, it was confirmed that the data for which students were found to be eligible for At-Risk funding for January 2024 school budgets was developed using FRL eligibility rather than the GRAD score. The September 2024 school budgets released on September 16, 2024, included correctly calculated At-Risk funding and verified the use of the GRAD score.

- B. Please provide a comparison of how the change in At-Risk funding eligibility impacted the funding of local school precincts. Include the amount of change for each local school precinct and any amendments to the budget at the central office level.

[January 2024 vs. September 2024 At-Risk](#) illustrates the school-by-school At-Risk allocation change between January 2024 and September 2024 school budget allocations. On October 18, 2024, we learned that the January 2024 allocations mistakenly included a central accounting of program management costs; this was corrected in the September 2024 school budget allocations, and all District-allocated At-Risk funds have been allocated to schools. There is no further amendment to the budget at the central office level.

- C. Provide a breakdown of allocations held centrally and allocations to the local school precincts by funding category, i.e. adjusted base, English Learner, At-Risk, and Gifted and Talented.

Category	State Allocation	Held Centrally	Allocated to Schools
PCFP Base	\$ 2,661,410,789	\$ 539,665,266	\$ 2,121,745,523
PCFP English Learners	\$ 159,419,816	\$ 0	\$ 159,419,816
PCFP At-Risk Pupils	\$ 173,554,882	\$ 0	\$ 173,554,882
PCFP Gifted and Talented Pupils	\$ 5,134,375	\$ 0	\$ 5,134,375

- 5. Provide any and all policies or procedures used by CCSD in determining the funding of school precincts and how those policies and procedures differ, if at all, from those used in the Pupil-Centered Funding Plan. Please provide any information you have regarding CCSD’s intra district funding determinations, including communications provided to school precincts regarding funding distributions and any changes made to those distributions.

A description of allocations to schools is included in the [Fall Strategic Budget Guide 2024–2025 School Year](#). The [Fall Strategic Budget 2024–2025 Additional Guidance](#) was provided to principals with the release of the September 2024 school budgets.

As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees, there is insufficient process documentation and communication and organizational and process silos. Based on current information and understanding, the District does not have further process documentation regarding the District’s intra-District funding determinations. As the District works collaboratively with District leaders and principals, these documented processes and procedures will be developed and implemented.

6. Provide any and all processes and procedures used by CCSD for the appeal process related to budgetary assistance. Include a breakdown of the local school precincts that requested assistance, the amounts requested by school, a list of schools that received assistance and the amount provided to each school, a list of schools that were denied assistance, and indicate if any school that requested support also utilized carryforward funds to offset costs related to their budget deficit and the carryforward amount utilized by each of these schools.

The opportunity for principals to request additional funds is a standard practice. Requests are processed according to the appeal request process described below:

1. Principals complete the appeal request form and submit it to their Region Superintendent for approval. If approved, the document is sent to the budget team at budget-team-user@nv.ccsd.net. If the Region Superintendent does not approve, no further action is required.
2. The budget team ensures information in the appeal form is accurate and complete and logs the appeal request.
3. The budget team submits the appeal form to the chief financial officer (CFO).
4. The CFO and Deputy Superintendent review the request. If they both approve, then the document is sent back to the budget team for processing and communication to the principal.
5. If the CFO and Deputy Superintendent do not agree on approving the request, then the Superintendent makes the final decision, and the document is sent back to the budget team for processing and communication to the principal.

All requests were reviewed by the Interim CFO, Deputy Superintendent, and Interim Superintendent for the process in September 2024. A total of 32 requests for additional funding were received:

- 31 of the requests were submitted to support principals who were severely impacted after adjusting for the January 2024 inaccuracies and salary increases required by the applicable collective bargaining agreements and memoranda of agreement. Each of the requests for these 31 schools was fully or partially approved.
- One request was submitted from a school without significant challenges balancing their school budget and that request was not approved.

[Fall 2024 Additional Funding Requests](#)
[Additional Funding Form](#)

The carryforward dollars are blended with the base funding, creating a unified pool of resources that principals use to allocate across the school budget. Rather than being treated as separate streams, both the carryforward funds and base allocations are managed collectively to support overall school budget planning.

The 31 schools who received support budgeted for expenses in their January 2024 budgets in an amount that exceeded their September 2024 allocations, including any actual school carryforward. As the principals made budgeting adjustments, they utilized their entire pool of resources, as well as the additional funds received from the additional funds request process to balance their school budgets.

7. Provide any and all services listed in [NRS 388G.610\(3\)](#) that have been transferred to local school precincts. For each service transferred, please provide the service level agreement or equivalent document, for each school precincts as applicable.

One of the responsibilities listed in NRS 388G.610(3) has been transferred to schools.

- NRS 388G.610(3)(m) Custodial services
 - The transfer of the responsibility for ensuring a clean, well-maintained learning environment was approved by the Board of School Trustees on October 26, 2017. Based on [Regulation 4211–Supervision of Custodial Employees](#), which was amended in September 2017, principals have the responsibility for selection, supervision, and payroll for all custodial personnel at their site.
 - As the District does not offer to provide these services for purchase by local school precincts, no service level agreement is required, in alignment with NAC 388G.110 and 388G.120.

In addition, portions of other responsibilities listed in NRS 388G.610(3) have been transferred to schools.

- NRS 388G.610(3)(l) Maintenance of the grounds of the local school precinct
 - The transfer of the responsibility for landscape maintenance was approved by the Board of School Trustees on December 9, 2022. Principals of rural schools who accept the responsibility may provide landscaping services in the form of landscaping and gardening, irrigation, equipment operation, athletic field maintenance, and grounds mower and equipment maintenance.
 - This transfer of responsibility does not represent the transfer of the entire responsibility for maintenance of the grounds of the local school precinct.
 - As the District does not offer to provide these services for purchase by local school precincts, no service level agreement is required, in alignment with NAC 388G.110 and 388G.120.
- NRS 388G.610(3)(n) Implementation of the master plan developed for English learners
 - The transfer of the responsibility for English language learners (ELL) student success advocates was approved by the Board of School Trustees on January 10, 2019. Funds are allocated as extra-duty pay for existing school staff to serve as student success advocates.
 - The transfer of the responsibility for ELL placement testing personnel was approved by the Board of School Trustees on December 9, 2022. Schools are required to provide initial placement testing with the WIDA Screener for newly enrolled students who have a second language indicated on the Home Language Survey completed by the parent/guardian upon initial enrollment.
 - These transfers of responsibility do not represent the transfer of the entire responsibility for implementation of the master plan developed for English learners.
 - As the District does not offer to provide these services for purchase by local school precincts, no service level agreement is required, in alignment with NAC 388G.110 and 388G.120.
- NRS 388G.610(3)(p) Information technology services

- The transfer of the responsibility for school technology support and compliance, primarily the salary cost of site-based technicians, was approved by the Board of School Trustees on October 26, 2017. Principals have the responsibility for selection, supervision, discipline, evaluation, and payroll for site-based technicians at their sites.
 - This transfer of responsibility does not represent the transfer of the entire responsibility for information technology.
 - As the District does not offer to provide these services for purchase by local school precincts, no service level agreement is required, in alignment with NAC 388G.110 and 388G.120.
8. Provide documentation that substantiates Clark County School District's (CCSD) compliance with Nevada Administrative Code (NAC) 388G.140. Specifically, demonstrate how CCSD is granting local school precincts "control and discretion with respect to the manner in which the money is used." If any restrictions were imposed on the ability of school precincts to expend the funding provided under this provision, provide a detailed explanation and justification for such restrictions.

Budgeting guidance for principals provided in the [Fall Strategic Budget Guide 2024–2025 School Year](#) released with school budgets in spring and fall cycles reflects how the District has granted control and discretion with respect to the manner in which funds allocated to schools are used. The guide states, "Principals must make decisions regarding the use of funds and the control and discretion of their authority and responsibility in the best interests of students, and within the limits established by federal and state law, District policies and regulations, and collective bargaining agreements."

Restrictions for the use of school budget dollars are included in the [Fall Strategic Budget Guide 2024–2025 School Year](#). Details and justifications for such restrictions are as follows:

- Special education instructional facilitators (SEIF) are allocated according to the days of service and projected special education program caseload. While principals have the autonomy to purchase additional SEIF days in increments of 1 or 2.5 days during the spring budget cycle, changes during the fall cycle are prohibited due to the staffing impact on other schools.
- Gifted and Talented Education (GATE) specialists are allocated in terms of days of service and student caseload to ensure compliance with caseload requirements in the Nevada Administrative Code. Principals are prohibited from purchasing additional time for a GATE specialist who is already assigned to a school in order to ensure equitable access for gifted students in all District schools.
- Custodial service personnel positions that are not vacant may not be eliminated or reduced in hours as a condition of the approval of the transfer of responsibilities by the Board of School Trustees.
- Principals must fund site-based technicians according to a minimum requirement based upon a formula designed to ensure the protection of the District's information technology assets. Schools may elect to share additional site-based technicians and/or hours with another school.
- It is the intent of NRS 388.159 that all elementary schools have a full-time Read by Grade 3 (RBG3) literacy specialist to support RBG3 implementation and literacy

instruction. RBG3 literacy specialists and/or preparation period buyouts are funded centrally for the 2024–2025 school year, reflected as an add-on to school allocations.

- Principals are required by CCSD Policy 6161 to hire a full-time licensed teacher-librarian.
- In addition, the following positions essential to operating a school cannot be deleted from the budget, including principal, school office manager/clerk/administrative school secretary, and registrar.

9. In light of NAC 388G.140, explain how CCSD is adhering to Nevada Revised Statutes (NRS) 388G.660(1)(b)(2). Provide a comprehensive explanation of CCSD's compliance with this statute.

NRS 388G.660(1)(b)(2) requires that 85 percent of unrestricted funds be allocated to schools. As illustrated in the [NRS 388G.660\(1\) Reporting Requirements](#), the District has allocated 95 percent of unrestricted funds to schools.

Principals determine the manner in which to use all money allocated to the local school precinct in alignment with NRS 388G.660 and NAC 388G.140, with the exception of the restrictions listed above and the requirement recently enacted by the Nevada Legislature that requires the approval of 75% of the members of the school organizational team who are present at the time of the vote, codified in NRS 388G.710(4).

In the school budgeting tool, principals determine which positions and other costs to include in the budget for the school.

10. It has been stated that the average teacher's salary is \$5,700 higher than previously budgeted and included in the January 15, 2024, NRS 388G.650(1) report. Explain how this increase impacted local school precinct budgets. Explain the process and methodology utilized to offset changes in the cost of staffing in a local school precinct's budget.

In January 2024, principals developed budgets with the understanding that the average cost of a licensed employee's salary was estimated to be \$115,120.05. The fall school budget tool included a revised estimate of \$120,813.69, an increase of \$5,693.64. This information should have been shared with principals in Spring 2024 to fully reflect salary increases required by the applicable collective bargaining agreements and memoranda of agreement.

Schools were not under-allocated \$5,693.64 per licensed employee, as allocations are determined independent of principals' staffing decisions. Rather, the cost of licensed employees was higher than principals were initially informed in January 2024. The impact of this correction was significant due to the number of licensed employees included in each school budget. In addition, schools had to make these decisions after the start of the school year, which added to the challenge.

Because principals determine the manner in which to use all money allocated to the local school precinct in alignment with NRS 388G.660 and NAC 388G.140, principals also determine the process and methodology utilized to offset changes in the cost of staffing in each local school precinct's budget.

11. Explain how the average unit cost for teachers and substitutes are determined? What are the 2024–2025 unit costs for each?

Average unit costs for licensed employees are calculated as follows:

1. Determine the average base salary by averaging the estimated annual rate, which is the sum of the adjusted hourly rates for each licensed employee multiplied by the total number of hours to be worked for each licensed employee during the fiscal year plus any additional pay (i.e., stipend).
2. Calculate and add fringe costs (i.e., EGI, PERS, Workers Comp, SUI, Medicare).

In September 2024, the average unit cost for licensed employees was \$120,813.69:

Employee Group	FTE	Avg Hourly Rate	Average Base Salary	FRINGE	EGI	Total Benefits	Total with Fringes
LICENSED	1.00	39.00	81,438.33	29,195.64	10,179.72	39,375.36	120,813.69

The District does not produce an average salary for substitutes, as substitute daily rates of pay are predetermined from \$110 to \$250 daily, depending upon the assignment.

12. Identify discrepancies and key distinctions between the estimated strategic budgets released in January 2024 and the budgets released on September 16, 2024.

Revisions in allocations through the PCFP process is a normal budget cycle procedure. The following discrepancies and/or distinctions exist:

	Spring Budgets Released January 2024	Fall Budgets Released September 2024
Expected Distinctions	Estimated carryforward figures from fiscal year ending 2023	Actual carryforward figures from fiscal year ending 2024
	Projected enrollment	Actual enrollment
Unexpected Discrepancies	FRL eligibility for At-Risk funding	GRAD score for At-Risk funding
	Average salary cost of positions was under projected	Accurate reflection of salary increases required by the applicable collective bargaining agreements and memoranda of agreement

13. Provide a description of any and all processes and procedures used to determine how vacancy carryforward dollars are distributed to school precincts. Provide information regarding any deviations from these processes and the reason for the deviation in the development of the 2024-2025 strategic budgets.

At the end of the fiscal year, actual salaries for all employees are averaged and compared to the estimated average salaries included in school budgets. The actual cost to the school budget reflects the actual average cost of salaries. If the actual average cost of salaries is lower than the estimated average salaries, the difference remains in the school budget and is reflected as vacancy carryforward dollars.

If a school has a vacant position, the difference between the budgeted salary and the actual salary cost of the substitute teacher remains in the school budget and is reflected as vacancy carryforward dollars.

There was no deviation from these processes in the 2024–2025 school budgets.

14. Explain how the vacancy carryforward dollars can be in the negative during a school year. Include the calculation used to determine the value.

Typically, school precincts do not experience a negative balance in vacancy carryforward during the school year. At the end of the school year, school precincts may have a negative vacancy carryover in the following situations:

- The actual average cost of salaries is higher than the estimated average salaries.
- A school creates and fills an unbudgeted position.
- A school offers and compensates employees for unbudgeted preparation period buyouts and/or extra-duty costs.
- A position is miscoded to a school budget.

15. Explain how the budget allocation for each local school precinct shows the cumulative local school precincts carryforward increased by over \$105 million from the January 2024 report to the September 2024 report. Provide a breakdown of carryforward balances of each local school precinct as of the release of strategic budgets in the fall of the 2023-2024 and 2024-2025 schools years.

The January 2024 carryforward allocations for schools reflect the actual amount of funds carried forward from the 2022–2023 school year into the 2023–2024 school year. As the January 2024 estimates were developed within the first quarter of the school year, the District was unable to predict the principals' use of carryforward dollars in anticipation of the 2024–2025 school year. Because the District is unable to predict carryforward usage, principals were advised as part of the January 2024 budget development process to review the carryforward funds allocation and calculate an anticipated carryforward funds amount for the 2023–2024 school year.

Actual carryforward amounts were included in the September 2024 school budget allocations. The increase observed between the January 2024 and the September 2024 carryforward allocations are actually the increase in funds carried forward from the 2022–2023 school year into the 2023–2024 school year to the funds carried forward from the 2023–2024 school year into the 2024–2025 school year.

[Comparing Fall FY24 and Fall FY25 Carryforward](#) illustrates the amount of carryforward included in each school's Fall 2023–2024 (FY 24) and Fall 2024–2025 (FY 25) budget, including general carryforward (supplies and vacancy), as well as carryforward from English learners and At-Risk weighted funds. Though individual school year-over-year changes vary, the total amount of school carryforward increased by over \$160 million.

16. Provide a complete, actual budget for Hickey Elementary School, Bailey Middle School, and Sunrise Mountain High School showing the differences that occurred with the changes made by CCSD as stated in your response to question 2 in your October 3, 2024 response and question 12 of this letter.

[Spring 2025 vs. Fall 2025 Budget Allocation](#) for Liliam Lujan Hickey Elementary School, Dr. William H. “Bob” Bailey Middle School, and Sunrise Mountain High School.

17. Precisely when and exactly how did CCSD discover that Nevada was no longer relying on Free-and-Reduced-Lunch to identify the number of At-Risk students?

The District was aware of the change in the requirement from FRL eligibility to GRAD score when the legislation became effective on July 1, 2023.

18. Precisely when and exactly how did CCSD discover its current-year budget development process had not taken into account the increases in teacher salary that CCSD had come to in its collectively bargained agreement with the teachers’ union?

The current year budget development process did take into account the increases in teacher salary. Increases were reflected in the [Tentative Budget](#), presented publicly on April 11, 2024, and the [Final Budget](#), presented publicly on May 20, 2024, reporting, “Clark County Education Association (CCEA) financial components estimated at \$203.3 million, which are based on the following assumptions.

- “i. Salary table increase by 8 percent
- “ii. One step movement
- “iii. Increase health insurance contribution
- “iv. Professional growth system and differential pay”

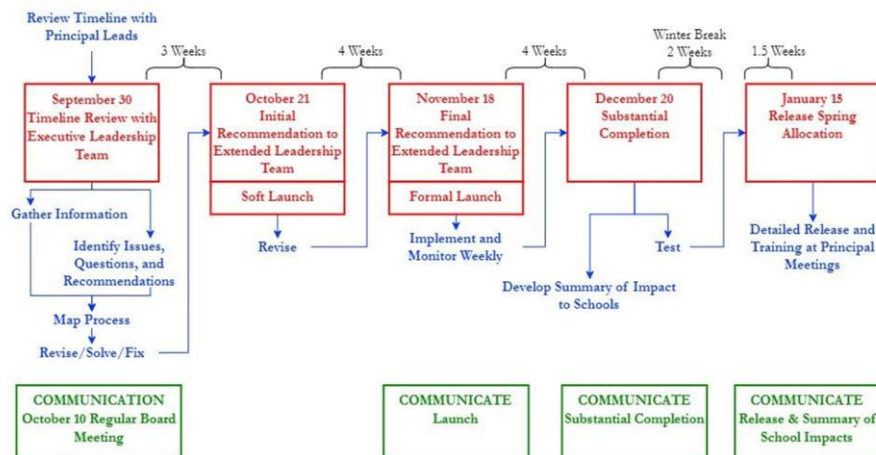
As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees, a group of District leaders met with a group of principal leaders on September 12, 2024. During and immediately following that meeting, we learned that the average salary costs for licensed positions were under-projected by approximately \$5,700 in the January 2024 budget tool.

On October 18, 2024, we discovered that the average salaries were recalculated on September 6, 2024, and the increase was not communicated to me. As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees, the District has identified that the preliminary root causes that require corrective action are (1) insufficient process documentation and communication and (2) organizational and process silos.

19. This is a two-part question.

- A. Upon discovering two errors in the CCSD budget development process (mistakenly using Free-and-Reduced-Lunch to identify At-Risk students and then failing to factor in teacher salary increases that were agreed upon during collective bargaining), what specific steps has CCSD taken to improve financial controls to avoid a repetition of the resulting budget miscalculations?

As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees, the District has identified that the preliminary root causes that require corrective action are (1) insufficient process documentation and communication and (2) organizational and process silos. In response, the District is undergoing a cross-functional process improvement cycle intended to both prepare for the release of estimated FY 2026 school budgets in January 2025 and increase the understanding and visibility into the allocation of dollars across schools. As part of that work, the District’s Chief Strategy Officer and the Nevada Department of Education’s Deputy Superintendent for Student Investment Division have already committed to collaborating on ensuring legal and regulatory compliance in the development of school budgets. The District aims for the process improvement cycle to be complete by November 18, 2024, at which time revised school development processes and procedures may commence.



- B. In the judgment of the interim superintendent, were these errors in budget preparation foreseeable/preventable or defensible/acceptable?

In my opinion, the errors in the budget preparation were not foreseeable because they were caused by mistakes; however, the mistakes were preventable. In my opinion, the mistakes were a result of insufficient process documentation and communication and organizational and process silos. The mistakes were not acceptable and should not have occurred.

20. How do the current year expenditures for outside legal fees compare to the outside legal fees for each of the previous 10 years in CCSD and what explains the increase in the level of current year expenditures?

The District paid the following amounts for outside legal fees. The amount expended for outside legal fees in a given year depends on the number and nature of, and activity in, the lawsuits filed against the District and other litigation proceedings (e.g., arbitration over collective bargaining). FY 2024 involved more complicated litigation and activity than previous years.

Fiscal Year	Expenditures for Outside Legal Fees
2015	\$2,031,711.61
2016	\$3,155,533.47
2017	\$3,437,378.20
2018	\$2,609,647.62
2019	\$1,610,853.88
2020	\$816,641.64
2021	\$1,245,707.23
2022	\$1,301,905.21
2023	\$1,079,105.78
2024	\$2,338,574.56
2025	\$554,852.53 (as of 10/9/24)

21. Between January 15, 2024 and September 15, 2024, either in writing or in person did you or your representatives (e.g., CFO, budget office staff, or principal supervisors) ever inform, suggest, or insinuate to CCSD principals that they and/or their schools had a responsibility to adjust their building level budgets because the information they were provided on January 15, 2024 was incorrect?

Principals were informed that their budgets would have to be adjusted due to the inaccuracies in the information provided in the January 2024 budgets.

22. Between January 15, 2024 and September 15, 2024, either in writing or in person did you or your representatives (e.g., CFO, budget office staff, or principal supervisors) ever inform, suggest, or insinuate to CCSD principals that they and/or their schools had a responsibility to adjust their building level budgets to help correct a central level budget deficit?

On September 6, 2024, we sought input from a group of District leaders and principals to gain feedback on options in the event of a budget deficit, including a consideration of a per-pupil budget reduction within the limit set forth in NRS 388G.660.

On September 12, 2024, we met with the group of District leaders and principals to continue the conversation from September 6, 2024. During that meeting, both principals and District leaders brought forward ideas for discussion, but the only resolution from the meeting was to release school budgets based on the information we had at the time.

The [Fall Strategic Budget 2024–2025 Additional Guidance](#) provided to principals on September 13, 2024, in advance of the release of school budgets to principals on September 16, 2024, stated, “The District will make every attempt to absorb any confirmed deficit centrally before impacting strategic budgets.”

District communication was distributed on September 20, 2024, which included, “As a team, we will make every attempt to absorb any confirmed deficit centrally with minimal impact to students and staff.”

District communication was also distributed on September 27, 2024, which included, “The District will make every effort to absorb any identified central budget deficit to avoid impacting school budgets.”

As stated on October 10, 2024, at the Regular Meeting of the Board of School Trustees, no school budgets have been impacted by the potential central budget deficit.

These responses are based upon my best knowledge and information known to me as of October 21, 2024.

Sincerely,

A handwritten signature in black ink, appearing to read 'BR', is placed over a light gray rectangular background.

Brenda Larsen-Mitchell, Ed.D.
Interim Superintendent of Schools

via email

**FOLLOW-UP ON
CLARK COUNTY
SCHOOL
DISTRICT
BUDGET AND
PROCEDURES**

October 23, 2024

Committee on Local Government Finance
Nevada Department of Taxation

Re: CCSD Budget and Fiscal Issues

Dear Committee:

I am the Executive Director of the Clark County Education Association (CCEA) which represents over 18,000 licensed professionals who work in CCSD. I am also the principal negotiator for CCEA that settled the Collective Bargaining Agreement (CBA) between CCSD and CCEA for the 2023-2025 term in December 2023.

When news broke that CCSD had a budget deficit we reached out to Governor Lombardo to look into this matter. I was present today at the Committee's meeting and heard the presentation by CCSD regarding their budget issues. I believe CCSD was light on details as well a plausible explanation regarding the alleged budget deficit CCSD has experienced. Since CCSD has said that the CBA with CCEA was a contributing factor in the miscalculations that CCSD made that consequently impacted its budget, I believe that there is information that CCEA is prepared to share with the Committee that would be relevant to what action you may take in the future.

I understand you have formed a Subcommittee to monitor the budget and fiscal activities of CCSD to address this issue. I would offer to provide more information to the Subcommittee if it so chooses. Please note that there will also be legislative hearings regarding CCSD's budget and CCEA will be an active participant in those as well.

I attended today's meeting because we have serious concerns not only about CCSD's budget but a lack of confidence in the CCSD administration in fully understanding its budget. From our perspective the consequence of mismanaging CCSD's budget has already had a direct impact on students' education and front line educators.

If the Subcommittee so choses to seek any information from CCEA, I can be reached at jvellardita@ccea-nv.org and by phone at 702-439-1578.

Respectfully,



John Vellardita, Executive Director
CCEA

**CLARK
COUNTY
SCHOOL
DISTRICT
AMENDED
FINAL BUDGET**

CLARK COUNTY SCHOOL DISTRICT
 AMENDED FINAL BUDGET
 2024-2025

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CLARK COUNTY SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

- Evelyn Garcia Morales, President
Irene Bustamante Adams, Vice President
Lisa Guzman, Clerk
Isaac Barron, Member
Lola Brooks, Member
Linda P. Cavazos, Member
Ramona Esparza-Stoffregen, Member
Nakia Jackson-Hale, Member
Adam Johnson, Member
Lisa Sacory, Member
Brenda Zamora, Member
Brenda Larsen-Mitchell, Ed.D., Interim Superintendent

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Clark County School District herewith submits the AMENDED FINAL budget for the fiscal year ending June 30, 2025.

This budget contains \$ 3,591,965,623 State Education Fund revenues including Debt Service totaling \$ 625,639,672.

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 13 governmental fund types with estimated expenditures of \$ 7,278,798,128 and 2 proprietary funds with estimated expenses of \$ 231,965,216.

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

CERTIFICATION

I Diane Bartholomew
(Printed Name)
Interim Chief Financial Officer
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein.

Signed: Diane Bartholomew
Dated: December 2, 2024
Phone: (702) 799-5445

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL/AMENDED FINAL Budget
(Signature by DocuSign is acceptable)

Handwritten signatures of board members: Linda P. Cavazos, Lisa Guzman, Irene Bustamante Adams, Ramona Esparza-Stoffregen, Nakia Jackson-Hale, Adam Johnson, Lisa Sacory, Brenda Zamora.

SCHEDULED PUBLIC HEARING:
(Must be held from May 20, 2024, to May 31, 2024)

Date and Time:
Place:

Publication Date:

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$ 146,275,699,121	(B2) Tax from Net Proceeds unavailable for Appropriation
		2023-2024 \$ 109,990
(B1) Net Proceeds of Mines (AV)	\$ 8,877,723	
(C) TOTAL ASSESSED VALUE	\$ 146,284,576,844	

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR Ending 6/30/2023	ACTUAL YEAR Ending 6/30/2024	ESTIMATED YEAR Ending 6/30/2025
FTE Total employees	30,939.46	37,025.17	35,820.56
FTE Classroom teachers	16,487.62	16,528.42	19,275.96
Total Enrollment	295,303.15	290,314.30	289,195.48

(E) **ENROLLMENT**

	ACTUAL YEAR Ending 6/30/2023	ACTUAL YEAR Ending 6/30/2024	ESTIMATED YEAR Ending 6/30/2025
Pre-kindergarten (NRS 388.490)	3,968.91 x .6 = 2,381.35	4,469.42 x .6 = 2,681.65	4,554.22 x .6 = 2,732.53
Kindergarten	18,807.42 x 1 = 18,807.42	16,542.97 x 1 = 16,542.97	18,232.72 x 1 = 18,232.72
Grades 1-12 & Ungraded	272,526.82	269,301.91	266,408.53
Total WEIGHTED enrollment	293,715.59	288,526.53	287,373.79
Deduct students transported into Nevada (*)	-	-	-
Add students transported from Nevada (*)	-	-	-
(*) Report weighted enrollment			
TOTAL ENROLLMENT	293,715.59	288,526.53	287,373.79
Hold Harmless Enrollment, less than or equal to 95 percent of prior school year			287,373.79
TOTAL ENROLLMENT with Hold Harmless			-

(F) **STATE EDUCATION FUNDING**

Adjusted Base per Pupil Funding	
Adjusted Base per Pupil Amount for Ending 6/30/2025	\$ 9,497.00
Estimated Weighted Average Daily Enrollment	287,373.79
Total Adjusted Base per Pupil Funding	\$ 2,729,188,884
Weighted Funding	
At-Risk Weighted Funding	\$ 173,554,882
English Learners Weighted Funding	\$ 159,419,816
Gifted & Talented Weighted Funding	\$ 5,134,375
Total Weighted Funding	\$ 338,109,073
Local Special Education Funding	\$ 383,965,616
Auxiliary Funding	
Auxiliary - Transportation	\$ 140,702,048
Auxiliary - Special Transportation	
Auxiliary - Food Services	
Total Auxiliary Funding	\$ 140,702,048
Total Funding from State Education Fund	\$ 3,591,965,621

CLARK COUNTY SCHOOL DISTRICT AMENDED FINAL BUDGET FISCAL YEAR 2024-2025
 ALL FUNDS - BUDGETED RESOURCES
 SCHEDULE B-1

Page: _____

* ADE = Average Daily Enrollment

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND			(A) Property Tax				
1000 Local		\$ 48,565,000	Net of Abatement	-	0.7500		48,565,000
3000 State							-
State Education Funding			3,253,856,550				3,253,856,550
4000 Federal		\$ 2,165,000					2,165,000
Opening Balance							-
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				-
Other							-
Total Opening Balance	\$ 661,835,001						661,835,001
Other Sources		\$ 50,450,000					50,450,000
General Subtotal	661,835,001	101,180,000	3,253,856,550	-	0.7500	-	4,016,871,551
DEBT SERVICE	913,244,499	37,004,084		625,639,672	0.5534	-	1,575,888,256
SUBTOTAL	1,575,079,500	138,184,084	3,253,856,550	625,639,672	1.3034	-	5,592,759,807
OTHER FUNDS:							
Special Education		153,947,750				548,067,383	702,015,133
Building and Sites	9,568,616	395,022					9,963,638
Capital Projects	796,168,939	862,707,968				398,825,000	2,057,701,907
Special Revenue - Federal Projects	(30,587,491)	344,511,786				-	313,924,295
Special Revenue - Medicaid	11,529,268	7,000,000				-	18,529,268
Special Revenue - English Learners Weighted	54,354,805		159,419,816			6,257,144	220,031,765
Special Revenue - Gifted & Talented Weighted	-		5,134,375			12,588,149	17,722,524
Special Revenue - At-Risk Weighted	55,054,808		173,554,882			-	228,609,690
Special Revenue - Vegas PBS	16,726,131	18,288,093					35,014,224
Special Revenue - Student Activities	34,404,757	73,000,000					107,404,757
Special Revenue - State Projects	(25,700,070)	242,306,776					216,606,707
Proprietary:							-
Food Service	200,359,938	164,206,411					364,566,349
Internal Service	8,676,534	79,030,121				200,000	87,906,655
Other (List)							-
							-
							-
SUBTOTAL OTHER FUNDS	1,130,556,235	1,945,393,926	338,109,073	-	-	965,937,676	4,379,996,911
TOTAL ALL FUNDS	2,705,635,736	2,083,578,011	3,591,965,623	625,639,672	1.3034	965,937,676	9,972,756,718
Less: Interfund Transfers						(965,937,676)	(965,937,676)
NET ALL FUNDS	2,705,635,736	2,083,578,011	3,591,965,623	625,639,672	1.3034	-	9,006,819,041

CLARK COUNTY SCHOOL DISTRICT AMENDED FINAL BUDGET FISCAL YEAR 2024-2025
ALL FUNDS - BUDGETED RESOURCES
SCHEDULE AA (Mod.)

Page _____

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND REQUIRE- MENTS
GENERAL FUND							
100 Regular	1,014,282,011	454,551,971	290,935,478	-			1,759,769,460
200 Special	20,077,728	11,344,638	1,136,776				32,559,142
300 Vocational & Technical	2,309,508	863,193	4,283,558				7,456,259
400 Other PK-12	19,669,428	8,389,479	4,318,667				32,377,574
500 Nonpublic School							-
600 Adult Education	-	-	75,000				75,000
800 Community Services	203,136	79,351	100,000				382,487
900 Co-curricular & Extra Curricular	13,194,522	6,400,641	14,211,876				33,807,039
000 Undistributed Expenditures							-
2000 Support Services	662,588,669	345,358,933	370,744,699				1,378,692,301
4000 Facility Acquisition & Construction	277,407	162,800	-				440,207
6100 Interdistrict Payments							-
6200 Fund Transfers				567,112,676			567,112,676
6300 Contingency							-
8000 Ending Balance:						204,199,406	204,199,406
NPM - Reserved Per NRS 387.1235							
Other							
Total Ending Fund Balance							
General Subtotal	1,732,602,409	827,151,006	685,806,055	567,112,676	-	204,199,406	4,016,871,551
DEBT SERVICE			454,781,440	112,723,093		1,008,383,722	1,575,888,256
SUBTOTAL APPROPRIATION FUNDS	1,732,602,409	827,151,006	1,140,587,495	679,835,769	-	1,212,583,128	5,592,759,807
OTHER FUNDS: (List)							
Special Education	434,916,279	222,898,685	44,200,169				702,015,133
Building and Sites	-	-	8,000,000			1,963,638	9,963,638
Capital Projects	17,847,158	8,614,715	1,745,138,127	286,101,907		(0)	2,057,701,907
Special Revenue - Federal Projects	136,918,393	61,504,376	115,501,526			-	313,924,295
Special Revenue - Medicaid	\$6,535,271	\$1,963,142	\$6,032,146			3,998,709	18,529,268
Special Revenue - English Learners Weighted	139,990,029	63,397,876	16,643,861			-	220,031,765
Special Revenue - Gifted & Talented Weighted	11,374,853	6,001,076	346,595			-	17,722,524
Special Revenue - At-Risk Weighted	140,581,965	62,877,842	25,149,883			-	228,609,690
Special Revenue - Vegas PBS	4,068,839	1,922,708	8,455,000			20,567,678	35,014,224
Special Revenue - Student Activities	-	-	71,000,000			36,404,757	107,404,757
Special Revenue - State Projects	133,201,467	48,632,185	34,773,054			-	216,606,707
Proprietary:							
Food Service	50,402,545	28,734,712	95,516,825			189,912,267	364,566,349
Internal Service	4,228,484	2,116,790	50,965,860			30,595,520	87,906,655
Other							
SUBTOTAL OTHER FUNDS	1,080,065,282	508,664,107	2,221,723,046	286,101,907	-	283,442,569	4,379,996,912
TOTAL ALL FUNDS	2,812,667,691	1,335,815,112	3,362,310,541	965,937,676	-	1,496,025,697	9,972,756,719
Less: Interfund Transfers				(965,937,676)			(965,937,676)
NET ALL FUNDS	2,812,667,691	1,335,815,112	3,362,310,541	-	-	1,496,025,697	9,006,819,042

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	1,174,434	660,090	660,000	660,000
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition	438,517	366,854	431,000	280,000
1400 Transportation Fees	714,014	514,799	470,000	500,000
1500 Earnings on Investments	25,934,835	38,080,786	53,253,000	32,000,000
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	1,185,249	1,055,599	1,150,000	1,050,000
1800 Community Service Activities				
1900 Other Revenues	2,488,979	2,777,951	3,780,000	3,950,000
1910 Rentals	823,221	1,180,067	700,000	850,000
1920 Donations	548,539	941,347	560,000	440,000
1950/60 Services Provided Other Governments				
1990 Miscellaneous	19,762,899	24,721,520	13,120,000	8,835,000
TOTAL LOCAL SOURCES	53,070,687	70,299,012	74,124,000	48,565,000
3000 REVENUE FROM STATE SOURCES				
3110 PCFP - Adjusted Base Funding	2,162,196,477	2,609,703,142	2,728,980,330	2,729,188,886
3113 PCFP - Auxillary Services - Transportation	146,426,415	140,675,061	140,702,048	140,702,048
3115 PCFP - Local Special Education	350,474,886	383,910,467	383,965,616	383,965,616
3110 Distributive School Fund				
3200 Restricted Funding/Grants-in-Aid	6,828			
3210 Special Transportation				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	2,659,104,606	3,134,288,670	3,253,647,994	3,253,856,550
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't	52,050	330,084	50,000	100,000
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes	69,766	69,215	60,000	65,000
4900 Revenue for-on behalf of School District	1,878,508	2,769,610	1,900,000	2,000,000
TOTAL FEDERAL SOURCES	2,000,324	3,168,910	2,010,000	2,165,000

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
GENERAL FUND - BUDGETED RESOURCES
SCHEDULE BB,

FORM 5-Sch
4/15/2016

	(1) ACTUAL YEAR ENDING 6/30/23	(2) ACTUAL YEAR ENDING 6/30/24	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal	35,000,000			50,000,000
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	0			
5300 Gain/Loss on Disposal of Assets	402,213	565,498	450,000	450,000
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds	173,601		90,000	
5600 Other Long-Term Debt Proceeds	491,965	4,208,631		
TOTAL OTHER FINANCING SOURCES	36,067,779	4,774,129	540,000	50,450,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	493,617,892	530,927,896	497,558,477	661,835,001
TOTAL OPENING FUND BALANCE	493,617,892	530,927,896	497,558,477	661,835,001
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 3,243,861,287	\$ 3,743,458,617	\$ 3,827,880,471	\$ 4,016,871,551

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
GENERAL FUND - BUDGETED RESOURCES
SCHEDULE BB,

FORM 6-Sch
4/15/2016

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	100 REGULAR PROGRAMS			
1000 Instruction				
100 Salaries	\$ 804,506,987	\$ 868,607,773	\$ 978,987,050	\$ 982,621,781
200 Benefits	317,359,066	354,510,417	454,248,406	438,364,824
300/400/500 Purchased Services	3,878,745	11,521,275	5,782,549	23,347,637
600 Supplies	70,865,168	96,530,144	206,425,395	263,299,772
700 Property	4,550,401	14,567,483	766,146	
800/900 Miscellaneous & Other	3,406,954	4,544,300	519,603	1,500
2700 Student Transportation				
100 Salaries		2,378		
200 Benefits		970		
300/400/500 Purchased Services	854,504	1,183,365	365,213	365,213
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	25,235,419	28,698,105	29,026,579	31,660,230
200 Benefits	10,874,626	14,492,361	15,111,287	16,187,147
300/400/500 Purchased Services	1,509,629	1,869,231	726,286	800,886
600 Supplies	985,803	1,386,729	3,075,083	3,078,583
700 Property	50,503	1,193,504		
800/900 Miscellaneous & Other	96,784	200,501	41,888	41,888
100 TOTAL REGULAR PROGRAMS	1,244,174,589	1,399,308,536	1,695,075,485	1,759,769,460
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	5,009,026	10,988,361	16,994,827	17,954,392
200 Benefits	2,279,823	6,012,293	9,846,308	10,341,702
300/400/500 Purchased Services			26,500	26,500
600 Supplies	3,243	3,715	55,624	668,471
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	890,956	1,197,466	1,715,525	2,123,336
200 Benefits	364,574	543,026	809,428	1,002,936
300/400/500 Purchased Services	29,417	12,591		
600 Supplies	181,511	555,298	438,825	441,805
700 Property				
800/900 Miscellaneous & Other	605	952		
200 TOTAL SPECIAL PROGRAMS	8,759,155	19,313,703	29,887,037	32,559,142

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	1,160,284	845,909	741,524	755,506
200 Benefits	430,307	259,471	308,875	313,887
300/400/500 Purchased Services	537,434	1,168,844	101,565	101,565
600 Supplies	967,928	3,358,575	2,601,035	2,601,035
700 Property	969,128	1,102,276	143,307	
800/900 Miscellaneous & Other	43,857	430,649		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	6,689	50,137	139,070	139,070
600 Supplies	57,493	82,406		
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,053,210	1,603,419	1,554,150	1,554,002
200 Benefits	304,324	422,884	554,775	549,306
300/400/500 Purchased Services	281,848	134,423	572,902	572,902
600 Supplies	181,115	204,408	613,986	613,986
700 Property	125,000			
800/900 Miscellaneous & Other	360,459	352,043	255,000	255,000
300 TOTAL VOCATIONAL & TECHNICAL	6,479,076	10,015,442	7,586,189	7,456,259

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
GENERAL FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 8-Sch
4/15/2016

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	420 ENGLISH LANGUAGE LEARNERS			
1000 Instruction				
100 Salaries	514,619	1,071,087	1,264,311	1,574,203
200 Benefits	230,329	492,666	618,532	761,126
300/400/500 Purchased Services	22,007	35,143		
600 Supplies	56,736	119,787		3,730
700 Property				
800/900 Miscellaneous & Other	941	1,682		
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			2,100,392	2,100,392
700 Property				
800/900 Miscellaneous & Other				
420 TOTAL ENGLISH LANGUAGE LEARNERS	824,632	1,720,365	3,983,235	4,439,451
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries	9,249,907	6,679,914	9,595,569	9,811,881
200 Benefits	3,332,635	2,645,149	4,110,742	4,212,184
300/400/500 Purchased Services	81,445	108,474		
600 Supplies	1,252,306	1,018,659	2,003,045	2,039,045
700 Property	8,593	34,733		
800/900 Miscellaneous & Other	5,341	46,191		
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	5,475,386	4,516,976	6,539,827	6,593,355
200 Benefits	2,334,795	2,188,764	3,347,134	3,376,449
300/400/500 Purchased Services				
600 Supplies		11,967		
700 Property				
800/900 Miscellaneous & Other				
430 TOTAL ALTERNATIVE EDUCATION	21,740,408	17,250,829	25,596,317	26,032,914

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	440 SUMMER SCHOOL			
1000 Instruction				
100 Salaries	101,755	37,396	1,416,254	1,416,254
200 Benefits	2,586	21,935	33,285	33,285
300/400/500 Purchased Services			10,000	10,000
600 Supplies	2,310		111,000	111,000
700 Property				
800/900 Miscellaneous & Other			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	12,709	12,669	273,735	273,735
200 Benefits	299	298	6,435	6,435
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	119,659	72,298	1,910,209	1,905,209
600 ADULT EDUCATION 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	6,691			
200 Benefits	1,717			
300/400/500 Purchased Services	28,423	30,613		
600 Supplies	490		75,000	75,000
700 Property				
800/900 Miscellaneous & Other				
600 ADULT EDUCATION PROGRAMS	37,321	30,613	75,000	75,000

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	800 COMMUNITY SERVICE PROGRAMS			
3300 Community Service Operations				
100 Salaries	6,251	11,808	21,495	203,136
200 Benefits	247	224	505	79,351
300/400/500 Purchased Services	23,294	56,845		
600 Supplies	45,220	53,868	100,000	100,000
700 Property	8,445			
800/900 Miscellaneous & Other	1,204	3,284		
800 TOTAL COMMUNITY SVC PROGRA	84,661	126,029	122,000	382,487

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	910 COCURRICULAR ACTIVITIES			
1000 Instruction				
100 Salaries	1,296,150	1,649,784	4,108,885	4,170,899
200 Benefits	1,036,219	1,346,234	1,928,796	1,940,847
300/400/500 Purchased Services	1,087,572	964,446	1,055,170	1,055,170
600 Supplies	341,526	69,986	2,263,005	2,263,005
700 Property	20,000	45,695		
800/900 Miscellaneous & Other	24,166	4,720	21,085	6,085
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	167,614	280,508	339,570	339,570
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	12,783,438	19,457,978	6,329,687	6,857,788
200 Benefits	1,840,351	3,542,620	3,891,113	4,060,329
300/400/500 Purchased Services	190,819	200,194	177,654	177,654
600 Supplies	210,552	204,100	186,071	186,071
700 Property				
800/900 Miscellaneous & Other	16,532	19,531	79,300	79,300
910 TOTAL COCURRICULAR ACTIVITIES	19,014,939	27,785,796	20,380,336	21,136,718
920 ATHLETICS				
1000 Instruction				
100 Salaries	8,693	10,948	49,020	49,020
200 Benefits	541	630	4,192	4,192
300/400/500 Purchased Services	4,027,579	5,256,038	5,320,000	6,420,000
600 Supplies	1,485,104	2,478,161	1,375,125	1,375,125
700 Property	76,256	73,769		800,000
800/900 Miscellaneous & Other	292,772	361,896	199,500	229,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,000,830	1,019,722	1,990,092	1,240,092
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,591,830	1,907,247	2,115,801	2,116,815
200 Benefits	576,289	623,210	395,224	395,273
300/400/500 Purchased Services	334,395	12,247	21,025	21,025
600 Supplies	13,501	9,502	19,279	19,279
700 Property				
800/900 Miscellaneous & Other	53,552	1,931		
920 TOTAL ATHLETICS	9,461,342	11,755,301	11,489,258	12,670,321
TOTAL INSTRUCTIONAL PROGRAMS	1,310,695,782	1,487,378,911	1,796,105,065	1,866,426,961

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries	77,329,600	51,719,707	108,051,153	109,075,781
200 Benefits	34,073,094	30,251,256	55,091,755	57,220,268
300/400/500 Purchased Services	11,681,655	17,025,326	14,219,184	14,225,984
600 Supplies	426,321	585,749	1,079,853	1,388,114
700 Property		17,520	31,000	10,000
800/900 Miscellaneous & Other	1,444	16,600	12,100	12,100
2100 SUBTOTAL	123,512,114	99,616,159	178,485,045	181,932,247
2200 Instructional Staff Support				
100 Salaries	36,322,274	48,290,093	70,997,976	73,446,077
200 Benefits	15,036,109	22,516,932	34,880,471	35,365,571
300/400/500 Purchased Services	4,907,318	4,924,820	13,753,009	12,586,407
600 Supplies	5,008,997	16,059,645	12,472,865	31,084,401
700 Property	2,245,591	905,463		
800/900 Miscellaneous & Other	560,888	173,423	134,990	56,488
2200 SUBTOTAL	64,081,177	92,870,375	132,239,311	152,538,944
2300 General Administration				
100 Salaries	11,970,720	15,198,404	15,972,991	15,706,838
200 Benefits	4,602,706	6,285,570	7,300,891	7,210,251
300/400/500 Purchased Services	24,670,193	45,349,119	35,865,424	39,197,957
600 Supplies	719,762	566,150	807,733	1,408,381
700 Property	24,850	40,799		
800/900 Miscellaneous & Other	174,729	177,067	153,120	260,400
2300 SUBTOTAL	42,162,960	67,617,109	60,100,158	63,783,827
2400 School Administration				
100 Salaries	169,228,878	191,289,104	215,882,453	220,281,618
200 Benefits	73,137,817	92,513,553	104,518,187	108,955,743
300/400/500 Purchased Services	668,831	719,746	1,275,113	1,275,113
600 Supplies	1,751,032	2,457,572	180,000	180,000
700 Property	75,045	53,741		
800/900 Miscellaneous & Other	25,950	29,316		
2400 SUBTOTAL	244,887,553	287,063,032	321,855,754	330,692,474
2500 Central Services				
100 Salaries	33,264,893	36,212,538	27,251,434	23,273,509
200 Benefits	13,291,250	18,955,446	15,560,261	14,131,542
300/400/500 Purchased Services	15,835,226	18,476,143	21,013,115	23,287,688
600 Supplies	4,292,694	4,197,420	25,740,330	12,395,166
700 Property	205,927	45,000		
800/900 Miscellaneous & Other	2,263,190	885,263	854,577	1,097,080
2500 SUBTOTAL	69,153,180	78,771,811	90,419,718	74,184,986
2600 Operating/Maintenance Plant Services				
100 Salaries	126,130,043	154,777,930	164,493,830	174,607,715
200 Benefits	59,268,632	81,120,294	87,754,022	96,658,101
300/400/500 Purchased Services	53,827,550	55,339,908	65,495,850	65,841,497
600 Supplies	93,154,666	105,079,454	101,728,079	102,150,511
700 Property	3,871,745	3,998,840	27,998,750	33,524,444
800/900 Miscellaneous & Other	148,245	193,809	122,550	115,303
2600 SUBTOTAL	336,400,881	400,510,234	447,593,082	472,897,571

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES (cont.)			
2700 Student Transportation				
100 Salaries	34,131,686	39,139,275	45,390,743	46,197,131
200 Benefits	15,633,150	21,268,178	25,573,388	25,817,457
300/400/500 Purchased Services	1,290,682	909,406	3,569,769	3,569,769
600 Supplies	6,905,085	5,427,960	4,084,568	4,129,563
700 Property	10,730,545	2,342,856	2,025,000	22,016,228
800/900 Miscellaneous & Other	4,419	5,629	26,300	26,300
2700 SUBTOTAL	68,695,567	69,093,304	80,669,768	101,756,448
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	2,377	3,761		905,803
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	2,377	3,761	-	905,803
TOTAL SUPPORT SERVICES	948,895,809	1,095,545,784	1,311,362,836	1,378,692,301
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	1,921,190	3,006,060		
600 Supplies	102	1,576		
700 Property				
800/900 Miscellaneous & Other	36,687			
4200 SUBTOTAL	1,957,979	3,007,636	-	-
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)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	7,587,075	12,311,063		
600 Supplies	1,867,863	2,239,782		
700 Property	250,389			
800/900 Miscellaneous & Other	203,362	455		
4700 SUBTOTAL	9,908,689	14,551,301	-	-
4900 Other (All Objects)				
100 Salaries	193,004	196,831	196,094	277,407
200 Benefits	79,650	101,263	133,964	162,800
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		8,262,860		
4900 SUBTOTAL	272,654	8,560,955	330,058	440,207
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	12,139,322	26,119,891	330,058	440,207
6200 Other Fund Transfers				
910 Interfund Transfer	441,202,478	472,579,030	557,021,517	567,112,676
TOTAL UNDISTRIBUTED EXPENDITURE	961,035,131	1,121,665,675	1,311,692,894	1,379,132,508
TOTAL ALL EXPENDITURES	2,271,730,913	2,609,044,586	3,107,797,959	3,245,559,469
6300 Contingency (not to exceed 3% of Total Expenditures)	-	-	-	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	530,927,896	661,835,001	163,060,994	204,199,406
TOTAL ENDING FUND BALANCE	530,927,896	661,835,001	163,060,994	204,199,406
TOTAL APPLICATIONS	\$ 3,243,861,287	\$ 3,743,458,617	\$ 3,827,880,471	\$ 4,016,871,551

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED 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				
3270 Special Education - Services Account	145,071,229	149,620,959	149,993,568	153,947,750
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	145,071,229	149,620,959	149,993,568	153,947,750
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	-	-	-	-

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
SPECIAL EDUCATION FUND - BUDGETED RESOURCES
SCHEDULE BB,

FORM 5-Sch
4/15/2016

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	391,094,233	455,367,901	539,028,579	\$548,067,383
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	391,094,233	455,367,901	539,028,579	548,067,383
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 536,165,462	\$ 604,988,860	\$ 689,022,147	\$ 702,015,133

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
SPECIAL EDUCATION FUND - BUDGETED RESOURCES
SCHEDULE BB,

FORM 6-Sch
4/15/2016

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	277,067,822	306,385,499	333,182,762	339,529,906
200 Benefits	125,469,249	146,948,896	168,143,393	170,263,523
300/400/500 Purchased Services	4,859,864	6,245,384	10,364,943	10,206,995
600 Supplies	2,781,889	2,704,716	3,486,662	3,486,662
700 Property	41,651	19,409		
800/900 Miscellaneous & Other	188,024	170,251	1,500	1,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,576,747	2,320,497	2,510,300	2,507,320
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	27,358,255	29,402,489	34,042,046	34,422,839
200 Benefits	10,314,859	11,734,296	15,848,235	16,006,443
300/400/500 Purchased Services	14,359,270	14,927,302	15,604,872	14,506,551
600 Supplies	515,645	488,710	559,347	560,779
700 Property	24,981	5,133		
800/900 Miscellaneous & Other	11,990	15,205	4,681	4,681
200 TOTAL SPECIAL PROGRAMS	464,570,246	521,367,786	583,748,740	591,497,199

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
700 VOCATIONAL SUPPORT PROGRAMS				
2000 Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
700 TOTAL VOCATIONAL SUPPORT	-	-	-	-
800 COMMUNITY SERVICES PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
800 TOTAL COMMUNITY SERV PROG				
TOTAL INSTRUCTIONAL PROGRAMS	\$464,570,246	\$521,367,786	\$583,748,740	\$591,497,199

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries	153,732	154,733	296,802	384,359
200 Benefits	70,278	78,927	140,083	171,203
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	224,010	233,661	436,885	555,562
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	228,821	233,431	122,533	122,642
200 Benefits	43,882	44,264	24,466	24,427
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	272,703	277,695	146,999	147,069

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
SPECIAL EDUCATION FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 12-Sch

Form 12-Sch
11/20/2014

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES (cont.)			
2700 Student Transportation				
100 Salaries	41,321,228	47,069,233	56,674,945	60,456,533
200 Benefits	19,296,760	23,797,716	35,088,897	36,433,089
300/400/500 Purchased Services	88,745	65,885	83,014	83,014
600 Supplies	8,015,498	9,834,785	10,520,667	10,520,667
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	68,722,231	80,767,618	102,367,523	107,493,303
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	69,218,944	81,278,974	102,951,407	108,195,934
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)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	2,376,272	2,342,100	2,322,000	2,322,000
6200 Other Fund Transfers				
910 Interfund Transfer	-	-	-	-
TOTAL UNDISTRIBUTED EXPENDITURES	71,595,216	83,621,074	105,273,407	110,517,934
TOTAL ALL EXPENDITURES	\$536,165,462	\$604,988,860	\$689,022,147	\$702,015,133
6300 Contingency (not to exceed 3% of Total Expenditures)				
ENDING FUND BALANCE:				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	\$536,165,462	\$604,988,860	\$689,022,147	\$702,015,133

	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
REVENUE				
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	38,315,657	36,996,805	36,377,804	36,799,359
1115 Room Tax	120,914,774	130,598,262	121,372,139	125,268,294
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	38,224,724	39,764,410	38,995,027	39,724,740
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	21,567,620	56,613,219	27,177,560	44,239,709
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	1,215,595	1,111,929	1,226,000	1,226,000
TOTAL LOCAL SOURCES	220,238,370	265,084,625	225,148,530	247,258,101
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	5,035,751	1,510,717		
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	5,035,751	1,510,717		-

	(1) ACTUAL YEAR ENDING 6/30/23	(2) ACTUAL YEAR ENDING 6/30/24	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal	200,000,000	400,000,000	600,000,000	600,000,000
5120 Premium/Discount of Bond Sale	19,160,144	36,269,969		15,449,867
5200 Transfer from Other Funds	89,287,211	113,589,781	148,825,000	398,825,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5550 SBITA	382,738			
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	308,830,093	549,859,750	748,825,000	1,014,274,867
8000 OPENING FUND BALANCE				
Assigned Opening Balance (Debt Service)				
Opening Balance (Other)	777,053,440	791,566,375	697,004,271	796,168,938
TOTAL OPENING FUND BALANCE	777,053,440	791,566,375	697,004,271	796,168,938
Prior Period Adjustments		(3,740,455)		
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 1,311,157,654	\$ 1,604,281,011	\$ 1,670,977,801	\$ 2,057,701,907
308 BOND FUND	\$ -	\$ -	\$ -	\$ -
315 BOND FUND--2015 CAP PGM	240,577,228	465,174,572	625,333,000	640,782,867
335 BOND FUND--LOCAL REV	165,389,678	190,111,614	159,318,943	175,970,405
340 GOVERNMENTAL SERVICES TAX	37,832,477	46,515,393	39,321,587	44,779,696
370 CAPITAL REPLACEMENT	90,304,831	114,653,512	150,000,000	400,000,000
TOTAL REVENUES	\$ 534,104,214	\$ 816,455,091	\$ 973,973,530	\$ 1,261,532,968

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
CAPITAL PROJECTS FUNDS - BUDGETED RESOURCES
SCHEDULE BB,

FORM 6-Sch
11/20/2014

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	100 REGULAR PROGRAMS			
1000 Instruction				
100 Salaries	269,355	40,463	275,500	275,000
200 Benefits	101,123	13,713	110,500	110,000
300/400/500 Purchased Services	1,553,694	645,359	2,530,000	2,500,000
600 Supplies	9,099,737	10,605,696	19,000,000	19,000,000
700 Property	-	-	-	0
800/900 Miscellaneous & Other	-	-	2,500	2,500
2700 Student Transportation	-	-	-	0
100 Salaries	-	-	-	0
200 Benefits	-	-	-	0
300/400/500 Purchased Services	-	857	-	0
600 Supplies	87,911	17,787	-	30,000
700 Property	-	-	-	0
800/900 Miscellaneous & Other	-	-	-	0
2900 Other Support Services	-	-	-	0
100 Salaries	-	-	-	0
200 Benefits	-	-	-	0
300/400/500 Purchased Services	-	-	-	0
600 Supplies	-	-	-	0
700 Property	-	-	-	0
800/900 Miscellaneous & Other	-	-	-	0
100 TOTAL REGULAR PROGRAMS	11,111,820	11,323,875	21,918,500	21,917,500
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	-	-	-	-

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
CAPITAL PROJECTS FUNDS-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 7-Sch
11/20/2014

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Serv	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other	-	-	-	-
2700 Student Transportation				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Serv	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other	-	-	-	-
2X00 Other Direct Support				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Serv	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other	-	-	-	-
910 TOTAL COCURRICULAR ACTIVITIES	-	-	-	-
920 ATHLETICS				
1000 Instruction				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Serv	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other	-	-	-	-
2700 Student Transportation				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Serv	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other	-	-	-	-
2X00 Other Direct Support				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Serv	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other	-	-	-	-
920 TOTAL ATHLETICS	-	-	-	-
TOTAL OTHER PROGRAMS	11,111,820	11,323,875	21,918,500	21,917,500

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
CAPITAL PROJECTS FUNDS-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB

Form 11-Sch
11/20/2014

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	0 ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	5,000	-
800/900 Miscellaneous & Other	-	-	-	-
2100 SUBTOTAL	-	-	5,000	-
2200 Instructional Staff Support				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	882,815	332,863	1,300,000	1,200,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2200 SUBTOTAL	882,815	332,863	1,300,000	1,200,000
2300 General Administration				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	-	35,398	-	40,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
2300 SUBTOTAL	-	35,398	0	40,000
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	1,366,524	2,031,906	3,500,000	3,500,000
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	5,000	5,000
2500 SUBTOTAL	1,366,524	2,031,906	3,505,000	3,505,000
2600 Operating/Maintenance Plant Services				
100 Salaries	568,809	926,740	500,000	1,000,000
200 Benefits	206,068	324,614	500,000	500,000
300/400/500 Purchased Services	2,976,063	2,165,501	6,050,000	4,210,000
600 Supplies	548,111	868,233	2,500,000	1,000,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	86	109	-	-
2600 SUBTOTAL	4,299,137	4,285,197	9,550,000	6,710,000

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
CAPITAL PROJECTS FUNDS-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 12-Sch
11/20/2014

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL YEAR ENDING 6/30/23	0 ACTUAL YEAR ENDING 6/30/24	BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	1,451,869	-	15,000,000	15,000,000
700 Property	-	1,742,005	-	-
800/900 Miscellaneous & Other	-	-	-	-
2700 SUBTOTAL	1,451,869	1,742,005	15,000,000	15,000,000
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	8,000,345	8,427,369	29,360,000	26,455,000
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	2,400	63,894	-	100,000
600 Supplies	-	-	-	-
700 Property	-	-	74,000,000	73,900,000
800/900 Miscellaneous & Other	-	-	-	-
4100 SUBTOTAL	2,400	63,894	74,000,000	74,000,000
4200 Land Improvement				
100 Salaries	13,432	5,726	62,500	35,000
200 Benefits	2,437	2,563	23,000	15,500
300/400/500 Purchased Services	69,887,018	108,876,907	102,970,500	246,527,945
600 Supplies	5,538	3,156	23,000	14,000
700 Property	0	0	33,000	33,000
800/900 Miscellaneous & Other	779,164	1,238,738	1,509,000	1,518,000
4200 SUBTOTAL	70,687,589	110,127,090	104,621,000	248,143,445
4300 Architecture and Engineering				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
300/400/500 Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	-	-	-	-
4300 SUBTOTAL	-	-	-	-

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
CAPITAL PROJECTS FUNDS-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 13-Sch
11/20/2014

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	0 ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries	1,201,718	1,180,293	1,700,000	1,700,000
200 Benefits	415,842	356,267	525,000	525,000
300/400/500 Purchased Services	171,082,343	295,567,545	475,285,500	572,336,500
600 Supplies	2,699,455	5,025,989	5,000,000	5,000,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	667,292	805,602	701,000	1,001,000
4500 SUBTOTAL	176,066,650	302,935,696	483,211,500	580,562,500
4700 Building Improvement				
100 Salaries	160,114	362,549	300,000	420,000
200 Benefits	49,414	124,228	105,000	140,000
300/400/500 Purchased Services	69,111,685	164,222,191	335,000,000	776,415,000
600 Supplies	6,623,885	9,340,452	305,000	5,450,000
700 Property	-	-	-	-
800/900 Miscellaneous & Other	15,468	161,887	10,020,000	10,020,000
4700 SUBTOTAL	75,960,566	174,211,307	345,730,000	792,445,000
4900 Other (All Objects)				
100 Salaries	8,139,935	9,138,498	14,700,000	14,417,158
200 Benefits	3,385,804	3,994,211	6,900,000	7,324,215
300/400/500 Purchased Services	1,012,878	1,481,682	3,925,000	4,500,000
600 Supplies	647,482	789,135	950,000	950,000
700 Property	382,738	100,848	400,000	400,000
800/900 Miscellaneous & Other	18,227	7,555	33,000	485,182
4900 SUBTOTAL	13,587,064	15,511,929	26,908,000	28,076,555
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	336,304,269	602,849,916	1,034,470,500	1,723,227,500
DEBT SERVICE				
831 Principal	793,305	-	-	-
832 Interest	18,288	-	-	-
SUBTOTAL	811,593	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfers	163,363,251	185,510,913	190,054,350	286,101,907
TOTAL UNDISTRIBUTED EXPENDITURES	508,479,458	796,788,198	1,253,884,850	2,035,784,407
TOTAL ALL EXPENDITURES	519,591,278	808,112,073	1,275,803,350	2,057,701,907
6300 Contingency (not to exceed 3%)				
8000 ENDING FUND BALANCE				
Assigned Ending Balance (Debt Service)	-	-	-	-
Ending Balance (Other)	791,566,376	796,168,938	395,174,451	(0)
TOTAL ENDING FUND BALANCE	791,566,376	796,168,938	395,174,451	(0)
TOTAL APPLICATIONS	1,311,157,654	1,604,281,011	1,670,977,801	\$ 2,057,701,907
308 BOND FUND	\$ -	\$ -	\$ -	\$ -
315 BOND FUND--2015 CAP PGM	246,319,434	481,546,624.00	886,249,000	1,281,600,000
340 GOVERNMENTAL SERVICES TAX	19,603,762	26,401,024.00	49,500,000	90,000,000
370 CAPITAL REPLACEMENT	90,304,831	114,653,512.00	150,000,000	400,000,000
TOTAL EXPENDITURES	\$ 356,228,027	\$ 622,601,160	\$ 1,085,749,000	\$ 1,771,600,000

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
CAPITAL PROJECTS FUNDS-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 14-Sch
11/20/2014

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED 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	(59,122)	739,702	488,000	374,422
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	19,875	17,750	20,600	20,600
1920 Donations				
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	(39,247)	757,452	508,600	395,022
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	-	-	-	-

	(1) ACTUAL YEAR ENDING 6/30/23	(2) ACTUAL YEAR ENDING 6/30/24	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED FINAL APPROVED
REVENUE				
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	2,431,920	-	-	-
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	2,431,920	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	10,555,868	12,891,984	9,401,823	9,568,616
TOTAL OPENING FUND BALANCE	10,555,868	12,891,984	9,401,823	9,568,616
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 12,948,541	\$ 13,649,436	\$ 9,910,423	\$ 9,963,638

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	9,000			
2900 SUBTOTAL	9,000	-	-	-
TOTAL SUPPORT SERVICES	9,000	-	-	-
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	24,931	134,798		7,500,000
600 Supplies				
700 Property		3,932,151		
800/900 Miscellaneous & Other				
4100 SUBTOTAL	24,931	4,066,949	-	7,500,000
4200 Land Improvement				
100 Salaries		346		
200 Benefits		154		
300/400/500 Purchased Services	22,626	3,371		500,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	22,626	3,871	-	500,000
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv	-			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	47,557	4,070,820	-	8,000,000
DEBT SERVICE				
831 Principal	-	9,617		
832 Interest		383		
SUBTOTAL	-	10,000	-	-
6200 Other Fund Transfers				
910 Interfund Transfers				
TOTAL UNDISTRIBUTED EXPENDITURES	56,557	4,080,820	-	8,000,000
TOTAL ALL EXPENDITURES	56,557	4,080,820	-	8,000,000
6300 Contingency (Not to exceed 3%)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	12,891,984	9,568,616	9,910,423	1,963,638
TOTAL ENDING FUND BALANCE	12,891,984	9,568,616	9,910,423	1,963,638
TOTAL APPLICATIONS	\$ 12,948,541	\$ 13,649,436	\$ 9,910,423	\$ 9,963,638

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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				
3221 SB178 NV Education Fund Plan				
3254 PCFP- English Learners	65,036,112	151,832,282	159,419,816	159,419,816
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	65,036,112	151,832,282	159,419,816	159,419,816
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)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	26,753,720	3,612,569	3,700,000	6,257,144
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	26,753,720	3,612,569	3,700,000	6,257,144
8000 OPENING FUND BALANCE				
Restricted Opening Balance	21,786,184	25,088,611	23,004,802	54,354,805
Assigned Opening Balance				
TOTAL OPENING FUND BALANCE	21,786,184	25,088,611	23,004,802	54,354,805
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 113,576,016	\$ 180,533,462	\$ 186,124,618	\$ 220,031,765

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	420 ENGLISH LANGUAGE LEARNERS			
1000 Instruction				
100 Salaries	57,824,499	82,008,414	103,742,465	128,586,628
200 Benefits	24,372,561	37,737,853	50,091,200	61,253,396
300/400/500 Purchased Serv	387,332	915,044	1,131,029	2,183,373
600 Supplies	798,039	699,774	11,629,706	13,920,983
700 Property	12,944	5,808		
800 Other	55,128	66,015	355,258	384,202
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries	3,520,561	3,097,376	10,611,087	11,403,400
200 Benefits	1,485,341	1,648,374	8,271,169	2,144,480
300/400/500 Purchased Serv	31,000		154,363	61,351
600 Supplies			102,752	86,951
700 Property				
800 Other			35,589	7,000
420 TOTAL ENGLISH LANGUAGE LEARNERS	\$88,487,405	126,178,657	186,124,618	220,031,765
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
430 TOTAL ALTERNATIVE EDUCATION				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
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 Other				
910 TOTAL COCURRICULAR ACTIVITIES	-	-	-	-
920 ATHLETICS				
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 Other				
920 TOTAL ATHLETICS	-	-	-	-
TOTAL INSTRUCTIONAL PROGRAMS	88,487,405	126,178,657	186,124,618	220,031,765

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	NONINSTRUCTIONAL EXPENDITURES (cont.)			
4500 Building Acquisition/Constr				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL				
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4700 SUBTOTAL	-		-	
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4900 SUBTOTAL	-		-	
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-		-	-
6100 Interdistrict Payments				
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL UNDISTRIBUTED EXPENDITURES	-		-	-
TOTAL ALL EXPENDITURES	88,487,405	126,178,657	186,124,618	220,031,765
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Restricted Ending Balance	25,088,611	54,354,805		-
Committed Ending Balance				
TOTAL ENDING FUND BALANCE	25,088,611	54,354,805	-	-
TOTAL APPLICATIONS	\$ 113,576,016	180,533,462	\$ 186,124,618	\$ 220,031,765

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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				
3221 SB178 NV Education Fund Plan				
3256 PCFP- Gifted and Talented	3,849,611	4,890,007	5,134,375	5,134,375
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	3,849,611	4,890,007	5,134,375	5,134,375
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)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	11,463,884	12,440,172	13,692,938	12,588,149
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	11,463,884	12,440,172	13,692,938	12,588,149
8000 OPENING FUND BALANCE				
Restricted Opening Balance				-
Assigned Opening Balance				
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 15,313,495	\$ 17,330,179	\$ 18,827,313	\$ 17,722,524

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
 GIFTED & TALENTED EDUC WEIGHTED FUNDING BUDGETED RESOURCES
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FORM 6-Sch

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	440 SUMMER SCHOOL			
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL				
450 GIFTED AND TALENTED PROGRAMS				
1000 Instruction				
100 Salaries	10,310,621	11,423,975	12,251,990	10,421,995
200 Benefits	4,480,115	5,280,308	6,001,368	5,578,814
300/400/500 Purchased Serv	1,098	268		
600 Supplies	39,633	42,692		
700 Property				
800 Other	6,459	744		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries	154,308	113,305	69,242	952,858
200 Benefits	68,320	58,531	44,392	422,262
300/400/500 Purchased Serv	2,720	9,734	15,400	15,000
600 Supplies	250,077	395,761	444,621	329,295
700 Property				
800 Other	144	4,860	300	2,300
450 GIFTED AND TALENTED PROGRAMS	\$15,313,495	\$17,330,179	\$18,827,313	17,722,524

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2023	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	NONINSTRUCTIONAL EXPENDITURES (cont.)			
4500 Building Acquisition/Constr				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL				
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4700 SUBTOTAL	-	-	-	
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4900 SUBTOTAL	-	-	-	
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6100 Interdistrict Payments				
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	15,313,495	17,330,179	18,827,313	17,722,524
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Restricted Ending Balance				
Committed Ending Balance				
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	\$ 15,313,495	\$ 17,330,179	\$ 18,827,313	\$ 17,722,524

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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				
3221 SB178 NV Education Fund Plan				
3255 PCFP At-Risk	51,780,079	165,294,594	173,554,882	173,554,882
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	51,780,079	165,294,594	173,554,882	173,554,882
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)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	11,290,641			
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	11,290,641	-	-	-
8000 OPENING FUND BALANCE				
Restricted Opening Balance	18,592,302	21,278,384	22,763,443	55,054,808
Assigned Opening Balance				
TOTAL OPENING FUND BALANCE	18,592,302	21,278,384	22,763,443	55,054,808
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 81,663,022	\$ 186,572,978	\$ 196,318,325	\$ 228,609,690

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	420 ENGLISH LANGUAGE LEARNERS			
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
420 TOTAL ENGLISH LANGUAGE LEARNERS				
430 ALTERNATIVE/AT-RISK EDUCATION				
1000 Instruction				
100 Salaries	40,516,496	89,299,357	111,306,832	126,308,174
200 Benefits	15,718,028	37,836,834	52,475,310	60,173,652
300/400/500 Purchased Serv	701,502	963,554	5,258,753	5,385,997
600 Supplies	1,397,773	1,101,440	12,026,365	19,763,886
700 Property	103,180	33,869		
800 Other	68,853	129,852		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries	1,592,060	1,522,456	13,135,269	14,273,791
200 Benefits	286,746	630,808	2,115,796	2,704,189
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
430 TOTAL ALTERNATIVE EDUCATION	60,384,638	131,518,170	196,318,325	228,609,690

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
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 Other				
910 TOTAL COCURRICULAR ACTIVITIES	-	-		
920 ATHLETICS				
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 Other				
920 TOTAL ATHLETICS	-	-	-	-
TOTAL INSTRUCTIONAL PROGRAMS	60,384,638	131,518,170	196,318,325	228,609,690

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
NONINSTRUCTIONAL EXPENDITURES (cont.)				
4500 Building Acquisition/Constr				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL				
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4700 SUBTOTAL	-	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6100 Interdistrict Payments				
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	60,384,638	131,518,170	196,318,325	228,609,690
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Restricted Ending Balance	2,686,082	55,054,808		
Committed Ending Balance	18,592,302			
TOTAL ENDING FUND BALANCE	21,278,384	55,054,808	-	-
TOTAL APPLICATIONS	\$ 81,663,022	\$ 186,572,978	\$ 196,318,325	\$ 228,609,690

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	828,958	1,219,466	1,094,000	111,093
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	164,677	-		
1920 Donations	5,729,911	6,846,464	6,182,000	6,182,000
1950/60 Services Provided Other Govts				
1990 Miscellaneous	1,651,984	2,012,206	1,886,000	1,886,000
TOTAL LOCAL SOURCES	8,375,530	10,078,136	9,162,000	8,179,093
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid	109,071	632,349	2,109,000	2,109,000
3210 Special Transportation				
3220 Adult High School Diploma				
3221 SB178 NV Education Fund Plan				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	109,071	632,349	2,109,000	2,109,000
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency	32,563	-		
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	32,563	-	-	-

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	7,000,000	5,000,000	8,000,000	8,000,000
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	7,000,000	5,000,000	8,000,000	8,000,000
8000 OPENING FUND BALANCE				
Restricted Term Endowment	2,740,708	2,740,708	2,740,708	2,740,708
Assigned Opening Balance	1,500,271	8,876,109	15,240,109	13,985,423
TOTAL OPENING FUND BALANCE	4,240,979	11,616,817	17,980,817	16,726,131
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 19,758,143	\$ 27,327,302	\$ 37,251,817	\$ 35,014,224

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED 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	2,482,884	2,989,655	2,946,000	4,068,839
200 Benefits	1,059,721	1,401,300	1,380,000	1,922,708
300/400/500 Purchased Services	1,708,311	2,708,330	2,142,000	4,792,000
600 Supplies	506,892	893,451	736,000	1,036,000
700 Property	157,628	28,850	2,200,000	
800 Other	2,225,890	2,579,585	2,677,000	2,627,000
2200 SUBTOTAL	8,141,326	10,601,171	12,081,000	14,446,546
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				
600 Supplies				
700 Property				
800 Other				
2600 SUBTOTAL				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL				
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 SUBTOTAL				
TOTAL SUPPORT SERVICES	8,141,326	10,601,171	12,081,000	14,446,546
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
3100 SUBTOTAL				
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL				
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4200 SUBTOTAL				
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
NONINSTRUCTIONAL EXPENDITURES (cont.)				
4500 Building Acquisition/Constr				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL				
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4700 SUBTOTAL	-	-	-	
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4900 SUBTOTAL	-	-	-	
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL UNDISTRIBUTED EXPENDITURES	8,141,326	10,601,171	12,081,000	14,446,546
TOTAL ALL EXPENDITURES	8,141,326	10,601,171	12,081,000	14,446,546
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Restricted Term Endowment	2,740,708	2,740,708	2,740,708	2,740,708
Committed Balance	8,876,109	13,985,423	22,430,109	17,826,970
TOTAL ENDING FUND BALANCE	11,616,817	16,726,131	25,170,817	20,567,678
TOTAL APPLICATIONS	\$ 19,758,143	\$ 27,327,302	\$ 37,251,817	\$ 35,014,224

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED 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	67,296,496	69,255,231	73,000,000	73,000,000
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	67,296,496	69,255,231	73,000,000	73,000,000
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				
3221 SB178 NV Education Fund Plan				
3222 Student Activities Fund				
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	-	-	-	-

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
STUDENT ACTIVITIES FUND BUDGETED RESOURCES
SCHEDULE BB,

FORM 5-Sch

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED 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				
Assigned Opening Balance	32,548,751	32,921,122	34,921,122	34,404,757
TOTAL OPENING FUND BALANCE	32,548,751	32,921,122	34,921,122	34,404,757
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 99,845,247	\$ 102,176,353	\$ 107,921,122	\$ 107,404,757

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
STUDENT ACTIVITIES FUND BUDGETED RESOURCES
SCHEDULE BB,

FORM 6-Sch

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
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				
2X00 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	15,657,250	15,466,797	17,603,000	16,382,000
600 Supplies	34,718,738	32,541,994	37,688,000	35,598,000
700 Property				
800 Other	16,548,137	19,762,805	16,709,000	19,020,000
910 TOTAL COCURRICULAR ACTIVITIES	66,924,125	67,771,596	72,000,000	71,000,000
920 ATHLETICS				
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				
2X00 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
920 TOTAL ATHLETICS	-	-	-	
TOTAL INSTRUCTIONAL PROGRAMS	66,924,125	67,771,596	72,000,000	71,000,000

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
NONINSTRUCTIONAL EXPENDITURES (cont.)				
4500 Building Acquisition/Constr				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL				
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4700 SUBTOTAL	-	-	-	
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4900 SUBTOTAL	-	-	-	
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	
6200 Other Fund Transfers				
910 Interfund Transfer	-			
TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	
TOTAL ALL EXPENDITURES	66,924,125	67,771,596	72,000,000	71,000,000
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Restricted Ending Balance	32,921,122	34,404,757	35,921,122	36,404,757
Committed Ending Balance				
TOTAL ENDING FUND BALANCE	32,921,122	34,404,757	35,921,122	36,404,757
TOTAL APPLICATIONS	\$ 99,845,247	\$ 102,176,353	\$ 107,921,122	107,404,757

	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
REVENUE				
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	526,710	10,377,243		
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	526,710	10,377,243	-	
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid	31,964,873	45,133,056	57,461,968	242,306,776
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	31,964,873	45,133,056	57,461,968	242,306,776
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	-	-	-	-

	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
REVENUE				
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		1,392,685		
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	-	1,392,685	-	
OPENING FUND BALANCE				
Reserved Opening Balance				
Unreserved Opening Balance				(25,700,070)
TOTAL OPENING FUND BALANCE	-	-	-	(25,700,070)
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 32,491,583	\$ 56,902,984	\$ 57,461,968	\$ 216,606,707

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	100 REGULAR PROGRAMS			
1000 Instruction				
100 Salaries	2,966,850	24,400,030	4,172,056	76,683,345
200 Benefits	2,008,351	10,221,314	2,281,931	28,405,831
300/400/500 Purchased Services	224,312	36,944	15,000	60,000
600 Supplies	1,005,684	3,615,016	4,689,004	4,788,720
700 Property	16,243			
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	11,875	52,718	64,606	36,050
200 Benefits	229	1,229	2,064	847
300/400/500 Purchased Services	6,000	67,102	69,900	15,180
600 Supplies		590,219	204,000	
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	6,239,544	38,984,572	11,498,561	109,989,973
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	17,861	8,180	63,128	63,128
200 Benefits	481	191	1,484	1,484
300/400/500 Purchased Services				
600 Supplies	10,866	16,398	25,865	44,827
700 Property				
800/900 Miscellaneous & Other			5,000	5,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			13,888	13,888
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				
200 TOTAL SPECIAL PROGRAMS	29,208	24,769	109,365	128,326

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	3,128,042	3,966,171	4,338,337	3,914,962
200 Benefits	973,630	1,366,008	1,415,127	1,578,281
300/400/500 Purchased Services				
600 Supplies	3,977,526	2,693,062	1,743,841	2,384,042
700 Property	202,164	872,154	120,983	555,080
800/900 Miscellaneous & Other	44,800	36,400		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				6,082
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	52,522	65,129	131,581	305,547
200 Benefits	24,250	30,313	63,334	154,689
300/400/500 Purchased Services	234,459	133,023	120,020	247,531
600 Supplies	3,655	130,522	132,175	131,914
700 Property				
800/900 Miscellaneous & Other			59,200	44,000
300 TOTAL VOCATIONAL & TECHNICAL	8,641,048	9,292,782	8,124,598	9,322,127

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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	5,040,134	4,883,501	4,857,575	5,189,927
200 Benefits	1,844,464	1,980,216	1,936,896	1,942,519
300/400/500 Purchased Services	8,174			
600 Supplies	795,120	209,132	208,762	243,733
700 Property	53,353			
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			3,050	4,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	3,215,450	3,695,724	3,746,040	3,693,875
200 Benefits	1,485,660	1,854,117	1,892,425	1,851,986
300/400/500 Purchased Services	228,021	93,175	81,111	75,000
600 Supplies	11,382	15,686	16,800	5,000
700 Property	32,631			
800/900 Miscellaneous & Other	2,745	689	600	800
600 ADULT EDUCATION PROGRAMS	12,717,134	12,732,240	12,743,259	13,006,841

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries		987,243	3,624,983	3,722,350
200 Benefits		121,290	414,979	458,191
300/400/500 Purchased Services		527,253	812,100	590,800
600 Supplies		11,264,438	13,158,486	12,457,461
700 Property				20,000
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SERV PROGRAMS	-	12,900,224	18,010,548	17,248,802
TOTAL INSTRUCTIONAL PROGRAMS	27,626,934	73,934,587	50,486,331	149,696,070

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	4,841	17,632	100,000	82,860
600 Supplies	3,630	47,145	13,963	102,142
700 Property		68,886		
800/900 Miscellaneous & Other				280
2100 SUBTOTAL	8,471	133,663	113,963	185,283
2200 Instructional Staff Support				
100 Salaries	2,038,624	2,127,017	2,258,479	38,588,332
200 Benefits	885,991	892,659	960,920	13,710,359
300/400/500 Purchased Services	945,219	1,112,802	1,201,995	1,278,365
600 Supplies	72,415	294,109	132,437	299,173
700 Property		12,985	12,985	
800/900 Miscellaneous & Other	12,207	14,468	51,172	14,172
2200 SUBTOTAL	3,954,456	4,454,040	4,617,988	53,890,401
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	159,320	198,717	240,886	319,452
200 Benefits	77,583	108,214	132,727	169,663
300/400/500 Purchased Services	26,000	2,816	21,094	5,000
600 Supplies	5,039	4,289	5,979	1,000
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	267,942	314,036	400,686	495,115
2600 Operating/Maintenance Plant Serv				
100 Salaries	95,109	3,481		684,500
200 Benefits	42,002	2,169		358,336
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	137,111	5,650	-	1,042,835

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES (cont.)			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,702	20,745	905,000	669,224
600 Supplies				
700 Property	492,750	949,526	938,000	9,590,000
800/900 Miscellaneous & Other				
2700 SUBTOTAL	494,452	970,271	1,843,000	10,259,224
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	2,217	121		
2900 SUBTOTAL	2,217	121	-	-
TOTAL SUPPORT SERVICES	4,864,649	5,877,781	6,975,637	65,872,858
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)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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		1,392,685		
800/900 Miscellaneous & Other		1,398,000		
4900 SUBTOTAL		\$2,790,685		
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION		\$2,790,685		
6100 Interdistrict Payments				1,037,779
TOTAL UNDISTRIBUTED EXPENDITURES	4,864,649	8,668,466	6,975,637	66,910,637
TOTAL ALL EXPENDITURES	32,491,583	82,603,053	57,461,968	216,606,707
6300 Contingency (not to exceed 3% of Total Expenditures)				
ENDING FUND BALANCE:				
Reserved Ending Balance				
Unreserved Ending Balance		(25,700,070)		
TOTAL ENDING FUND BALANCE	-	(25,700,070)	-	
TOTAL APPLICATIONS	\$ 32,491,583	\$ 56,902,984	\$ 57,461,968	\$ 216,606,707

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED 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	1,029,706	1,519,699	2,705,047	4,753,618
4500 Restricted-State Agency	702,875,354	580,367,241	472,726,134	339,758,168
4555 GASB 96-MD- SBITA Other Finan Source	6,551,198			
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	710,456,258	581,886,940	475,431,181	344,511,786

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds		558,389		
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds		6,305,135		
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	-	6,863,524	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-	-	-	(30,587,491)
TOTAL OPENING FUND BALANCE	-	-	-	(30,587,491)
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 710,456,258	\$ 588,750,464	\$ 475,431,181	\$ 313,924,295

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
FEDERAL PROJECTS FUND BUDGETED RESOURCES
SCHEDULE BB,

FORM 6-Sch

PROGRAM FUNCTION OBJECT	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	145,056,934	72,358,031	91,261,773	63,871,809
200 Benefits	31,844,367	30,956,612	38,683,457	30,939,603
300/400/500 Purchased Services	13,520,664	17,163,707	3,287,852	2,157,627
600 Supplies	146,823,024	174,121,885	88,290,527	27,172,617
700 Property	2,183,227	5,122,476	614,731	300,780
800 Other	1,846,138	1,501,861	137,787	2,956,979
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2X00 Other Support Services				
100 Salaries	66,764	422,196	1,142,668	2,993,308
200 Benefits	151	52,767	185,382	781,373
300/400/500 Purchased Services	3,797,069	3,675,948	5,666,595	5,923,627
600 Supplies	2,916,853	1,172,766	1,673,334	472,465
700 Property				
800 Other				92,000
100 TOTAL REGULAR PROGRAMS	348,055,191	306,548,249	230,944,105	137,662,189
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	14,379,287	10,313,892	12,087,412	5,142,455
200 Benefits	8,073,700	6,552,925	8,556,139	3,448,424
300/400/500 Purchased Services	727,716	599,156	959,334	776,000
600 Supplies	3,438,798	1,323,061	2,532,501	5,375,594
700 Property	1,471,387	279,628	172,499	322,499
800 Other	640,800	720,000	500	700
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2X00 Other Support Services				
100 Salaries	20,644,705	22,824,348	23,320,886	24,296,910
200 Benefits	9,212,764	10,374,520	10,996,986	11,579,556
300/400/500 Purchased Services	6,789,493	6,737,003	2,074,702	6,957,545
600 Supplies	1,192,513	2,069,703	689,320	4,393,131
700 Property	55,773	8,360	8,360	8,360
800 Other	1,877,255	2,065,443	10,650	21,720
200 TOTAL SPECIAL PROGRAMS	68,504,191	63,868,039	61,409,288	62,322,894

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
 FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
 SCHEDULE BB-2,

Form 7-Sch

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	270 GIFTED AND TALENTED			
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 Other				
270 TOTAL GIFTED AND TALENTED	-			
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	471,919	575,269	623,093	464,951
200 Benefits	32,135	67,039	105,743	94,396
300/400/500 Purchased Services	1,079			9,000
600 Supplies	1,702,250	1,716,149	1,742,697	1,772,066
700 Property	71,167	258,217	6,500	24,101
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,189,891	1,628,281	1,715,282	1,572,503
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries	1,325,232	1,505,371	2,192,712	1,906,848
200 Benefits	569,720	653,290	408,807	453,927
300/400/500 Purchased Services	499,557	514,013	890,399	537,880
600 Supplies	39,708	148,634	150,935	74,817
700 Property	12,944		10,454	
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL	5,915,602	7,066,263	7,846,622	6,910,488

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
 FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
 SCHEDULE BB-2,

Form 8-Sch

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	420 ENGLISH LANGUAGE LEARNERS			
1000 Instruction				
100 Salaries	925,705	843,776	1,125,267	4,600
200 Benefits	27,033	26,591	42,864	393
300/400/500 Purchased Services	46,828	90,049	191,238	60,958
600 Supplies	1,473,181	2,450,595	1,352,771	3,835,931
700 Property				
800 Other			500	457
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,500	16,288	19,875	1,200
600 Supplies				
700 Property				
800 Other				
2X00 Other Direct Support				
100 Salaries	1,857,767	1,833,461	2,050,615	2,608,093
200 Benefits	383,310	469,109	823,532	459,926
300/400/500 Purchased Services	1,145,323	2,231,182	2,350,702	548,700
600 Supplies	171,838	530,293	217,301	177,052
700 Property				
800 Other				
420 TOTAL ENGLISH LANGUAGE LEARNERS	6,033,485	8,491,344	8,174,665	7,697,310
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries	390,261			
200 Benefits	9,967			
300/400/500 Purchased Services		17,000	24,999	
600 Supplies	90,857	115,409	126,322	
700 Property		51,945	45,218	
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2X00 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,120	28,330	29,060	
600 Supplies				
700 Property				
800 Other				
430 TOTAL ALTERNATIVE EDUCATION	493,205	212,684	225,599	

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
 FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
 SCHEDULE BB-2,

Form 9-Sch

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	440 SUMMER SCHOOL			
1000 Instruction				
100 Salaries	60,752,022	1,092,040		
200 Benefits	1,603,909	272,031		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries	588,465			
200 Benefits	1,188,777			
300/400/500 Purchased Services	491,669			
600 Supplies	330,737			
700 Property				
800 Other				
2X00 Other Direct Support				
100 Salaries	4,375,188	5,803		
200 Benefits	194,570	341		
300/400/500 Purchased Services	374,959	17,836		
600 Supplies				
700 Property				
800 Other	2,791			
440 TOTAL SUMMER SCHOOL	69,903,087	1,388,051		
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	87,038	312,085		
200 Benefits	42,842	66,756		
300/400/500 Purchased Services		1,590		
600 Supplies		63,767		37,900
700 Property		104,933		
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2X00 Other Direct Support				
100 Salaries				
200 Benefits			506,017	296,770
300/400/500 Purchased Services				1,590
600 Supplies				
700 Property				
800 Other				
600 ADULT EDUCATION PROGRAMS	129,880	549,131	506,017	336,260

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
 FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
 SCHEDULE BB-2,

Form 9-Sch

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	800 COMMUNITY SERVICES PROGRAMS			
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				
2X00 Other Direct Support				
100 Salaries	104,970			
200 Benefits	2,419			
300/400/500 Purchased Services	111,739	255,679		
600 Supplies	27,413			
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries	1,139,112	1,643,427	1,837,140	2,019,066
200 Benefits	591,592	805,781	890,818	1,065,865
300/400/500 Purchased Services	12,766,786	20,410,472	6,718,265	1,481,221
600 Supplies	580,956	816,579	1,030,462	1,374,474
700 Property		14,238	14,238	
800 Other	6,027	11,672	10,256	43,578
800 TOTAL COMMUNITY SERV PROGRAMS	15,331,014	23,957,848	10,501,179	5,984,205

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
 FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
 SCHEDULE BB-2,

Form 11-Sch

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 06/30/23	ACTUAL YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	910 COCURRICULAR ACTIVITIES			
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				
2X00 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
910 TOTAL COCURRICULAR ACTIVITIES	-			
920 ATHLETICS				
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				
2X00 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
920 TOTAL ATHLETICS	-			
TOTAL INSTRUCTIONAL PROGRAMS	514,365,655	412,081,609	319,607,475	220,913,346

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
 FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
 SCHEDULE BB-2,

Form 9-Sch

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries	4,569,021	52,460,199	10,554,452	8,171,896
200 Benefits	1,903,996	17,525,677	3,986,671	3,548,392
300/400/500 Purchased Services	19,782,087	15,748,449	33,371,163	4,380,527
600 Supplies	2,806,299	2,547,315	3,040,971	3,439,034
700 Property	3,635,703	49,555	60,000	28,000
800 Other	1,240,964	1,029,724	43,024	1,264,473
2100 SUBTOTAL	33,938,070	89,360,919	51,056,281	20,832,322
2200 Instructional Staff Support				
100 Salaries	82,334,106	30,795,466	26,393,557	17,285,891
200 Benefits	9,669,012	9,973,707	5,342,427	5,156,756
300/400/500 Purchased Services	11,499,966	22,216,126	22,709,968	17,309,868
600 Supplies	1,774,906	789,498	2,467,884	1,751,826
700 Property	30,235		5,241	
800 Other	6,951	20	8,930	293,719
2200 SUBTOTAL	105,315,176	63,774,817	56,928,007	41,798,060
2300 General Administration				
100 Salaries		25,354		
200 Benefits		10,023		
300/400/500 Purchased Services				
600 Supplies		400,000		
700 Property				
800 Other				
2300 SUBTOTAL		435,377		
2400 School Administration				
100 Salaries	364,106	109,840		384,056
200 Benefits	119,721	2,671		9,025
300/400/500 Purchased Services		66,527	164,000	549,559
600 Supplies				12,000
700 Property				
800 Other				
2400 SUBTOTAL	483,827	179,038	164,000	954,641
2500 Central Services				
100 Salaries	12,952,857	8,582,487	4,801,594	6,993,302
200 Benefits	2,725,372	3,919,719	2,284,465	3,444,008
300/400/500 Purchased Services	8,330,788	1,376,029	1,837,307	2,901,920
600 Supplies	158,904	906,425	972,153	1,762,374
700 Property				
800 Other	126	89	310	
2500 SUBTOTAL	24,168,047	14,784,749	9,895,830	15,101,604
2600 Operating/Maintenance Plant Services				
100 Salaries	884,469	836,620	1,422,952	695,286
200 Benefits	292,179	318,130	574,384	185,630
300/400/500 Purchased Services	2,683,700	2,760,796	1,311,997	192,349
600 Supplies	5,101,182	5,702,766	7,022,516	76,358
700 Property	81,125	290,402	7,167,842	1,336,369
800 Other			500	
2600 SUBTOTAL	9,042,655	9,908,714	17,500,191	2,485,992

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 12-Sch

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/23	(2) ACTUAL YEAR ENDING 6/30/24	(3) BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries			81,488	79,921
200 Benefits			40,941	40,333
300/400/500 Purchased Services	1,290,711	240,726	584,636	396,434
600 Supplies	9,326	5,653	16,500	29,689
700 Property	219,585	311,626	410,551	
800 Other	6,450			
2700 SUBTOTAL	1,526,072	558,005	1,134,116	546,377
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other	13,990,033	11,745,750	8,956,885	9,563,039
2900 SUBTOTAL	13,990,033	11,745,750	8,956,885	9,563,039
TOTAL SUPPORT SERVICES	188,463,880	190,747,369	145,635,311	91,282,035
NONINSTRUCTIONAL SERVICES				
3100 Food Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	-	-	-	-

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 13-Sch

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/23	(2) ACTUAL YEAR ENDING 6/30/24	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	-			
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4700 SUBTOTAL	-			-
4900 Other Facilities				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property		8,025,190	30,645	
800 Other				
4600 SUBTOTAL	-	8,025,190	30,645	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	8,025,190	30,645	
6100 Interdistrict Payments	7,626,723	8,483,787	10,157,750	1,728,914
6200 Other Fund Transfers				
920 Interfund Transfers				
TOTAL UNDISTRIBUTED EXPENDITURES	196,090,603	207,256,346.00	155,823,705.77	93,010,949.00
TOTAL ALL EXPENDITURES	710,456,258	619,337,955	475,431,181	313,924,295
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved Ending Balance (NPM)				
Ending Balance (Other)		(30,587,491)		
TOTAL ENDING FUND BALANCE	-	(30,587,491)		
TOTAL APPLICATIONS	\$ 710,456,258	\$ 588,750,464	\$ 475,431,181	\$ 313,924,295

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025
FEDERAL PROJECTS FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2,

Form 14-Sch

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District	4,811,356	5,841,512	7,000,000	7,000,000
TOTAL FEDERAL SOURCES	4,811,356	5,841,512	7,000,000	7,000,000

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED 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)	5,936,821	9,242,042	10,891,683	11,529,268
TOTAL OPENING FUND BALANCE	5,936,821	9,242,042	10,891,683	11,529,268
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	10,748,177	\$ 15,083,553	\$ 17,891,683	\$ 18,529,268

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	100 REGULAR PROGRAMS			
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				
2X00 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS		-	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	336,055	308,123	318,340	
200 Benefits	7,737	7,095	8,200	
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				
2X00 Other Support Services				
100 Salaries	346,758	2,027,260	7,452,861	6,535,271
200 Benefits	154,322	376,522	2,395,107	1,963,142
300/400/500 Purchased Services	262,462	10,496	3,456,900	5,426,420
600 Supplies	379,812	811,806	899,002	605,726
700 Property	17,640	10,641		
800 Other	1,349	2,341		
200 TOTAL SPECIAL PROGRAMS	1,506,135	3,554,285	14,530,410	14,530,559

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/22	ESTIMATED YEAR ENDING 06/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
	910 COCURRICULAR ACTIVITIES			
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				
2X00 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
910 TOTAL COCURRICULAR ACTIVITIES		-		-
920 ATHLETICS				
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				
2X00 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
920 TOTAL ATHLETICS		-		-
TOTAL INSTRUCTIONAL PROGRAMS	1,506,135	3,554,285	14,530,410	14,530,559

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL		-		
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4700 SUBTOTAL		-		
4900 Other Facilities				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL		-		
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION		-		
6100 Interdistrict Payments				
6200 Other Fund Transfers				
920 Interfund Transfers				
TOTAL UNDISTRIBUTED EXPENDITURES		-		-
TOTAL ALL EXPENDITURES	1,506,135	3,554,285	14,530,410	14,530,559
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved Ending Balance (NPM)				
Ending Balance (Other)	9,242,042	11,529,268	3,361,273	3,998,709
TOTAL ENDING FUND BALANCE	9,242,042	11,529,268	3,361,273	3,998,709
TOTAL APPLICATIONS	10,748,177	\$ 15,083,553	\$ 17,891,683	\$ 18,529,268

	(1) ACTUAL YEAR ENDING 06/30/23	(2) ACTUAL YEAR ENDING 06/30/24	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			FINAL APPROVED	AMENDED FINAL APPROVED
AVAILABLE RESOURCES				
COMBINED BONDS				
1110 Property Taxes	\$ 514,692,168	\$ 574,087,099	\$ 625,639,672	\$ 625,639,672
1190 Other Resources				
Other	62,252	89,841	54,521	76,000
	0	0	0	
1500 Earnings on Investments	(515,368)	47,822,407	31,001,097	36,928,084
Opening Fund Balance	514,239,052	621,999,348	656,695,290	662,643,756
	500,678,515	661,993,692	1,068,873,123	913,244,499
Subtotal - Combined Bonds	1,014,917,567	1,283,993,040	1,725,568,412	1,575,888,256
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources				
Opening Fund Balance				
Subtotal - Loans	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS				
5200 Transfers From Other Funds	74,076,040	71,921,133	41,229,350	-
Subtotal - Other Sources of Funds	74,076,040	71,921,133	41,229,350	-
TOTAL AVAILABLE FINANCING	1,088,993,607	1,355,914,172	1,766,797,762	1,575,888,256
FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	283,045,000	302,624,000	294,763,000	305,878,000
832 Interest	143,854,033	139,934,768	125,650,498	148,803,440
833 Costs of Bond Issuance	0	0	300,000	0
834 Purchased Services	100,881	110,905	300,000	100,000
PAYMENT TO REFND ESCROW AGENT	0	0	0	0
Reserves (Include Unappropriated Balance)	661,993,693	913,244,499	1,345,784,265	1,008,383,722
Subtotal - Combined Bonds	1,088,993,607	1,355,914,172	1,766,797,762	1,463,165,163
OTHER USES OF FUNDS				
910 Transfers To Other Funds	0	0	0	112,723,093
SUBTOTAL-OTHER USES OF FUNDS	-	-	-	112,723,093
MEDIUM-TERM FINANCING				
831 Principal	0	0	0	0
832 Interest	0	0	0	0
Reserves (Include Unappropriated Balance)			0	0
Subtotal - Medium-Term Financing	-	-	-	
TOTAL FUND APPLICATIONS	\$ 1,088,993,607	\$ 1,355,914,172	\$ 1,766,797,762	\$ 1,575,888,256

**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) NAME OF BOND OR LOAN	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
DEBT SERVICE FUND:											
Clark County School Bonds (2015C)	1	20	338,445,000	11/23/15	06/15/35	3.0542	294,180,000	14,129,750	32,290,000	46,419,750	
Clark County School Bonds (2015D)	2	20	200,000,000	11/23/15	06/15/35	3.2171	130,040,000	5,707,350	9,155,000	14,862,350	
Clark County School Bonds (2016A)	1	9	186,035,000	06/16/16	06/15/25	1.9833	31,165,000	1,558,250	31,165,000	32,723,250	
Clark County School Bonds (2016B)	2	11	90,775,000	06/16/16	06/15/27	2.2457	47,655,000	2,382,750	15,205,000	17,587,750	
Clark County School Bonds (2016C)	5	10	33,470,000	06/16/16	06/30/26	2.2654	8,035,000	401,750	3,920,000	4,321,750	
Clark County School Bonds (2016E)	2	10	59,510,000	12/15/16	06/15/26	2.3304	16,385,000	819,250	7,960,000	8,779,250	
Clark County School Bonds (2016F)	5	10	50,435,000	12/15/16	06/15/26	2.7044	12,345,000	370,350	6,080,000	6,450,350	
Clark County School Bonds (2017A)	1	20	407,900,000	06/28/17	06/15/37	2.5493	232,410,000	11,140,150	77,920,000	89,060,150	
Clark County School Bonds (2017C)	1	20	291,785,000	12/07/17	06/15/37	3.1876	160,345,000	7,622,100	9,160,000	16,782,100	
Clark County School Bonds (2017D)	5	10	23,945,000	12/07/17	06/15/27	2.8584	-	229,375	-	229,375	
Clark County School Bonds (2018A)	1	20	200,000,000	06/26/18	06/15/38	3.5996	163,660,000	7,602,350	8,395,000	15,997,350	
Clark County School Bonds (2018B)	1	20	200,000,000	11/01/18	06/15/38	3.8365	169,360,000	8,149,850	8,640,000	16,789,850	
Clark County School Bonds (2018C)	5	10	35,750,000	11/01/18	06/15/28	3.2074	15,890,000	576,900	3,770,000	4,346,900	
Clark County School Bonds (2019A)	1	20	200,000,000	06/26/19	06/15/39	2.9851	170,810,000	6,731,050	8,235,000	14,966,050	
Clark County School Bonds (2019B)	1	20	200,000,000	10/31/19	06/15/39	2.4747	171,110,000	6,946,600	8,145,000	15,091,600	
Clark County School Bonds (2019C)	5	10	42,230,000	10/31/19	06/15/29	1.9384	19,750,000	480,013	3,735,000	4,215,013	
Clark County School Bonds (2020A)	1	20	200,000,000	06/16/20	06/15/40	2.4378	178,135,000	8,049,600	7,730,000	15,779,600	
Clark County School Bonds (2020B)	1	20	200,000,000	11/03/20	06/15/40	2.3318	178,460,000	6,681,925	7,910,000	14,591,925	
Clark County School Bonds (2020C)	5	10	29,070,000	11/03/20	06/15/30	1.6681	18,920,000	472,988	2,920,000	3,392,988	
Clark County School Bonds (2021A)	1	20	200,000,000	07/13/21	06/15/41	2.0234	179,585,000	6,893,200	7,280,000	14,173,200	
Clark County School Bonds (2021B)	1	20	200,000,000	10/28/21	06/15/41	2.2716	186,120,000	7,345,150	7,465,000	14,810,150	
Clark County School Bonds (2021C)	5	5	33,750,000	10/28/21	06/15/26	0.6810	16,100,000	805,000	7,850,000	8,655,000	
Clark County School Bonds (2022A)	1	20	200,000,000	07/13/22	06/15/42	3.8944	193,450,000	9,521,800	6,875,000	16,396,800	
Clark County School Bonds (2022B)	5	10	35,000,000	11/03/22	06/15/32	3.5091	31,626,000	1,110,073	3,493,000	4,603,073	
Clark County School Bonds (2023A)	1	20	200,000,000	07/11/23	06/15/43	3.7346	200,000,000	9,693,550	6,555,000	16,248,550	
Clark County School Bonds (2024A)	1	20	200,000,000	05/02/24	06/15/44	3.7770	200,000,000	10,560,727	5,035,000	15,595,727	
Clark County School Bonds (2024B)	1	20	400,000,000	10/24/24	06/15/44	3.4831	-	11,041,287	-	11,041,287	
Clark County School Bonds (2024C)	5	10	55,490,000	10/24/24	06/15/34	3.4831	-	1,780,304	8,990,000	10,770,304	
TOTAL DEBT SERVICE FUND							\$ 3,025,536,000	\$ 148,803,440	\$ 305,878,000	\$ 454,681,440	

X

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
OPERATING REVENUE				
LOCAL SOURCES				
198X Graphic Production Sales	\$ 1,293,996	\$ 1,978,421	\$1,807,000	\$ 1,978,421
199X Insurance Premiums	42,145,394	62,622,753	\$53,739,000	69,815,570
1X00 Other Local Sources	1,396,699	2,289,654	\$2,883,000	2,883,000
(A) TOTAL OPERATING REVENUE	44,836,089	66,890,828	58,429,000	74,676,991
OPERATING EXPENSE (OBJECT CODES)				
100 Salaries	3,077,906	3,295,760	3,207,000	4,228,484
200 Benefits	1,383,970	1,643,674	1,575,000	2,116,790
300-500 Purchased Services	8,839,307	9,156,920	10,478,000	10,357,987
600 Supplies	376,179	492,051	497,000	896,999
700 Property-Minor Equipment	-	-	-	-
790 Depreciation - Amortization	373,806	381,254	387,000	393,100
800/900 Miscellaneous & Other	53,784,715	56,396,502	30,247,000	39,317,774
(B) TOTAL OPERATING EXPENSES	67,835,883	71,366,161	46,391,000	57,311,134
OPERATING INCOME (LOSS)	(22,999,794)	(4,475,333)	12,038,000	17,365,857
NONOPERATING REVENUE				
1500 Interest Earned	(113,277)	5,773,690	2,569,000	4,361,129
19XX Miscellaneous	(224,578)	(285,738)	(8,000)	(8,000)
Subsidies:				
3000 Revenue from State Sources				
4000 Federal Sources				
4550 School Nutrition Program				
4558 Commodity Foods				
4XXX Other Federal Revenues				
(C) TOTAL NONOPERATING REVENUE	(337,855)	5,487,952	2,561,000	4,353,129
NONOPERATING EXPENSE				
832 Interest Expense				
Other Expense				
(D) TOTAL NONOPERATING EXPENSE	-	-	-	-
OPERATING TRANSFERS				
5200 From Other Funds	639,135	655,928	600,000	200,000
910 To Other Funds				
(E) NET OPERATING TRANSFERS	639,135	655,928	600,000	200,000
(F) NET INCOME (LOSS)	(22,698,514)	1,668,547	15,199,000	21,918,986
NET ASSETS				
Beginning July 1	29,990,103	7,291,589	16,227,595	8,676,534
Other Expense/Prior Period Adjustment	-	(283,602)		
Beginning July 1 (restated)	29,990,103	7,007,987	16,227,595	8,676,534
Ending June 30	\$ 7,291,589	\$ 8,676,534	\$ 31,426,595	\$ 30,595,520

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Graphic Sales/Insurance Premiums	\$ 43,111,176	\$ 64,312,818	\$ 55,546,000	\$ 71,793,991
Other Revenues	1,396,654	2,289,655	\$ 2,883,000	\$ 2,883,000
Services and Supplies	(9,349,984)	(10,570,527)	\$ (10,975,000)	\$ (11,254,986)
Claims and Other Payments	(23,794,782)	(26,017,380)	\$ (30,247,000)	\$ (39,317,774)
Salaries and Benefits	(4,416,051)	(4,840,144)	\$ (4,782,000)	\$ (6,345,274)
a. Net cash provided by (or used for) operating activities	6,947,013	25,174,422	12,425,000	17,758,957
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net Transfers In (Out)	600,000	600,000	600,000	200,000
b. Net cash provided by (or used for) noncapital financing activities	600,000	600,000	\$600,000	\$200,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Fixed Assets	(670,280)		-	-
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	(670,280)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Earnings	(150,101)	5,702,575	2,569,000	4,361,129
Other Investments	1,141,000	-	-	-
d. Net cash provided by (or used for) investing activities	990,899	5,702,575	2,569,000	4,361,129
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,867,632	31,476,997	15,594,000	22,320,086
CASH AND CASH EQUIVALENTS AT JULY 1	78,689,471	95,686,103	87,323,916	87,323,916
CASH AND CASH EQUIVALENTS AT JUNE 30	86,557,103	126,728,190	102,917,916	109,644,002
RESTRICTED INVESTMENTS	9,129,000		9,129,000	9,129,000
CASH, CASH EQUIVALENTS, AND RESTRICTED INVESTMENTS AT JUNE 30	\$ 95,686,103	\$ 126,728,190	\$ 112,046,916	\$ 118,773,002

ENTERPRISE FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
OPERATING REVENUE				
LOCAL SOURCES				
1600 Food Service Revenues	\$ 393,184	\$ 554,763	\$ 300,000	\$ 300,000
19XX Other Local Sources	781,482	\$ 547,637	700,000	700,000
(A) TOTAL OPERATING REVENUE	1,174,666	1,102,400	1,000,000	1,000,000
OPERATING EXPENSE (OBJECT CODES)				
100 Salaries	35,842,116	\$ 40,697,325	49,413,897	50,402,545
200 Benefits	19,433,597	\$ 25,651,759	29,971,326	28,734,712
300-500 Purchased Services	6,943,928	\$ 6,538,330	8,733,350	7,766,700
600 Supplies	77,556,542	\$ 79,745,726	81,025,250	81,725,575
700 Property - Minor Equipment				
790 Depreciation - Amortization	1,658,145	\$ 1,870,578	1,882,500	1,882,500
800 Other	4,080,473	\$ 4,773,866	3,470,050	4,142,050
(B) TOTAL OPERATING EXPENSES	145,514,801	159,277,584	174,496,372	174,654,082
OPERATING INCOME (LOSS)	(144,340,135)	(158,175,184)	(173,496,372)	(173,654,082)
NONOPERATING REVENUE				
1500 Interest Earned	(1,713,945)	\$ 11,253,522	3,618,115	8,775,990
19XX Miscellaneous	(5,553,644)	(8,693,133)		
Subsidies:				
3000 Revenue from State Sources	807,803	\$ 523,928	550,000	430,421
4000 Federal Sources:				
4550 Child Nutrition Program	169,367,094	\$ 171,145,633	159,028,067	142,000,000
4558 Commodity Foods	10,207,341	\$ 12,269,161	14,140,431	12,000,000
4XXX Other Federal Revenues				
(C) TOTAL NONOPERATING REVENUE	173,114,649	186,499,111	177,336,613	163,206,411
NONOPERATING EXPENSE				
830 Interest Expense				
Other Expense/Prior Period Adjustment				
(D) TOTAL NONOPERATING EXPENSES	-	-	-	-
OPERATING TRANSFERS				
5200 From Other Funds	577,577	1,475	-	
910 To Other Funds				
(E) NET OPERATING TRANSFERS	577,577	1,475	-	
(F) NET INCOME (LOSS)	29,352,091	28,325,402	3,840,240	(10,447,671)
NET ASSETS				
Beginning July 1	146,563,749	\$ 175,915,840	178,771,365	200,359,938
Other Expense/Prior Period Adjustment				
Beginning July 1 (restated)		(3,881,304)		
Ending June 30	\$ 175,915,840	\$ 200,359,938	\$ 182,611,605	\$ 189,912,267

ENTERPRISE FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Food Sales	\$ 393,184	\$ 554,763	\$ 300,000	\$ 300,000
Other Revenues	781,482	547,637	700,000	700,000
Services and Supplies	(84,500,470)	(86,284,056)	(89,758,600)	(89,492,275)
Claims and Other Payments	(4,080,473)	(4,773,866)	(3,470,050)	(4,142,050)
Salaries and Benefits	(55,275,713)	(66,349,084)	(79,385,222)	(79,137,257)
a. Net cash provided by (or used for) operating activities	(142,681,990)	(156,304,606)	(171,613,872)	(171,771,582)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Federal Reimbursements	169,367,094	171,145,633	159,028,067	142,000,000
Net Transfers In (Out)				
Donations/Misc				
State Sources	807,802	523,928	550,000	430,421
b. Net cash provided by (or used for) noncapital financing activities	170,174,896	171,669,560	159,578,067	142,430,421
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Fixed Assets				
Receipts from Sale of Capital Assets				
c. Net cash provided by (or used for) capital related financing activities	-	-	-	
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Earnings	(1,713,945)	11,253,522	3,618,115	8,775,990
d. Net cash provided by (or used for) investing activities	(1,713,945)	11,253,522	3,618,115	8,775,990
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	25,778,961	26,618,477	(8,417,691)	(20,565,171)
CASH AND CASH EQUIVALENTS AT JULY 1	137,011,453	162,790,414	189,408,891	189,408,891
CASH AND CASH EQUIVALENTS AT JUNE 30	\$ 162,790,414	\$ 189,408,891	\$ 180,991,200	\$ 168,843,720

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 OUT			TRANSFERS IN		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL	GENERAL	15	\$548,067,383	SPECIAL EDUCATION	17	\$ 548,067,383
SPECIAL REVENUE -ENGLISH LEARNERS	GENERAL	15	\$ 6,257,144	SPECIAL REVENUE -ENGLISH LEARNERS	35	\$ 6,257,144
SPECIAL REVENUE - GATE	GENERAL	15	\$ 12,588,149	SPECIAL REVENUE - GATE	40	\$ 12,588,149
INTERNAL SERVICE - GRAPHIC ARTS	GENERAL	15	\$ 200,000	INTERNAL SERVICE - GRAPHIC ARTS	84	\$ 200,000
CAPITAL PROJECTS	CAPITAL PROJECTS	29	\$ 286,101,907	CAPITAL PROJECTS	24	\$ 286,101,907
CAPITAL PROJECTS	DEBT SERVICE	82	\$ 112,723,093	CAPITAL PROJECTS	24	\$ 112,723,093
TOTAL TRANSFERS			\$ 965,937,676			\$ 965,937,676

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	\$ 965,937,676	\$ 965,937,676
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LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 83rd Session; February 3, 2025 to June 3, 2025

1. Activity:	<u>Legislative Lobbying</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>35,000</u>
4. Lodging and meals		\$ <u>79,500</u>
5. Salaries and Wages		\$ <u>212,061</u>
6. Compensation to lobbyists		\$ <u>100,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>3,500</u>
Total		\$ <u><u>430,061</u></u>

Entity: Clark County School District

Lobbying Expense Estimate

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:

932

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	Willdan Engineering	7/1/2024	6/30/2025	102,286,904	102,290,000	Service, Lighting Upgrades, Contract
2	CORE West Inc	7/1/2024	6/30/2025	91,864,194	91,870,000	Service, Construction Contract
3	AF Construction Company	7/1/2024	6/30/2025	81,664,019	81,670,000	Service, Construction Contract
4	Boyd Martin Construction	7/1/2024	6/30/2025	71,013,172	71,020,000	Service, Construction Contract
5	Martin-Harris Construction	7/1/2024	6/30/2025	66,345,423	66,350,000	Service, Construction Contract
6	Sletten Construction of Nevada	7/1/2024	6/30/2025	34,618,139	34,620,000	Service, Construction Contract
7	J&J Enterprises Inc	7/1/2024	6/30/2025	13,443,819	13,450,000	Service, Remove and Replace, Asphalt
8	Cobblestone Construction	7/1/2024	6/30/2025	12,897,406	12,900,000	Service, Construction Contract
9	Monument Construction	7/1/2024	6/30/2025	12,454,328	12,460,000	Service, Construction Contract
10	CG&B Enterprises Inc	7/1/2024	6/30/2025	6,470,000	6,470,000	Service, Install, Turf and Xeriscape
11	Brady Industries	7/1/2024	6/30/2025	5,500,000	5,500,000	Service, Direct Delivery, Custodial Prgm
12	Board of Regents NSHE	7/1/2024	6/30/2025	5,195,163	5,200,000	Service, Professional Development
13	Communities in Schools of	7/1/2024	6/30/2025	4,411,025	4,420,000	Service, Wraparound
14	Eight Eleven Group LLC	7/1/2024	6/30/2025	4,200,000	4,200,000	Service, Professional, Nursing
15	Boys Town Nevada	7/1/2024	6/30/2025	3,347,973	3,350,000	Service, Wraparound
16	Lage Design Inc	7/1/2024	6/30/2025	3,177,900	3,180,000	Service, Design Consultation
17	KGA Inc	7/1/2024	6/30/2025	2,855,000	2,860,000	Service, Design Contract
18	Select Physical Therapy	7/1/2024	6/30/2025	2,850,000	2,850,000	Service, Professional
19	Monument Construction	7/1/2024	6/30/2025	2,755,369	2,760,000	Service, Install, Turf and Xeriscape
20	Cox Nevada Telcom LLC	7/1/2024	6/30/2025	2,700,000	2,700,000	Service, Phone, Dark Fiber
21	Freemans Carpet Service Inc	7/1/2024	6/30/2025	2,586,111	2,590,000	Service, Furnish and Install, Flooring
22	Link Tech LLC	7/1/2024	6/30/2025	2,574,360	2,580,000	Service, Professional
23	Progressus Therapy LLC	7/1/2024	6/30/2025	2,461,030	2,470,000	Service, Wraparound, IMPACT
24	Southern Nevada Officials	7/1/2024	6/30/2025	2,350,000	2,350,000	Service, Officiate
25	Hazel Health Inc	7/1/2024	6/30/2025	2,250,000	2,250,000	Service, Professional
26	Hypertec USA Inc	7/1/2024	6/30/2025	2,148,286	2,150,000	Service, Maintenance, Coterm, Fortinet
27	AppleOne Inc	7/1/2024	6/30/2025	2,042,342	2,050,000	Service, Temporary, Personnel
28	Commercial Roofers Inc	7/1/2024	6/30/2025	2,000,000	2,000,000	Service, Repair, Maintenance, Roof
29	General Acrylics Inc	7/1/2024	6/30/2025	1,946,093	1,950,000	Service, Reconstruct, Tennis Courts
30	American Sign Language	7/1/2024	6/30/2025	1,945,000	1,950,000	Service, Professional, Sign Language
31	Progressus Therapy LLC	7/1/2024	6/30/2025	1,902,157	1,910,000	Service, Professional, Social Workers
32	J&J Enterprises Inc	7/1/2024	6/30/2025	1,892,920	1,900,000	Service, Replace, Playground and Surface
33	Houghton Mifflin Harcourt	7/1/2024	6/30/2025	1,706,000	1,710,000	Service, Professional
34	Intelligent Design and	7/1/2024	6/30/2025	1,704,363	1,710,000	Service, Broadcast Chain & Transmission

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
35	ACCO Engineered Systems	7/1/2024	6/30/2025	1,500,000	1,500,000	Service, Mechanical Rooms, SEES Chiller
36	KYA Services LLC	7/1/2024	6/30/2025	1,500,000	1,500,000	Service, Mechanical Rooms, SEES
37	State of Nevada	7/1/2024	6/30/2025	1,500,000	1,500,000	Service, Unemployment Claim
38	Johnson Controls Inc	7/1/2024	6/30/2025	1,480,000	1,480,000	Service, Mechanical Rooms, SEES
39	Vera Whole Health Inc	7/1/2024	6/30/2025	1,400,000	1,400,000	Service, Professional
40	Hitt Holding Corporation	7/1/2024	6/30/2025	1,300,000	1,300,000	Service, Professional Development
41	Ryan Mechanical Inc	7/1/2024	6/30/2025	1,289,232	1,290,000	Service, Repairs, Emergency Plumbing
42	Westwood Professional	7/1/2024	6/30/2025	1,254,400	1,255,000	Service, Design Consultation
43	Kudelski Security Inc	7/1/2024	6/30/2025	1,154,815	1,155,000	Service, Professional
44	Stepping Stones Group LLC	7/1/2024	6/30/2025	1,099,765	1,100,000	Service, Professional, Speech
45	Arisant LLC	7/1/2024	6/30/2025	1,063,301	1,064,000	Service, Professional
46	Republic Silver State	7/1/2024	6/30/2025	1,050,000	1,050,000	Service, Recycling
47	Nevada North American	7/1/2024	6/30/2025	1,012,520	1,013,000	Service, Logistics
48	Cirrus Inc	7/1/2024	6/30/2025	978,326	979,000	Service, Professional, Sign Language
49	Progressus Therapy LLC	7/1/2024	6/30/2025	966,500	967,000	Service, Professional, IMPACT
50	Equal Access Services	7/1/2024	6/30/2025	960,614	961,000	Service, Professional, Sign Language
51	Care Solace Inc	7/1/2024	6/30/2025	930,192	931,000	Service, Health
52	Executive Option LLC	7/1/2024	6/30/2025	907,176	908,000	Service, Professional
53	Odyssey Charter School of	7/1/2024	6/30/2025	904,701	905,000	Service, Reimbursement
54	T Mobile USA Inc	7/1/2024	6/30/2025	900,000	900,000	Service, Access Wireless
55	Design Vision Inc	7/1/2024	6/30/2025	880,000	880,000	Service, Design Consultation
56	J&J Enterprises Inc	7/1/2024	6/30/2025	858,571	859,000	Service, Asphalt Crack Fill, Seal Coat
57	Greenberg Traurig LLP	7/1/2024	6/30/2025	800,000	800,000	Service, Legal
58	Robertson Industries Inc	7/1/2024	6/30/2025	800,000	800,000	Service, Maintenance, Playground Surface
59	Manpower Inc of Southern	7/1/2024	6/30/2025	761,754	762,000	Service, Temporary, Personnel
60	Wildflower Therapy	7/1/2024	6/30/2025	756,000	756,000	Service, Professional, OT/PT
61	Opportunity Village Associatio	7/1/2024	6/30/2025	750,000	750,000	Service, Professional
62	Progressus Therapy LLC	7/1/2024	6/30/2025	725,500	726,000	Service, Professional, Social Worker
63	Stepping Stones Group LLC	7/1/2024	6/30/2025	700,000	700,000	Service, Professional, OT/PT
64	Nevada Power Company	7/1/2024	6/30/2025	688,333	689,000	Service, Agreement Rule 9 Line Extension
65	Secure Source International	7/1/2024	6/30/2025	670,000	670,000	Service, Monitoring, Based Live
66	KGA Inc	7/1/2024	6/30/2025	668,570	669,000	Service, Construction Design
67	Sierra Nevada	7/1/2024	6/30/2025	662,252	663,000	Service, Professional, TPA
68	Discount Dumpsters LLC	7/1/2024	6/30/2025	650,000	650,000	Service, Recycling
69	Sterling Software Inc	7/1/2024	6/30/2025	634,560	635,000	Service, Professional
70	Christopher Shane Shelton	7/1/2024	6/30/2025	600,000	600,000	Service, Cleaning, Coil, SEES
71	KYA Services LLC	7/1/2024	6/30/2025	600,000	600,000	Service, Repair, Fire Sprinkler
72	Central Telephone Company Neva	7/1/2024	6/30/2025	590,000	590,000	Service, Phone, Local and Long Distance
73	Preston Bass Interpreting	7/1/2024	6/30/2025	585,000	585,000	Service, Professional, Sign Language

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
74	Maravilla ASL Services LLC	7/1/2024	6/30/2025	562,160	563,000	Service, Professional, Sign Language
75	Wildflower Therapy	7/1/2024	6/30/2025	554,053	555,000	Service, Professional, Speech
76	KONE Inc	7/1/2024	6/30/2025	535,000	535,000	Service, Maintenance Elevator Inspection
77	Autism Partnership LLC	7/1/2024	6/30/2025	530,000	530,000	Service, Consultant
78	Link Tech LLC	7/1/2024	6/30/2025	530,000	530,000	Service, Temporary, Personnel
79	Ryan Mechanical Inc	7/1/2024	6/30/2025	520,000	520,000	Service, Replace, Swamp Coolers
80	W W Williams Company LLC	7/1/2024	6/30/2025	520,000	520,000	Service, Maintenance, Generator, SEES
81	Quad C LE Holdings LLC	7/1/2024	6/30/2025	504,984	505,000	Service, Professional Development
82	Brink's Incorporated	7/1/2024	6/30/2025	502,000	502,000	Service, Armored Car
83	KYA Services LLC	7/1/2024	6/30/2025	500,000	500,000	Service, Repair, Bleacher
84	Stewart Legacy	7/1/2024	6/30/2025	500,000	500,000	Service, Maintenance, Concrete
85	95 Percent Group LLC	7/1/2024	6/30/2025	497,455	498,000	Service, Professional
86	Bonded Filter Co LLC	7/1/2024	6/30/2025	487,000	487,000	Service, Replace, HVAC Air Filter, SEES
87	Flooring Solutions of	7/1/2024	6/30/2025	479,998	480,000	Service, Replace, Bleacher Seating
88	Sierra School Equipment	7/1/2024	6/30/2025	475,061	476,000	Service, Replace, Theater Seats
89	Hope Squad LLC	7/1/2024	6/30/2025	475,000	475,000	Service, Professional
90	Insight Education Group	7/1/2024	6/30/2025	465,293	466,000	Service, Professional Development
91	Great Salt Lake Electric	7/1/2024	6/30/2025	464,700	465,000	Service, Upgrade, Sound System
92	T Mobile USA Inc	7/1/2024	6/30/2025	462,096	463,000	Service, Phone, Wireless
93	American Air Filter	7/1/2024	6/30/2025	462,000	462,000	Service, Replacement, Air Filter, SEES
94	DRZ LLC	7/1/2024	6/30/2025	462,000	462,000	Service, Replacement, Air Filter, SEES
95	ACCO Engineered Systems	7/1/2024	6/30/2025	450,000	450,000	Service, Pipe Fitting, HVAC Core, SEES
96	Cox Nevada Telcom LLC	7/1/2024	6/30/2025	450,000	450,000	Service, Phone, Internet
97	Ferrellgas LP	7/1/2024	6/30/2025	450,000	450,000	Service, Rental, Tank, Propane, Rural
98	Construction Testing	7/1/2024	6/30/2025	446,713	447,000	Service, Testing, Soils and Materials
99	AllPro Services LLC	7/1/2024	6/30/2025	439,504	440,000	Service, Paint, Exterior
100	95 Percent Group LLC	7/1/2024	6/30/2025	438,580	439,000	Service, Professional Development
101	Riddell All American	7/1/2024	6/30/2025	425,000	425,000	Service, Reconditioning Helmets
102	United Citizens Foundation	7/1/2024	6/30/2025	421,750	422,000	Service, Professional
103	Aqua Serv Engineers Inc	7/1/2024	6/30/2025	421,000	421,000	Service, Water Treatment, SEES
104	Certified Project Resources	7/1/2024	6/30/2025	410,000	410,000	Service, Temporary, Personnel
105	Sierra Nevada	7/1/2024	6/30/2025	401,237	402,000	Service, Professional, MCO
106	T Mobile USA Inc	7/1/2024	6/30/2025	401,040	402,000	Service, Access, Wireless
107	Olson Cannon Gormley & Stobers	7/1/2024	6/30/2025	400,000	400,000	Service, Legal
108	PDS Therapy Inc	7/1/2024	6/30/2025	400,000	400,000	Service, Professional, OT/PT
109	Progressus Therapy LLC	7/1/2024	6/30/2025	400,000	400,000	Service, Professional, OT/PT
110	Creative Play Recreation	7/1/2024	6/30/2025	393,940	394,000	Service, Install, Shade Structures
111	Flooring Solutions of	7/1/2024	6/30/2025	387,797	388,000	Service, Replace, Bleachers
112	Nova Geotechnical & Inspection	7/1/2024	6/30/2025	383,258	384,000	Service, Testing, Soils and Materials

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
113	BCC Management Inc	7/1/2024	6/30/2025	379,056	380,000	Service, Commissioning Contract
114	Oracle America Inc	7/1/2024	6/30/2025	378,691	379,000	Service, Maintenance, Hardware, Oracle
115	National University	7/1/2024	6/30/2025	375,000	375,000	Service, Professional
116	One on One Learning Corp	7/1/2024	6/30/2025	372,400	373,000	Service, Tutoring
117	Carnegie Learning Inc	7/1/2024	6/30/2025	367,400	368,000	Service, Professional Development
118	Eide Bailly LLP	7/1/2024	6/30/2025	364,200	365,000	Service, Professional, Audit
119	Cox Nevada Telcom LLC	7/1/2024	6/30/2025	360,000	360,000	Service, PRI Circuits
120	AllPro Services LLC	7/1/2024	6/30/2025	354,533	355,000	Service, Paint, Interior
121	Cox Nevada Telcom LLC	7/1/2024	6/30/2025	352,000	352,000	Service, Phone, Ethernet, Rural
122	Jobs for Nevadas	7/1/2024	6/30/2025	352,000	352,000	Service, Professional
123	project MIND Inc	7/1/2024	6/30/2025	347,000	347,000	Service, Professional
124	Bank of America	7/1/2024	6/30/2025	342,500	343,000	Service, Banking
125	Sunbelt Rentals Inc	7/1/2024	6/30/2025	335,587	336,000	Service, Rental, HVAC Equipment, R1
126	Flooring Solutions of	7/1/2024	6/30/2025	326,899	327,000	Service, Replace, Theater Seats
127	Renaissance Learning Inc	7/1/2024	6/30/2025	326,459	327,000	Service, Professional Development
128	Creative Play Recreation	7/1/2024	6/30/2025	326,364	327,000	Service, Install, Shade Structure
129	Las Vegas Valley Water Distric	7/1/2024	6/30/2025	316,182	317,000	Service, Reimbursement, Asphalt Repaving
130	Mesa Energy Systems Inc	7/1/2024	6/30/2025	314,583	315,000	Service, Emergency Replacement, RTUs
131	Lakeshore Parent LLC	7/1/2024	6/30/2025	308,000	308,000	Service, Professional Development
132	Design Vision Inc	7/1/2024	6/30/2025	306,800	307,000	Service, Install, Turf and Xeriscape
133	Sunbelt Staffing LLC	7/1/2024	6/30/2025	306,000	306,000	Service, Professional, Teachers
134	AB Med Southwest LLC	7/1/2024	6/30/2025	300,000	300,000	Service, Nursing, Medically Fragile
135	AK Davies Mobile	7/1/2024	6/30/2025	300,000	300,000	Service, Relocation, Portable
136	Catapult Learning West	7/1/2024	6/30/2025	300,000	300,000	Service, Professional
137	Limitless Therapy Services	7/1/2024	6/30/2025	300,000	300,000	Service, Professional
138	Lipson Neilson PC	7/1/2024	6/30/2025	300,000	300,000	Service, Legal
139	Maile Inc	7/1/2024	6/30/2025	300,000	300,000	Service, Removal, Hazard, Sidewalk Trip
140	Precision Concrete Cutting	7/1/2024	6/30/2025	300,000	300,000	Service, Concrete Cutting, Grinding
141	Stepping Stones Group LLC	7/1/2024	6/30/2025	300,000	300,000	Service, Nursing, Medically Fragile
142	Therapy Source of Nevada	7/1/2024	6/30/2025	300,000	300,000	Service, Professional
143	OCMI Inc	7/1/2024	6/30/2025	297,000	297,000	Service, CPM Schedule Review
144	EPI USE America Inc	7/1/2024	6/30/2025	281,960	282,000	Service, Professional
145	Geotechnical and	7/1/2024	6/30/2025	274,350	275,000	Service, Testing, Soils and Materials
146	Public Consulting Group	7/1/2024	6/30/2025	269,656	270,000	Service, Medicaid Program
147	Greater Las Vegas Inner	7/1/2024	6/30/2025	265,150	266,000	Service, Wraparound
148	Flippen Group LLC	7/1/2024	6/30/2025	260,750	261,000	Service, Professional
149	Daniel Bulgatz	7/1/2024	6/30/2025	260,689	261,000	Service, Graphic, Mural
150	Ninyo and Moore	7/1/2024	6/30/2025	257,910	258,000	Service, Testing, Soils and Materials
151	One on One Learning Corp	7/1/2024	6/30/2025	257,250	258,000	Service, Turtoring

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
152	HOV Services Inc	7/1/2024	6/30/2025	256,034	257,000	Service, Document Imaging
153	KYA Services LLC	7/1/2024	6/30/2025	253,400	254,000	Service, Installation, Thermostat
154	Zonar Systems Inc	7/1/2024	6/30/2025	252,000	252,000	Service, Renewal, GPS Maintenance
155	Active Internet Technologies	7/1/2024	6/30/2025	251,220	252,000	Service, Telecommunications, ParentLink
156	Bombard Electric LLC	7/1/2024	6/30/2025	250,000	250,000	Service, Repair, Solar Array, SEES
157	Central Telephone Company Neva	7/1/2024	6/30/2025	250,000	250,000	Service, Phone, Ethernet
158	Lincoln County School District	7/1/2024	6/30/2025	245,000	245,000	Service, Teacher, RPDP
159	Cengage Learning Inc	7/1/2024	6/30/2025	240,000	240,000	Service, Fees, WorkForce Development
160	BGSF Professional LLC	7/1/2024	6/30/2025	231,360	232,000	Service, Professional
161	KYA Services LLC	7/1/2024	6/30/2025	230,631	231,000	Service, Replace, Theater Seats
162	Bracken Hermansen	7/1/2024	6/30/2025	229,615	230,000	Service, Graphic, Mural
163	Ryan Mechanical Inc	7/1/2024	6/30/2025	227,000	227,000	Service, Replace, Boilers
164	Ryan Mechanical Inc	7/1/2024	6/30/2025	225,000	225,000	Service, Replace, Domestic Boilers
165	Young Electric Sign	7/1/2024	6/30/2025	218,545	219,000	Service, Install, Digital Marquee
166	State of Nevada	7/1/2024	6/30/2025	210,000	210,000	Service, Fingerprinting
167	FuturEdge Charter Academy	7/1/2024	6/30/2025	202,948	203,000	Service, Reimbursement
168	Public Consulting Group	7/1/2024	6/30/2025	200,441	201,000	Service, Professional
169	Aequor Healthcare Services	7/1/2024	6/30/2025	200,000	200,000	Service, Nursing, Medically Fragile
170	Brady Industries	7/1/2024	6/30/2025	200,000	200,000	Service, Repair, Parts, Custodial Equipm
171	Carlos Gurrola	7/1/2024	6/30/2025	200,000	200,000	Service, Relocation, Portable
172	Holley Driggs LTD	7/1/2024	6/30/2025	200,000	200,000	Service, Legal
173	Littler Mendelson PC	7/1/2024	6/30/2025	200,000	200,000	Service, Legal
174	Nye County School Dist	7/1/2024	6/30/2025	200,000	200,000	Service, Teacher, RPDP
175	Soliant Health LLC	7/1/2024	6/30/2025	200,000	200,000	Service, Nursing, Medically Fragile
176	United Testing Service	7/1/2024	6/30/2025	200,000	200,000	Service, Professional
177	Western Trails Charters	7/1/2024	6/30/2025	200,000	200,000	Service, Transportation, Athletic Events
178	Fixel Property Services 2 LLC	7/1/2024	6/30/2025	200,000	200,000	Service, Retardant, Drapery
179	Corporate Risk Holdings III In	7/1/2024	6/30/2025	197,000	197,000	Service, Professional
180	Flooring Solutions of	7/1/2024	6/30/2025	196,742	197,000	Service, Resurface and Paint Gym Floor
181	JDL Horizons LLC	7/1/2024	6/30/2025	195,600	196,000	Service, Software, Maintenance Support
182	PC Solutions & Integration	7/1/2024	6/30/2025	195,490	196,000	Service, Support, FC-10- F18HF247-02- 60
183	Community Rehab	7/1/2024	6/30/2025	188,646	189,000	Service, Professional, OT/PT
184	Clark County Nevada	7/1/2024	6/30/2025	185,801	186,000	Service, Radio, SNACC
185	Penta Building Group LLC	7/1/2024	6/30/2025	185,000	185,000	Service, Preconstruction Support
186	Scot Sherman	7/1/2024	6/30/2025	185,000	185,000	Service, Professional
187	T Mobile USA Inc	7/1/2024	6/30/2025	184,800	185,000	Service, Phone, Wireless,
188	General Acrylics Inc	7/1/2024	6/30/2025	182,648	183,000	Service, Repair, Running Track
189	General Acrylics Inc	7/1/2024	6/30/2025	182,000	182,000	Service, Repair and Repaint, Run Track
190	ABS Facility Services Inc	7/1/2024	6/30/2025	180,400	181,000	Service, Logistics

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
191	Andy Frain Services	7/1/2024	6/30/2025	180,000	180,000	Service, Security
192	Soliant Health LLC	7/1/2024	6/30/2025	180,000	180,000	Service, Professional, OT/PT
193	State of Nevada	7/1/2024	6/30/2025	180,000	180,000	Service, Professional
194	Progressus Therapy LLC	7/1/2024	6/30/2025	176,605	177,000	Service, Professional, Speech
195	BCGM Company	7/1/2024	6/30/2025	175,000	175,000	Service, Repair and Parts, Emergency
196	TMCX Solutions LLC	7/1/2024	6/30/2025	173,300	174,000	Service, Commissioning, Design
197	General Acrylics Inc	7/1/2024	6/30/2025	170,000	170,000	Service, Resurface, Repair, Running Trac
198	Flooring Solutions of	7/1/2024	6/30/2025	166,390	167,000	Service, Install, Bleachers
199	U2I Technologies LLC	7/1/2024	6/30/2025	165,000	165,000	Service, Professional
200	Sunbelt Rentals Inc	7/1/2024	6/30/2025	164,216	165,000	Service, Rental, HVAC Equipment, R3
201	Kagan Professional	7/1/2024	6/30/2025	160,996	161,000	Service, Professional Development
202	Axenius Inc.	7/1/2024	6/30/2025	155,000	155,000	Service, Professional
203	Pinwheel Therapy LLC	7/1/2024	6/30/2025	152,522	153,000	Service, Professional, Speech
204	Converse Professional Group	7/1/2024	6/30/2025	150,000	150,000	Service, Consultant, Environmental
205	Freemans Carpet Service Inc	7/1/2024	6/30/2025	150,000	150,000	Service, Install, Carpet
206	Precision Group Inc	7/1/2024	6/30/2025	150,000	150,000	Service, Relocation, Portable
207	Red Star Fence Company	7/1/2024	6/30/2025	150,000	150,000	Service, Repair, Fence
208	Chris DeFranco	7/1/2024	6/30/2025	150,000	150,000	Service, Producer, Director, Writer
209	Oracle America Inc	7/1/2024	6/30/2025	149,920	150,000	Service, Maintenance, Software, Oracle
210	Active Internet Technologies	7/1/2024	6/30/2025	147,552	148,000	Service, Telecommunications
211	High Impact Sign and Design LL	7/1/2024	6/30/2025	147,513	148,000	Service, Install, Digital Marquee
212	Reliable Pump Inc	7/1/2024	6/30/2025	146,000	146,000	Service, Repair, Plumbing
213	Franklin Covey Client	7/1/2024	6/30/2025	145,766	146,000	Service, Professional Development
214	Las Vegas Review Journal	7/1/2024	6/30/2025	142,500	143,000	Service, Advertising
215	Shade Structures Inc	7/1/2024	6/30/2025	141,665	142,000	Service, Replace, Shade Fabric
216	Coil US Buyer Inc	7/1/2024	6/30/2025	141,245	142,000	Service, Repair, Boilers, SEES
217	Freemans Carpet Service Inc	7/1/2024	6/30/2025	140,727	141,000	Service, Furnish and Install Carpet
218	BRC Coach & Transit	7/1/2024	6/30/2025	137,500	138,000	Service, Repair, Buses
219	BRC Coach & Transit	7/1/2024	6/30/2025	137,500	138,000	Service, Repair, Special Ed. Buses
220	Verizon Communications Inc	7/1/2024	6/30/2025	136,613	137,000	Service, Phone, Wireless
221	Sunbelt Staffing LLC	7/1/2024	6/30/2025	135,000	135,000	Service, Professional
222	Meeder Public Funds Inc	7/1/2024	6/30/2025	132,000	132,000	Service, Professional
223	KYA Services LLC	7/1/2024	6/30/2025	130,000	130,000	Service, Repair, HVAC DX, R3
224	Mericle Mechanical Inc	7/1/2024	6/30/2025	130,000	130,000	Service, Refrigeration System, Ammonia
225	Trane US Inc	7/1/2024	6/30/2025	130,000	130,000	Service, Repair, HVAC DX, R2
226	J&J Enterprises Inc	7/1/2024	6/30/2025	128,127	129,000	Service, Repair and Stripe, Asphalt
227	Benchmark Inc	7/1/2024	6/30/2025	126,450	127,000	Service, Assessment, Roof
228	BCC Management Inc	7/1/2024	6/30/2025	125,900	126,000	Service, Quality Assurance Contract
229	Marathon Staffing Group	7/1/2024	6/30/2025	125,000	125,000	Service, Temporary, Personnel

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
230	Naumann Hobbs Material	7/1/2024	6/30/2025	125,000	125,000	Service, Repair, Lift Equipment
231	Academic Staffing Inc	7/1/2024	6/30/2025	123,088	124,000	Service, Professional, Speech
232	Delta Academy	7/1/2024	6/30/2025	121,734	122,000	Service, Reimbursement
233	Aqua Tech Water Management	7/1/2024	6/30/2025	120,000	120,000	Service, Treatment, Water, SEES
234	Clean Harbors Environmental	7/1/2024	6/30/2025	120,000	120,000	Service, Disposal, Hazardous Waste
235	USSC Acquisition Corp	7/1/2024	6/30/2025	120,000	120,000	Service, Equipment, Fire Suppression
236	Marzano Resources LLC	7/1/2024	6/30/2025	118,195	119,000	Service, Professional Development
237	Atlanta Capital Management	7/1/2024	6/30/2025	118,000	118,000	Service, Professional, Investment
238	Communities in Schools of	7/1/2024	6/30/2025	118,000	118,000	Service, Professional, Speech
239	Communities in Schools of	7/1/2024	6/30/2025	118,000	118,000	Service, Professional, Wraparound
240	Maile Inc	7/1/2024	6/30/2025	116,430	117,000	Service, Remove, Concrete Pedestals
241	Progressus Therapy LLC	7/1/2024	6/30/2025	116,000	116,000	Service, Professional
242	Hope King Teaching	7/1/2024	6/30/2025	115,500	116,000	Service, Professional Development
243	Devereux Foundation	7/1/2024	6/30/2025	115,000	115,000	Service, Professional
244	Innovations International	7/1/2024	6/30/2025	114,697	115,000	Service, Reimbursement
245	Hunter R Lane	7/1/2024	6/30/2025	114,000	114,000	Service, Professional, OT/PT
246	Jeremy V Jobin	7/1/2024	6/30/2025	114,000	114,000	Service, Professional
247	Katherine Smith	7/1/2024	6/30/2025	114,000	114,000	Service, Professional, OT/PT
248	Nancy Mulligan	7/1/2024	6/30/2025	114,000	114,000	Service, Professional, OT/PT
249	Renee Boyle	7/1/2024	6/30/2025	114,000	114,000	Service, Professional, OT/PT
250	Tabitt LLC	7/1/2024	6/30/2025	112,400	113,000	Service, Test and Balance, HVAC
251	Freemans Carpet Service Inc	7/1/2024	6/30/2025	112,367	113,000	Service, Furnish and Install Flooring
252	Central Telephone Company Neva	7/1/2024	6/30/2025	110,000	110,000	Service, Phone, MPLS
253	Cross Country Staffing Inc	7/1/2024	6/30/2025	110,000	110,000	Service, Professional, OT/PT
254	Lockton Companies	7/1/2024	6/30/2025	110,000	110,000	Service, Professional
255	WestEd	7/1/2024	6/30/2025	110,000	110,000	Service, Professional
256	Zions Public Finance Inc	7/1/2024	6/30/2025	110,000	110,000	Service, Professional
257	Freemans Carpet Service Inc	7/1/2024	6/30/2025	109,228	110,000	Service, Install, Dance Floor
258	Young Electric Sign	7/1/2024	6/30/2025	108,470	109,000	Service, Replace, Scoreboards
259	Sunbelt Rentals Inc	7/1/2024	6/30/2025	108,001	109,000	Service, Rental, HVAC Equipment, R2
260	Liberty Press Nevada	7/1/2024	6/30/2025	107,292	108,000	Service, Printing, Magazine
261	Clark County Nevada	7/1/2024	6/30/2025	105,000	105,000	Service, Security, Athletic Events
262	Moapa Valley Telephone Company	7/1/2024	6/30/2025	105,000	105,000	Service, Phone, Data
263	Verizon Communications Inc	7/1/2024	6/30/2025	103,964	104,000	Service, Access, Wireless
264	Coil US Buyer Inc	7/1/2024	6/30/2025	102,364	103,000	Service, Repair, Boiler
265	34ED LLC	7/1/2024	6/30/2025	100,000	100,000	Service, Install, CEPS
266	A1 Fence and Gate Repair	7/1/2024	6/30/2025	100,000	100,000	Service, Repair, Fence, Gate
267	Accredited Fuel Solutions	7/1/2024	6/30/2025	100,000	100,000	Service, Emergency, Generator Fuel Tank,
268	American Testing and	7/1/2024	6/30/2025	100,000	100,000	Service, Inspection, Elevator

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
269	Cross Country Staffing Inc	7/1/2024	6/30/2025	100,000	100,000	Service, Nursing, Medically Fragile
270	Desert Boilers & Controls Inc	7/1/2024	6/30/2025	100,000	100,000	Service, Emergency, Boiler Repairs, SEES
271	Fisher & Phillips LLP	7/1/2024	6/30/2025	100,000	100,000	Service, Legal
272	KamiKaze Inc	7/1/2024	6/30/2025	100,000	100,000	Service, Stage Rigging, Inspection
273	MMC Inc	7/1/2024	6/30/2025	100,000	100,000	Service, Pumping, Grease Receptor, SEES
274	MMC Inc	7/1/2024	6/30/2025	100,000	100,000	Service, Excavation, Contamination
275	Orange Tree Staffing	7/1/2024	6/30/2025	100,000	100,000	Service, Professional, OT/PT
276	Rebel Oil Company Inc	7/1/2024	6/30/2025	100,000	100,000	Service, Fuel, Diesel, SEES
277	Strategies 360 Inc	7/1/2024	6/30/2025	100,000	100,000	Service, Professional
278	Star Blue Interpreting LLC	7/1/2024	6/30/2025	99,000	99,000	Service, Professional, Sign Language
279	Nova Geotechnical & Inspection	7/1/2024	6/30/2025	98,650	99,000	Service, Testing, Soils and Material
280	Ro Health LLC	7/1/2024	6/30/2025	97,922	98,000	Service, Professional, Nursing
281	Hanover Research Council LLC	7/1/2024	6/30/2025	97,500	98,000	Service, Professional
282	Freemans Carpet Service Inc	7/1/2024	6/30/2025	97,350	98,000	Service, Demo and Install, LVT Flooring
283	Propio LS LLC	7/1/2024	6/30/2025	97,000	97,000	Service, Professional
284	Frontline Integrated Services	7/1/2024	6/30/2025	95,125	96,000	Service, Install, Video Intercoms
285	Aya Healthcare Inc	7/1/2024	6/30/2025	95,000	95,000	Service, Professional, OT/PT
286	Molly Beam	7/1/2024	6/30/2025	94,000	94,000	Service, Professional
287	Cleveland Clinic Children's	7/1/2024	6/30/2025	93,600	94,000	Service, Professional
288	Canon Solutions America	7/1/2024	6/30/2025	90,000	90,000	Service, Equipment Lease, Maintenance
289	EdTheory LLC	7/1/2024	6/30/2025	90,000	90,000	Service, Professional, OT/PT
290	Los Angeles Truck Centers LLC	7/1/2024	6/30/2025	90,000	90,000	Service, Repair, Paint, Buses
291	Sunbelt Staffing LLC	7/1/2024	6/30/2025	90,000	90,000	Service, Professional, Sign Language
292	TPC Management Inc	7/1/2024	6/30/2025	90,000	90,000	Service, Consultant
293	Amergis Healthcare Staffing	7/1/2024	6/30/2025	90,000	90,000	Service, Professional, OT/PT
294	AllPro Services LLC	7/1/2024	6/30/2025	89,988	90,000	Service, Remove Wallpaper and Paint
295	Lexia Learning Systems	7/1/2024	6/30/2025	87,250	88,000	Service, Professional Development
296	Wallin Construction	7/1/2024	6/30/2025	84,896	85,000	Service, Install, Bottle Fountains
297	Hellas Construction Inc	7/1/2024	6/30/2025	83,000	83,000	Service, Annual Field Maintenance
298	RSAnalysis LLC	7/1/2024	6/30/2025	81,280	82,000	Service, Test and Balance, HVAC
299	General Acrylics Inc	7/1/2024	6/30/2025	80,292	81,000	Service, Repair, Resurface, Tennis Court
300	Orange Tree Staffing	7/1/2024	6/30/2025	80,275	81,000	Service, Professional, Speech
301	Therapy Spot LLC	7/1/2024	6/30/2025	80,275	81,000	Service, Professional, Speech
302	Forest Incentives LTD	7/1/2024	6/30/2025	80,000	80,000	Service, Reward, Public, Donation
303	Karen J Stanley	7/1/2024	6/30/2025	80,000	80,000	Service, Professional Development, RPDP
304	Pamela S Salazar	7/1/2024	6/30/2025	80,000	80,000	Service, Professional Development, RPDP
305	Stepping Stones Group LLC	7/1/2024	6/30/2025	80,000	80,000	Service, Professional, Psychological
306	Hellas Construction Inc	7/1/2024	6/30/2025	79,740	80,000	Service, Install Synthetic Turf and Logo
307	Houghton Mifflin Harcourt	7/1/2024	6/30/2025	79,740	80,000	Service, Professional Development

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308	HYA Corporation	7/1/2024	6/30/2025	79,000	79,000	Service, Professional
309	City of Mesquite	7/1/2024	6/30/2025	78,000	78,000	Service, Officer, Resource
310	Wallin Construction	7/1/2024	6/30/2025	77,764	78,000	Service, Install, Backflow Preventer
311	AC Nielsen Corporation	7/1/2024	6/30/2025	75,348	76,000	Service, Survey, Ratings, TV
312	AppleOne Inc	7/1/2024	6/30/2025	75,000	75,000	Service, Temporary, Employee
313	Dawn Renee Carroll	7/1/2024	6/30/2025	75,000	75,000	Service, Professional, Sign Language
314	Delta T Group Phoenix Inc	7/1/2024	6/30/2025	75,000	75,000	Service, Nursing, Medically Fragile
315	Epic Worldwide LLC	7/1/2024	6/30/2025	75,000	75,000	Service, Wrap, Trailers
316	SallySue Dolphin	7/1/2024	6/30/2025	75,000	75,000	Service, Professional Development, RPDP
317	Simpson Norton	7/1/2024	6/30/2025	75,000	75,000	Service, Repair, Parts, Mowers, Riding
318	Western Door and Gate LLC	7/1/2024	6/30/2025	75,000	75,000	Service, Repair, Doors and Gates
319	Kaweah Pump Inc dba Precision	7/1/2024	6/30/2025	75,000	75,000	Service, Repair, Irrigation Pump
320	M&M Sewing Inc	7/1/2024	6/30/2025	73,978	74,000	Service, Graphic, Wrap
321	Civil Science Infrastructure	7/1/2024	6/30/2025	73,800	74,000	Service, Construction Design
322	Dinos Custom Art	7/1/2024	6/30/2025	72,951	73,000	Service, Graphic, Mural
323	Triple H Contracting	7/1/2024	6/30/2025	72,800	73,000	Service, Install, Bottle Fountains
324	Marquis Aurbach Coffing PC	7/1/2024	6/30/2025	71,299	72,000	Service, Legal
325	R and C Pest Control LLC	7/1/2024	6/30/2025	70,596	71,000	Service Monthly ES Pest Control
326	ACCO Engineered Systems	7/1/2024	6/30/2025	70,000	70,000	Service, Repair, HVAC DX, R3
327	Shade Structures Inc	7/1/2024	6/30/2025	70,000	70,000	Service, Maintenance, Shade, Fabric
328	City of Boulder City	7/1/2024	6/30/2025	69,000	69,000	Service, Officer, Resource
329	Sletten Construction of Nevada	7/1/2024	6/30/2025	68,773	69,000	Service, Retention Interest
330	Penn Air Control Inc	7/1/2024	6/30/2025	68,000	68,000	Service, Test and Balance, HVAC
331	Sierra Nevada	7/1/2024	6/30/2025	67,528	68,000	Service, Professional, MBR
332	Rafael Construction Inc	7/1/2024	6/30/2025	66,892	67,000	Service, Retention Interest
333	U S Postmaster	7/1/2024	6/30/2025	66,550	67,000	Service, Postage, Bulk Mail
334	Jobs for Nevadas	7/1/2024	6/30/2025	66,000	66,000	Service, Professional Development
335	Underground Inc	7/1/2024	6/30/2025	64,515	65,000	Service, Install, Backflow Preventer
336	Earth Resource Group	7/1/2024	6/30/2025	64,500	65,000	Service, Install, DEF and Fuel Tank
337	New Direction Solutions	7/1/2024	6/30/2025	62,213	63,000	Service, Professional, Speech
338	Renaissance Learning Inc	7/1/2024	6/30/2025	61,654	62,000	Service, Platform
339	Essential Speech and	7/1/2024	6/30/2025	61,544	62,000	Service, Professional, Speech
340	Blinds USA LLC	7/1/2024	6/30/2025	61,389	62,000	Service, Install, Rolling Shades
341	Atlas Crane Inc	7/1/2024	6/30/2025	60,000	60,000	Service, HVAC Crane Rental
342	Digium Inc	7/1/2024	6/30/2025	60,000	60,000	Service, Maintenance, Phone
343	Experis US Inc	7/1/2024	6/30/2025	60,000	60,000	Service, Professional, Audit
344	Red 7 Communications LLC	7/1/2024	6/30/2025	60,000	60,000	Service, Production Assistant
345	Timely Testing LTD	7/1/2024	6/30/2025	60,000	60,000	Service, Professional, Drug Testing
346	Tyler James Bailey	7/1/2024	6/30/2025	60,000	60,000	Service, Trainer, Athletic

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347	Whittrio Inc	7/1/2024	6/30/2025	60,000	60,000	Service, Phone, WAN Circuits
348	Tiltans Therapy for Tots	7/1/2024	6/30/2025	60,000	60,000	Service, Professional, OT/PT
349	Delta Academy	7/1/2024	6/30/2025	59,773	60,000	Service, Reimbursement
350	Universal Image LLC	7/1/2024	6/30/2025	59,213	60,000	Service, Graphic, Wrap
351	UTJ Holdco Inc	7/1/2024	6/30/2025	56,925	57,000	Service, Professional
352	Kept Companies Inc	7/1/2024	6/30/2025	56,000	56,000	Service, Bus Wash
353	PC Solutions & Integration	7/1/2024	6/30/2025	55,854	56,000	Service, Support, FC-10-F18HF247-02-60
354	Carnegie Learning Inc	7/1/2024	6/30/2025	55,000	55,000	Service, Professional
355	First Choice Tree Service	7/1/2024	6/30/2025	55,000	55,000	Service, Tree Trimming, R3
356	HumanizEDU	7/1/2024	6/30/2025	55,000	55,000	Service, Professional Development
357	MMC Contractors West Inc	7/1/2024	6/30/2025	54,947	55,000	Service, Install, Backflow Preventer
358	PDS Therapy Inc	7/1/2024	6/30/2025	54,717	55,000	Service, Professional, Speech
359	Sara Silverberg	7/1/2024	6/30/2025	54,000	54,000	Service, Professional, OT/PT
360	Sletten Construction of Nevada	7/1/2024	6/30/2025	53,846	54,000	Service, Preconstruction Agreement
361	BRC Coach & Transit	7/1/2024	6/30/2025	53,739	54,000	Service, Repair, Bus, Special Education
362	A&R Maintenance &	7/1/2024	6/30/2025	53,410	54,000	Service, Install, Artificial Grass
363	Shade Structures Inc	7/1/2024	6/30/2025	52,337	53,000	Service, Conversions, Shade Fabric
364	Frontline Integrated Services	7/1/2024	6/30/2025	51,348	52,000	Service, Install, Bottle Fountains
365	Franklin Covey Client	7/1/2024	6/30/2025	51,183	52,000	Service, Professional
366	Programming Service	7/1/2024	6/30/2025	51,000	51,000	Service, Scheduling, Programming
367	Desert Hues LLC	7/1/2024	6/30/2025	50,887	51,000	Service, Paint, Interior
368	Flippen Group LLC	7/1/2024	6/30/2025	50,800	51,000	Service, Professional Development
369	ACCO Engineered Systems	7/1/2024	6/30/2025	50,000	50,000	Service, Plumbing, R2
370	ACCO Engineered Systems	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, HVAC DX, R1
371	ACCO Engineered Systems	7/1/2024	6/30/2025	50,000	50,000	Service, Plumbing Service, R3
372	ACCO Engineered Systems	7/1/2024	6/30/2025	50,000	50,000	Service, Plumbing Service, R1
373	Belfor USA Group Inc	7/1/2024	6/30/2025	50,000	50,000	Service, ER Response, Remediation, Abate
374	Chill Tek Inc	7/1/2024	6/30/2025	50,000	50,000	Service, Refrigerant Recovery
375	Cox Nevada Telcom LLC	7/1/2024	6/30/2025	50,000	50,000	Service, Phone, Long Distance
376	Crawford Door Sales of Nevada	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, Roll up Door, Gate
377	Crown Equipment	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, Forklift, Maint Dept
378	Education Lawyer LLC	7/1/2024	6/30/2025	50,000	50,000	Service, Legal
379	Element Building Sciences	7/1/2024	6/30/2025	50,000	50,000	Service, Environmental Testing
380	First Choice Tree Service	7/1/2024	6/30/2025	50,000	50,000	Service, Tree Trimming, R1
381	First Choice Tree Service	7/1/2024	6/30/2025	50,000	50,000	Service, Tree Trimming, R2
382	Flooring Solutions of	7/1/2024	6/30/2025	50,000	50,000	Service, Floor, Gym, Equipment
383	Henderson Masonry LLC	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, CMU Walls, Concrete
384	KYA Services LLC	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, HVAC DX, PM Laughlin HS
385	KYA Services LLC	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, HVAC DX, R2

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386	Silver State Petroleum Service	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, Fuel Equipment
387	Trane US Inc	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, HVAC DX, R1
388	Trane US Inc	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, HVAC DX, R3
389	UniFirst Corporation	7/1/2024	6/30/2025	50,000	50,000	Service, Rental, Uniforms, Maint Only
390	Western Door and Gate LLC	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, Roll up Door, Gate
391	Martin Door Manufacturing Inc	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, Rollup Door
392	Sunland Asphalt &	7/1/2024	6/30/2025	50,000	50,000	Service, Repair, Crack Seal
393	O3 Green Global Solutions	7/1/2024	6/30/2025	49,999	50,000	Service, Pressure, Washing
394	Burneys Commercial Service	7/1/2024	6/30/2025	49,999	50,000	Service, Repair, Industrial, Equipment
395	Diversified Thermal Services	7/1/2024	6/30/2025	49,999	50,000	Service, Repair, Building Automation
396	Downstream Inc	7/1/2024	6/30/2025	49,999	50,000	Service, Emergency, Jetting, Piping
397	Expert Automotive	7/1/2024	6/30/2025	49,999	50,000	Service, Inspect and Repair, Vehicles
398	Felix Hernandez	7/1/2024	6/30/2025	49,999	50,000	Service, Asphalt, Maintenance
399	Fencing Specialists Inc	7/1/2024	6/30/2025	49,999	50,000	Service, Repair, Fence
400	Kalamazoo Materials Inc	7/1/2024	6/30/2025	49,999	50,000	Service, Delivery, Soil
401	Sweepz LLC	7/1/2024	6/30/2025	49,999	50,000	Service, Washing, Exterior, Areas
402	W E B Mechanical LLC	7/1/2024	6/30/2025	49,999	50,000	Service, Repair, Plumbing
403	Young Electric Sign	7/1/2024	6/30/2025	49,999	50,000	Service, Repair, Lighting, Exterior
404	Highland Commercial Roofing	7/1/2024	6/30/2025	49,999	50,000	Service, Repair, Roof, Maintenance
405	Ryans Tree Care LLC	7/1/2024	6/30/2025	49,999	50,000	Service, Trimming, Tree, Stump Grinding
406	Impact Sand &	7/1/2024	6/30/2025	49,999	50,000	Service, Delivery, Sand, Gravel
407	AW Farrell & Son Inc	7/1/2024	6/30/2025	49,999	50,000	Service, Repair, Roof, Maintenance
408	Wise Owl LLC	7/1/2024	6/30/2025	49,999	50,000	Service, Professional Development
409	Climatec LLC	7/1/2024	6/30/2025	49,948	50,000	Service, Install, Controller
410	BCC Management Inc	7/1/2024	6/30/2025	49,900	50,000	Service, Contract, Quality Assurance
411	BCC Management Inc	7/1/2024	6/30/2025	49,900	50,000	Service, Inspection, Quality Assurance
412	BCC Management Inc	7/1/2024	6/30/2025	49,900	50,000	Service, CCTV Sewer Assessment
413	Franks Auto Body Inc	7/1/2024	6/30/2025	49,900	50,000	Service, Repair, Vehicles
414	Jim Marsh American	7/1/2024	6/30/2025	49,900	50,000	Service, Repair, Vehicles
415	Terry L Crawford	7/1/2024	6/30/2025	49,900	50,000	Service, Repair, Vehicles
416	United Auto LLC	7/1/2024	6/30/2025	49,900	50,000	Service, Repair, Vehicles
417	Harcourt Industries Inc	7/1/2024	6/30/2025	49,865	50,000	Service, Graphic, Wrap
418	Carlos Guillermo Alvarez	7/1/2024	6/30/2025	49,760	50,000	Service, Install, Mini Split HVAC Unit
419	Beamery Inc	7/1/2024	6/30/2025	49,639	50,000	Service, Professional
420	Geo Tek Inc	7/1/2024	6/30/2025	49,632	50,000	Service, Testing, Soils and Material
421	Door Specialist of Southern	7/1/2024	6/30/2025	49,620	50,000	Service, Install and Furnish, Hardware
422	Geo Tek Inc	7/1/2024	6/30/2025	49,618	50,000	Service, Testing, Soils and Materials
423	BCC Management Inc	7/1/2024	6/30/2025	49,500	50,000	Service, Assessment, Contract
424	Artistic Iron Works Inc	7/1/2024	6/30/2025	49,200	50,000	Service, Install, Traffic Gates

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
425	At & T Mobility II LLC	7/1/2024	6/30/2025	49,000	49,000	Service, Phone, Local and Long Distance
426	Mesa Energy Systems Inc	7/1/2024	6/30/2025	49,000	49,000	Service, Automation, SEES
427	Aon Risk Consultants	7/1/2024	6/30/2025	49,000	49,000	Service, Professional
428	Theodore J Pretty	7/1/2024	6/30/2025	49,000	49,000	Service, Aerial Photo and Video Images
429	MMC Contractors West Inc	7/1/2024	6/30/2025	48,395	49,000	Service, Install, Fan
430	Applied Market Analysis	7/1/2024	6/30/2025	48,000	48,000	Service, Professional
431	Verizon Connect Telo Inc	7/1/2024	6/30/2025	48,000	48,000	Service, Access, Wireless
432	Western Technologies	7/1/2024	6/30/2025	48,000	48,000	Service, Testing, Soils and Material
433	Gregory and Denby	7/1/2024	6/30/2025	47,500	48,000	Service, Magazine, Monthly
434	High Impact Sign and Design LL	7/1/2024	6/30/2025	47,146	48,000	Service, Install, New Scoreboards
435	Royce Industries LC	7/1/2024	6/30/2025	47,000	47,000	Service, Repair, Pressure, Washing
436	K-12 Solutions Group LLC	7/1/2024	6/30/2025	46,600	47,000	Service, Professional
437	Assured Document	7/1/2024	6/30/2025	46,526	47,000	Service, Shredding
438	Belfor USA Group Inc	7/1/2024	6/30/2025	45,147	46,000	Service, Install, Sound Dampening Panels
439	Kenworth Sales Company	7/1/2024	6/30/2025	45,000	45,000	Service, Rental, Tractor, Single Axle
440	Marathon Staffing Group	7/1/2024	6/30/2025	45,000	45,000	Service, Temporary, Personnel, SEES
441	MMC Contractors West Inc	7/1/2024	6/30/2025	45,000	45,000	Service, Pipe Fitting, SEES
442	Moapa Valley Telephone Company	7/1/2024	6/30/2025	45,000	45,000	Service, Phone, Local, Long Distance
443	Rio Virgin Telephone	7/1/2024	6/30/2025	45,000	45,000	Service, Phone, Data
444	Rush Truck Centers	7/1/2024	6/30/2025	45,000	45,000	Service, Rental, Tractor, Single Axle
445	Southern NV UPS Repair	7/1/2024	6/30/2025	45,000	45,000	Service, Repair, Equipment
446	Southland Industries	7/1/2024	6/30/2025	45,000	45,000	Service, HVAC Systems, SEES
447	Transportation	7/1/2024	6/30/2025	45,000	45,000	Service, Rental, Tractor, Single Axle
448	Jacobs Engineering Group	7/1/2024	6/30/2025	45,000	45,000	Service, Professional
449	Fleet Logic LLC	7/1/2024	6/30/2025	45,000	45,000	Service, Rental, Tractor, Single Axle
450	Transco Leasing Co Inc	7/1/2024	6/30/2025	45,000	45,000	Service, Rental, Tractor, Single Axle
451	Board of Regents NSHE	7/1/2024	6/30/2025	44,000	44,000	Service, Water, Paradise ES
452	DLR Group Architecture Inc	7/1/2024	6/30/2025	43,595	44,000	Service, Develop, Performing Arts Study
453	GCW Inc	7/1/2024	6/30/2025	42,840	43,000	Service, Design and Engineering
454	HumanizEDU	7/1/2024	6/30/2025	42,250	43,000	Service, Professional
455	Seven Twenty LLC	7/1/2024	6/30/2025	42,040	43,000	Service, Graphic, Wrap
456	Buck Institute for	7/1/2024	6/30/2025	40,800	41,000	Service, Professional Development
457	EdTheory LLC	7/1/2024	6/30/2025	40,137	41,000	Service, Professional, Speech
458	Red Rock Therapy Services	7/1/2024	6/30/2025	40,137	41,000	Service, Professional, Speech
459	Crimson Consulting	7/1/2024	6/30/2025	40,000	40,000	Service, Professional Development, RPDP
460	Justin Cram	7/1/2024	6/30/2025	40,000	40,000	Service, Consultant, Videography
461	Las Vegas Presort LLC	7/1/2024	6/30/2025	40,000	40,000	Service, Mail, Presort
462	Occupational Health Ctrs	7/1/2024	6/30/2025	40,000	40,000	Service, Professional, DOT Physicals
463	Occupational Health Ctrs	7/1/2024	6/30/2025	40,000	40,000	Service, Professional, DOT Physical

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
464	Wiley Rein LLP	7/1/2024	6/30/2025	40,000	40,000	Service, Legal
465	AJNC Industries LLC	7/1/2024	6/30/2025	40,000	40,000	Service, Repair, Boiler, Pipefitting
466	Las Vegas Demolition LLC	7/1/2024	6/30/2025	39,620	40,000	Service, Demo, Portables
467	Green Our Planet	7/1/2024	6/30/2025	39,150	40,000	Service, Professional, Garden Program
468	Great Salt Lake Electric	7/1/2024	6/30/2025	38,900	39,000	Service, Install, Wireless Access Points
469	Pyro Combustion and Controls	7/1/2024	6/30/2025	38,755	39,000	Service, Repair, Boiler, SEES
470	Oscar Garcia Habana	7/1/2024	6/30/2025	37,300	38,000	Service, Graphic, Mural
471	PMN Trac Inc	7/1/2024	6/30/2025	37,290	38,000	Service, Professional, Ratings
472	SAGE Publications Inc	7/1/2024	6/30/2025	37,000	37,000	Service, Professional
473	Korey M Collins II	7/1/2024	6/30/2025	36,500	37,000	Service, Professional
474	Blinds USA LLC	7/1/2024	6/30/2025	36,011	37,000	Service, Install, Blinds
475	Beast Mowed Landscape	7/1/2024	6/30/2025	36,000	36,000	Service, Landscape, Monthly
476	Great Salt Lake Electric	7/1/2024	6/30/2025	35,800	36,000	Service, Install, Sound System
477	Red Star Fence Company	7/1/2024	6/30/2025	35,654	36,000	Service, Install, Fence Slats
478	Lexia Learning Systems	7/1/2024	6/30/2025	35,275	36,000	Service, Professional
479	Desert Hues LLC	7/1/2024	6/30/2025	35,102	36,000	Service, Paint, Exterior
480	ACD Direct Inc	7/1/2024	6/30/2025	35,000	35,000	Service, Call Center, Pledge Drive
481	Cox Nevada Telcom LLC	7/1/2024	6/30/2025	35,000	35,000	Service, Phone, Analog
482	Henderson Chevrolet	7/1/2024	6/30/2025	35,000	35,000	Service, Repair, Vehicles
483	ISO Services Inc	7/1/2024	6/30/2025	35,000	35,000	Service, Claims Search Fee
484	Rio Virgin Telephone	7/1/2024	6/30/2025	35,000	35,000	Service, Phone, Local, Long Distance
485	Rosanne Rybak Dahlstrom	7/1/2024	6/30/2025	35,000	35,000	Service, Professional
486	State of Nevada	7/1/2024	6/30/2025	35,000	35,000	Service, Permit, License CDL
487	UniFirst Corporation	7/1/2024	6/30/2025	35,000	35,000	Service Uniforms/Linen Weekly
488	PCNA Consulting Group Inc	7/1/2024	6/30/2025	35,000	35,000	Service, Fire Protection Review
489	Andrew Perkins	7/1/2024	6/30/2025	34,677	35,000	Service, Professional
490	M&M Sewing Inc	7/1/2024	6/30/2025	34,248	35,000	Service, Graphic, Vinyl
491	Insight Public Sector Inc	7/1/2024	6/30/2025	33,863	34,000	Service, Maintenance, Equipment
492	Daniel Bulgatz	7/1/2024	6/30/2025	33,808	34,000	Service, Mural
493	KCI Technologies Inc	7/1/2024	6/30/2025	33,656	34,000	Service, Utility Locating
494	Neon Insights LLC	7/1/2024	6/30/2025	33,500	34,000	Service, Professional Development
495	Desert Boilers & Controls Inc	7/1/2024	6/30/2025	33,435	34,000	Service, Rental, Boiler, SEES
496	PG Maldstar LLC	7/1/2024	6/30/2025	33,355	34,000	Service, Extinguisher, Maintenance
497	Captions Unlimited of Nevada	7/1/2024	6/30/2025	33,000	33,000	Service, Professional, Captioning
498	Fathom LLC	7/1/2024	6/30/2025	33,000	33,000	Service, Developmental Consultation
499	Achievement Network LTD	7/1/2024	6/30/2025	31,000	31,000	Service, Professional
500	Voice4Equity LLC	7/1/2024	6/30/2025	30,654	31,000	Service, Professional
501	BBC Studios Americas Inc	7/1/2024	6/30/2025	30,350	31,000	Service, License Agreement
502	ACCO Engineered Systems	7/1/2024	6/30/2025	30,000	30,000	Service, Repair, HVAC DX, R2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
503	Amazing Powder Coat Inc	7/1/2024	6/30/2025	30,000	30,000	Service, Refurbish, Water Fountain
504	Asbury Environmental	7/1/2024	6/30/2025	30,000	30,000	Service, Disposal and Cleanup
505	Asbury Environmental	7/1/2024	6/30/2025	30,000	30,000	Service, Disposal, Contaminated Fluids
506	City of Henderson	7/1/2024	6/30/2025	30,000	30,000	Service, Security, Athletic Events
507	Connor Fields Racing Inc	7/1/2024	6/30/2025	30,000	30,000	Service, Host, Outdoor Nevada
508	Core Pest Management	7/1/2024	6/30/2025	30,000	30,000	Service, Pest Control
509	Infinite Campus Inc	7/1/2024	6/30/2025	30,000	30,000	Service, Professional
510	JM Educational Services	7/1/2024	6/30/2025	30,000	30,000	Service, Training, Workforce
511	Jon K Takata Corporation	7/1/2024	6/30/2025	30,000	30,000	Service, Environmental Remediation
512	Naumann Hobbs Material	7/1/2024	6/30/2025	30,000	30,000	Service, Repair, Forklift
513	Rebel Oil Company Inc	7/1/2024	6/30/2025	30,000	30,000	Service, Antifreeze, Buses
514	Rebel Oil Company Inc	7/1/2024	6/30/2025	30,000	30,000	Service, Antifreeze, Buses, Special Ed.
515	St Judes Ranch for Children	7/1/2024	6/30/2025	30,000	30,000	Service, Wraparound
516	Vegas Graphic	7/1/2024	6/30/2025	30,000	30,000	Service, Maintenance, Equipment
517	Kaweah Pump Inc dba Precision	7/1/2024	6/30/2025	30,000	30,000	Service, Pump Repair, SEES
518	Austin General Contracting Inc	7/1/2024	6/30/2025	30,000	30,000	Service, Installation, Roof, Solutube
519	ADS Doors and Gates LLC	7/1/2024	6/30/2025	30,000	30,000	Service, Repair, Roll up Door
520	USA Doors	7/1/2024	6/30/2025	30,000	30,000	Service, Repair, Roll up Door
521	United Site National	7/1/2024	6/30/2025	30,000	30,000	Service, Rental, Restrooms, Sinks, Maint
522	RNomics LLC	7/1/2024	6/30/2025	30,000	30,000	Service, Audit, Water Quality
523	Crisp Enterprises Inc	7/1/2024	6/30/2025	30,000	30,000	Service, Reproduction, Digital
524	AllPro Services LLC	7/1/2024	6/30/2025	29,877	30,000	Service, Graphic, Mural
525	Shade Structures Inc	7/1/2024	6/30/2025	29,580	30,000	Service, Convert, Shade Fabric
526	Shade Structures Inc	7/1/2024	6/30/2025	29,580	30,000	Service, Convert Structure Fabrics
527	Louis Educational Concepts	7/1/2024	6/30/2025	29,086	30,000	Service, Professional
528	Electronic Door Security	7/1/2024	6/30/2025	29,000	29,000	Service, Security Survey
529	Music Education Consultants	7/1/2024	6/30/2025	29,000	29,000	Service, Clinician, Music
530	Iron Mountain Inc	7/1/2024	6/30/2025	28,900	29,000	Service, Storage, Document
531	Brustein & Manasevit PLLC	7/1/2024	6/30/2025	28,800	29,000	Service, Legal
532	Young Electric Sign	7/1/2024	6/30/2025	28,600	29,000	Service, Replace, Scoreboard
533	Freemans Carpet Service Inc	7/1/2024	6/30/2025	28,185	29,000	Service, Demo, Furnish and Install Tile
534	Mineral County School	7/1/2024	6/30/2025	28,175	29,000	Service, Teacher, RPDP
535	A Affordable Striping	7/1/2024	6/30/2025	28,000	28,000	Service, Signs, Lettering, Posts, R3
536	PC Solutions & Integration	7/1/2024	6/30/2025	27,927	28,000	Service, Support, FC10- F18HF247-02- 60
537	PC Solutions & Integration	7/1/2024	6/30/2025	27,927	28,000	Service, Support, FC-10- F18HF247-02-60
538	Jamie Miklas	7/1/2024	6/30/2025	27,800	28,000	Service, Install, Washer and Dryer
539	Wallin Construction	7/1/2024	6/30/2025	27,718	28,000	Service, Install, Bottle Fountain
540	Pyro Combustion and Controls	7/1/2024	6/30/2025	27,636	28,000	Service, Repair, Boiler
541	Rosetta Stone LLC	7/1/2024	6/30/2025	27,200	28,000	Service, Professional Development
542	T Mobile USA Inc	7/1/2024	6/30/2025	27,000	27,000	Service, Phone, Data

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Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
543	Timely Testing LTD	7/1/2024	6/30/2025	27,000	27,000	Service, Professional
544	West Publishing Corporation	7/1/2024	6/30/2025	26,655	27,000	Service, Legal
545	Automox Inc	7/1/2024	6/30/2025	26,649	27,000	Service, Support, Automox
546	JPS Electric LLC	7/1/2024	6/30/2025	26,086	27,000	Service, Install, Electrical Outlets
547	Air Center of Nevada	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Compressor
548	BRC Coach & Transit	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Vehicles
549	City of Mesquite	7/1/2024	6/30/2025	25,000	25,000	Service, Security, Athletic Events
550	Clara Casey	7/1/2024	6/30/2025	25,000	25,000	Service, Professional
551	Crown Equipment	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Lift Equipment
552	Edmentum Inc	7/1/2024	6/30/2025	25,000	25,000	Service, Customer Service
553	Friendly Ford	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Vehicles
554	Gail L Knowles	7/1/2024	6/30/2025	25,000	25,000	Service, Professional
555	George Roderick Knowles	7/1/2024	6/30/2025	25,000	25,000	Service, Professional Development
556	JDL Horizons LLC	7/1/2024	6/30/2025	25,000	25,000	Service, Translation, Interpretation
557	Naumann Hobbs Material	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Forklift, Grounds
558	Raymond Handling Solutions	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Parts
559	Rec World Inc	7/1/2024	6/30/2025	25,000	25,000	Service, Equipment, Parts, Replacement
560	Reliable Pump Inc	7/1/2024	6/30/2025	25,000	25,000	Service, Maintenance, Sewage Stations
561	Ryan Mechanical Inc	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, HVAC, Maintenance
562	UL Verification Services	7/1/2024	6/30/2025	25,000	25,000	Service, Assessment
563	United Rentals North America I	7/1/2024	6/30/2025	25,000	25,000	Service, Rental, HVAC, Equipment
564	Walker Crane LLC	7/1/2024	6/30/2025	25,000	25,000	Service, Rental, Crane, SEES
565	Walker Crane LLC	7/1/2024	6/30/2025	25,000	25,000	Service, Rental, Crane, HVAC
566	William Wright	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Kiln, Equipment
567	Wrich Air	7/1/2024	6/30/2025	25,000	25,000	Service, Preventative Maintenance, A/C
568	Fantastic Finishes Inc	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Vehicles
569	Fairway Chevrolet Company	7/1/2024	6/30/2025	25,000	25,000	Service, Repair, Vehicles
570	Belfor USA Group Inc	7/1/2024	6/30/2025	24,999	25,000	Service, Install, Shade Structure
571	AllPro Services LLC	7/1/2024	6/30/2025	24,995	25,000	Service, Remove Wallpaper, Paint Walls
572	A&R Maintenance &	7/1/2024	6/30/2025	24,995	25,000	Service, Install, Artificial Turf
573	Triple H Contracting	7/1/2024	6/30/2025	24,990	25,000	Service, Demo Casework, Install Door
574	Door Specialist of Southern	7/1/2024	6/30/2025	24,988	25,000	Service, Demo and Install, Lock Sets
575	Robin Merger Corporation	7/1/2024	6/30/2025	24,976	25,000	Service, Consultant
576	Wallin Construction	7/1/2024	6/30/2025	24,975	25,000	Service, Install, High Top Counters
577	Door Specialist of Southern	7/1/2024	6/30/2025	24,961	25,000	Service, Furnish and Install, Hardware
578	Wallin Construction	7/1/2024	6/30/2025	24,960	25,000	Service, Replace, Countertops and Sinks
579	Wallin Construction	7/1/2024	6/30/2025	24,928	25,000	Service, Install, Fence in Showers
580	Fathom LLC	7/1/2024	6/30/2025	24,900	25,000	Service, Strategic Facilitation Plan
581	Great Salt Lake Electric	7/1/2024	6/30/2025	24,900	25,000	Service, Upgrade, Audio System
582	Great Salt Lake Electric	7/1/2024	6/30/2025	24,900	25,000	Service, Install, Data Drops

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Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
583	Great Salt Lake Electric	7/1/2024	6/30/2025	24,900	25,000	Service, Install, Drop Down Outlets
584	Heart to Heart LLC	7/1/2024	6/30/2025	24,900	25,000	Service, Professional Development
585	Tiara Flynn	7/1/2024	6/30/2025	24,900	25,000	Service, Consultations
586	Belfor USA Group Inc	7/1/2024	6/30/2025	24,868	25,000	Service, Install, Acoustic Sound Panels
587	JPS Electric LLC	7/1/2024	6/30/2025	24,850	25,000	Service, Remove, Projectors and TVs
588	Great Salt Lake Electric	7/1/2024	6/30/2025	24,800	25,000	Service, Install, Wireless Connections
589	Jamie Miklas	7/1/2024	6/30/2025	24,800	25,000	Service, Demo and Install Cabinets
590	KYA Services LLC	7/1/2024	6/30/2025	24,798	25,000	Service, Demo and Install New Flag Pole
591	Wallin Construction	7/1/2024	6/30/2025	24,749	25,000	Service, Relocate Doorway, Install Wall
592	JPS Electric LLC	7/1/2024	6/30/2025	24,702	25,000	Service, Convert, Room to Computer Lab
593	Vegas Valley Locking Systems	7/1/2024	6/30/2025	24,676	25,000	Service, Install, Access Control
594	Majestic Cabinets LLC	7/1/2024	6/30/2025	24,650	25,000	Service, Remove and Replace, Countertops
595	Penta Building Group LLC	7/1/2024	6/30/2025	24,611	25,000	Service, Retention Interest
596	Young Electric Sign	7/1/2024	6/30/2025	24,610	25,000	Service, Install, Freestanding Marquee
597	AllPro Services LLC	7/1/2024	6/30/2025	24,579	25,000	Service, Paint, Duct Work and Crossbeams
598	Frontline Integrated Services	7/1/2024	6/30/2025	24,572	25,000	Service, Install, Bulletin Boards
599	BrainSpaces Inc	7/1/2024	6/30/2025	24,500	25,000	Service, Community Engagement and Design
600	Cengage Learning Inc	7/1/2024	6/30/2025	24,500	25,000	Service, Professional
601	Cengage Learning Inc	7/1/2024	6/30/2025	24,500	25,000	Service, Professional Development
602	Jamie Miklas	7/1/2024	6/30/2025	24,500	25,000	Service, Replace, Cabinetry
603	Peter G Schrader	7/1/2024	6/30/2025	24,500	25,000	Service, Professional Development
604	Wallin Construction	7/1/2024	6/30/2025	24,500	25,000	Service, Install, Mirrors
605	Varsity Brands Holding	7/1/2024	6/30/2025	24,500	25,000	Service, Install, Graphic
606	Nicole Allard	7/1/2024	6/30/2025	24,500	25,000	Service, Professional
607	Triple H Contracting	7/1/2024	6/30/2025	24,417	25,000	Service, Demo and Renovate Classroom
608	Frontline Integrated Services	7/1/2024	6/30/2025	24,376	25,000	Service, Renovate, Offices
609	Key Lime Photography	7/1/2024	6/30/2025	24,299	25,000	Service, Videography
610	ASU Prep Global Academy	7/1/2024	6/30/2025	24,280	25,000	Service, Professional Development
611	O'Rourke Plumbing	7/1/2024	6/30/2025	24,150	25,000	Service, Install, Restroom Water Line
612	Underground Inc	7/1/2024	6/30/2025	24,150	25,000	Service, Install, Sewage Line
613	Fencing Specialists Inc	7/1/2024	6/30/2025	24,003	25,000	Service, Maintenance, Fencing Repairs
614	Debra Jamerson Roberson	7/1/2024	6/30/2025	24,000	24,000	Service, Consultant, Administrative
615	Las Vegas Review Journal	7/1/2024	6/30/2025	24,000	24,000	Service, Advertising, Magnet Schools
616	Rising Gift Tide LLC	7/1/2024	6/30/2025	24,000	24,000	Service, Consultant
617	State of Nevada	7/1/2024	6/30/2025	24,000	24,000	Service, Audit Reconciliation
618	Eric Smith	7/1/2024	6/30/2025	24,000	24,000	Service, Evaluation, Psychological
619	Center For Applied Linguistics	7/1/2024	6/30/2025	23,992	24,000	Service, Professional Development
620	Daktronics Inc	7/1/2024	6/30/2025	23,581	24,000	Service, Install, Scoreboards
621	Jamie Miklas	7/1/2024	6/30/2025	23,500	24,000	Service, Replace, Bottle Fountains
622	United College Action	7/1/2024	6/30/2025	23,500	24,000	Service, College Fair

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Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
623	Triple H Contracting	7/1/2024	6/30/2025	23,465	24,000	Service, Demo and Remodel Workrooms
624	Triple H Contracting	7/1/2024	6/30/2025	23,240	24,000	Service, Replace, Cabinets and Counters
625	Red Star Fence Company	7/1/2024	6/30/2025	23,145	24,000	Service, Install, Chain Link Fence
626	High Impact Sign and Design LL	7/1/2024	6/30/2025	23,108	24,000	Service, Upgrade, Marquee
627	Frontline Integrated Services	7/1/2024	6/30/2025	23,082	24,000	Service, Remove, Countertops
628	Native Diva LLC	7/1/2024	6/30/2025	23,004	24,000	Service, Professional
629	Boyd Group (US) Inc	7/1/2024	6/30/2025	23,000	23,000	Service, Glass Window, Buses
630	Jamie Miklas	7/1/2024	6/30/2025	22,900	23,000	Service, Install, Lockers
631	Carlos Guillermo Alvarez	7/1/2024	6/30/2025	22,725	23,000	Service, Install, Sliding Windows
632	Triple H Contracting	7/1/2024	6/30/2025	22,720	23,000	Service, Install, Roll-Up Doors
633	Great Salt Lake Electric	7/1/2024	6/30/2025	22,700	23,000	Service, Install, Video Intercom
634	Premiere Speakers	7/1/2024	6/30/2025	22,500	23,000	Service, Professional
635	Triple H Contracting	7/1/2024	6/30/2025	22,224	23,000	Service, Install, Cabinets
636	AllPro Services LLC	7/1/2024	6/30/2025	22,170	23,000	Service, Install, New Office Signage
637	AllPro Services LLC	7/1/2024	6/30/2025	22,134	23,000	Service, Paint, Doors
638	Carlos Guillermo Alvarez	7/1/2024	6/30/2025	22,000	22,000	Service, Provide and Run, Power
639	City of North Las Vegas	7/1/2024	6/30/2025	22,000	22,000	Service, Security, Athletic Events
640	Mindfulness and Social Emotion	7/1/2024	6/30/2025	22,000	22,000	Service, Professional Development
641	Young Electric Sign	7/1/2024	6/30/2025	21,900	22,000	Service, Install, Scoreboard
642	Larger Than Life Inc	7/1/2024	6/30/2025	21,870	22,000	Service, Graphic, Mural
643	Maile Inc	7/1/2024	6/30/2025	21,800	22,000	Service, Remove Grass, Install Concrete
644	Majestic Cabinets LLC	7/1/2024	6/30/2025	21,380	22,000	Service, Replace, Acoustic Panels
645	Majestic Cabinets LLC	7/1/2024	6/30/2025	21,150	22,000	Service, Remove Cabinets and Countertops
646	AT Apollo Technologies	7/1/2024	6/30/2025	21,096	22,000	Service, EVAPCO, Evaporative Condenser
647	Cummins Inc	7/1/2024	6/30/2025	21,000	21,000	Service, Maintenance, Insite
648	State of Nevada	7/1/2024	6/30/2025	21,000	21,000	Service, Assistant, Teaching
649	AMI Global LLC	7/1/2024	6/30/2025	21,000	21,000	Service, Repair, Building, Automation
650	Bank of New York Trust Co NA	7/1/2024	6/30/2025	20,950	21,000	Service, Banking
651	Cox Communications	7/1/2024	6/30/2025	20,800	21,000	Service, Extended Area Install
652	Myers Information Systems	7/1/2024	6/30/2025	20,729	21,000	Service, Maintenance, Support
653	Jamie Miklas	7/1/2024	6/30/2025	20,500	21,000	Service, Remove, School Lockers
654	Wallin Construction	7/1/2024	6/30/2025	20,400	21,000	Service, Install, Mop Sinks
655	Harcourt Industries Inc	7/1/2024	6/30/2025	20,173	21,000	Service, Graphic, Window
656	Open Invitation Inc	7/1/2024	6/30/2025	20,154	21,000	Service, Event, Be My Neighbor
657	Senseware Inc	7/1/2024	6/30/2025	20,092	21,000	Service, License, Senseware
658	A&B Environmental	7/1/2024	6/30/2025	20,000	20,000	Service, Remediation, Abatement
659	America Science Team	7/1/2024	6/30/2025	20,000	20,000	Service, Analytical, Laboratory
660	Aramco Inc	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, Equipment
661	Board of Regents NSHE	7/1/2024	6/30/2025	20,000	20,000	Service, Tuition, Yes Program
662	Bombard Mechanical LLC	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, HVAC DX, R1

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Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
663	Bombard Mechanical LLC	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, HVAC DX, R2
664	Bracken Hermansen	7/1/2024	6/30/2025	20,000	20,000	Service, Paint, Murals
665	Brady Industries	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, Custodial Equipment
666	Burlap Landscape Supply Co	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, Equipment, Small , R1
667	Cintas Corporation	7/1/2024	6/30/2025	20,000	20,000	Service, Replenish, First Aid Kits
668	Corporate Air Mechanical	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, HVAC
669	Elko County School Dstrict	7/1/2024	6/30/2025	20,000	20,000	Service, Reimbursement, RPD
670	Guaranteed Clean Air LLC	7/1/2024	6/30/2025	20,000	20,000	Service, Asbestos Abatement, Mold Remedi
671	KYA Services LLC	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, HVAC DX, R1
672	MMC Contractors West Inc	7/1/2024	6/30/2025	20,000	20,000	Service, Pipe Fitting, R2
673	Pro Point Inc	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, Cleaning, Equipment
674	RSM US LLP	7/1/2024	6/30/2025	20,000	20,000	Service, Professional
675	SignGlasses LLC	7/1/2024	6/30/2025	20,000	20,000	Service, Professional, Sign Language
676	State of Nevada	7/1/2024	6/30/2025	20,000	20,000	Service, HydroPower
677	UniFirst Corporation	7/1/2024	6/30/2025	20,000	20,000	Service, Rental, Laundry, Uniforms, Bus
678	Sunbelt Controls Inc	7/1/2024	6/30/2025	20,000	20,000	Service, Programming, Mod, HVAC EMS SEES
679	A 1 Mechanical Inc	7/1/2024	6/30/2025	20,000	20,000	Service, HVAC, DX, Emergency
680	Horizon Distributors Inc	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, Echo Equipment
681	Whitneys Water Sytems	7/1/2024	6/30/2025	20,000	20,000	Service, Plumbing
682	Muller Ind LLC	7/1/2024	6/30/2025	20,000	20,000	Service, Repair, Sewer
683	Muller Ind LLC	7/1/2024	6/30/2025	20,000	20,000	Service, Pressure Washer
684	Be A Shero Foundation	7/1/2024	6/30/2025	20,000	20,000	Service, Professional Development
685	Mandalay Bay LLC	7/1/2024	6/30/2025	20,000	20,000	Service, Facility Rental, Afternoon Tea
686	Penna Power Inc	7/1/2024	6/30/2025	20,000	20,000	Service, Professional
687	Universal Plumbing and	7/1/2024	6/30/2025	19,950	20,000	Service, Camera, Sewer, R2
688	Great Salt Lake Electric	7/1/2024	6/30/2025	19,900	20,000	Service, Install, WAPs
689	Jamie Miklas	7/1/2024	6/30/2025	19,850	20,000	Service, Remodel, Faculty Lounge
690	Wallin Construction	7/1/2024	6/30/2025	19,682	20,000	Service, Demo and Install, Countertops
691	Great Salt Lake Electric	7/1/2024	6/30/2025	19,500	20,000	Service, Install, Data Fiber
692	J & J Design Studio LLC	7/1/2024	6/30/2025	19,493	20,000	Service, Graphic, Wrap
693	McIntosh Communications Inc	7/1/2024	6/30/2025	19,362	20,000	Service, Install, Equipment
694	Young Electric Sign	7/1/2024	6/30/2025	19,107	20,000	Service, Fabricate and Install Letters
695	Jamie Miklas	7/1/2024	6/30/2025	19,100	20,000	Service, Install Cabinetry and Wall Tile
696	Seven Twenty LLC	7/1/2024	6/30/2025	19,080	20,000	Service, Replace, Gym Pads
697	Garden Farms of Nevada	7/1/2024	6/30/2025	19,042	20,000	Service, Professional
698	SFP Holding Inc	7/1/2024	6/30/2025	19,000	19,000	Service, Fire Suppression, Buses
699	Trippy Pidgy LLC	7/1/2024	6/30/2025	19,000	19,000	Service, Graphic, Mural
700	Playworks Education	7/1/2024	6/30/2025	19,000	19,000	Service, Professional
701	Broadbent & Associates Inc	7/1/2024	6/30/2025	18,893	19,000	Service, Compliance Review
702	Artistic Iron Works Inc	7/1/2024	6/30/2025	18,800	19,000	Service, Fabricate and Install Fence

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Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
703	Latin Artist LLC	7/1/2024	6/30/2025	18,800	19,000	Service, Graphic, Mural
704	Flooring Solutions of	7/1/2024	6/30/2025	18,742	19,000	Service, Install Retract System for Flag
705	Freemans Carpet Service Inc	7/1/2024	6/30/2025	18,703	19,000	Service, Demo and Install Flooring
706	Freemans Carpet Service Inc	7/1/2024	6/30/2025	18,703	19,000	Service, Demo, Install LVT Flooring
707	Nevada Power Company	7/1/2024	6/30/2025	18,290	19,000	Service, Line Extension Agreement
708	Wallin Construction	7/1/2024	6/30/2025	18,240	19,000	Service, Remove and Relocate, Lockers
709	CORE West Inc	7/1/2024	6/30/2025	18,226	19,000	Service, Retention Interest
710	Triple H Contracting	7/1/2024	6/30/2025	18,220	19,000	Service, Remove, Wall
711	Megaport USA Inc	7/1/2024	6/30/2025	18,027	19,000	Service, Cloud, Data Collection
712	Bombard Mechanical LLC	7/1/2024	6/30/2025	18,000	18,000	Service, Repair, HVAC DX, R3
713	Esmeralda County School Distri	7/1/2024	6/30/2025	18,000	18,000	Service, Teacher, RPDP
714	O'Rourke Plumbing	7/1/2024	6/30/2025	18,000	18,000	Service, Repair, Cleanouts
715	State of Nevada	7/1/2024	6/30/2025	18,000	18,000	Service, Braille Assistant
716	UniFirst Corporation	7/1/2024	6/30/2025	18,000	18,000	Service, Rental, Uniforms, Grounds Only
717	A&R Maintenance &	7/1/2024	6/30/2025	18,000	18,000	Service, Install Turf, Repair Irrigation
718	A&R Maintenance &	7/1/2024	6/30/2025	18,000	18,000	Service, Install, Raised Tree Planters
719	Corporate Air Mechanical	7/1/2024	6/30/2025	17,930	18,000	Service, Replacement, Heat Pump
720	Larger Than Life Inc	7/1/2024	6/30/2025	17,930	18,000	Service, Mural
721	Great Salt Lake Electric	7/1/2024	6/30/2025	17,900	18,000	Service, Install, Entry and Intercom
722	Frontline Integrated Services	7/1/2024	6/30/2025	17,858	18,000	Service, Demo Exhaust, Install Doors
723	Idaho Truck Specialties	7/1/2024	6/30/2025	17,840	18,000	Service, Install, Liftgate
724	Washoe County School District	7/1/2024	6/30/2025	17,820	18,000	Service, Reimbursement, RPDP
725	Nevada Power Company	7/1/2024	6/30/2025	17,800	18,000	Service, Agreement, Design Initiation
726	Wallin Construction	7/1/2024	6/30/2025	17,760	18,000	Service, Install Security Bars and Doors
727	Frontline Integrated Services	7/1/2024	6/30/2025	17,600	18,000	Service, Remove, Casework and Counters
728	Great Salt Lake Electric	7/1/2024	6/30/2025	17,600	18,000	Service, Install Buzzer and Remote Entry
729	Western Casework	7/1/2024	6/30/2025	17,501	18,000	Service, Install, Work Station Desk
730	R and C Pest Control LLC	7/1/2024	6/30/2025	17,490	18,000	Service Monthly MS Pest Control
731	J&J Enterprises Inc	7/1/2024	6/30/2025	17,367	18,000	Service, Fill Asphalt Cracks, Seal Coat
732	Diamond Wraps LV LLC	7/1/2024	6/30/2025	17,205	18,000	Service, Graphic, Wrap
733	Artistic Iron Works Inc	7/1/2024	6/30/2025	17,200	18,000	Service, Install, Traffic Control Gates
734	Sandra Hemmerlein	7/1/2024	6/30/2025	17,000	17,000	Service, Professional
735	Freemans Carpet Service Inc	7/1/2024	6/30/2025	16,951	17,000	Service, Demo and Install, LVT and Epoxy
736	Young Electric Sign	7/1/2024	6/30/2025	16,950	17,000	Service, Install, New Scoreboard
737	Hartlauer Manufacturing	7/1/2024	6/30/2025	16,848	17,000	Service, Install, Digital Marquee
738	Fuel Equipment Services	7/1/2024	6/30/2025	16,830	17,000	Service, Maintenance, Fuel System
739	AllPro Services LLC	7/1/2024	6/30/2025	16,773	17,000	Service, Paint, Gymnasium
740	Majestic Cabinets LLC	7/1/2024	6/30/2025	16,450	17,000	Service, Replace, Concrete
741	Seven Twenty LLC	7/1/2024	6/30/2025	16,397	17,000	Service, Graphic, Mural
742	AWG Holdings LLC	7/1/2024	6/30/2025	16,299	17,000	Service, Graphic, Wrap

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Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
743	McGraw Hill LLC	7/1/2024	6/30/2025	16,142	17,000	Service, Professional Development
744	Wallin Construction	7/1/2024	6/30/2025	16,020	17,000	Service, Install, Double Doors
745	Accredited Fuel Solutions	7/1/2024	6/30/2025	16,000	16,000	Service, Clean Fuel Tanks, Bus
746	Accredited Fuel Solutions	7/1/2024	6/30/2025	16,000	16,000	Service, Clean Fuel Tanks, Special Ed.
747	Helix Electric of Nevada LLC	7/1/2024	6/30/2025	16,000	16,000	Service, Irrigation Pump, R3
748	Helix Electric of Nevada LLC	7/1/2024	6/30/2025	16,000	16,000	Service, Irrigation Pump, R1
749	Helix Electric of Nevada LLC	7/1/2024	6/30/2025	16,000	16,000	Service, Irrigation Pump, R2
750	Henderson Electric Motors	7/1/2024	6/30/2025	16,000	16,000	Service, Repair, Motors, SEES
751	Henderson Electric Motors	7/1/2024	6/30/2025	16,000	16,000	Service, Repair, Motors, Maintenance
752	Henderson Electric Motors	7/1/2024	6/30/2025	16,000	16,000	Service, Repair, Motor, Maint
753	Ivan Hronek	7/1/2024	6/30/2025	16,000	16,000	Service, Professional
754	Jason Mitchell	7/1/2024	6/30/2025	16,000	16,000	Service, Repair, Tower, Cooling, R1
755	Jason Mitchell	7/1/2024	6/30/2025	16,000	16,000	Service, Repair, Tower, Cooling, R2
756	Jason Mitchell	7/1/2024	6/30/2025	16,000	16,000	Service, Repair, Tower, Cooling, R3
757	Las Vegas Evaluation Services	7/1/2024	6/30/2025	16,000	16,000	Service, Professional
758	Red Rock Property Services	7/1/2024	6/30/2025	16,000	16,000	Service, Washing, Windows
759	Robco Electric Inc	7/1/2024	6/30/2025	16,000	16,000	Service, Electrical, R1
760	Robco Electric Inc	7/1/2024	6/30/2025	16,000	16,000	Service, Electrical, R2
761	Robco Electric Inc	7/1/2024	6/30/2025	16,000	16,000	Service, Electrical, R3
762	Safe Traces Inc	7/1/2024	6/30/2025	16,000	16,000	Service, Assessment, Indoor Air Quality
763	Universal Plumbing and	7/1/2024	6/30/2025	16,000	16,000	Service, Hydro Jetting, Sewer Camera, R1
764	Revolutionary Education LLC	7/1/2024	6/30/2025	16,000	16,000	Service, Professional Development
765	AllPro Services LLC	7/1/2024	6/30/2025	15,871	16,000	Service, Paint
766	Hansen Mechanical Contractors	7/1/2024	6/30/2025	15,850	16,000	Service, Install, Sewer, Line
767	Dinos Custom Art	7/1/2024	6/30/2025	15,815	16,000	Service, Mural
768	Great Salt Lake Electric	7/1/2024	6/30/2025	15,800	16,000	Service, Install, Ai Video Intercom
769	Curtain Wall Design &	7/1/2024	6/30/2025	15,750	16,000	Service, Site Observations, Roofing
770	Great Salt Lake Electric	7/1/2024	6/30/2025	15,700	16,000	Service, Install, Video Buzzer Intercom
771	Gifted Nurses LLC	7/1/2024	6/30/2025	15,615	16,000	Service, Professional, Sign Language
772	R and C Pest Control LLC	7/1/2024	6/30/2025	15,582	16,000	Service Monthly HS Pest Control
773	Vegas Valley Locking Systems	7/1/2024	6/30/2025	15,548	16,000	Service, Install, Surveillance Hardware
774	Precision Design Group	7/1/2024	6/30/2025	15,200	16,000	Service, HVAC Assessment
775	Frontline Integrated Services	7/1/2024	6/30/2025	15,119	16,000	Service, Demo Casework, Install Door
776	R and C Pest Control LLC	7/1/2024	6/30/2025	15,057	16,000	Service Weekly Food Service Warehouse
777	Alliance Environmental	7/1/2024	6/30/2025	15,000	15,000	Service, Abatement, Remediation Contract
778	Burlap Landscape Supply Co	7/1/2024	6/30/2025	15,000	15,000	Service, Repair, Equipment, Small, R3
779	Burlap Landscape Supply Co	7/1/2024	6/30/2025	15,000	15,000	Service, Repair, Equipment, Small , R2
780	City of Boulder City	7/1/2024	6/30/2025	15,000	15,000	Service, Security, Athletic Events
781	Clean Works Mobile	7/1/2024	6/30/2025	15,000	15,000	Service, Removal, Graffiti, R1
782	Clean Works Mobile	7/1/2024	6/30/2025	15,000	15,000	Service, Removal, Graffiti, R2

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Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
783	David J Gunnell	7/1/2024	6/30/2025	15,000	15,000	Service, Sound Recording
784	David Williamson	7/1/2024	6/30/2025	15,000	15,000	Service, Video Production
785	Ewing Bros Inc	7/1/2024	6/30/2025	15,000	15,000	Service, Towing, Buses
786	Ewing Bros Inc	7/1/2024	6/30/2025	15,000	15,000	Service, Towing, Buses, Special Ed.
787	Ewing Bros Inc	7/1/2024	6/30/2025	15,000	15,000	Service, Towing, Vehicles
788	HSI Workplace Compliance	7/1/2024	6/30/2025	15,000	15,000	Service, Reselling Rights, Learning Port
789	IM by Design Solutions	7/1/2024	6/30/2025	15,000	15,000	Service, Workshop
790	Liana Cortez	7/1/2024	6/30/2025	15,000	15,000	Service, Professional
791	Midwest Motor Supply Co	7/1/2024	6/30/2025	15,000	15,000	Service, Rental, Equipment
792	MMC Contractors West Inc	7/1/2024	6/30/2025	15,000	15,000	Service, Pipe Fitting, R1
793	Naumann Hobbs Material	7/1/2024	6/30/2025	15,000	15,000	Service, Repair, Boom Lift
794	Shelly Jo Brunskill	7/1/2024	6/30/2025	15,000	15,000	Service, Professional Development
795	Stephanie L Werkema	7/1/2024	6/30/2025	15,000	15,000	Service, Workshop
796	Talon Veteran Services	7/1/2024	6/30/2025	15,000	15,000	Service, Repair, CMU Walls, Concrete
797	Jason Steffen	7/1/2024	6/30/2025	15,000	15,000	Service, Professional, Astronomy
798	Desert Crane Service Inc	7/1/2024	6/30/2025	15,000	15,000	Service, Crane, Equipment
799	Kept Companies Inc	7/1/2024	6/30/2025	15,000	15,000	Service, Vehicle Wash
800	Cintas Corporation No 3	7/1/2024	6/30/2025	15,000	15,000	Service, Rental, Uniforms
801	Gizele Cascos	7/1/2024	6/30/2025	15,000	15,000	Service, Workshop
802	Samadrita Chawdhury	7/1/2024	6/30/2025	15,000	15,000	Service, Workshop
803	Hunter Group LLC	7/1/2024	6/30/2025	14,888	15,000	Service, Professional
804	Jamie Miklas	7/1/2024	6/30/2025	14,800	15,000	Service, Demo and Convert, Classroom
805	Group One Ltd	7/1/2024	6/30/2025	14,546	15,000	Service, Warranty, Console, Router
806	JPS Electric LLC	7/1/2024	6/30/2025	14,442	15,000	Service, Install, AV Equipment
807	Frontline Integrated Services	7/1/2024	6/30/2025	14,431	15,000	Service, Install, Door
808	Red Star Fence Company	7/1/2024	6/30/2025	14,400	15,000	Service, Install, Fence and Gates
809	M&M Sewing Inc	7/1/2024	6/30/2025	14,330	15,000	Service, Professional
810	Frontline Integrated Services	7/1/2024	6/30/2025	14,292	15,000	Service, Demo Circulation Desk
811	Frontline Integrated Services	7/1/2024	6/30/2025	14,292	15,000	Service, Remove, Circulation Desk
812	AT Apollo Technologies	7/1/2024	6/30/2025	14,280	15,000	Service, Cooling Towers Roof Tower
813	Dewi Sant Inc	7/1/2024	6/30/2025	14,100	15,000	Service, Professional, Drug Testing
814	Roche Constructors Inc	7/1/2024	6/30/2025	14,083	15,000	Service, Retention Interest
815	EdExcellence Group LLC	7/1/2024	6/30/2025	14,000	14,000	Service, Professional
816	Great Salt Lake Electric	7/1/2024	6/30/2025	14,000	14,000	Service, Electrical, R1
817	Jamie Miklas	7/1/2024	6/30/2025	14,000	14,000	Service, Demo Fountain, Install Cabinets
818	K-12 Solutions Group LLC	7/1/2024	6/30/2025	14,000	14,000	Service, Maintenance, Infinite Campus
819	Pyramid Educational	7/1/2024	6/30/2025	14,000	14,000	Service, Consultant
820	Rodney E Gong MD	7/1/2024	6/30/2025	14,000	14,000	Service, Evaluation, Medical
821	Print Management Partners	7/1/2024	6/30/2025	14,000	14,000	Service, Professional Development
822	Wallin Construction	7/1/2024	6/30/2025	13,945	14,000	Service, Install, Gate and Sidewalk

Schedule 31

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
823	Great Salt Lake Electric	7/1/2024	6/30/2025	13,900	14,000	Service, Install, Power Outlets
824	JPS Electric LLC	7/1/2024	6/30/2025	13,876	14,000	Service, Install, Outlets and Amperage
825	Pierce Consulting Firm LLC	7/1/2024	6/30/2025	13,800	14,000	Service, Professional
826	AT Apollo Technologies	7/1/2024	6/30/2025	13,776	14,000	Service, Boiler, Burnham (2 each)
827	Nova Geotechnical & Inspection	7/1/2024	6/30/2025	13,750	14,000	Service, Geotechnical Boring
828	Nevada Public Radio	7/1/2024	6/30/2025	13,705	14,000	Service, Advertising
829	Maile Inc	7/1/2024	6/30/2025	13,600	14,000	Service, Install, Concrete Pad
830	Wallin Construction	7/1/2024	6/30/2025	13,500	14,000	Service, Remove, Casework and Cabinets
831	New Jersey Coalition for Inclu	7/1/2024	6/30/2025	13,500	14,000	Service, Professional Development
832	JDL Horizons LLC	7/1/2024	6/30/2025	13,080	14,000	Service, Software, Maintenance
833	Leading Lane	7/1/2024	6/30/2025	13,050	14,000	Service, Consultant
834	Mindworks Innovations Inc	7/1/2024	6/30/2025	13,000	13,000	Service, Membership, Premium
835	Occupational Health Ctrs	7/1/2024	6/30/2025	13,000	13,000	Service, Health
836	SchoolMint Inc	7/1/2024	6/30/2025	12,850	13,000	Service, Professional
837	Wallin Construction	7/1/2024	6/30/2025	12,720	13,000	Service, Install, Permanent Wall
838	Triple H Contracting	7/1/2024	6/30/2025	12,702	13,000	Service, Install, Pneumatic Air Drops In
839	Toward the Real LLC	7/1/2024	6/30/2025	12,700	13,000	Service Professional
840	Team Acme Inc	7/1/2024	6/30/2025	12,676	13,000	Service, Graphic, Window
841	Red Star Fence Company	7/1/2024	6/30/2025	12,650	13,000	Service, Upgrade, Fence and Gates
842	J&J Enterprises Inc	7/1/2024	6/30/2025	12,600	13,000	Service, Install Speed Humps and One Way
843	Frontline Integrated Services	7/1/2024	6/30/2025	12,599	13,000	Service, Demo Room, Convert to Office
844	Frontline Integrated Services	7/1/2024	6/30/2025	12,587	13,000	Service, Patch and Paint, Walls
845	Drake Truck Bodies LLC	7/1/2024	6/30/2025	12,531	13,000	Service, Install, Liftgate, s-ALB-1500
846	ORourke Plumbing Inc	7/1/2024	6/30/2025	12,500	13,000	Service, Repair Cleanouts
847	Frontline Integrated Services	7/1/2024	6/30/2025	12,439	13,000	Service, Convert, Mailroom to Office
848	KCI Technologies Inc	7/1/2024	6/30/2025	12,310	13,000	Service, Utility Test Holes
849	Seven Twenty LLC	7/1/2024	6/30/2025	12,150	13,000	Service, Replace, Gym Wall Padding
850	Frontline Integrated Services	7/1/2024	6/30/2025	12,147	13,000	Service, Demo and Convert, Computer Lab
851	Turn of Events Productions	7/1/2024	6/30/2025	12,139	13,000	Service, Install, Theater Stage Curtains
852	American Tower Corporation	7/1/2024	6/30/2025	12,115	13,000	Service, Lease, Tower, Christmas Tree
853	Universal Plumbing and	7/1/2024	6/30/2025	12,050	13,000	Service, Hydro Jetting, Sewer Camera, R3
854	Bonded Filter Co LLC	7/1/2024	6/30/2025	12,000	12,000	Service HVAC Filter Replacement
855	Gregory P Brown MD	7/1/2024	6/30/2025	12,000	12,000	Service, Professional, Medicolegal
856	Jessica Barr	7/1/2024	6/30/2025	12,000	12,000	Service, Consultant
857	Thuet Consulting LLC	7/1/2024	6/30/2025	12,000	12,000	Service, Consultant
858	Horizon Intertainment LLC	7/1/2024	6/30/2025	12,000	12,000	Service, Professional
859	LMR Consulting LLC	7/1/2024	6/30/2025	12,000	12,000	Service, Consultant
860	Julian Russell Jackson	7/1/2024	6/30/2025	12,000	12,000	Service, Professional Development, RPDP
861	NRC Engineers Inc	7/1/2024	6/30/2025	12,000	12,000	Service, Generator Assessment
862	Josh Shipp	7/1/2024	6/30/2025	11,980	12,000	Service, Professional

Schedule 31

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
863	Great Salt Lake Electric	7/1/2024	6/30/2025	11,800	12,000	Service, Install, Receptacles
864	Vegas Valley Locking Systems	7/1/2024	6/30/2025	11,725	12,000	Service, Install, Card Entry System
865	Great Salt Lake Electric	7/1/2024	6/30/2025	11,700	12,000	Service, Install, Stage Lighting
866	UniFirst Corporation	7/1/2024	6/30/2025	11,700	12,000	Service, Weekly, Cosmetology Program
867	American Tower Corporation	7/1/2024	6/30/2025	11,688	12,000	Service, Lease, Tower, Black Mountain
868	Glicksman Consulting LLC	7/1/2024	6/30/2025	11,680	12,000	Service, Consulting, Self-Insurance
869	Latinos in Action Inc	7/1/2024	6/30/2025	11,550	12,000	Service, Professional Development
870	Insight Public Sector Inc	7/1/2024	6/30/2025	11,539	12,000	Service, Maintenance, Server Equipment
871	McGraw Hill Education Inc	7/1/2024	6/30/2025	11,467	12,000	Service, Professional Development
872	Great Salt Lake Electric	7/1/2024	6/30/2025	11,400	12,000	Service, Install, Buzzer and Ai Phone
873	Great Salt Lake Electric	7/1/2024	6/30/2025	11,400	12,000	Service, Upgrade, MPR Stage Lighting
874	General Acrylics Inc	7/1/2024	6/30/2025	11,302	12,000	Service, Replace Net, Repair Court
875	Great Salt Lake Electric	7/1/2024	6/30/2025	11,300	12,000	Service, Install, TVs and Electrical
876	Crisis Prevention	7/1/2024	6/30/2025	11,299	12,000	Service, Professional
877	MAM Printing LLC	7/1/2024	6/30/2025	11,250	12,000	Service, Repaint, Trailer
878	Blinds USA LLC	7/1/2024	6/30/2025	11,220	12,000	Service, Install, Roller Shades
879	Great Salt Lake Electric	7/1/2024	6/30/2025	11,200	12,000	Service, Install, HUDL Camera
880	Great Salt Lake Electric	7/1/2024	6/30/2025	11,200	12,000	Service, Install, Lighting with Fixtures
881	Boyd Martin Construction	7/1/2024	6/30/2025	11,194	12,000	Service, Retention Interest
882	Drake Truck Bodies LLC	7/1/2024	6/30/2025	11,031	12,000	Service, Install, Liftgate and Boards
883	JPS Electric LLC	7/1/2024	6/30/2025	11,005	12,000	Service, Install, Door Alarms
884	O'Rourke Plumbing	7/1/2024	6/30/2025	11,000	11,000	Service, Add Clean Outs
885	American Tower Corporation	7/1/2024	6/30/2025	10,975	11,000	Service, Lease, Tower, Mt. Potosi
886	Public Television Major	7/1/2024	6/30/2025	10,942	11,000	Service, Assessment, Membership
887	Great Salt Lake Electric	7/1/2024	6/30/2025	10,900	11,000	Service, Replace, Projector Screen
888	US Mechanical Limited	7/1/2024	6/30/2025	10,845	11,000	Service, Repair, HVAC, Emergency
889	GCW Inc	7/1/2024	6/30/2025	10,500	11,000	Service, Survey, Pothole Staking
890	Hansen Mechanical Contractors	7/1/2024	6/30/2025	10,400	11,000	Service, Install, Hood
891	Timely Testing LTD	7/1/2024	6/30/2025	10,380	11,000	Service, Professional, Drug Screening
892	Sierra Truck Body	7/1/2024	6/30/2025	10,269	11,000	Service, Install, Liftgate
893	Ryan Dalton	7/1/2024	6/30/2025	10,250	11,000	Service, Graphic, Mural
894	Royal Coach Tours Inc	7/1/2024	6/30/2025	10,237	11,000	Service, Transportation, Disneyland
895	Artistic Iron Works Inc	7/1/2024	6/30/2025	10,200	11,000	Service, Install, Traffic Control Gate
896	A Storage on Wheels	7/1/2024	6/30/2025	10,000	10,000	Service Rental and Relocation Connex
897	Ackerman Autism Center	7/1/2024	6/30/2025	10,000	10,000	Service, Nursing, Medically Fragile
898	Apco Equipment Corp	7/1/2024	6/30/2025	10,000	10,000	Service, Repair, Motor
899	Atlas Crane Inc	7/1/2024	6/30/2025	10,000	10,000	Service Rental Crane
900	Boyce Inc	7/1/2024	6/30/2025	10,000	10,000	Service, Plumbing, Septic Tank
901	C&L Refrigeration	7/1/2024	6/30/2025	10,000	10,000	Service, Maintenance, HVAC
902	City of Las Vegas	7/1/2024	6/30/2025	10,000	10,000	Service, Professional

Schedule 31

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
903	Clark County Nevada	7/1/2024	6/30/2025	10,000	10,000	Service, Maintenance, Motorcycles
904	Clean Works Mobile	7/1/2024	6/30/2025	10,000	10,000	Service, Removal, Graffiti, R3
905	Cox Nevada Telcom LLC	7/1/2024	6/30/2025	10,000	10,000	Service, Phone, Ethernet
906	Crown Equipment	7/1/2024	6/30/2025	10,000	10,000	Service, Maintenance, Repair, Lift Equip
907	Green Valley Turf Equipment	7/1/2024	6/30/2025	10,000	10,000	Service, Repair, Equipment, R2
908	Green Valley Turf Equipment	7/1/2024	6/30/2025	10,000	10,000	Service, Repair, Equipment, R3
909	Hyman Enterprises LLC	7/1/2024	6/30/2025	10,000	10,000	Service, Reward, Public Donation
910	Innovation Behavioral	7/1/2024	6/30/2025	10,000	10,000	Service, Professional
911	J B A Consulting Engineers	7/1/2024	6/30/2025	10,000	10,000	Service, Consultant, SEES
912	KYA Services LLC	7/1/2024	6/30/2025	10,000	10,000	Service, Upgrade, Thermostat
913	McIntosh Communications Inc	7/1/2024	6/30/2025	10,000	10,000	Service, Repair, Radios, Buses
914	Nevada Tap Master Inc	7/1/2024	6/30/2025	10,000	10,000	Service, Line, Hydronic, HVAC
915	Nolan P Uren	7/1/2024	6/30/2025	10,000	10,000	Service, Repair, Electrical, Laughlin
916	Precision Crane & Hoist	7/1/2024	6/30/2025	10,000	10,000	Service, Repair, Vehicles
917	SignGlasses LLC	7/1/2024	6/30/2025	10,000	10,000	Service, Professional, Speech
918	SumTotal Systems LLC	7/1/2024	6/30/2025	10,000	10,000	Service, Professional
919	Superbox Inc	7/1/2024	6/30/2025	10,000	10,000	Service Rental and Relocation Connex
920	United Rentals North America I	7/1/2024	6/30/2025	10,000	10,000	Service Repair Scissorlift
921	URT Quality Towing	7/1/2024	6/30/2025	10,000	10,000	Service, Towing, Buses, Special Ed.
922	VCA Animal Hospitals Inc	7/1/2024	6/30/2025	10,000	10,000	Service, Maintenance, Canine
923	Veritas Laboratories LLC	7/1/2024	6/30/2025	10,000	10,000	Service, Analytical Laboratory
924	W W Williams Company LLC	7/1/2024	6/30/2025	10,000	10,000	Service, Repair, Buses
925	Anne Marie Grisham	7/1/2024	6/30/2025	10,000	10,000	Service, Professional Development
926	Canadian Outback Adventure	7/1/2024	6/30/2025	10,000	10,000	Service, Professional Development
927	Cramaro Tarpaulin Systems	7/1/2024	6/30/2025	10,000	10,000	Service, Repair, Tarps, Mower
928	BluSky Restoration Contractors	7/1/2024	6/30/2025	10,000	10,000	Service, ER Response, Remediation, Abate
929	Vegas Aviation	7/1/2024	6/30/2025	10,000	10,000	Service, Training , Pilot
930	Joseph and Associates	7/1/2024	6/30/2025	10,000	10,000	Service, Professional
931	Las Vegas Paving	7/1/2024	6/30/2025	10,000	10,000	Service, Aggregate Base, Type II
932	K&J Respiratory Equipment	7/1/2024	6/30/2025	10,000	10,000	Service, Professional
	Total Proposed Expenditures			666,201,267	666,533,000	

SCHEDULE OF PRIVATIZATION CONTRACTS

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

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	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	Accelerations Academies	7/13/2022	7/13/2025	3	14,890,000.00	14,890,000.00				Academic programming and supports to targeted student populations.
2										
3										
4										
5										
6										
7										
8	Total				14,890,000.00	14,890,000.00				

Attach additional sheets if necessary.

**CLARK
COUNTY
SCHOOL
DISTRICT
AUDIT LETTER**



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>

Call Center: (866) 962-3707

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700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
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Fax (702) 486-2373

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Drive, 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

January 7, 2025

Clark County School District
Diane Bartholomew, Interim Chief Financial Officer
4190 McLeod Drive
Las Vegas, NV 89121

Re: Annual Audit Report – Fiscal Year 2024

Dear Ms. Bartholomew:

Pursuant to NRS 354.6245, the Department of Taxation is charged with the review of all annual audits to determine their compliance with statutes and/or regulations. The Department must also identify all violations of statute and/or regulations reported therein.

The Department has completed its review of your audit report, and NO violations of statute and/or regulations were noted. The auditor met the statutory provisions required by NRS 354.624 and NRS 354.6241.

If you should have any questions, please do not hesitate to contact me at 775-684-2065. My e-mail address is kgrahmann@tax.state.nv.us.

Sincerely,

Kellie Grahmann
Budget Analyst
Local Government Finance
Department of taxati



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
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Building L, Suite 235
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Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES C. DEVOLLD
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

January 7, 2025

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 9489 0090 0027 6613 7915 39
CLARK COUNTY SCHOOL DISTRICT
ATTN: DR. BRENDA LARSEN-MITCHELL, INTERIM SUPERINTENDENT
5100 WEST SAHARA AVE.
LAS VEGAS, NV 89146

Date and Time of Meeting: January 22, 2025, at 9:00 a.m.

Place of Meeting:
Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, Nevada 89502

This meeting will also be available by zoom. Please click the link below to join the webinar:
<https://us02web.zoom.us/j/83884547629>

Or Telephone:
US: +1 669 900 9128; or 1 719 359 4580
Webinar ID: 838 8454 7629

A representative from Clark County School District (CCSD) is requested to appear before the Committee on Local Government Finance (Committee) regarding the following:

- Department update regarding CCSD's FY 24 audit, any potential budget deficit and the anticipated impact of any such deficit for its FY 25 budget.
- Subcommittee discussion regarding potential Fiscal Watch for CCSD pursuant to NRS 354.675.
- Any other actions deemed necessary by the Committee.

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.



Kelly Langley, Manager, Local Government Finance and Boards and Commissions
Department of Taxation



STATE OF NEVADA
DEPARTMENT OF TAXATION

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JAMES C. DEVOLLD
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

January 7, 2025

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 9489 0090 0027 6613 7915 22
CLARK COUNTY SCHOOL DISTRICT
ATTN: EVELYN GARCIA MORALES, BOARD OF TRUSTEES
5100 WEST SAHARA AVE.
LAS VEGAS, NV 89146

Date and Time of Meeting: January 22, 2025, at 9:00 a.m.

Place of Meeting:
Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, Nevada 89502

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Kelly Langley, Manager, Local Government Finance and Boards and Commissions
Department of Taxation



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

January 7, 2025

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 9489 0090 0027 6613 7915 15
CLARK COUNTY SCHOOL DISTRICT
ATTN: DIANE BARTHOLOMEW
4190 MCLEOD DRIVE
LAS VEGAS, NV 89121

Date and Time of Meeting: January 22, 2025, at 9:00 a.m.

Place of Meeting:
Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, Nevada 89502

This meeting will also be available by zoom. Please click the link below to join the webinar:
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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.


Kelly Langley, Manager, Local Government Finance and Boards and Commissions
Department of Taxation

INCLINE VILLAGE
GENERAL
IMPROVEMENT
DISTRICT

**INCLINE
VILLAGE
GENERAL
IMPROVEMENT
DISTRICT**

ANNUAL AUDIT REPORT



STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
Fax (702) 486-2373

JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Phone: (775) 684-2000
Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

September 18, 2024

Incline Village General Improvement District
Susan Griffith/Interim Director of Finance
893 Southwood Blvd
Incline Village, NV 89451

Re: Annual Audit Report – Fiscal Year 2023

Dear Ms. Griffith:

Pursuant to NRS 354.6245, the Department of Taxation is charged with the review of all annual audits to determine their compliance with statutes and/or regulations adapted pursuant to NRS 354.594. The department must also identify all violations of statute and/or regulations reported therein.

Your audit did not meet the provisions required in NRS 354.624(4).

- An expression of opinion on the financial statements was not included in the audit due to:
 - A New Accounting System
 - Significant Turnover of Financial Staff
 - Numerous Misstatements in The Accounting Records
 - On Going Forensic Due Diligence Investigation
 - The auditors referenced the basis for disclaimer opinion stating they were unable to complete the analytical review procedures of revenues and expenses and were not able to obtain sufficient audit evidence supporting other amounts in the financial statements
 - In accordance with GAAP District management is responsible for the preparation and fair presentation of the financial statements, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- Also, in our review of your audit, we noticed that the audit referred to Capital Improvement Project Budget Carry-Forward. Pursuant to NRS 354.620 any unencumbered balance on an accrual or modified accrual basis or any unexpended balance on a cash basis remaining to the credit of any appropriation shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated.

Please provide the department an update as to management's progress on IVGID's internal control deficiencies #2023-001 and #2023-002 as mentioned in the audit.

In reference to #2023-002 please provide monthly bank reconciliations for May, June, and July 2024 as provided to the board of directors for IVGID and discussed at the CLGF meeting on August 7, 2024. Please provide the items above, no later than September 30, 2024.

If you have any questions, please call me at 775-684-2065 or e-mail me at Kgrahmann@tax.state.nv.us.

Sincerely,

**Kellie Grahmann, Budget Analyst
Local Government Finance
Department of Taxation**

**CC: General Manger, Karen Crocker
Board Chairman, Sara Schmitz
Auditor, Davis Farr**

30 DAY EXTENSION REQUEST



November 21, 2024

State of Nevada
Nevada Department of Taxation
Local Government Finance
Attention: Kelly Langley and Kellie Grahmann
3850 Arrowhead Dr, 2nd Floor
Carson City, NV 89706

Subject: Request for 30-Day Extension to File FY2023-24 Annual Audit Report Pursuant to NAC 354.735

Dear Kelly Langley and Kellie Grahmann,

In accordance with NAC 354.735, the Incline Village General Improvement District (IVGID) requests an extension of time to file IVGID's FY2023-24 Audit Report required by NRS 354.624. The following information is provided regarding IVGID's request in compliance with NAC 354.735:

- a) Name of Local Government: Incline Village General Improvement District
- b) Name of Auditor and Firm: Jennifer Farr, Davis Farr, LLP
- c) Date the Report will be Filed with the Governing Body: January 29, 2025
- d) Date the Report will be Filed with the Department of Taxation: January 30, 2025
- e) Reason for Application for Time Extension to File Report:
IVGID has been experiencing severe understaffing and staff turnover challenges. IVGID needs to complete work in the accounting system and items required as part of the FY2023-24 annual audit. The staffing issue has been ongoing for some time and it is taking time to get caught up. IVGID is in the process of hiring temporary staff to complete this work and assist with the backlog within Finance. The auditor is ready to complete the engagement once IVGID completes its share of the audit work.
- f) Name of Person Making Application: Susan Griffith, Interim Director of Finance
- g) Date of Application: November 21, 2024

Respectfully Submitted,

A handwritten signature in black ink that reads "Susan Griffith".

Susan Griffith
IVGID Interim Director of Finance

cc: Board of Trustees
Jennifer Farr, Davis Farr, LLP

EXTENSION AUTHORIZATION



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
Call Center: (866) 962-3707

LAS VEGAS OFFICE
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
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RENO OFFICE
4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

December 9, 2024

Incline Village General Improvement District
Susan Griffith, Interim Finance Director
893 Southwood Boulevard
Incline Village, NV 89451

Re: Request for Extension on Annual Audit Report
IVGID

Dear Ms. Griffith,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the above referenced annual audit report. Pursuant to NRS 354.624, It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated November 21, 2024, and the Department's policy on granting extensions, IVGID is hereby granted an extension of 30 days until December 31, 2024, for the submission to its governing body the audit report for the fiscal year ending June 30, 2024.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 31, 2025.

If you should have any questions, do not hesitate to call me at (775) 684-2065 or e-mail me at kgrahmann@tax.state.nv.us.

Sincerely,

Kellie Grahmann
Budget Analyst
Local Government Finance
Department of Taxation

2ND EXTENSION REQUEST



December 23, 2024

State of Nevada
Nevada Department of Taxation
Local Government Finance
Attention: Kelly Langley and Kellie Grahmann
3850 Arrowhead Dr, 2nd Floor
Carson City, NV 89706

Subject: Request for 30-Day Extension to File FY2023-24 Annual Audit Report Pursuant to NAC 354.735 - Second Extension Request

Dear Kelly Langley and Kellie Grahmann,

In accordance with NAC 354.735, the Incline Village General Improvement District (IVGID) requests a second time extension to file IVGID's FY2023-24 Audit Report required by NRS 354.624. The following information is provided regarding IVGID's request in compliance with NAC 354.735:

- a) Name of Local Government: Incline Village General Improvement District
- b) Name of Auditor and Firm: Jennifer Farr, Davis Farr, LLP
- c) Date the Report will be Filed with the Governing Body: January 29, 2025
- d) Date the Report will be Filed with the Department of Taxation: February 28, 2025
- e) Reason for Application for Time Extension to File Report:
IVGID Finance Department is in the process of completing FY24 audit and providing required materials to the auditors. IVGID recently hired temporary staff to assist with the backlog within the Finance Department. Staff expects to complete the FY24 audit work by the end of December. IVGID's Audit Committee and Board of Trustees will receive the FY24 audit report during the month of January 2025. These dates are after the December 31, 2024 deadline to submit the report to the governing body.
- f) Name of Person Making Application: Susan Griffith, Interim Director of Finance
- g) Date of Application: December 23, 2024

Respectfully Submitted,

A handwritten signature in black ink that reads "Susan Griffith".

Susan Griffith
IVGID Interim Director of Finance

cc: Board of Trustees
Jennifer Farr, Davis Farr, LLP

PROPOSED PLAN OF CORRECTIVE ACTION



November 14, 2024

State of Nevada
Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, Nevada 89502

Attention of Ms. Kelly Langley

Subject: Proposed Plan of Correction Regarding Annual Audit Report – Fiscal Year 2023
Pursuant to NRS 354.6245

Dear Ms. Langley,

The IVGID Fiscal Year 2023 Audit included a disclaimer of opinion, as provided by Davis Farr. As a result of this, the Incline Village General Improvement District (IVGID) received the enclosed letter from the Department, dated September 18, 2024, identifying a violation of NRS 354.624(4) based on the lack of expression of opinion.

In accordance with NRS 354.6245 and NAC 354.721, IVGID provides the following as its proposed plan of correction:

Proposed Plan of Correction

1. *Identify the statute or regulation violated.*

The September 18, 2024 letter identified that IVGID's the Fiscal Year 2023 Audit violated NRS 354.624(4) on the basis that "an expression of opinion on the financial statements" was not included.

2. *Describe the violation, including when it occurred, how it occurred and the frequency of its occurrence*

The violation occurred in the Fiscal Year 2023 Audit, and this is the first occurrence of such a violation. The auditors have indicated to IVGID that the basis for the disclaimer opinion stating was that the auditors were unable to complete the analytical review procedures of IVGID's revenues and expenses and were not able to obtain sufficient audit evidence supporting other amounts in the financial statements.

3. *If the violation was reported in the local government's last audit, describe that occurrence and the corrective action taken in the preceding year.*



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The District was notified by the Department of Taxation of the violation after the close of fiscal year 2023, accordingly, IVGID was unable to take corrective action during the preceding year.

4. *Identify the administrative and procedural means of control used to prevent a recurrence of the violation; and [d]escribe planned changes in the procedures for control and review to prevent future violations and identify the public officers responsible for carrying out those changes.*

The issues that caused the disclaimer of opinion by Davis Farr are identified in the Department's September 18 letter. To prevent recurrence of the violation, the District intends to undertake the following actions:

4.1. Addressing Issues with Implementation of Tyler Munis

IVGID acknowledges its challenges with the implementation of the Tyler Munis system for the Finance and Human Resources Departments. At the October 9, 2024 Board of Trustees meeting, a contract was approved to assist IVGID in rectifying the integration, with the bank reconciliation function being the top priority. IVGID is making effort to expedite the initiation and completion of work related to concerns over the implementation of Tyler Munis and the timely reconciliation of bank accounts. The persons responsible for carrying out this task shall be IVGID's Director of Information Technology and Acting Director of Finance, to be replaced with the Director of Finance when appointed.

IVGID was also assigned a sub-committee of the Committee of Local Government Finance (CLGF) and it is our understanding that this subcommittee has experience with the Tyler Munis system, and IVGID will incorporate any guidance, suggestions, and ideas from the sub-committee in addressing problems with the present implementation. IVGID has reached out to the sub-committee chair and is working to coordinate the first meeting with this sub-committee.

4.2. Fully staffing the Finance Department; Minimizing significant turnover of financial staff

IVGID is short staffed within the Finance Department with two vacant positions. The positions that we are short staffed and budgeted for this fiscal year are Senior Accountant and Accountant. IVGID is presently using 2 temporary contract persons who are working on a variety of accounting items as well as auditing work. As verbally reported to the Committee on Local Government Finance, IVGID staff is focused on the 2023/2024 Audit and working with our auditors, Davis Farr. However, IVGID is committed to fully staffing its Finance Department and ensuring adequate staff resources for the completion of the Fiscal Year 24 audit. On November 5, 2024, IVGID staff held interviews for an Accountant. Staff is now exploring the possibility of filling this specific position with temporary employees. The persons responsible for carrying out this task shall be IVGID's Interim General Manager and Interim Director of Finance, to be replaced with the Director of Finance and General Manager when appointed.

4.3. Working with Davis Farr During the Course of Fiscal Year 24 Audit

Where Davis Farr raises issues during the course of the Fiscal Year 24 Audit that may lead to a disclaimer of opinion, IVGID staff are working with Davis Farr to address the concerns and promptly provide any requested information. The persons responsible for carrying out this task shall be IVGID's Interim General Manager and Interim Director of Finance, to be replaced with the Director of Finance and General Manager when appointed.

Separately, the September 18, 2024 letter also made requests for information related to IVGID's efforts to address internal control deficiencies and provide bank reconciliations. IVGID remains committed to addressing those issues and updating the Committee on Local Government Finance on developments to address identified internal control deficiencies. The forensic due diligence audit by Rubin Brown has been completed and the results and findings are being actively addressed by the District. Additionally, IVGID acknowledges the issues raised related to Capital Improvement Project Budget Carry-Forward (NRS 354.620), and understands that all unexpended balances remaining to the credit of any appropriation lapse at the end of the fiscal year and must be re-appropriated as part of the normal budget cycle.

Respectfully submitted,



Karen Crocker

IVGID Interim General Manager

Date of Board of Trustees Approval: November 13, 2024

Enclosure: September 18, 2024 Letter

PUBLIC COMMENTS

From: [Judith Miller](#)
To: [Chali Spurlock](#)
Subject: Communication for Gina Rackley and other members of the CLGF subcommittee to review IVGID
Date: Friday, November 22, 2024 6:32:14 AM
Attachments: [Gmail - Interim GM Crocker"s 10 9 24 F&B report.pdf](#)
[ltr_clgf_ivgid_subcommittee.pdf](#)
[2024-1009f&breport.pdf](#)

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Ms. Spurlock,

Can you please forward the attached letter and supporting documents to the CLGF subcommittee chair, Gina Rackley, and members, Joshua Foli and Jeffrey Share? I would appreciate it if you would forward these 3 attachments to the subcommittee upon receiving them and confirm you were able to do so.

Thank you for your assistance.

Best regards,

Judith Miller

Interim GM Crocker's 10/9/24 F&B report

1 message

Judith Miller <pupfarm1@gmail.com>

Thu, Nov 21, 2024 at 10:02 AM

To: Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>

Regarding the report dated October 9 (attached) and included in the 10/9/24 Board packet, I have some observations/questions.


- 1) There are no central services costs included for either beach. (expense code 7980)
- 2) What portion of salaried/management positions like the Director of Parks and Rec is allocated?
- 3) Regarding Incline Beach, it is missing the following items that are included in Burnt Cedar; although some of them may not apply, I don't see any amounts for electricity, trash, permit, security, and heat (gas?).
- 4) There is no water/sewer expense listed (7820)
- 5) There also is no janitorial for FY25.
- 6) Are there any software licenses (Vermont, etc.) assigned to the Beach food venues?
- 7) And of course, there is no depreciation, so when our capital assets need replacement, as Trustee Tulloch noted, we need to be mindful that we will have to pay for these out of facility fees.
- 8) It appears the amounts for COGS expense code 7920 are merely estimates (30% of revenue) as described in the Sarten Food and Beverage report, rather than the industry standard calculation of beginning minus ending inventories plus purchases. Am I mistaken?

I understand it may be impractical to allocate all of the various expenses for these operations, but there should be an estimate of such expenses, and a note that they are not included. I would appreciate a full response to each of the 8 points raised.

Until we include all of the related expenses and a proper calculation of cost of goods sold, it is impossible to know how these venues are actually performing or how much of a subsidy they may require.

Respectfully submitted,

Judith Miller

 **2024-1009f&breport.pdf**
205K

P O Box 3022
Incline Village NV 89450
November 22, 2024
Submitted via email

Department of Taxation
CLGF Subcommittee formed to make recommendations re: IVGID

Dear Chair Rackley and Members of the Subcommittee,

Thank you for agreeing to serve on the subcommittee charged with making recommendations to the CLGF on what next steps would be needed to address the continuing financial management problems at IVGID. One of the purposes of the Department of Taxation is to make sure that local government agencies are being properly managed. Attached is a recent report from IVGID's Interim GM that I believe demonstrates that the GID has been, is and will be incapable of managing its business-like operations of food and beverage.

I have attached the report summarizing seasonal performance for the food and non-alcoholic beverage operations at IVGID's beaches that was included in the October 9, 2024 IVGID Board packet. IVGID's board has been asking for accounting for food and beverage operations in the District for well over a year, initially at golf, after reports indicated a \$2,000 day loss at the courses.

The memo claims a net profit of over \$100,000 for the 2024 summer season for the 2 beach venues. However, upon examining the poorly crafted supporting report, that number is greatly exaggerated.

The report itself is an embarrassment. For several years I worked as an IT manager for the Finance Department of a large bay area airport; part of my job was to assist staff with financial reporting. I would likely have been demoted or transferred to some remote location if I presented such an unprofessional, disorganized and incomplete report.

There is no description for the various account codes, missing expenses, and a nearly impossible to follow collection of tables. We've been informed the revenue figures are unreliable since they were manually loaded into the Tyler Munis system which is still not integrated with the point of sales systems.

I have also attached my email to the Board and GM, enumerating the many missing expenses that should have been included to give the public a somewhat more accurate picture of the financial performance of the food and beverage operations.

Although the District is studying the ways to integrate its point of sales systems with Tyler Munis, staff estimates it will be 2 years before the integration can be accomplished. In the

meantime, food and beverage managers have no way to determine if their expenses exceed their revenues. Using taxpayers' money to subsidize someone else's food and drink purchases at our beaches, golf and ski venues is a misallocation of public funds. I find this further evidence that IVGID is incapable of properly managing its enterprise funds.

As I pointed out in my public comment at the CLGF meeting in October, I believe the Facility Fee is the underlying cause of this and other district financial mismanagement. Nearly every IVGID venue is operating at a loss; not a problem since the Facility Fees will be used to cover those operational losses. To my knowledge, there has never been a court determination that these fees are valid. In the only court case that I am aware of that challenged the validity of these fees, CV11-01380, the Second Judicial District Court determined that **an individual had no standing** to bring such a challenge, so there was never a consideration of the substantive points. The judge made general remarks that he "rejected" the arguments, but that is merely "dictum", not a legal decision. I trust the Deputy AG assigned to the Department can readily confirm my belief.

The Department of Taxation is the state agency charged with oversight of governmental revenue sources. The court sidestepped the issue (and was perhaps less qualified to make a determination on whether IVGID's facility fees are fees or taxes). The Department has seen the negative and unintended consequences of allowing this revenue source that has no statutory limit and is set by just 3 members of a local board. One of the newly elected trustees has opined during public comment that a Facility Fee of over \$2,000 per parcel would be a bargain!

I am hopeful the subcommittee will, in addition to any other recommendations you may deem appropriate, recommend that further examination of the issue of whether IVGID's facility fees are taxes or fees is urgently needed. Otherwise, the District will become even more unmanageable. Our taxpayers run the risk of being saddled with tens of millions of dollars of debt, all because the Facility Fee is an available unlimited revenue source.

Thank you for your consideration of the above.

Respectfully submitted,

Judith Miller

Attachments: October 9, 2024 IVGID Interim GM report
Email from Judith Miller to the IVGID Board and Interim GM

MEMORANDUM

TO: Board of Trustees

FROM: Karen M. Crocker
Interim District General Manager

SUBJECT: Food and Beverage Report on Sales of Food at the Incline Beach and Burnt Cedar Beach for the Period of May 2024 through and including August 30, 2024.

DATE: October 9, 2024

I. RECOMMENDATION

That the Board of Trustees, receive and file.

II. BACKGROUND

The Incline Village General Improvement District (IVGID) operates two (2) separate food and non-alcoholic beverage snack bars at Incline and Burnt Cedar Beaches. The report identifies the type and number of items sold along with revenue and expenses from opening day in May 2024 through August 2024. Attached is a spread sheet that identifies number of items sold and the revenues of each item sold.

In summary, the net revenue from Incline Beach Snack Bar was \$48,971.80. The net revenue from Burnt Cedar Beach was \$54,099.10. Below is the break down:

Incline Beach:

RTP Revenue: \$170,948.20
Expenses: \$121,976.40 - Includes cost of goods and salaries.
Net Revenue: \$ 48,971.80

Burnt Cedar Beach:

RTP Revenue: \$185,959.10
Expenses: \$131,860.00 - Includes cost of goods and salaries.
Net Revenue: \$54,099.10

One District – One Team

The highest sellers were the chicken tenders, Avocado Chicken Sandwich, Cheeseburgers, Hotdogs, French fries and Ice cream bars.

III. FINANCIAL IMPACT AND BUDGET

The two (2) snack bars are showing net revenues.

IV. BUSINESS IMPACT

None

VII. ATTACHMENT

Food and Beverage Breakdowns

Incline Beach						
Chicken Tenders	3,680	\$51,520.00	\$1,300.60	\$0.00	\$50,219.40	
Avocado Chicken Sandwich	1,176	\$21,168.00	\$331.00	\$0.00	\$20,637.00	
Hot Dog	1,509	\$18,108.00	\$237.60	\$0.00	\$17,870.40	
Cheeseburger	933	\$17,727.00	\$609.90	\$0.00	\$17,117.10	
French Fries	1,774	\$14,184.00	\$205.60	\$0.00	\$13,978.40	
Tip/Gratuity	3,726	\$0.00	\$0.00	\$0.00	\$0.00	
ICE CREAM BAR	1,871	\$7,484.00	\$80.00	\$0.00	\$7,404.00	
Sandwiches	542	\$6,492.00	\$147.60	\$0.00	\$6,344.40	
Kids Meal	452	\$5,863.00	\$70.20	\$0.00	\$5,792.80	
Bottled Soda	1,361	\$5,432.00	\$225.60	\$0.00	\$5,206.40	
Burger	274	\$4,932.00	\$156.60	\$0.00	\$4,775.40	
Bacon Cheeseburger	223	\$4,683.00	\$207.90	\$0.00	\$4,475.10	
Powerade	520	\$2,600.00	\$135.00	\$0.00	\$2,465.00	
Water	574	\$2,296.00	\$51.60	\$0.00	\$2,244.40	
Summer Greens Salad	191	\$2,292.00	\$74.40	\$0.00	\$2,217.60	
Chefs Salad	143	\$1,716.00	\$34.80	\$0.00	\$1,681.20	
Candy	315	\$1,260.00	\$15.60	\$0.00	\$1,244.40	
Bacon Burger	58	\$1,160.00	\$50.00	\$0.00	\$1,110.00	
Kettle Chips	348	\$1,044.00	\$12.30	\$0.00	\$1,031.70	
Capri Sun	331	\$993.00	\$7.80	\$0.00	\$985.20	
ADD CHICKEN	97	\$776.00	\$21.60	\$0.00	\$754.40	
Double Cheeseburger	30	\$750.00	\$15.00	\$0.00	\$735.00	
Yerba	106	\$636.00	\$109.80	\$0.00	\$526.20	
Zoa	72	\$432.00	\$50.40	\$0.00	\$381.60	
Double Bacon Cheeseburger	14	\$378.00	\$0.00	\$0.00	\$378.00	
Veggie Burger	19	\$285.00	\$4.50	\$0.00	\$280.50	
Double Bacon Burger	10	\$260.00	\$0.00	\$0.00	\$260.00	
Double Burger	10	\$240.00	\$2.40	\$0.00	\$237.60	
Beef Jerky	47	\$235.00	\$10.00	\$0.00	\$225.00	
Tahoe Trail Bar	33	\$165.00	\$7.50	\$0.00	\$157.50	
Planters Nuts	44	\$132.00	\$16.50	\$0.00	\$115.50	
\$12 Lunch Special (Beaches)	6	\$72.00	\$24.00	\$0.00	\$48.00	
Coffee	15	\$45.00	\$0.00	\$0.00	\$45.00	
Whole Fruit	2	\$4.00	\$0.00	\$0.00	\$4.00	
				TOTAL	\$170,948.20	

RTP Combined Beach Revenue \$356,907.30

Tyler Adjusted Combined Beach Revenue \$368,332.60 *Includes parcel allowance

Burnt Cedar Beach						
Chicken Tenders	3,630	\$50,820.00	\$1,208.20	\$0.00	\$49,611.80	
Avocado Chicken Sandwich	1,148	\$20,664.00	\$279.00	\$0.00	\$20,385.00	
Cheeseburger	959	\$18,202.00	\$399.00	\$0.00	\$17,803.00	
Hot Dog	1,402	\$16,812.00	\$216.00	\$0.00	\$16,596.00	
Tip/Gratuity	3,334	\$0.00	\$0.00	\$0.00	\$0.00	
French Fries	1,434	\$11,464.00	\$235.20	\$0.00	\$11,228.80	
Kids Meal	878	\$11,401.00	\$106.60	\$0.00	\$11,294.40	
ICE CREAM BAR	2,229	\$8,916.00	\$142.80	\$0.00	\$8,773.20	
Sandwiches	715	\$8,580.00	\$99.60	\$0.00	\$8,480.40	
Bottled Soda	2,127	\$8,500.00	\$139.20	\$0.00	\$8,360.80	
Burger	382	\$6,786.00	\$253.80	\$0.00	\$6,532.20	
Summer Greens Salad	362	\$4,344.00	\$120.00	\$0.00	\$4,224.00	
Bacon Cheeseburger	201	\$4,221.00	\$75.60	\$0.00	\$4,145.40	
Chefs Salad	229	\$2,748.00	\$15.60	\$0.00	\$2,732.40	
Water	675	\$2,700.00	\$34.80	\$0.00	\$2,665.20	
Powerade	518	\$2,590.00	\$68.00	\$0.00	\$2,522.00	
Candy	472	\$1,884.00	\$44.40	\$0.00	\$1,839.60	
Kettle Chips	409	\$1,227.00	\$14.10	\$0.00	\$1,212.90	
ADD CHICKEN	136	\$1,088.00	\$14.40	\$0.00	\$1,073.60	
Bacon Burger	55	\$1,080.00	\$12.00	\$0.00	\$1,068.00	
Capri Sun	336	\$1,008.00	\$15.90	\$0.00	\$992.10	
Yerba	125	\$750.00	\$54.60	\$0.00	\$695.40	
Double Cheeseburger	24	\$600.00	\$42.50	\$0.00	\$557.50	
Zoa	64	\$384.00	\$35.40	\$0.00	\$348.60	
All Sunscreen	20	\$360.00	\$0.00	\$0.00	\$360.00	
All Face Stick	27	\$351.00	\$0.00	\$0.00	\$351.00	
Double Bacon Cheeseburger	12	\$324.00	\$5.40	\$0.00	\$318.60	
\$15 Lunch Special (Beaches)	16	\$240.00	\$0.00	\$0.00	\$240.00	
Double Burger	9	\$216.00	\$0.00	\$0.00	\$216.00	
Beef Jerky	39	\$195.00	\$7.50	\$0.00	\$187.50	
Sunglasses	4	\$180.00	\$0.00	\$0.00	\$180.00	
\$16 Lunch Special (Beaches)	10	\$160.00	\$19.20	\$0.00	\$140.80	
Tahoe Trail Bar	31	\$155.00	\$5.00	\$0.00	\$150.00	
Puddle Jumpers	4	\$120.00	\$0.00	\$0.00	\$120.00	
Towels	4	\$120.00	\$0.00	\$0.00	\$120.00	
Football	6	\$108.00	\$1.80	\$0.00	\$106.20	
Soccer Ball	3	\$90.00	\$0.00	\$0.00	\$90.00	
Double Bacon Burger	3	\$78.00	\$2.60	\$0.00	\$75.40	
Planters Nuts	23	\$69.00	\$0.30	\$0.00	\$68.70	
Coffee	12	\$36.00	\$0.00	\$0.00	\$36.00	
\$12 Lunch Special (Beaches)	2	\$24.00	\$2.40	\$0.00	\$21.60	
Whole Fruit	10	\$20.00	\$0.00	\$0.00	\$20.00	
Veggie Burger	1	\$15.00	\$0.00	\$0.00	\$15.00	
				TOTAL	\$185,959.10	

3853 Incline Beach		
7000/5000	FY24	FY25
7200	302.05	
7415	1,594.83	3504.49
7530	86.46	
7550	2969	1646.71
7920	11205.57	44367.78
5012	8540.76	40000.54
5020		302.56
5050	568.39	2521.89
5600	113.69	504.36
5700	643.98	3094.36
Total	26024.73	95942.69

Total 2024 Summer 121967.4

3853 Burnt Cedar		
7000/5000	FY24	FY25
7200	241.48	
7350	14.37	
7415	3463.14	2716.7
7450		454
7510	328.19	
7530	343.73	
7550	6678.5	1340.47
7605	144	
7810	1335.61	
7815	4844.68	1213.99
7920	12319.97	42193.19
5012	9922.13	37019.48
5020		297.94
5050	680.95	2174.54
5600	136.19	434.9
5700	748.11	2813.75
Total	41201.05	90658.96

Total 2024 Summer 131860

Inventory Journal Entry -12417.88 -8118.49
 30-Jun FoodInv AY Corr Inv

30-Jun FoodInv AY Corr Inv
 -18,626.82 -12177.7

*includes from Jan 1st
 Inventory Journal Entry

Combined Beach Revenue	\$0.00
Combined Beach Cost	253827.43
Combined Beach Net	(\$253,827.43)

Tyler Beach Revenue

3853	FY24	FY25
4240	75.2	486.5
4420	37353	147895
		185248
		185809.7
3953	FY24	FY25
4240	134.6	676.3
4420	41067	140645
		181712
		182522.9

Combined Tyler Revenue 368332.6

From: [Mick Homan](#)
To: [Chali Spurlock](#)
Subject: CLGF Subcommittee on Incline Village General Improvement District (IVGID)
Date: Thursday, November 14, 2024 9:47:36 AM

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Chati - I would appreciate if you could get the letter below to Gina Rackley and the other members of the CLGF Subcommittee on IVGID.

Regards,

Mick Homan
IVGID Trustee-Elect

To Gina Rackley
Chair, CLGF Subcommittee on IVGID
Nevada Committee on Local Government Finance
Via Chail Spurlock,

I'm Mick Homan and I am one of the candidates who is a Trustee-elect for IVGID. As background, I have an extremely strong background in finance and accounting, having spent more than a decade as an auditor for 2 of the "Big 4" accounting firms and then more than 2 decades in corporate controllership, ultimately retiring as the Chief Accounting Officer of the Procter and Gamble Company. I also served briefly on the IVGID audit committee.

I'm writing to you regarding your assignment to monitor IVGID and consider possible future actions.

First I want to acknowledge that over the last two years, IVGID has experienced issues with its systems of financial reporting and internal controls. Those issues have been well documented by 3 different firms engaged by IVGID in recent years.

Unfortunately, rather than focusing on fixing the issues, the focus has continued to be on the past, with redundant investigations into the same issues and looking at the same periods. This has been exacerbated by staff attrition. IVGID has had an unfortunate issue with key departures of finance and accounting leadership at a critical juncture during an enterprise system conversion. So rather than focusing resources on completing the migration and fixing the issues, staff has been mired in a continuous stream of non-productive busy-work to satisfy information requests.

As a newly elected trustee, and with my financial reporting, auditing and internal controls background, along with my familiarity with the issues, you can rest assured that the new board will have the expertise and focus on the issues. We will prioritize rebuilding the finance and accounting staff and providing them with the resources needed to complete the system migration and systemically/sustainably addressing the reporting and controls issues identified by past consultant reports.

At the same time I believe the new board will make the decisions needed to rectify our precarious position in terms working with staff to develop more balanced and attainable budgeting and rebuilding our reserve balances.

In that regard, I would urge the subcommittee to take a measured and balanced approach to their mandate. I would encourage you to interact with the new board so we can collaboratively solve IVGID's issues and put us on a sustainable path. Collectively we need to tune out the mis-information and questionable narratives that are being authored by residents with possible agendas that are not in the best interests of IVGID or its residents. I personally invested hundreds of hours while on the IVGID Audit Committee investigating numerous allegations made by some of these self-proclaimed experts in accounting and found them to be largely without merit.

I strongly believe it is in the best interests of all involved to avoid placing IVGID on any kind of financial watch. I believe we have a new board and staff that will work constructively to solve our issues without the negative impacts that would likely result from being placed on watch.

I'd be happy to talk directly to provide further perspective prior to formally taking office in January. And I look forward to working with you once in office.

Regards

Mick Homan.

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From: [R. Myles Riner](#)
To: [Kelly S. Langley](#); [Chali Spurlock](#)
Subject: Re: IVGID
Date: Thursday, October 31, 2024 9:40:13 AM

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Hello, Kelly and Chali

At the IVGID Board Meeting, the Trustees indicated they planned to make a decision on a new GM in the next two or three weeks, despite the distraction onboarding a new GM will likely have on the staff currently working on completing last year's audit and report. Also, Mr. Dobler indicated in public comment that he planned to communicate directly and personally with each of the three subcommittee members who will be working on IVGID issues. I gather from your correspondence that this is frowned upon so you might let him know.

Thanks

Myles Riner

On Oct 29, 2024, at 4:13 PM, Kelly S. Langley <klangley@tax.state.nv.us> wrote:

Mr. Riner,

You are correct that CLGF doesn't get involved in local politics and stays in accordance with the NRS and NAC's so as to ensure the success of the local government. Watching politics play out is never easy. Having said that, they DO need to live within the current 2024/25 Budget as approved, and they can't approve contracts unless they have the current appropriate funding. That was made very clear. Additionally:

NRS 354.626 Unlawful expenditure of money in excess of amount appropriated; penalties; exceptions

1. No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation repayments and any other long-term contract expressly authorized by law. Any officer or employee of a local government who willfully violates NRS 354.470 to 354.626, inclusive, is guilty of a misdemeanor and upon conviction thereof ceases to hold his or her office or employment. Prosecution for any violation of this section may be conducted by the Attorney General or, in the case of incorporated cities, school districts or special districts, by the district attorney.

Respectfully,

Kelly S Langley,

Nevada Department of Taxation
Local Government Finance and Boards & Commissions
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706
klangley@tax.state.nv.us
775.684.2073 Office
775.636.0101 Cell

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From: Myles Riner <mriner@comcast.net>
Sent: Tuesday, October 29, 2024 3:12 PM
To: Kelly S. Langley <klangley@tax.state.nv.us>
Subject: Re: IVGID

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Kelly, when I mentioned to Judith Miller that the CLGF might not think appointing a new GM at this time was such a great idea, she responded: "if you watched the CLGF, they are not going to get involved in what is essentially local politics. NRS gives the current Board the power to hire and fire."

I did hear the Chair's comment about not wanting to get dragged into election politics, though replacing the GM now will have repercussions far beyond November 5. I guess she is probably right about what the CLGF would prefer to avoid, though her cadre has already made the Committee's involvement in IVGID's finances into a campaign issue supporting their three preferred slate of candidates (Mr Wright among them). Watching this evolve is very frustrating.

Myles

Sent from my iPhone

On Oct 29, 2024, at 14:50, Kelly S. Langley
<klangley@tax.state.nv.us> wrote:

Thank you, I had not reviewed the agenda for the BOT meeting for tomorrow night.

*Kelly S Langley,
Nevada Department of Taxation
Local Government Finance and Boards & Commissions
3850 Arrowhead Drive, 2nd Floor*

Carson City, NV 89706
klangley@tax.state.nv.us
775.684.2073 Office
775.636.0101 Cell

From: R Myles Riner <mriner@comcast.net>
Sent: Tuesday, October 29, 2024 12:29 PM
To: Kelly S. Langley <klangley@tax.state.nv.us>
Subject: Re: IVGID

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I thought this might be the case.

Not sure you are aware of this, but Trustee Schmitz, Dent, and Tulloch are prepared to: 1. Designate a Selected Candidate and, Possibly, Designate a Second Choice; and 2. Direct Staff and Legal Counsel to Complete the Negotiation of the Employment Contract for the Newly Hired General Manager. This is on the agenda as above for tomorrow evening's Board of Directors' meeting.

I cannot imagine that appointing a new GM at this time is going to be helpful. This is especially true considering that Trustees Dent and Schmitz will be leaving the Board in two months, and that we currently have an acting GM who has been working closely with the Department of Taxation to make sure the year end audit is submitted on time and that corrective actions are being implemented per the recent due diligence audits.

Myles Riner

On Oct 29, 2024, at 11:30 AM, Kelly S. Langley <klangley@tax.state.nv.us> wrote:

Thank you for your response. I was out of the office last week following CLGF.

*Kelly S Langley,
Nevada Department of Taxation
Local Government Finance and Boards & Commissions
3850 Arrowhead Drive, 2nd Floor*

Carson City, NV 89706
klangley@tax.state.nv.us
775.684.2073 Office
775.636.0101 Cell

From: R Myles Riner <mriner@comcast.net>
Sent: Tuesday, October 29, 2024 10:15 AM
To: Kelly S. Langley <klangley@tax.state.nv.us>
Cc: Kristie Wells <kristiewells@gmail.com>
Subject: Re: IVGID

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi, Ms. Langley,

Over the last several days I have made multiple calls to you and Jeff Mitchell, and left at least two voicemails, to ask this very question (to whom to address our letter), but have not received any response. I did not have either of your email addresses so I could not get an answer to this question through email. I even tried calling a staffer at the Dept of Taxation without success. I apologize for sending this directly to Ms. Rackley, and really appreciate your acknowledgement of our email on behalf of the Department and CLGF, and hope you will also direct our email to Chairman Leavitt and anyone else you feel may be appropriate.

Both Kristie Wells and I have remained in close contact with existing IVGID staff and management and with those who have left the District, and followed carefully the fiscal, staffing, and management issues that IVGID has experienced over the last several years (as evidenced by the many articles and posts published in the [Incline Together](#) website). Our objective is to counter the negative narratives about IVGID by some who seem to want to dismantle the District; try to help our community understand these issues from a different, more positive perspective; preserve our investment in IVGID's facilities and amenities; support IVGID staff's efforts to turn this ship around; and move forward with a stronger, more sound and accountable IVGID. If there is any way that we can assist the Subcommittee or the CGLF in their efforts, please do not hesitate to let us know.

Sincerely,

Myles Riner

On Oct 29, 2024, at 9:16 AM, Kelly S. Langley <klangley@tax.state.nv.us> wrote:

Mr. Riner,
Any communication to the CLGF Committee or Sub Committee members should be addressed to the Department and you should not be communicating with the Chairman or any of the members (committee or subcommittee) directly. As such, I will acknowledge receipt of your email below on behalf of the Department and CLGF. Thank you for understanding.
Respectfully,

*Kelly S Langley,
Nevada Department of Taxation
Local Government Finance and Boards &
Commissions
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706
klangley@tax.state.nv.us
775.684.2073 Office
775.636.0101 Cell*

From: R Myles Riner <mriner@comcast.net>
Sent: Tuesday, October 29, 2024 8:29 AM
To: Gina Rackley
<Gina.Rackley@humboldtcountynv.gov>
Cc: Kristie Wells <Kristiewells@gmail.com>
Subject: IVGID

Gina Rackley
Chair, CLGF Subcommittee on IVGID
Nevada Committee on Local Government
Finance

Dear Ms. Rackley,

As longtime residents of Incline Village dedicated to our community and IVGID's mission, we wish to provide further context around the ongoing struggles impacting

IVGID's financial and operational stability. The recent CLGF hearing on October 23, 2024, provided a limited view on these issues, and we appreciate the opportunity to present a more balanced perspective. Please feel free to forward this email to your other two subcommittee members or whomever else you feel may benefit from receiving it.

IVGID's Finance Department has faced considerable challenges in recent years, including difficulties with auditing, reporting, and internal controls. Audits by Moss Adams and Rubin Brown noted areas with a "high risk of fraud" but confirmed that no actual fraud or theft took place. Instead, these findings emphasize the need for increased stability, staffing, and time to address long standing issues within the Finance Department. Despite these efforts, progress has been hampered by a small but vocal group with a persistent agenda to weaken or privatize IVGID.

This group's tactics (and those of the Board majority)—including frequent records requests, relentless litigation, consistent staff scrutiny and micro-management, and unfounded accusations of incompetence and fraud—have contributed to substantial staff and management turnover, eroding the institutional knowledge necessary to manage the District. In particular, the expensive and redundant Rubin Brown audit, approved over the objection of many in the community, overwhelmed the Finance Department and other staff who otherwise would have been focused on completing the year end audit report. These behaviors only compounded and exacerbated the issues with implementation of the Tyler-Munis system. Understanding the intentions behind these critiques is crucial. Notably, some members of this faction have a documented history of contentious litigation and public criticism and even harassment of IVGID's staff and management.

Mr. Katz, a key figure in this opposition, spent five years challenging IVGID's recreation fees in court, arguing that they were an unlawful tax. The court ultimately dismissed his claims, ordering him to pay \$250,000 in restitution to IVGID. This legal battle placed immense strain on District resources, and the court's findings underscored the challenges IVGID staff faced in dealing with Katz's unrelenting demands. This background offers essential context to his current advocacy against IVGID.

https://www.yourtahoeplace.com/uploads/pdf-ivgid/Item_K.1.a._-_District_General_Counsel_-_Motion_for_Attys_Fees_51816.pdf

Ms. Judith Miller, Katz's wife, has also voiced her opposition to IVGID's structure. In her Tribune op-ed (submitted to the Committee) and in Katz's testimony, both emphasized their objection to the idea of a General Improvement District that pools property owner contributions for the community's benefit. This group envisions a future where IVGID's amenities are dismantled or privatized, operating instead as standalone businesses. Yet, these amenities enhance our quality of life, sustain local businesses, and boost property values. In response to these privatization calls, we published an op-ed explaining why such actions would be misguided, available here:

<https://www.tahoedailytribune.com/news/misguided-call-to-privatize-ivgids-assets-opinion/>

The credibility of those testifying for drastic "reforms" deserves scrutiny. Alongside Katz, Mr. Wright has a history of making public statements attacking IVGID staff, and Mr. Dobler was asked to resign from the Audit Committee following the discovery of an undisclosed loan to Trustee Dent. Such personal grievances, in our view, should not drive policy changes that affect our entire community.

We are particularly alarmed by Katz's

suggestions to the Department of Taxation, which include declaring a Severe Financial Emergency in Incline Village, placing IVGID on Fiscal Watch, pushing NDOT to take over IVGID management, and encouraging the Washoe County Board to consider dissolving or consolidating the District. These drastic measures would likely harm the community far more than they would help, especially considering the significant progress made by our Finance Department under challenging conditions imposed by a divided Board and a depleted staff.

The real solution lies not in extreme interventions but in providing IVGID with the resources, stability, and time necessary to resolve these issues constructively. Our Finance Department, though under strain, has shown resilience and commitment, despite the numerous pressures imposed by these divisive tactics.

With the election of capable and experienced candidates—Mr. Homan, Ms. Jezyski, and Ms. Tonking—we have renewed hope that a cooperative Board will work to rejuvenate IVGID's staff and set the District on a path of financial stability and operational integrity. We believe that, given the chance, this Board will prioritize constructive solutions and community-minded oversight rather than succumbing to external pressures that could destabilize IVGID further.

We encourage you to weigh these perspectives carefully, as the strength of IVGID relies on a supportive community that enables our staff and Board to restore stability and accountability. Thank you for your time and thoughtful consideration.

Please feel free to contact us if you have any questions.

Sincerely,

R. Myles Riner, MD, and Kristie Wells

November 4, 2024

Nevada Department of Taxation ("NDOT")
Committee on Local Government Finance ("CLGF")
Honorable Marvin Leavitt, Chairperson
c/o Chali Spurlock
1550 College Parkway, Suite 115
Carson City, NV. 89706
Telephone: (775) 684-2100
(775) 684-2066
Fax: (775) 684-2020
e-mail: CSpurlock@tax.state.nv.us

TRANSMITTED BY E-MAIL

Re: Sub-Committee to Possibly Recommend Placing The Incline Village General Improvement District ("IVGID") on Fiscal Watch Pursuant to NRS 354.675 or to "Take Some Action Other Than That" – That "Other Action" Being Notifying Washoe County That The IVGID Board of Trustees ("The Board") Is Neither Properly Managing The District Nor is The District Complying With The NRS Pursuant to NRS 318.515 – Additional Follow Up.

Chairperson Leavitt and Other Honorable Members of the CLGF:

As you know, I am a long-time permanent resident of Incline Village. And I am deeply concerned with IVGID's mis-management and the disingenuous games it plays with the public's finances.

At the CLGF's October 23, 2024 meeting the sub-committee referenced in the above subject matter was created for the stated reasons referenced above. And the purpose of this letter is to urge the CLGF that the time has come to take "other action" because:

3. it's obvious the District will *not* be able to complete nor file with the NDOT the financial audit for fiscal year 2024 mandated by NRS 354.624 within the time lines specified therein;
2. Contrary to representations made by the District at the CLGF's October 23, 2024 meeting; and,
3. The facts I now share with the CLGF which demonstrate its revenue sources do not comply with law.

**THE DISTRICT HAS NEVER COMPLETED A FINANCIAL AUDIT
FOR FISCAL YEAR 2023**

As the CLGF knows, IVGID's fiscal year for purposes of financial accounting ends as of June 30. Given NRS 354.624(1) instructs that "each annual audit must be concluded and the report of the audit submitted to the governing body...not later than 5 months after the close of

the fiscal year for which the audit is conducted,” the District was required to submit to its Board its audit of its 2023 financial statements no later than November 30, 2023. IVGID never did this.

Given NRS 354.624(1) goes on to instruct that “an extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the Department,” prior to November 30, 2023 the District began submitting such applications to the NDOT; each for a thirty (30) day extension. After three (3) such extensions, on March 28, 2024, the District was able to complete and present to its Board what it labeled an audit of its financial statements for fiscal year 2023, it represented constituted “transmit(tal) to the Board of Trustees (of) a report by the District's Independent Auditor, Davis Farr, LLP, on the District's audited Financial Statements and internal control for the Fiscal Year ending June 30, 2023.” Actual delivery of those statements and those pertaining to internal control did not take place until April 1, 2024.

On September 18, 2024 budget analyst Kellie Grahmann sent IVGID a letter¹⁷ wherein she stated that the District's Annual Audit Report for Fiscal Year 2023 “did not meet the provisions required in NRS 354.624(4).” In other words, the failure to “include(e) findings on compliance with statutes and regulations and an expression of opinion on the financial statements.”

WHERE, EXACTLY, DOES BUDGET ANALYST KELLIE GRAHMANN GET OFF INSTRUCTING IVGID IT NEED *NOT* COMPLETE AND FILE ITS 2023 FINANCIAL AUDIT WITH THE DEPARTMENT?

On October 17, 2024 budget analyst Kellie Grahmann instructed IVGID's interim Finance Director that the District need *not* complete and file audited financial statements for 2023 because of the non-opinion¹ as NRS 354.624(1) mandates (“each local government *shall* provide for an annual audit of all of its financial statements”). Where exactly did Ms. Grahmann obtain that authority? I find nothing in NRS 354 nor NAC 354 which provide therefore. In fact to the contrary, NRS 354.624(1) instructs that if IVGID “fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation *shall cause the audit to be made at the expense of the local government.*” So does the CLGF intend to recommend to the NDOT that it *cause the audit to be made at the expense of the local government* as the NRS instructs? Or does the CLGF intend to let IVGID off the hook?

MOREOVER, THE DISTRICT'S INADEQUATE FINANCIAL AUDIT FOR FISCAL YEAR 2023 FAILS TO INCLUDE FINDINGS ON COMPLIANCE WITH NRS STATUTES AND NAC REGULATIONS

Notwithstanding the District's proffered financial audit for fiscal year 2023 did not meet the provisions of NRS 354.624(4) because it failed to include the auditor's opinion on the District's financial statements, on its face, it demonstrated another NRS 354.624(4) deficiency; the failure to include “findings on compliance with (NRS) statutes and (NAC) regulations.” The

¹ Ms. Grahmann's e-mail to IVGID is attached as Exhibit “A.”

reason being that the District's revenue sources as declared in its Community Services and Beach enterprise Funds do not comply with NRS statutes and NAC regulations. And why is this relevant to the CLGF's determination of whether IVGID should be placed on fiscal watch? Because NRS 354.685(2) instructs that the CLGF *shall* "conduct one or more hearings to determine whether a severe financial emergency exists in a local government (whenever) the Department finds that one or more of" twenty-seven (27) conditions exist. And with respect to the failure to make findings on the compliance with statutes and regulations in particular, because the District's recreation fees are not in compliance with statutes and regulations, the following conditions exist...(d) The local government has incurred debt beyond its ability to repay; (e) (it) has not corrected violations of statutes or regulations...noted in the audit report (and,)...(h) (it) has...insufficient cash to meet required payroll payments." If the District's recreation fees are determined to not be in compliance with NRS statutes and NAC regulations, then each of the foregoing conditions in NRS 354.685(2) exist. And if they exist, NRS 354.675(1) instructs the NDOT "*shall* provide written notice to the local government...that the local government has been placed on fiscal watch by the Department."

**THE DISTRICT'S "RECREATION FEE" IS INCORRECTLY REPORTED AS
"OPERATING REVENUE" BECAUSE IT IS THE PRODUCT OF A
SERIES OF NONEXCHANGE TRANSACTIONS**

Page 24 of the proffered 2023 Annual Comprehensive Financial Report ("ACFR") represents a statement of revenues and expenses for the year ended June 30, 2023². There the CLGF will find the District's "recreation fee" reported under "operating revenues." They are not. Rather, they are special taxes against property which are not properly reported under operating revenues. Which means they have been not reported in compliance with law.

GASB Statement 9 establishes standards for cash flow reporting for governmental entities that use proprietary fund accounting. "This Statement requires that a statement of cash flows classify cash receipts and payments according to whether they stem from operating, noncapital financing, capital and related financing, or investing activities, and it provides definitions of each category." The operating cash flows category would *exclude* most revenues that are not received due to proprietary funds operations (such as the District's recreation fees), because they are considered to be (the product of) non-exchange-like transactions³. In other words, they are levied to assist in funding the deficit or net cost of operations and are not received due to proprietary funds operations.

The District's last two auditors (DavisFarr and Eidy Bailly) and its previous Finance Director have all concluded that the District's recreation fee is the product of nonexchange

² This page is attached as Exhibit "B." I have placed an asterisk next to the District's "recreation fee" which has been assigned to two proprietary funds; Community Services and Beach.

³ "This includes most revenues considered to be nonexchange and exchange-like, such as tax revenues" (see ¶102 of GASB 34). Given GAAP governments are not created to generate tax revenue, taxes are not comparable to charges for services.

transactions and for this reason it is a tax⁴.

THE DISTRICT'S "RECREATION FEE" HAS NOT BEEN LEVIED IN COMPLIANCE WITH NRS STATUTES

The District labels its recreation fees as "recreation standby and service charges...for the availability of use of the recreation facilities described."⁵ It is not. And its involuntary levy against real property⁶ is not in compliance with a NRS statute. The law is clear that just because the District has labeled its recreation fees as it has is not controlling. Because "the nature of (a) tax or charge that a law imposes is not determined by the label given to it but by its operating incidence."⁷ An examination of the "operating incidence" of the District's recreation will reveal it is not the "fee" it represents. Further, according to the District, the statutory authority for its recreation fee is NRS 318.197(1)⁸. But a careful reading of that statute will reveal that although a general improvement district's ("GID's") has the authority to fix and from time-to-time adopt "service charges and standby service charges, for...the availability of service," it has no authority to adopt such charges for the availability of facilities.

In other words, the District's recreation fee has not been adopted in compliance with a NRS statute.

⁴ GASB 33 "establishes accounting and financial reporting standards for nonexchange transactions. In a *nonexchange* transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. This is different from an *exchange* transaction, in which each party receives and gives up essentially equal values...This Statement identifies four classes of nonexchange transactions." One of those classes is "*Imposed nonexchange revenues*, which result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines)." Or as here, the District's recreation fees.

⁵ See that Report attached to Resolution 1909 which appears at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2024-0531_Supplemental_ItemG2A_Resolution_Report_for_Collection_of_Recreation_Standby.pdf (Supplemental Item G2A of "the 5/31/2024 Board packet").

⁶ See NRS 318.201(1) which states that "Any board which has adopted rates pursuant to this chapter may, by resolution or by separate resolutions, elect to have such charges for the forthcoming fiscal year collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, the county's general taxes."

⁷ See *Clean Water Coalition v. The M Resort*, 127 Nev. Adv. Op. 24, 255 P.3d 247 (2011).

⁸ "As part of the annual budget process, (IVGID staff tell us) the Board is required to approve a resolution which outlines the billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as the preliminary amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF)" (see the staff memo made a part of the 5/31/2024 Board packet).

**IF THE DISTRICT'S "RECREATION FEE" IS NOT THE NRS 318.197(1)
"FEE" IT REPRESENTS, THEN WHAT IS IT?**

Clean Water Coalition, supra, at 127 Nev. Adv. Op. 19-20 provides the answer:

"To distinguish between a 'fee' and a 'tax,' the Hawaii Supreme Court in *Medeiros* adopted a modified version of the test articulated by the Massachusetts Supreme Judicial Court in *Emerson College*, which analyzes whether the charge: '(1) applies to the direct beneficiary of a particular service⁹, (2) is allocated directly to defraying the costs of providing the service¹⁰, and (3) is reasonably proportionate to the benefit received¹¹" (see *Medeiros, supra*, at 973 P.2d 742). If those criteria fit the charge, it is a fee (*Id.*, at 742-45)." If they don't, it "must be considered a tax" (see *Medeiros, supra*, at 973 P.2d 742).

And in Nevada, it is an invalid one (in other words, not in compliance with law). The only taxes a GID is authorized to levy are *ad valorem* ones (see NRS 318.225). Given IVGID's recreation fee is uniform in amount and not *ad valorem*, it is invalid.

**WITHOUT THE INVOLUNTARY SUBSIDY OF THE DISTRICT'S RECREATION
FEE, ITS FINANCES ARE A HOUSE OF CARDS READY TO COLLAPSE**

From an examination of Exhibit "A," the CLGF can see that the RFF represents 16% of all operating income but for operating grants. And the BFF represents a whopping 82½% of all operating income. Without the involuntary subsidy of the RFF/BFF the District: has incurred debt beyond its ability to repay; has insufficient cash to meet required payroll payments; and, refuses to correct violations of statutes or regulations noted in its audit report.

**ALTHOUGH NOT DIRECTLY RELEVANT TO THE PRESENT INQUIRY,
NO ASSESSED PARCEL OWNER CAN APPEAL THIS "FEE"**

An examination of NRS 318 reveals that unlike NRS 318.199 insofar as water and sewer

⁹ Given the alleged direct beneficiary of the facilities for which IVGID's recreation fee is assessed differs from those parcels which are charged, this first pillar of the *Medeiros* test has not been satisfied.

¹⁰ Given no "service" is furnished and even if it were, the recreation fee is not allocated directly to defraying the costs of providing that service. Rather it pays for the difference between budget revenues and intentional over spending, systemwide. Which means the second pillar of the *Medeiros* test has not been satisfied.

¹¹ Given those parcels which are assessed realize no special benefit as a result of forced payment, the recreation fee assessed is not proportionate to any benefit received. Which means the third pillar of the *Medeiros* test has not been satisfied.

rates are concerned¹², no remedy exists for assessed parcel owners to challenge the validity of IVGID's recreation fee. Although NRS 318.201(12) states that "All laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to" IVGID's recreation fee, in the real world they're not. The way to challenge general (*ad valorem*) taxes of the county is administratively, by filing appeal with the County Board of Equalization¹³ ("CBOE"). However, given IVGID's recreation fee is not based upon assessed valuation, the CBOE refuses to entertain such appeals. Meaning that in the real world, this apparent remedy is illusory.

**THE DISTRICT WILL NOT BE ABLE TO COMPLETE NOR PRESENT
TO ITS BOARD IN A TIMELY MANNER, A FINANCIAL AUDIT
FOR FISCAL YEAR 2024**

The Chairperson has made it very clear he expects the District's audited financial statements to be filed with the NDOT in a timely manner (i.e., December 31, 2024). IVGID staff have misrepresented to the CLGF time and time again that the District's 2024 audited financials will be presented to the Board and the NDOT in a timely manner, and that "no extension is anticipated."¹⁴ *That's not going to take place.* I firmly expect the District to make written request for an extension sometime within the next 2-3 weeks. And when this happens, the CLGF will know the truth. And that's that "required financial reports have not been filed or are consistently late."¹⁵

**"OTHER ACTION" – NOTIFY WASHOE COUNTY THAT THE IVGID
BOARD IS NOT PROPERLY MANAGING THE DISTRICT, AND
THAT THE DISTRICT IS NOT COMPLYING WITH THE NRS**

I don't understand why the CLGF is reluctant to place IVGID on fiscal watch pursuant to NRS 354.675. But since the CLGF is willing to consider "other action," I renew my several past requests the NDOT notify Washoe County pursuant to NRS 318.515 that the IVGID Board is not

¹² NRS 318.199(6) states that "any person who has protested...(any) change (in) any individual or joint rate, toll, charge, (water or sewer) service or product, or any individual or joint practice which will affect any (water or sewer) rate, toll, charge, service or product...may commence an action in any court of competent jurisdiction to set aside the resolution" adopting the same.

¹³ See NRS 361.355-361.357.

¹⁴ See the District's interim Finance Director Susan Griffith's statements in the November 1, 2024 edition of the Tahoe Daily Tribune Newspaper (go to <https://www.tahodailytribune.com/news/nv-department-of-taxation-subcommittee-to-determine-if-ivgid-should-be-placed-on-fiscal-watch/>).

¹⁵ See NRS 354.685(2(a)). One of the twenty-seven (27) express conditions listed which support the NDOT's obligation to provide written notice to IVGID it has been placed on fiscal watch [see NRS 354.675(1)].

properly managing IVGID. NRS 318.515(1) instructs that the NDOT may “notify” the board of county commissioners of Washoe County to hold a hearing where it can determine that IVGID:

- (a) Is not being properly managed;
- (b) Its board of trustees is not complying with the provisions of chapter NRS 318 or any other law; or,
- (c) Its service plan is not being complied with¹⁶.

Beginning on July 15, 2024 I provided evidence of four (4) specific instances of the Board’s failure to comply with the provisions of chapter NRS 318 and any other law(s); and, its inability to properly manage IVGID. Then on September 18-19, 2024 CLGF staff provided evidence of an additional three (3) specific instances¹⁷. And on October 22, 2024 I provided evidence of yet an additional two (2) instances. And in addition, the District’s written request to Washoe County (which was rejected) for more help pursuant to NRS 318.098¹⁸! All told ten (10) instances plus a letter asking for help! How many such instances does the CLGF have to see before it takes action? Like I said. IVGID is not being properly managed.

Given the NDOT’s job “is to make sure the tax system in Nevada is run *fairly*, efficiently and effectively,”¹⁹ NRS 354.472(1)(d) instructs that “the purposes of NRS 354.470 to 354.626, inclusive, (in part), are “to provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money,” and in my opinion continuation of IVGID as we know it is financially unsustainable, I ask the CLGF to do its job of: causing an audit to be made of IVGID’s 2023 financial statements at the expense of this local government, and notifying the Washoe County Board to hold a hearing where pursuant to NRS 318.515(3) it may:

- (a) Adopt an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district;
- (b) Adopt an ordinance providing for the merger, consolidation or dissolution of the district;
- (c) Vote to file a petition in the district court for the appointment of a receiver; or

¹⁶ IVGID has never adopted a service plan [see NRS 308.030(1)] because it was created prior to adoption of the Special District Control law [see NRS 308.010(1)]. It was grandfathered.

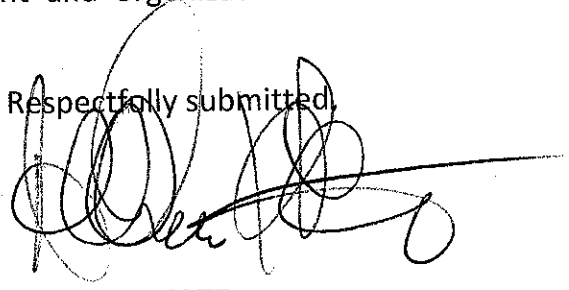
¹⁷ See NRS 354.624(4) [pages 192-93 of the Committee packet for its October 23, 2024 meeting (“the 10/23/2024 Committee packet”)], NRS 354.598005 and NRS 354.410 [pages 194-95 of the 10/23/2024 Committee packet].

¹⁸ NRS 318.098(1) instructs that “The board of trustees of any district may request, in writing, assistance from any elected or appointed officer of the county in which the district is located.”

¹⁹ Go to <https://tax.nv.gov/about-nevada-department-of-taxation/#:~:text=The%20Department%20of%20Taxation%20is,the%20State%20Debt%20Service%20Fund.>

(d) Determine by resolution that management and organization of the district will remain unchanged.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Aaron L. Katz', written over a horizontal line.

AARON L. KATZ
P.O. Box 3022
Incline Village, NV. 89450-3022
(408) 741-1008
e-mail · s4s@ix.netcom.com

ALK/a
encl.

EXHIBIT "A"

Sue

From: Kellie Grahmann <kgrahmann@tax.state.nv.us>
Sent: Thursday, October 17, 2024 3:11 PM
To: Susan U. Griffith <sug@ivgid.org>
Subject: Audit Non-Compliance

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Susan,

As per our conversation yesterday, you do not need to redo Fiscal Year 2023 audit because of the non-opinion. What you need to do is write a Plan of Corrective Action. In the plan state that you understand why IVGID did not receive an opinion on their audit. What safe guards and guarantees can you use so that this is not an issue again in the future.

Thank you,

Kellie J. Grahmann

Nevada Department of Taxation

Local Government & Finance

3850 Arrowhead Dr, 2nd Floor

Carson City, NV 89706

kgrahmann@tax.state.nv.us

775-684-2065 Office

EXHIBIT "B"

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2023**

	Enterprise Funds			Internal Service Fund	Total
	Utility Fund	Community Services Fund	Beach Fund		
OPERATING REVENUES					
Sales and fees	\$ 14,644,009	\$ 20,579,508	\$ 616,642	\$ -	\$ 35,840,159
Recreation fee	-	3,911,100	2,909,434	-	6,820,534
Operating grants	-	156,995	-	-	156,995
Interfund services	57,332	-	-	2,833,010	2,890,342
Total operating revenues	14,701,341	24,647,603	3,526,076	2,833,010	45,708,030
OPERATING EXPENSES					
Wages and benefits	4,804,610	11,053,958	1,274,803	2,217,480	19,350,851
Cost of goods sold	-	1,726,032	244	-	1,726,276
Services and supplies	2,115,760	6,349,111	452,357	1,036,636	9,953,864
Defensible space	89,956	89,956	-	-	179,912
Central services cost	-	1,204,069	127,085	-	1,331,154
Insurance	238,881	495,552	44,493	17,888	796,814
Utilities	1,185,815	1,567,973	150,942	12,971	2,917,701
Professional fees	160,254	30,407	4,900	-	195,561
Depreciation	3,227,844	2,967,926	309,155	9,681	6,514,606
Total operating expenses	11,823,120	25,484,984	2,363,979	3,294,656	42,966,739
Operating income (loss)	2,878,221	(837,381)	1,162,097	(461,646)	2,741,291
NONOPERATING REVENUES (EXPENSES)					
Investment earnings (loss)	200,999	196,111	63,789	(264)	460,635
Insurance proceeds	-	2,260	-	-	2,260
Gain (loss) on sales of assets	-	(110,805)	(1,001)	-	(111,806)
Lease revenue	-	131,864	-	-	131,864
Other expenses	(4,647)	(500)	(150)	(278)	(5,575)
Interest expense	(63,779)	(2,017)	(4)	-	(67,800)
Total nonoperating revenues (expenses)	130,573	216,913	62,634	(542)	409,578
Income before transfers and contributions	3,008,794	(620,468)	1,224,731	(462,188)	3,150,869
CAPITAL CONTRIBUTIONS AND TRANSFERS					
Transfer in	1,000,000	-	-	-	1,000,000
Capital grants	-	1,139,421	-	-	1,139,421
Change in net position	4,008,794	518,953	1,224,731	(462,188)	5,290,290
Total net position, July 1	77,568,284	64,718,058	13,934,794	(150,890)	156,070,246
Total net position, June 30	\$ 81,577,078	\$ 65,237,011	\$ 15,159,525	\$ (613,078)	\$ 161,360,536

The notes to the financial statements are an integral part of this statement.



STATE OF NEVADA
DEPARTMENT OF TAXATION
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Fax: (775) 688-1303

January 13, 2025

Incline Village General Improvement District
Susan Griffith, Interim Finance Director
893 Southwood Boulevard
Incline Village, NV 89451

Re: Request for 2nd Extension on Annual Audit Report
IVGID

Dear Ms. Griffith,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the above referenced annual audit report. Pursuant to NRS 354.624, it is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated December 23, 2024, and the Department's policy on granting extensions, IVGID is hereby granted an additional extension of 30 days until January 29, 2025, for the submission to its governing body the audit report for the fiscal year ending June 30, 2024.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 31, 2025.

If you should have any questions, do not hesitate to call me at (775) 684-2065 or e-mail me at kgrahmann@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink that reads "Kellie Grahmann".

Kellie Grahmann
Budget Analyst
Local Government Finance
Department of Taxation



January 16, 2025

State of Nevada
Nevada Department of Taxation
Local Government Finance
Attention: Kelly Langley and Kellie Grahmann
3850 Arrowhead Dr, 2nd Floor
Carson City, NV 89706

Subject: Request for 15-Day Extension to File FY2023-24 Annual Audit Report Pursuant to NAC 354.735 - Third Extension Request

Dear Kelly Langley and Kellie Grahmann,

In accordance with NAC 354.735, the Incline Village General Improvement District (IVGID) requests a third time extension to file IVGID's FY2023-24 Audit Report required by NRS 354.624. The following information is provided regarding IVGID's request in compliance with NAC 354.735:

- a) Name of Local Government: **Incline Village General Improvement District**
- b) Name of Auditor and Firm: **Jennifer Farr, Davis Farr, LLP**
- c) Date the Report will be Filed with the Governing Body: **February 12, 2025**
- d) Date the Report will be Filed with the Department of Taxation: **February 17, 2025**
- e) Reason for Application for Time Extension to File Report:
IVGID Finance Department is in the process of completing FY24 audit and providing required materials to the auditors. IVGID recently filled the vacant Director of Finance position. Additional time is needed to make staff adjustments, onboard the Director of Finance with both staff and the auditor, and complete the audit. IVGID's Audit Committee and Board of Trustees will receive the FY24 audit report during the month of February 2025. These dates are after the January 29, 2025 deadline to submit the report to the governing body.
- f) Name of Person Making Application: **Jessica O'Donnell, Director of Finance**
- g) Date of Application: **January 16, 2025**

Respectfully Submitted,


Jessica O'Connell
Director of Finance

cc: IVGID Board of Trustees & Audit Committee
Auditor Jennifer Farr, Davis Farr, LLP



JOE LOMBARDO
 Governor
 GEORGE KELESIS
 Chair, Nevada Tax Commission
 SHELLIE HUGHES
 Executive Director

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

January 7, 2025

**COMMITTEE ON LOCAL GOVERNMENT FINANCE
 REQUEST FOR APPEARANCE**

CERTIFIED MAIL: 9489 0090 0027 6613 7915 46
 INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 ATTN: SUSAN GRIFFITH, INTERIM DIRECTOR OF FINANCE
 893 SOUTHWOOD BLVD.
 INCLINE VILLAGE, NV 89451

Date and Time of Meeting: January 22, 2025, at 9:00 a.m.

Place of Meeting:
 Nevada Department of Taxation
 4600 Kietzke Lane, Suite L235
 Reno, Nevada 89502

This meeting will also be available by zoom. Please click the link below to join the webinar:
<https://us02web.zoom.us/j/83884547629>

Or Telephone:
 US: +1 669 900 9128; or 1 719 359 4580
Webinar ID: 838 8454 7629

A representative from Incline Village General Improvement District (IVGID) is requested to appear before the Committee on Local Government Finance (Committee) regarding the following:

- **Department update regarding IVGID's timing of FY 24 CAFR and update regarding the management plan addressing recent forensic audit findings**
- **Subcommittee discussion regarding potential Fiscal Watch for IVGID pursuant to NRS 354.675.**
- **Any other actions deemed necessary by the Committee.**

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.


 Kelly Langley, Manager, Local Government Finance and Boards and Commissions
 Department of Taxation



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Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

January 7, 2025

**COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE**

CERTIFIED MAIL: 9489 0090 0027 6613 7915 53
INCLINE VILAGE GENERAL IMPROVEMENT DISTRICT
BOARD OF TRUSTEES
ATTN: SARA SCHMITZ, CHAIR
893 SOUTHWOOD BLVD.
INCLINE VILLAGE, NV 89451

Date and Time of Meeting: January 22, 2025, at 9:00 a.m.

Place of Meeting:
Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, Nevada 89502

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Department of Taxation



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January 7, 2025

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 9489 0090 0027 6613 7915 60
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
ATTN: KENT WALRACK, GENERAL MGR
893 SOUTHWOOD BLVD.
INCLINE VILLAGE, NV 89451

Date and Time of Meeting: January 22, 2025, at 9:00 a.m.

Place of Meeting:
Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, Nevada 89502

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Kelly Langley, Manager, Local Government Finance and Boards and Commissions
Department of Taxation



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SHELLIE HUGHES
Executive Director

January 7, 2025

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 9489 0090 0027 6613 7915 77

DAVIS FARR

ATTN: JENNIFER FARR, CPA MBA

18201 VON KARMAN AVENUE, STE 1100

IRVINE, CA 92612

Date and Time of Meeting: January 22, 2025, at 9:00 a.m.

Place of Meeting:

Nevada Department of Taxation

4600 Kietzke Lane, Suite L235

Reno, Nevada 89502

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Webinar ID: 838 8454 7629

A representative from DavisFarr is requested to appear before the Committee on Local Government Finance (Committee) regarding the following:

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

Kelly Langley, Manager, Local Government Finance and Boards and Commissions
Department of Taxation

REVIEW AND APPROVAL OF MINUTES

Minutes of the Committee Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
October 23, 2024, 9:00 a.m.

This meeting was held at the following Nevada Department of Taxation locations: 4600 Kietzke Lane, Suite L235, Reno, Nevada; 700 E. Warm Spring Rd., Room 224 – Door 6, Las Vegas, Nevada and via Zoom.

COMMITTEE MEMBERS

PRESENT:

Marvin Leavitt, Chair
Josh Foli
Gina Rackley
Marty Johnson
Jim McIntosh
Felicia O'Carroll
Tom Ciesynski
Jeffrey Share
Paul Johnson

MEMBERS ABSENT:

Abigail Yacoben
Jeff Cronk
Felicia O'Carroll

1. ROLL CALL AND OPENING REMARKS.

Chair Leavitt opened the meeting at 9:00 am. A quorum was established.

2. PUBLIC COMMENT.

Clifford Dobler, Michael Abel, and Frank Wright all commented regarding Incline Village General Improvement District's (IVGID) mismanagement of funds.

Michelle Jezycki spoke in opposition to placing IVGID on fiscal watch.

3. **FOR POSSIBLE ACTION: FINANCIAL CONDITION REPORT BY THE DEPARTMENT AND THE LOCAL GOVERNMENT ENTITIES; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDER:**

(a) Clark County School District (CCSD)

- **Update from CCSD regarding its FY24 audit and any potential budget deficit and the anticipated impact of any such deficit for its FY25 budget.**
- **Department's possible recommendation to place CCSD on Fiscal Watch pursuant to NRS 354.675.**
- **Any other actions deemed necessary by the Committee, including, without limitation, appointment of a Subcommittee to monitor the budget and fiscal activities of CCSD and make recommendations to the Committee.**

Kellie Grahmann appeared on behalf of the Department of Taxation. Diane Bartholamew, Brenda Larsen Mitchell, Evelyn Garcia Morales, and Irene Bustamante Adams appeared on behalf of the Clark County School District.

CCSD Interim CFO, Diane Bartholamew, stated that the FY 24 audit is in the final stages of testing and review. The financial management staff expect that it will occur by end of October. No formal or final conclusions have been made. The audit is on track. The FY 25 amended final budget is in progress and will be submitted to the Board of School Trustees on December 12, 2024.

According to CCSD's review of the statutes, it is their opinion that the district meets none of the A through AA conditions listed in the NRS.

Chair Leavitt asked about their \$20 million dollar deficit. Diane Bartholamew stated that the number is lower. They are approximately at a \$10 million dollar deficit now. Brenda Larsen Mitchell stated the cause

was unanticipated costs in litigation and alignment with cyber security. Diane Bartholamew stated the current year's budget development did take into consideration the increases in the teacher salary.

Chair Leavitt proposed to appoint a subcommittee to work with CCSD between now and the next meeting. Members Thomas Ciesynski, Paul Johnson, and Jim McIntosh agreed to be on the subcommittee. Thomas Ciesynski was appointed as the Chair. They are to consider whether it is appropriate or inappropriate to recommend anything to do with fiscal watch. CCSD expressed gratitude for offering the assistance of a subcommittee.

(b) Northern Nye County Hospital District

- **Report from Northern Nye County Hospital District regarding the loan/grant agreement entered into without statutory authority pursuant to NRS Chapter 450.**

Lynn Lukacs appeared on behalf of the Department of Taxation. Brian Kunzi, Helen Bae, and Dan McArthur appeared on behalf of the Northern Nye County Hospital District.

Lynn Lukacs stated that Northern Nye County Hospital District entered into a loan/grant agreement for the delivery of healthcare services within the district. The effective date of the agreement was December 21, 2022, for a term of five years with two automatic five-year renewals. The district will provide financial support to the health care provider in the form of a line of credit of \$500,000 for each year of the agreement. The contractor has no obligation to repay the outstanding balance of any draws as long as the contractor continues providing medical services as required by the agreement. In the event the agreement expires or terminates for any reason, the full amount outstanding at that time shall become payable. The agreement indicates the district will forgive twenty-five percent of the outstanding balance of draws at the commencement of each year so long as the contractor is not in default of the agreement. NRS 450 provides no authorization for a hospital district to loan money to a vendor. There is no documentation indicating approval of the agreement by legal counsel. The Department was not made aware of this agreement until receiving the FY23 audit on July 25, 2024, which was after four extensions.

Brian Kunzi reported that the district does not have legal authority to loan money. The agreements have been repudiated and are not being followed. They are in the process of finalizing new agreements that will address all the legal issues that were referenced in the auditor's report.

Chairman Levitt confirmed with Mr. Kunzi that the contract in question is now null and void.

(c) Incline Village General Improvement District (IVGID)

- **Report from IVGID regarding the management plan to address recent forensic audit findings.**
- **Report regarding the status of the anticipated timely filing of the upcoming 2023/2024 audit to the Department of Taxation.**
- **Report regarding bank reconciliations for May, June, and July of 2024.**
- **Discussion regarding potential over expenditures**
- **Department's possible recommendation to place IVGID on Fiscal Watch pursuant to NRS 354.675.**

Kellie Grahmann appeared on behalf of the Department of Taxation. Susan Griffith, Karen Crocker, Vicki Nye, Jennifer Farr, Sarah Turlock, and Ray Tulloch appeared on behalf of IVGID.

Kellie Grahmann spoke regarding the Department's denial of the augmentation. IVGID Board had approved the augmentation using the ending fund balance as a revenue source. This is not an available resource according to NAC 354.410. In their paperwork, the ending fund balance was referred to as the general fund reserves. This is not a reserve. The ending fund balance can only be used for capital improvements.

Kellie Grahmann spoke regarding the FY23 Audit. On September 18, 2024, there was a letter sent for corrective action for their audit. The audit did not meet the provisions required in NRS. 354.624 (4). This is

mainly due to the ongoing forensic due diligence audit. The audit found a total of 41 weaknesses of internal controls - 16 High Risk, 12 Moderate Risk and 13 Low Risk.

The understanding is that the auditors from Davis Farr are going to spend an additional 70 hours for testing in response to the issues identified in the due diligence review. Kelly Langley and Kellie Grahmann have been having almost weekly meetings with Susan Griffith, Karen Crocker, and Vickie Nye to help them figure out what's going on and what they need to do.

Karen Crocker stated they have asked Rubin Brown for their work papers to no avail. They have now gotten their legal counsel involved. They requested the work papers and any data so that the staff can get a better understanding of what their findings were.

Susan Griffith said they are in the process of the 2024 audit. They currently do not anticipate an extension and should have a draft report available in early December 2024.

Chair Leavitt requested a subcommittee be formed to consider a recommendation regarding potential fiscal watch for IVGID. The subcommittee members are Gina Rackley as Chair, Jeffrey Share and Josh Foli. They are to make a recommendation on whether IVGID should be placed on fiscal watch, whether they need to take other action, or if they feel like IVGID is making efforts to resolve the situation.

4. BRIEFING BETWEEN THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF.

Kelly Langley stated there are no updates to report from the department.

5. FOR POSSIBLE ACTION: REVIEW AND APPROVAL OF MINUTES:

Member Ciesynski moved to accept the minutes from September 18, 2024. Seconded by Member Foli. Minutes unanimously accepted.

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

Next Board meeting will be scheduled in January 2025.

Member Johnson suggested to put on training for the entities and their board members on budgets and budget augmentations. Chair Leavitt requested the item to be put on the next agenda.

Kelly Langley commented that the Department does budget training and suggested budget augmentation training.

Member Share suggested sending him the training copies or bringing it to the next board meeting.

Review Sub-Committee reports for IVGID and Clark County School District.

7. PUBLIC COMMENT.

Clifford Dobler, Michael Abel, Frank Wright, Harry Swenson, all spoke regarding Incline Village General Improvement District (IVGID) finances.

8. FOR POSSIBLE ACTION: ADJOURNMENT.

Meeting adjourned at 10:50 am.

Minutes of the Subcommittee Meeting
SUBCOMMITTEE OF THE COMMITTEE ON LOCAL GOVERNMENT FINANCE
(Clark County School District)
January 9, 2025, 9:00 a.m.

This meeting was held at the Nevada Department of Taxation, 4600 Kietzke Lane, Suite L235, Reno, Nevada and via Zoom.

SUB-COMMITTEE MEMBERS PRESENT:

Tom Ciesynski, Chair
Jim McIntosh
Paul Johnson

1. ROLL CALL AND OPENING REMARKS.

Chair Ciesynski opened the meeting at 9:00 am. All members were present.

2. PUBLIC COMMENT.

There was no public comment.

3. DISCUSSION REGARDING FACTS AND CIRCUMSTANCES RELATED TO REQUIREMENTS FOR FISCAL WATCH PURSUANT TO NRS 354.675 FOR CLARK COUNTY SCHOOL DISTRICT.

Kellie Grahmann appeared on behalf of the Department of Taxation. She said the Department had reviewed NRS 354.685 regarding the severe financial emergency and the only criteria that the Clark County School District (CCSD) could possibly be considered for fiscal watch would be section (c). The audit report reflected a deficit fund balance.

The Federal Projects and State Grant Funds reported a deficit fund balance of \$31 million and \$26 million, respectively on June 30, 2024. This is caused by the timing of receipt of outstanding receivables in accordance with the 60-day availability period under the modified accrual basis of accounting. It is an exception to the rule. The FY23/24 budget and audit and the FY24/25 budget and amended budget received on December 23, 2024, have been reviewed.

Ms. Grahmann did a budget comparison between the general operating revenues of the final budget versus the amended budget. The local sources decreased \$25 million, total state resources increased by over \$4 million, special education increased almost \$4 million, and other financing resources increased almost \$50 million. The total operating revenues increased \$28 million. The beginning fund balance was \$497 million at the final budget. The updated ending beginning fund balance from the audit went up to \$661 million, which is an increase of \$164 million. There were no big changes to Federal resources.

Ms. Grahmann the did a budget comparison between the general operating expenses between the final budget versus the amended budget. Total expenditures had increased by \$151 million, and the total ending fund balance had an increase of \$41 million.

Diane Bartholomew with the CCSD agreed with what Ms. Grahmann stated. CCSD is working on school budgets now.

Brenda Larsen-Mitchell with the CCSD commented regarding the reported \$20 million deficit. She said there was a miscalculation, and it was actually \$9.9 million. They are working with central, divisions and departments to determine if they need to adjust their base. There were two challenges. They had errors with their budget and errors with staffing salaries. The free and reduced lunch was used in the January 2024 projection instead of the grad score. All schools were able to balance their budget. They are working with the Nevada Department of Education and Compliance monitor. A corrective action plan was

submitted on December 27, 2024. It was resubmitted on January 7, 2025. There are 15 pages of action steps.

4. FOR POSSIBLE ACTION: SCHEDULE DATE AND AGENDA TOPICS FOR THE NEXT MEETING.

Chair Ciesynski, Member Johnson and Member McIntosh do not believe that the Subcommittee needs to meet again.

5. PUBLIC COMMENT.

There was no public comment.

6. FOR POSSIBLE ACTION: ADJOURNMENT.

Meeting adjourned at 9:38 a.m.

Minutes of the Subcommittee Meeting
SUBCOMMITTEE OF THE COMMITTEE ON LOCAL GOVERNMENT FINANCE
(Incline Village General Improvement District)
January 9, 2025, 1:00 p.m.

This meeting was held at the Nevada Department of Taxation, 4600 Kietzke Lane, Suite L235, Reno, Nevada and via Zoom.

SUB COMMITTEE MEMBERS PRESENT:

Gina Rackley, Chair
Josh Foli
Jeff Share

1. ROLL CALL AND OPENING REMARKS.

Chair Rackley opened the meeting at 1:00 pm. All members were present.

2. PUBLIC COMMENT.

Aaron Katz spoke in support of placing Incline Village General Improvement District (IVGID) on fiscal watch based on NRS noncompliance.

Chair Rackley explained the purpose of the subcommittee and that there would be no action taken, only a discussion. She also noted that she feels the IVGID staff has made significant progress in the last five weeks.

Member Share commented that he met with staff through phone and email. He found they were very engaged and willing to listen. He noted that he stressed the importance of communication with the Department of Taxation. He is pleased with where IVGID's staff is and their willingness.

Member Foli said he was impressed with the new general manager and staff, as well as the progress IVGID has made.

3. DISCUSSION REGARDING FACTS AND CIRCUMSTANCES RELATED TO REQUIREMENTS FOR FISCAL WATCH PURSUANT TO NRS 354.675 FOR INCLINE VILLAGE IMPROVEMENT DISTRICT.

Kellie Grahmann appeared on behalf of the Department of Taxation. Ms. Grahmann explained that the Department has reviewed the audits for FY22 and FY23, the forensic due diligence audit, the report and status update on IVGID staff's progress, and denied an augmentation request. She also reviewed the proposed plan of correction for the FY23 audit report, the second extension for the FY24 audit, and NRS 354.685 to see if IVGID meets the criteria for severe financial emergency. The Department anticipates a budget deficit for FY24.

Regarding fiscal watch requirements, Ms. Grahmann noted IVGID meets multiple criteria. She noted IVGID is consistently late with financial reports, is unable to correct a violation of statute noted in the audit report, has serious internal control problems noted in the audit report, the board approved an augmentation for FY24 without resources using the ending fund balance.

Chair Rackley noted that the subcommittee agrees with the Department. She also commented to the public in attendance that the subcommittee appreciated their comments and read all their emails. She sees IVGID going in the right direction.

Kent Walruck, General Manager, appeared on behalf of IVGID and thanked the Department for the resources of the subcommittee. He noted that the system for helping struggling districts is well designed.

Jessica O'Connell, also with IVGID, noted her experience and expressed her gratitude for the resources they have been given. She elaborated on her Tyler software experience.

Mr. Walruck introduced Mick Homan as IVGID's new Board of Trustees Treasurer.

Member Share asked Ms. O'Connell how long she has been on staff with IVGID and her thoughts on how long progress would take. Ms. O'Connell responded that she has been with IVGID for three weeks. She is working on pooled cash and working with Tyler. She also noted internal controls and approvals currently need to be done manually. She will know more on time frames once they connect with Tyler.

Chair Rackley asked for an update on bank reconciliations. Ms. O'Connell replied that from July to December the bank reconciliations are out of balance. Once the pooled cash is corrected, they will go back to correct those. In the future, the plan is to do them in the system. She added once they have all the resources in place, it will be up and running quickly.

Member Share noted when he did hiring, he always looked for an auditing background because those people are always asking questions. He asked Ms. O'Connell how far back they need to go to assure the information today is correct. Ms. O'Connell explained she went back to 2022. She said the CPA has done a great job cleaning up the balances.

Member Share also asked if they feel IVGID has enough staff. Mr. Walruck stated that they are making the best efforts possible that will fit in their system, strategy, and budgets.

Member Share had previously asked with the prior staff if the budget was adequate for staffing, and he was told they were. Is the budget adequate for the positions? Mr. Walruck affirmed they were.

Member Share also asked if they want people on site or to work remote. Mr. Walruck answered all the above. Someone in the area would be preferred. All avenues are being explored. They must be flexible with the area they are in.

Chair Rackley noted the goal is to have all these problems resolved in FY25.

Member Foli noted for the record there is no way for IVGID to go back and fix the 2023 audit findings. There is no way for them to rectify them or get a clean opinion. They need to focus on the current audit and address the findings going forward. He asked how many findings from the forensic audit have been resolved, when they will be, and when they will have their information to the auditor for the FY24 audit.

Mr. Walruck replied January 13 for all items to be provided to the auditor. There will be questions during the process and those will be addressed. On the Ruben Brown report there were 41 observations. Susan Griffith has done a good job working on those items. 30 are addressed. The rest are about 90 days out.

Member Foli appreciates the hard work and is impressed with the progress.

Mr. Homan introduced himself and provided his qualifications. He added he has been looking back on the previous audit and has submitted items to staff to be cleaned up. He will be meeting with the staff next week to discuss some of his concerns.

Chair Rackley asked for clarification about the communication with the auditor. He clarified he will meet with staff next week and then will meet with the auditors if there are issues to clean up.

Chair Rackley reminded him that communication with the Department and the auditor are important.

Kelly Langley, with the Department, asked the IVGID team about the second extension request and if it will be completed in the timeline requested. Mr. Walruck responded they are under a lot of pressure to

hit the deadline and explained it needs to be sent to the auditor and then their board. They will do their best to meet those deadlines and will be in touch if it does not look like they will.

Ms. Langley noted the Department is leaning heavily on this team in front of them and have not yet approved the second extension request. They wanted to hear the updates to see if it was doable or not. Mr. Walruck appreciated the Department's frustration and noted that because of the extensions that have happened, they have to be involved. They are working hard to show the Department the progress.

Ms. Langley confirmed the next CLGF meeting is scheduled for the 22nd. Notices have been sent. IVGID reported that all the information will be to the auditors by January 13, she knows how fast the auditors will work and that the Department is watching those deadlines. The Committee will have the input from the subcommittee as well.

Member Share asked Ms. Langley if there could be some correspondence on the 13th to find out where it is. He would like to know ahead of the next meeting. Chair Rackley noted she would like the same thing. She suggested they notify the Department and Ms. Langley would provide the information to the members. Ms. Nevarez-Goodson requested that if staff provided it to the members, the members do not communicate with each other until the next meeting.

Member Share asked how the agenda item will be. Ms. Langley replied that it will be a discussion from the subcommittees and possible determination or recommendation at that meeting.

Ms. Nevarez-Goodson responded that the full committee could take action based on the feedback from this subcommittee.

Chair Rackley thanked everyone for their time, as well as the members of the public, assuring the public that the subcommittee has read every word and can feel their passion.

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

Chair Rackley does not feel like a future date will be necessary. Member Share agreed, noting another subcommittee meeting could be scheduled at the next CLGF meeting. Member Foli asked for confirmation that depending on how the conversation goes at the next meeting, there could be future meetings scheduled later. Ms. Rackley and counsel agreed. Member Share also agreed with Mr. Foli.

5. PUBLIC COMMENT.

No public comment.

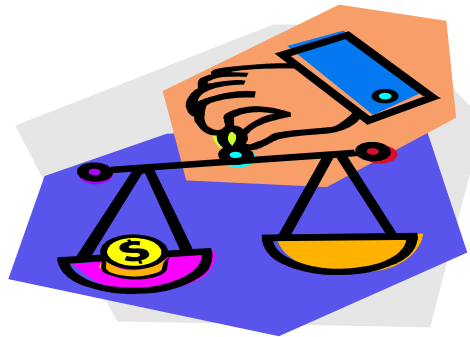
5. FOR POSSIBLE ACTION: ADJOURNMENT.

Meeting adjourned at 2:06 p.m.

LEGISLATIVE REPORT

LOCAL FINANCIAL REPORT ***Statewide Summary Report***

COUNTIES, CITIES & SCHOOL DISTRICTS



REVENUES and EXPENDITURES

FISCAL YEARS 2022 & 2023 (ACTUAL) – FISCAL YEARS 2024 & 2025 (BUDGET)

COMPILED BY:
Nevada Department of Taxation
Division of Local Government Services
Local Government Finance
January 2025

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INTRODUCTION

LOCAL FINANCIAL REPORTING STATEWIDE SUMMARY REPORT

This report includes detailed reports for counties, schools, and cities. These reports include revenues and expenditure information for 2021-2022 to 2024-25. These reports were compiled from budget documents filed with the Department of Taxation and the supplemental information from the sources identified below.

Information includes actual year- end amounts for FY 2021-22 and 2022-23. Figures for FY 2023-24 are estimated year- end figures, as reported to the Department of Taxation at the time the FY 2024-25 budget documents were submitted. Figures for FY 2024-25 are budgeted totals.

Supplemental information included in this report was taken from the following sources:

- ❖ Assessed values - State of Nevada Department of Taxation Ad Valorem tax rates for Nevada local governments.
- ❖ Population - Certified by the Office of the Governor annually, U.S. Census (2025)
- ❖ Indebtedness - Annual Local Government Indebtedness Report, Department of Taxation

TOTAL COUNTIES

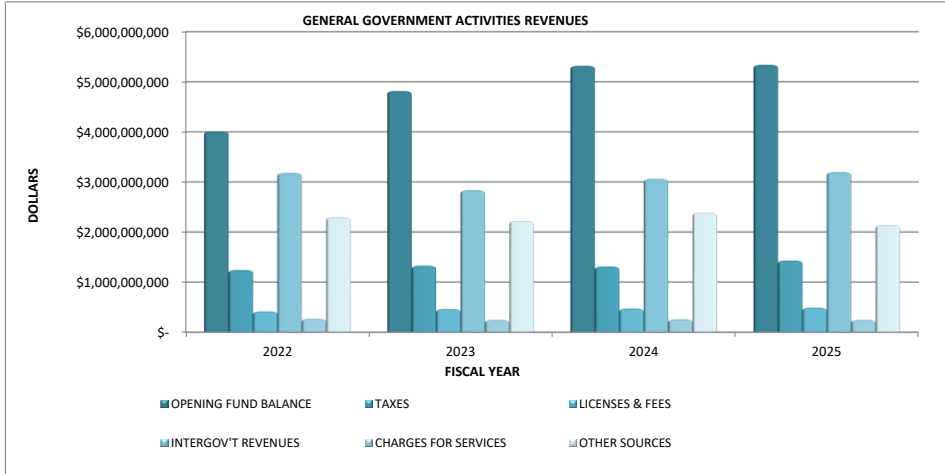
DEMOGRAPHICS

	2022	2023	2024	2025		2022	2023	2024	2025
POPULATION	3,144,843	3,158,539	3,204,105	3,241,678	ASSESSED VALUE	146,263,654,431	161,368,866,622	185,472,682,414	204,339,783,105
FTE EMPLOYEES COUNTY	20,662.89	21,650.09	22,408.56	22,974.59					

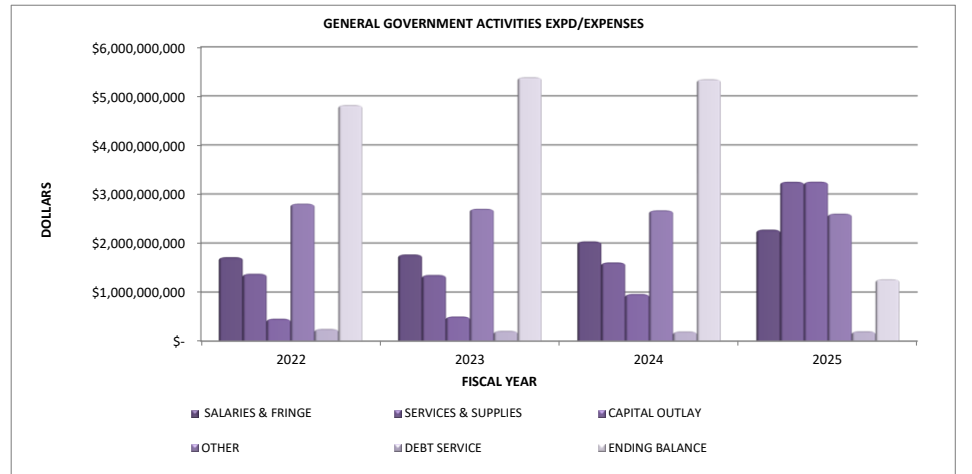
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL	ACTUAL	EST.	BUDGET	EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025		2022	2023	2024	2025
OPENING FUND BALANCE	\$ 4,007,837,599	\$ 4,814,953,114	\$ 5,318,182,602	\$ 5,337,973,846	SALARIES & WAGES	\$ 1,151,080,723	\$ 1,192,620,611	\$ 1,322,592,568	\$ 1,446,567,669
PRIOR YEAR ADJUSTMENTS	-	-	-	-	BENEFITS	560,544,238	573,231,832	711,070,897	826,138,598
RESIDUAL EQUITY TRANSFER	-	-	-	-	SERVICES & SUPPLIES	1,372,727,937	1,348,544,967	1,603,921,808	3,249,120,994
AD VALOREM TAXES	1,029,773,088	1,132,516,565	1,123,502,523	1,240,131,089	CAPITAL OUTLAY	456,847,187	501,878,523	961,282,463	3,250,766,799
NET PROCEEDS OF MINES	39,689,098	27,372,770	20,061,008	23,062,404	OTHER	1,876,270	50,083	177,140	201,002
OTHER TAXES	171,048,007	166,635,841	167,667,167	166,738,473	OTHER FINANCING USES	2,799,774,626	2,698,126,361	2,665,918,814	2,598,471,568
LICENSES AND FEES	414,072,387	462,796,097	471,372,764	488,994,141	PRINCIPAL	163,225,212	127,874,410	117,948,103	127,482,687
INTERGOVERNMENTAL REVENUES	3,179,157,094	2,833,873,906	3,060,133,030	3,194,648,146	INTEREST	84,140,055	80,615,098	77,273,214	72,435,523
CHARGES FOR SERVICES	266,978,924	244,692,159	254,513,885	243,404,852	ENDING BALANCE	4,813,078,876	5,380,770,658	5,338,083,314	1,260,436,916
FINES AND FORFEITS	30,389,918	31,027,035	32,875,172	36,347,989					
SPECIAL ASSESSMENTS	18,431,735	12,991,246	11,098,409	11,056,056					
MISCELLANEOUS REVENUES	(4,696,911)	190,587,679	249,039,170	192,711,377					
OTHER FINANCING SOURCES	2,250,614,180	1,986,266,134	2,089,822,585	1,896,553,383					
TOTAL RESOURCES	\$ 11,403,295,119	\$ 11,903,712,546	\$ 12,798,268,315	\$ 12,831,621,756	TOTAL EXPENDITURES	\$ 11,403,295,119	\$ 11,903,712,546	\$ 12,798,268,315	\$ 12,831,621,756

REVENUES PER CAPITA \$ 2,352 \$ 2,244 \$ 2,335 \$ 2,312



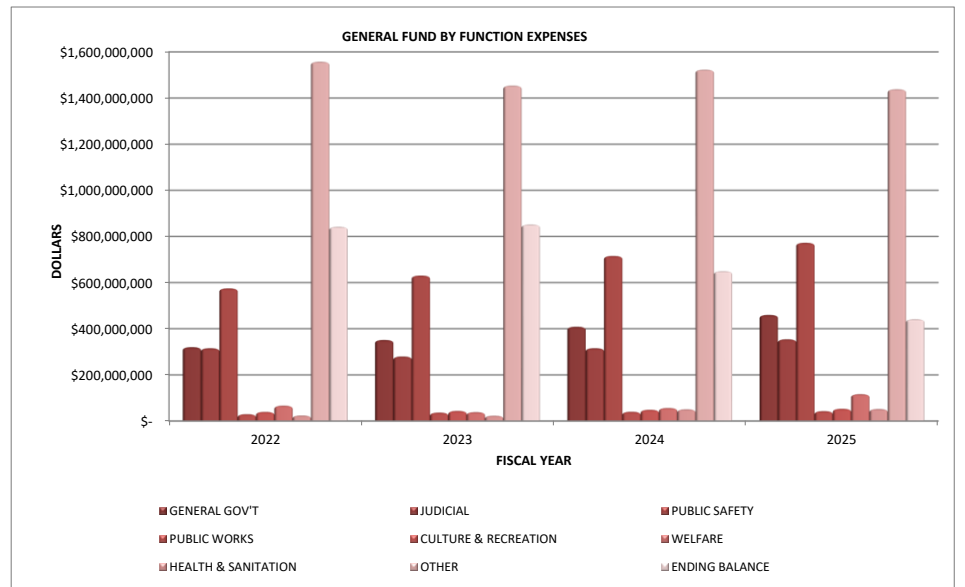
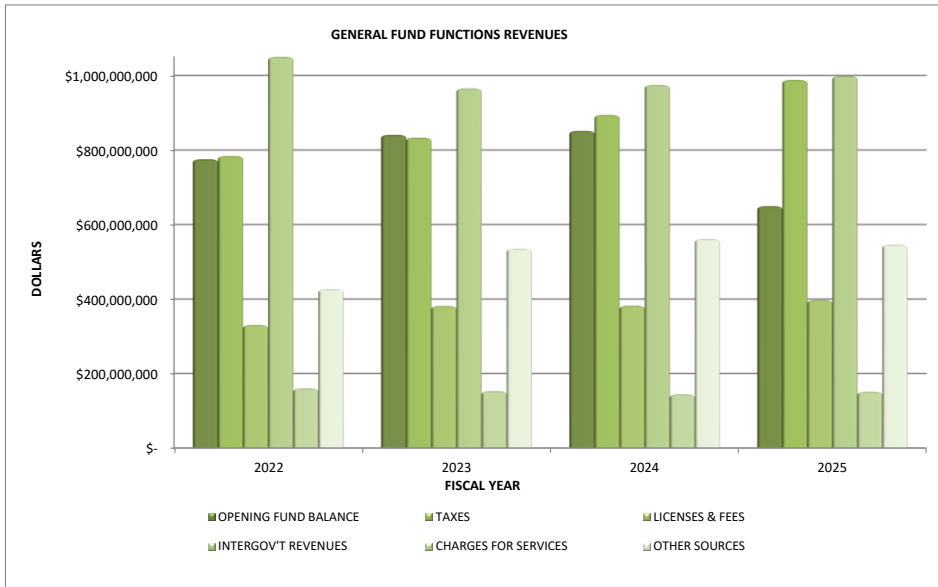
EXP. PER CAPITA \$ 2,096 \$ 2,065 \$ 2,328 \$ 3,570



TOTAL COUNTIES

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 775,289,454	\$ 840,755,228	\$ 851,479,754	\$ 649,254,531
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	727,414,073	801,708,455	871,067,501	963,472,817
NET PROCEEDS OF MINES	17,257,983	15,676,654	8,196,057	10,606,330
OTHER TAXES	39,065,535	15,657,041	14,859,773	13,902,233
LICENSES AND FEES	330,046,809	381,115,875	382,011,178	396,944,799
INTERGOVERNMENTAL REVENUES	1,293,382,546	965,125,626	974,470,435	998,487,501
CHARGES FOR SERVICES	159,790,185	152,342,384	143,894,981	150,660,420
FINES AND FORFEITS	24,734,603	24,666,190	25,412,464	26,628,079
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	8,465,714	48,954,046	28,109,009	29,741,857
OTHER FINANCING SOURCES	392,688,892	461,228,797	507,282,418	489,183,367
TOTAL RESOURCES	\$ 3,768,135,794	\$ 3,707,230,296	\$ 3,806,783,570	\$ 3,728,881,934

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 320,020,843	\$ 351,132,931	\$ 408,588,548	\$ 459,746,813
JUDICIAL	315,402,074	279,539,711	315,554,135	354,129,549
PUBLIC SAFETY	574,854,605	630,262,323	715,360,656	772,438,416
PUBLIC WORKS	29,415,258	36,305,606	39,978,184	42,635,778
CULTURE AND RECREATION	39,391,680	43,583,720	48,512,841	52,779,575
WELFARE	66,364,230	38,364,368	56,276,855	116,220,005
HEALTH & SANITATION	23,688,092	22,691,428	50,493,244	51,798,385
OTHER	7,700,902	9,429,989	6,781,195	6,861,410
OTHER FINANCING USES	1,549,540,554	1,444,400,467	1,515,983,382	1,431,022,415
ENDING BALANCE	841,757,556	851,519,749	649,254,535	441,249,589
TOTAL EXPENDITURES	\$ 3,768,135,794	\$ 3,707,230,296	\$ 3,806,783,570	\$ 3,728,881,934



TOTAL COUNTIES

PROPRIETARY ACTIVITIES: Total Counties Proprietary and Enterprise Funds

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	628,419,464	717,038,267	808,879,818	855,419,174	OPERATING EXPENSES	592,747,589	709,914,381	773,773,358	892,905,696
NON-OPERATING REVENUE	12,618,741	26,380,646	24,251,665	19,327,172	NON-OPERATING EXPENSES	32,462,548	5,995,981	5,904,637	5,862,758
					NET INCOME	\$ 15,828,068	\$ 27,508,551	\$ 53,453,488	\$ (24,022,108)

DEBT:	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	30,257,000	25,249,000	22,500,000	19,633,000
GENERAL OBLIG/REVENUE	3,580,920,776	3,434,776,756	3,396,885,047	3,308,049,753
REVENUE SUPPORTED	3,533,411,300	3,293,724,672	2,973,433,401	2,922,002,903
OTHER	109,456,620	92,943,358	122,786,921	127,463,489
TOTAL	7,254,045,696	6,846,693,786	6,515,605,369	6,377,149,145
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	3,655,178,018	3,296,209,000	3,310,197,160	3,667,194,907
GENERAL OBLIG/REVENUE	556,211,428	1,072,064,866	1,010,050,000	903,247,000
REVENUE SUPPORTED	80,614	-	-	-
OTHER	-	209,300	-	-
TOTAL	4,211,470,060	4,368,483,166	4,320,247,160	4,570,441,907
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	6,287,978,112	6,349,769,557	6,401,567,273	6,294,826,016
REVENUE SUPPORTED	2,499,919,003	2,601,226,937	2,958,509,160	3,167,819,865
OTHER	39,502,604	30,273,636	32,824,041	29,950,298
TOTAL	8,827,399,719	8,981,270,130	9,392,900,474	9,492,596,179
GRAND TOTAL DEBT	\$ 20,292,915,475	\$ 20,196,447,082	\$ 20,228,753,003	\$ 20,440,187,231

CARSON CITY

DEMOGRAPHICS:

COUNTY SEAT - CARSON CITY

SQ MILES - 146

RANK BY POPULATION - 4

RANK BY AREA - 17

	2022	2023	2024	2025
POPULATION	56,434	57,073	58,314	58,923
FTE EMPLOYEES COUNTY	655.00	683.56	717.06	721.06

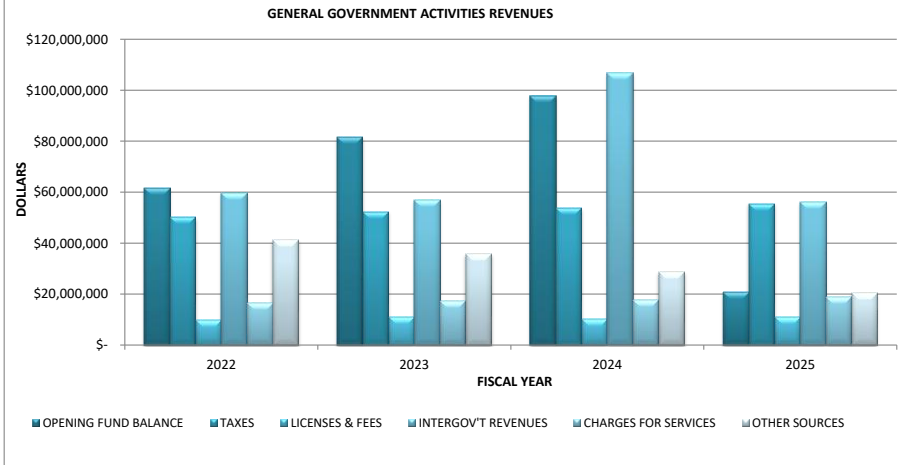
	2022	2023	2024	2025
ASSESSED VALUE	1,799,198,563	2,075,625,383	2,332,697,425	2,545,236,822
*COMBINED AD VALOREM	\$ 2.19	\$ 2.19	\$ 2.19	\$ 2.19
*Highest combined rate county-wide	\$ 3.57	\$ 3.57	\$ 3.57	\$ 3.57

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

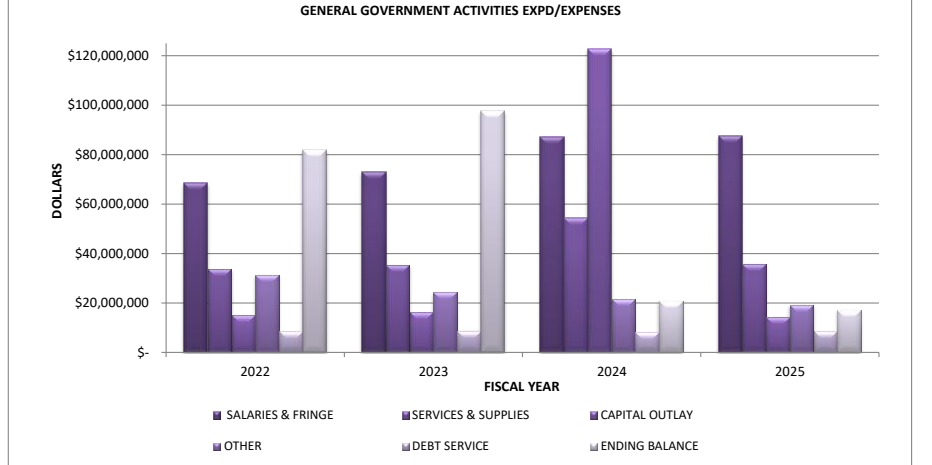
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 61,756,610	\$ 81,736,699	\$ 97,779,279	\$ 20,857,476
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	32,983,150	34,942,020	36,513,350	38,254,736
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	17,130,136	17,453,807	17,320,850	17,318,877
LICENSES AND FEES	9,797,992	11,196,103	10,222,269	11,105,023
INTERGOVERNMENTAL REVENUES	59,649,717	56,830,456	106,907,947	56,168,614
CHARGES FOR SERVICES	16,628,237	17,374,429	17,806,429	19,027,956
FINES AND FORFEITS	458,340	422,877	438,000	438,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	300,179	4,413,034	2,503,129	1,585,650
OTHER FINANCING SOURCES	40,337,601	31,040,685	25,720,979	18,400,559
TOTAL RESOURCES	\$ 239,041,962	\$ 255,410,110	\$ 315,212,232	\$ 183,156,891

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 46,237,058	\$ 48,792,913	\$ 57,935,960	\$ 56,745,923
BENEFITS	22,200,831	24,024,463	29,421,048	30,931,739
SERVICES & SUPPLIES	33,822,662	35,258,161	54,500,618	35,733,771
CAPITAL OUTLAY	14,988,412	16,294,535	122,760,986	14,516,144
OTHER	1,851	2,099	8,592	2,000
OTHER FINANCING USES	31,467,444	24,399,513	21,393,518	19,268,408
PRINCIPAL	6,376,907	6,512,059	5,910,333	6,251,001
INTEREST	2,210,098	2,347,088	2,423,701	2,380,104
ENDING BALANCE	81,736,699	97,779,279	20,857,476	17,327,801
TOTAL EXPENDITURES	\$ 239,041,962	\$ 255,410,110	\$ 315,212,232	\$ 183,156,891

REVENUES PER CAPITA \$ 3,141 \$ 3,043 \$ 3,729 \$ 2,754



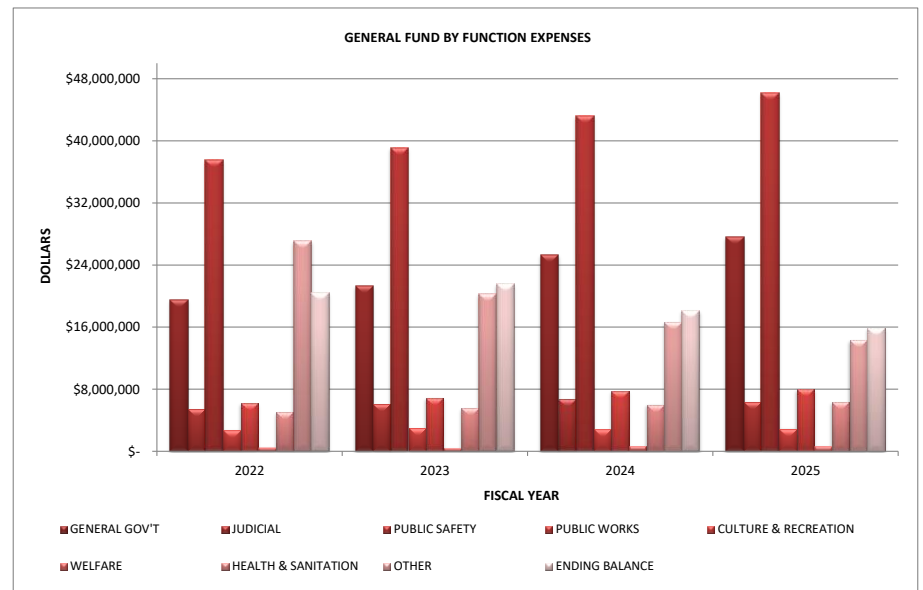
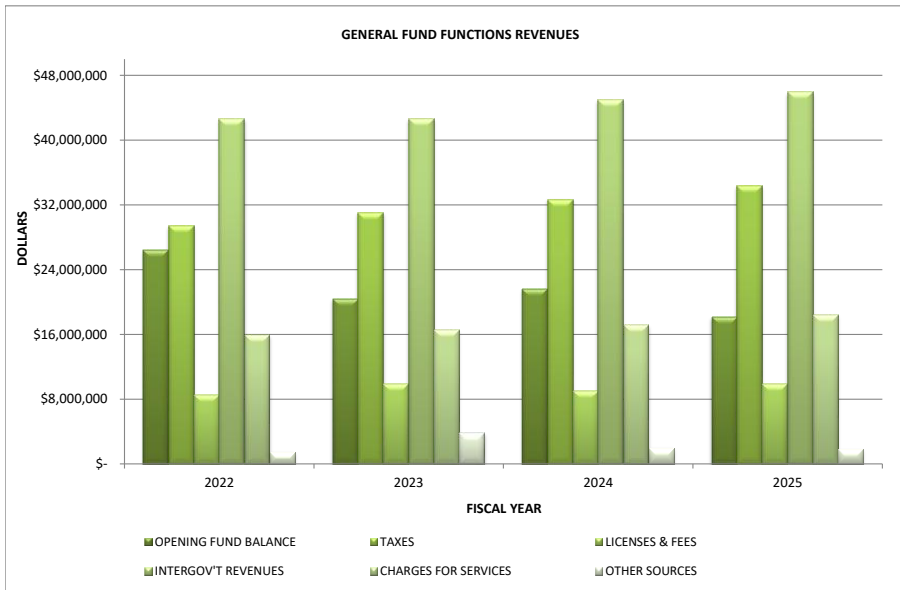
EXP. PER CAPITA \$ 2,787 \$ 2,762 \$ 5,048 \$ 2,814



CARSON CITY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 26,389,284	\$ 20,398,497	\$ 21,580,002	\$ 18,133,406
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	29,420,517	31,037,622	32,663,103	34,296,258
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	8,565,683	9,924,599	9,012,219	9,895,023
INTERGOVERNMENTAL REVENUES	42,624,746	42,596,213	45,002,827	45,904,270
CHARGES FOR SERVICES	15,905,273	16,546,394	17,171,448	18,383,424
FINES AND FORFEITS	447,970	413,817	428,000	428,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	761,128	3,017,716	1,202,000	1,128,600
OTHER FINANCING SOURCES	257,017	376,756	309,834	277,246
TOTAL RESOURCES	\$ 124,371,618	\$ 124,311,614	\$ 127,369,433	\$ 128,446,227

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 19,488,316	\$ 21,308,490	\$ 25,309,536	\$ 27,561,708
JUDICIAL	5,410,683	6,064,937	6,781,543	6,405,784
PUBLIC SAFETY	37,503,485	39,076,360	43,194,624	46,207,279
PUBLIC WORKS	2,712,681	3,044,309	2,866,591	2,929,259
CULTURE AND RECREATION	6,183,744	6,866,437	7,737,655	7,963,866
WELFARE	537,885	472,791	695,319	717,274
HEALTH & SANITATION	5,087,800	5,577,607	6,017,655	6,365,007
OTHER	349,420	760,708	409,797	433,651
OTHER FINANCING USES	26,699,107	19,559,973	16,223,307	13,967,698
ENDING BALANCE	20,398,497	21,580,002	18,133,406	15,894,701
TOTAL EXPENDITURES	\$ 124,371,618	\$ 124,311,614	\$ 127,369,433	\$ 128,446,227



CARSON CITY

PROPRIETARY ACTIVITIES: Sewer, Water, Storm Water, Ambulance, Cemetery, Building Permits, Insurance, Worker's Compensation, Group Medical, Fleet Management

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	57,781,389	59,776,530	61,887,905	63,069,235	OPERATING EXPENSES	44,806,079	50,191,014	53,436,045	54,823,165
NON-OPERATING REVENUE	497,027	1,275,795	866,035	208,244	NON-OPERATING EXPENSES	4,404,791	2,653,067	2,781,559	2,537,879
					NET INCOME	\$ 9,067,546	\$ 8,208,244	\$ 6,536,336	\$ 5,916,435

CITIES:
Carson City is a consolidated City/County Entity

TOWNS:

SCHOOL DISTRICTS:
One School District

SPECIAL DISTRICTS:
Carson Airport Authority
Carson Culture and Tourism
Carson Redevelopment Agency
Carson-Truckee Water Conservancy
Carson Water Subconservancy

	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	152,274,157	153,307,323	147,079,629	139,605,375
REVENUE SUPPORTED	10,764,300	9,516,700	8,230,600	6,902,000
OTHER	-	-	-	-
TOTAL	163,038,457	162,824,023	155,310,229	146,507,375
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	58,895,000	66,581,000	61,812,000	82,283,000
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	58,895,000	66,581,000	61,812,000	82,283,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
GRAND TOTAL DEBT	\$ 221,933,457	\$ 229,405,023	\$ 217,122,229	\$ 228,790,375

CHURCHILL COUNTY

DEMOGRAPHICS:

COUNTY SEAT - FALLON

SQ MILES - 4904

RANK BY POPULATION - 8

RANK BY AREA - 10

	2022	2023	2024	2025
POPULATION	26,202	26,310	26,564	26,940
FTE EMPLOYEES COUNTY	311	304	324	324

	2022	2023	2024	2025
ASSESSED VALUE	926,262,132	970,660,762	1,175,483,570	1,193,054,035
*COMBINED AD VALOREM TAX RATE	\$ 1.2829	\$ 1.2829	\$ 1.2829	\$ 1.2829
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

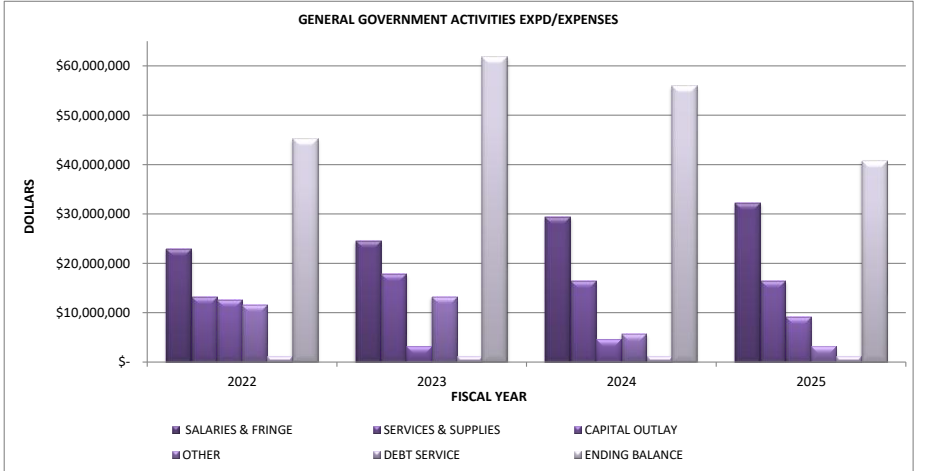
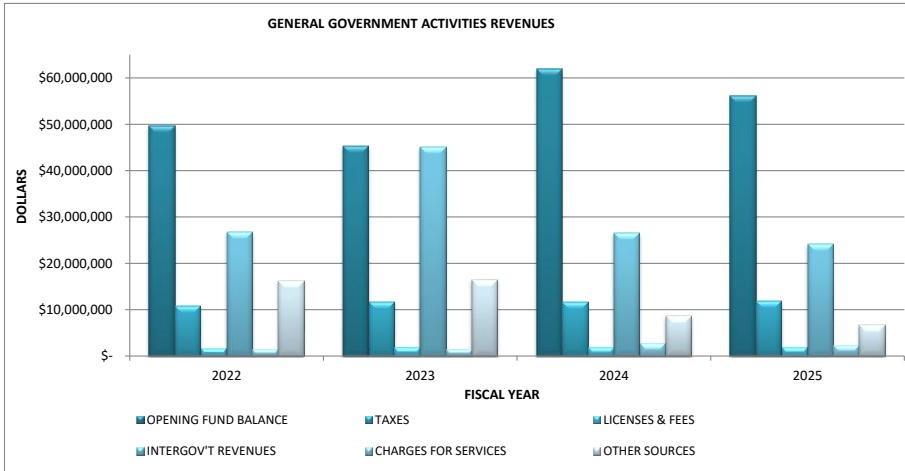
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 49,572,380	\$ 45,252,514	\$ 61,872,707	\$ 56,024,798
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	9,813,227	10,623,935	10,504,750	10,720,280
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	1,090,342	1,136,800	1,055,162	1,067,145
LICENSES AND FEES	1,659,495	1,929,091	2,029,300	1,934,800
INTERGOVERNMENTAL REVENUES	26,747,674	45,016,190	26,536,588	24,134,885
CHARGES FOR SERVICES	1,573,854	1,581,024	2,793,806	2,476,725
FINES AND FORFEITS	503,748	540,555	587,900	471,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	2,315,781	3,106,122	3,152,600	2,298,200
OTHER FINANCING SOURCES	13,459,063	12,882,471	4,867,201	3,984,000
TOTAL RESOURCES	\$ 106,735,564	\$ 122,068,702	\$ 113,400,014	\$ 103,111,833

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 14,629,298	\$ 15,977,104	\$ 18,403,710	\$ 20,201,809
BENEFITS	8,272,951	8,570,083	10,986,291	12,021,933
SERVICES & SUPPLIES	13,139,274	17,796,114	16,413,206	16,401,462
CAPITAL OUTLAY	12,509,355	3,291,562	4,630,570	9,099,875
OTHER	-	-	-	-
OTHER FINANCING USES	11,655,230	13,280,690	5,660,666	3,277,765
PRINCIPAL	687,267	705,360	722,713	735,125
INTEREST	589,675	575,082	558,058	544,763
ENDING BALANCE	45,252,514	61,872,707	56,024,798	40,829,100
TOTAL EXPENDITURES	\$ 106,735,564	\$ 122,068,702	\$ 113,400,014	\$ 103,111,833

REVENUES PER CAPITA	\$ 2,182	\$ 2,920	\$ 1,940	\$ 1,748
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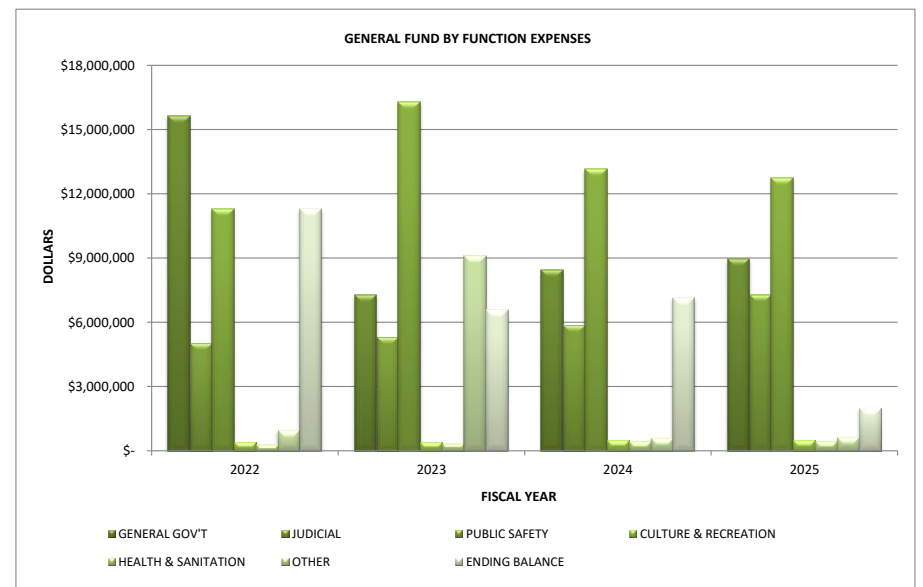
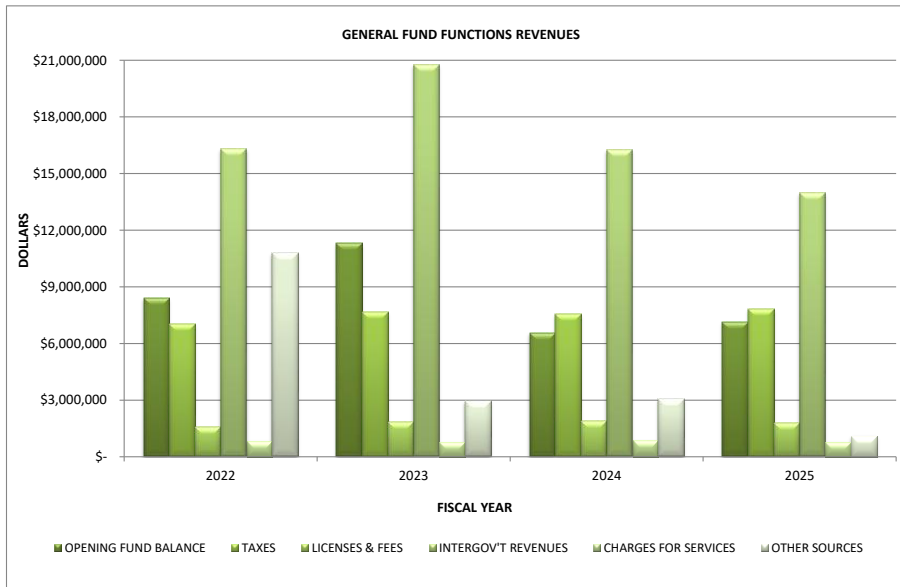
EXP. PER CAPITA	\$ 2,347	\$ 2,288	\$ 2,160	\$ 2,312
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CHURCHILL COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 8,437,769	\$ 11,310,788	\$ 6,561,826	\$ 7,120,395
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	7,052,359	7,675,771	7,539,200	7,826,200
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	1,558,395	1,833,778	1,874,300	1,794,800
INTERGOVERNMENTAL REVENUES	16,317,384	20,747,097	16,247,324	13,992,000
CHARGES FOR SERVICES	845,324	813,868	871,992	798,100
FINES AND FORFEITS	431,161	470,711	517,900	397,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	409,784	532,125	670,500	705,500
OTHER FINANCING SOURCES	9,966,736	1,945,710	1,877,901	-
TOTAL RESOURCES	\$ 45,018,912	\$ 45,329,848	\$ 36,160,943	\$ 32,633,995

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 15,644,292	\$ 7,274,708	\$ 8,459,044	\$ 8,943,229
JUDICIAL	5,043,313	5,325,746	5,859,029	7,297,345
PUBLIC SAFETY	11,318,076	16,309,536	13,148,725	12,749,089
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	435,462	427,758	507,182	517,263
WELFARE	-	-	-	-
HEALTH & SANITATION	311,014	352,526	462,303	466,859
OTHER	189,525	170,532	181,500	169,900
OTHER FINANCING USES	766,442	8,907,216	422,765	477,765
ENDING BALANCE	11,310,788	6,561,826	7,120,395	2,012,545
TOTAL EXPENDITURES	\$ 45,018,912	\$ 45,329,848	\$ 36,160,943	\$ 32,633,995



CHURCHILL COUNTY

PROPRIETARY ACTIVITIES: Telephone Operating, CC Cellular, CC Communications, Utility Enterprises, Waste Water Fund, Golf Course

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	19,343,979	21,257,093	24,261,201	24,363,120	OPERATING EXPENSES	17,683,002	18,570,428	19,930,626	19,996,275
NON-OPERATING REVENUE	1,618,455	1,682,865	1,452,270	1,275,850	NON-OPERATING EXPENSES	600,871	935,825	809,115	760,088
					NET INCOME	\$ 2,678,561	\$ 3,433,705	\$ 4,973,730	\$ 4,882,607

CITIES:
Fallon

TOWNS:

SCHOOL DISTRICTS:
One School District

SPECIAL DISTRICTS:
Carson-Truckee Water Conservancy
Carson Water Subconservancy
Churchill Co. Mosquito Weed & Abatement

DEBT:	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	9,032,443	8,429,463	7,629,333	10,842,387
REVENUE SUPPORTED	35,455,420	42,090,862	40,863,757	44,545,625
OTHER	-	9,142	4,920	-
TOTAL	44,487,863	50,529,467	48,498,010	55,388,012
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	26,362,700	24,175,000	22,295,000	20,340,000
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	209,300	-	-
TOTAL	26,362,700	24,384,300	22,295,000	20,340,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
GRAND TOTAL DEBT	70,850,563	\$ 74,913,767	\$ 70,793,010	\$ 75,728,012

CLARK COUNTY

DEMOGRAPHICS:

COUNTY SEAT - LAS VEGAS

SQ MILES - 4904

RANK BY POPULATION - 1

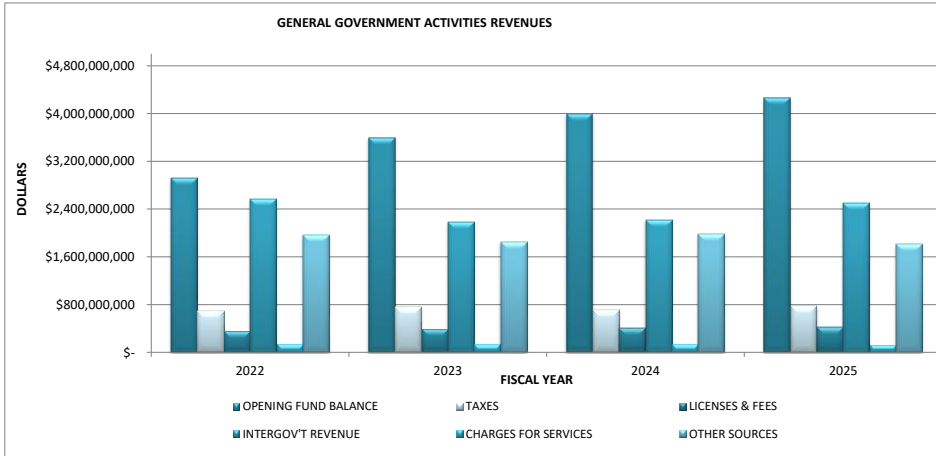
RANK BY AREA - 6

	2022	2023	2024	2025		2022	2023	2024	2025
POPULATION	2,320,107	2,320,551	2,338,127	2,361,285	ASSESSED VALUE	103,215,191,148	115,981,318,714	132,090,463,013	146,284,576,844
FTE EMPLOYEES COUNTY	14,091	14,808	15,333	15,785	*COMBINED AD VALOREM TAX RATE	\$ 0.6541	\$ 0.6541	\$ 0.6541	\$ 0.6541
					*Highest combined rate county-wide	\$ 3.4030	\$ 3.4030	\$ 3.4030	\$ 3.4030

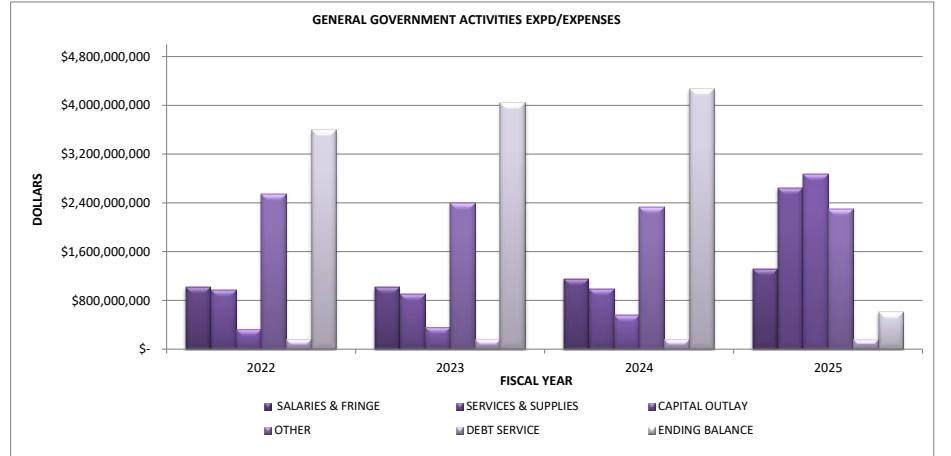
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025	EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 2,916,151,312	\$ 3,591,815,114	\$ 3,988,002,200	\$ 4,262,255,929	SALARIES & WAGES	\$ 700,794,177	\$ 700,231,541	\$ 762,028,208	\$ 850,628,692
PRIOR YEAR ADJUSTMENTS	-	-	-	-	BENEFITS	325,946,205	323,550,309	391,685,961	474,278,897
RESIDUAL EQUITY TRANSFER	-	-	-	-	SERVICES & SUPPLIES	979,138,683	911,738,444	990,940,171	2,648,868,350
AD VALOREM TAXES	605,525,641	654,506,569	612,668,518	676,761,871	CAPITAL OUTLAY	333,267,477	367,923,465	563,100,000	2,873,881,419
NET PROCEEDS OF MINES	-	-	-	-	OTHER	1,204,307	-	-	-
OTHER TAXES	80,230,917	99,547,911	102,401,004	102,611,581	OTHER FINANCING USES	2,544,729,465	2,405,189,955	2,333,512,710	2,294,872,908
LICENSES AND FEES	358,726,715	398,524,998	413,631,079	423,859,698	PRINCIPAL	91,594,859	99,972,530	95,853,354	94,912,173
INTERGOVERNMENTAL REVENUES	2,565,949,275	2,184,087,462	2,220,997,860	2,510,243,276	INTEREST	76,316,771	72,320,499	69,507,319	65,226,355
CHARGES FOR SERVICES	147,946,756	141,734,536	146,753,575	129,508,236	ENDING BALANCE	3,591,610,266	4,046,074,780	4,262,255,929	616,640,607
FINES AND FORFEITS	14,531,636	15,306,542	15,113,174	18,881,490					
SPECIAL ASSESSMENTS	18,431,735	12,991,246	11,098,409	11,056,056					
MISCELLANEOUS REVENUES	(24,241,450)	107,841,954	145,161,235	131,413,568					
OTHER FINANCING SOURCES	1,961,349,668	1,720,645,191	1,813,056,598	1,652,717,696					
TOTAL RESOURCES	\$ 8,644,602,205	\$ 8,927,001,523	\$ 9,468,883,652	\$ 9,919,309,401	TOTAL EXPENDITURES	\$ 8,644,602,205	\$ 8,927,001,523	\$ 9,468,883,652	\$ 9,919,309,401

REVENUES PER CAPITA \$ 2,469 \$ 2,299 \$ 2,344 \$ 2,396



EXP. PER CAPITA \$ 2,178 \$ 2,103 \$ 2,227 \$ 3,940



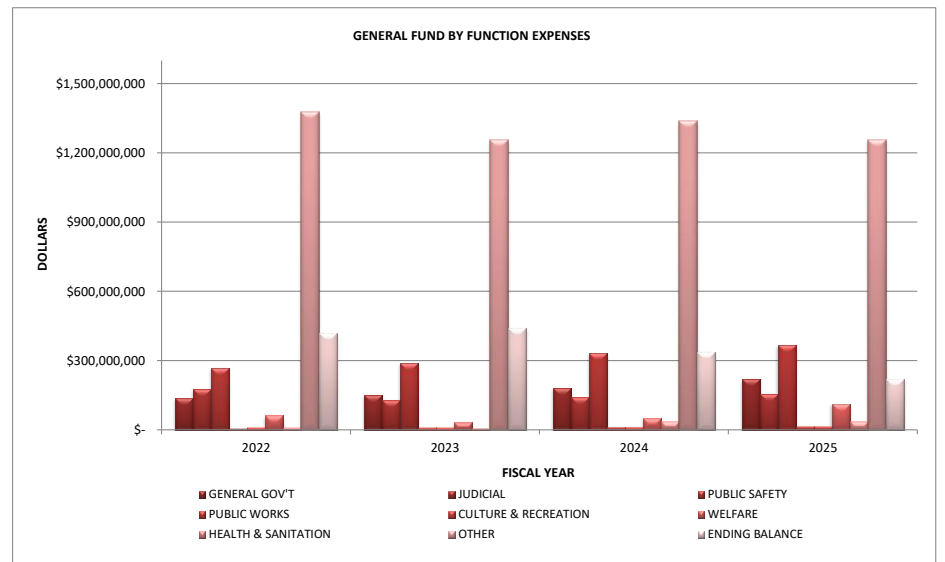
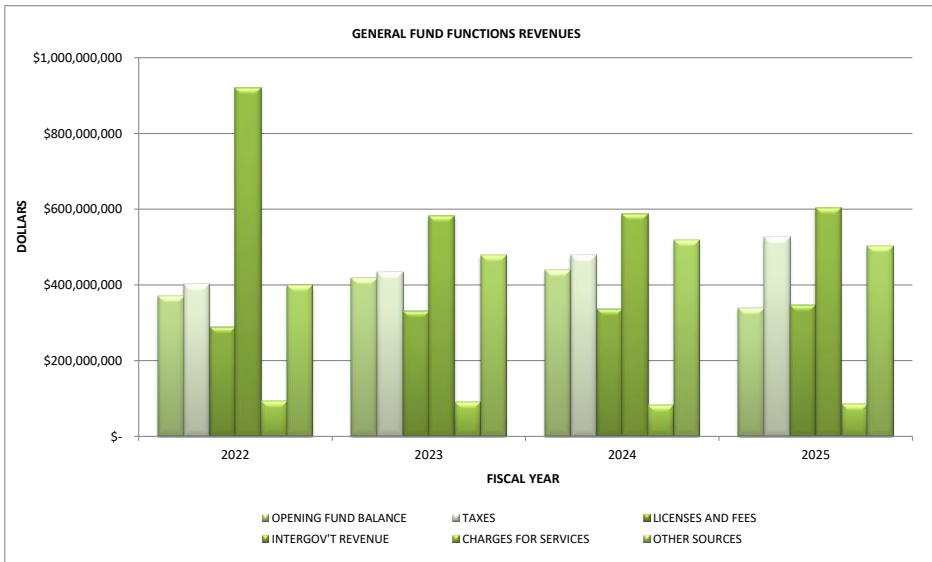
CLARK COUNTY

GENERAL FUND-BY FUNCTION RESOURCES

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 370,072,113	\$ 418,266,313	\$ 439,620,749	\$ 338,020,002
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	391,845,070	423,644,826	466,574,682	515,390,811
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	10,193,397	11,217,999	11,349,030	10,540,829
LICENSES AND FEES	288,555,682	330,543,569	337,058,295	346,133,213
INTERGOVERNMENTAL REVENUES	919,890,155	581,036,089	587,566,836	604,290,304
CHARGES FOR SERVICES	94,172,236	91,521,237	83,362,154	86,734,546
FINES AND FORFEITS	12,349,506	12,454,437	12,811,640	13,183,990
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	10,679,262	16,597,842	4,055,000	4,055,000
OTHER FINANCING SOURCES	375,720,833	448,960,041	502,034,079	484,574,600
TOTAL RESOURCES	\$ 2,473,478,254	\$ 2,334,242,353	\$ 2,444,432,465	\$ 2,402,923,295

EXPD/EXPENSES

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 138,014,533	\$ 152,405,386	\$ 180,456,855	\$ 220,469,366
JUDICIAL	176,266,774	127,872,775	140,533,098	157,052,708
PUBLIC SAFETY	268,561,510	290,555,547	331,899,721	367,292,514
PUBLIC WORKS	8,305,803	11,839,188	13,482,563	15,921,139
CULTURE AND RECREATION	11,983,495	13,109,370	14,393,775	16,326,571
WELFARE	63,298,939	35,112,978	52,855,580	112,280,758
HEALTH & SANITATION	12,464,562	9,958,827	36,812,357	37,200,000
OTHER	-	-	-	-
OTHER FINANCING USES	1,376,316,325	1,253,727,533	1,335,978,514	1,257,487,455
ENDING BALANCE	418,266,313	439,660,749	338,020,002	218,892,784
TOTAL EXPENDITURES	\$ 2,473,478,254	\$ 2,334,242,353	\$ 2,444,432,465	\$ 2,402,923,295



CLARK COUNTY

PROPRIETARY ACTIVITIES: Constable, Building, Kyle Canyon Water Dist., County (Public) Parking, Recreation Activity, Shooting Park, Self Funded Group Insurance, Workers Comp & Occup Safety, Employee Benefits, CCDC Detention Self-funded Liability Insurance, Ldetention Self-Funded Industrial Insurance VMPD Self Funded Insurance, LVMPD Self Funded Industrial Insurance, Clark Co. Liability & Risk Mgmt, County Liability Insurance Pool, Clark Co. Investment Pool, Regional Justice Center Maintenance & Operations, Automotive & Central Services, Construction Management, Enterprise Resource Planning

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	398,973,369	470,914,703	549,542,365	583,705,758	OPERATING EXPENSES	395,173,061	487,345,138	527,986,312	621,010,145
NON-OPERATING REVENUE	83,416	6,659,787	9,261,329	8,657,664	NON-OPERATING EXPENSES	13,101,833	533,418	-	-
					NET INCOME	\$ (9,218,109)	\$ (10,304,066)	\$ 30,817,382	\$ (28,646,723)

CITIES:
Boulder City
Henderson
Las Vegas
Mesquite
North Las Vegas

TOWNS:
Bunkerville, Enterprise,
Indian Springs, Laughlin,
Moapa, Moapa Valley,
Mt. Charleston, Paradise,
Searchlight, Spring Valley,
Summerlin, Sunrise Manor,
Whitney, Winchester

SCHOOL DISTRICTS:
One School District

SPECIAL DISTRICTS:
Big Bend Water, Boulder City Library, Boulder City Redevelopment Agency, County Fire Service, Clark County Aviation, Clark County Flood Control, Clark County Redevelopment Agency, Clark County Stadium Authority, Clark County Water Reclamation, Coyote Springs Water Resources, Henderson Library, Henderson Redevelopment Agency, Las Vegas/Clark County Library, Las Vegas Convention & Visitors Authority, Las Vegas Redevelopment Agency, Las Vegas Valley Water, Mesquite Redevelopment Agency, Moapa Valley Fire, Moapa Valley Television, Moapa Valley Water, Mt. Charleston Fire Protection, North Las Vegas Library, North Las Vegas Redevelopment Agency, Regional Transportation Commission of Southern Nevada, Southern Nevada Health, Southern Nevada Water Authority, University Medical Center, Virgin Valley Water.

	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	3,050,263,829	2,901,021,498	2,821,905,845	2,746,443,424
REVENUE SUPPORTED	2,963,696,403	2,739,365,924	2,455,747,623	2,421,036,652
OTHER	57,856,780	49,092,690	74,062,490	69,669,562
TOTAL	6,071,817,012	5,689,480,112	5,351,715,958	5,237,149,638
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	2,826,400,000	2,511,525,000	2,518,355,000	2,708,790,000
GENERAL OBLIG/REVENUE	-	473,855,000	418,980,000	325,921,000
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	2,826,400,000	2,985,380,000	2,937,335,000	3,034,711,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	6,182,207,899	6,238,416,759	6,300,472,720	6,201,199,436
REVENUE SUPPORTED	1,671,615,315	1,805,850,096	2,189,561,876	2,431,353,658
OTHER	4,273,434	1,729,867	6,570,031	7,456,099
TOTAL	7,858,096,648	8,045,996,722	8,496,604,627	8,640,009,193
GRAND TOTAL DEBT	16,756,313,660	\$ 16,720,856,834	\$ 16,785,655,585	\$ 16,911,869,831

DOUGLAS COUNTY

DEMOGRAPHICS

COUNTY SEAT - MINDEN

SQ MILES - 735

RANK BY POPULATION - 6

RANK BY AREA - 15

	2022	2022	2023	2025
POPULATION	49,082	49,661	52,674	54,343
FTE EMPLOYEES COUNTY	557.01	574.28	594.40	586.95

	2022	2023	2024	2025
ASSESSED VALUE	3,664,516,681	3,994,970,231	4,640,874,683	4,725,769,154
*COMBINED AD VALOREM TAX RATE	\$ 1.1680	\$ 1.1680	\$ 1.1680	\$ 1.1680
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

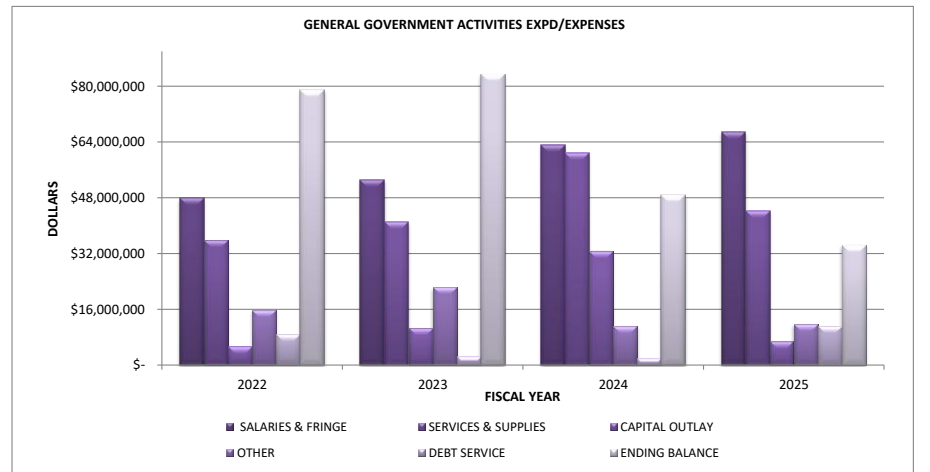
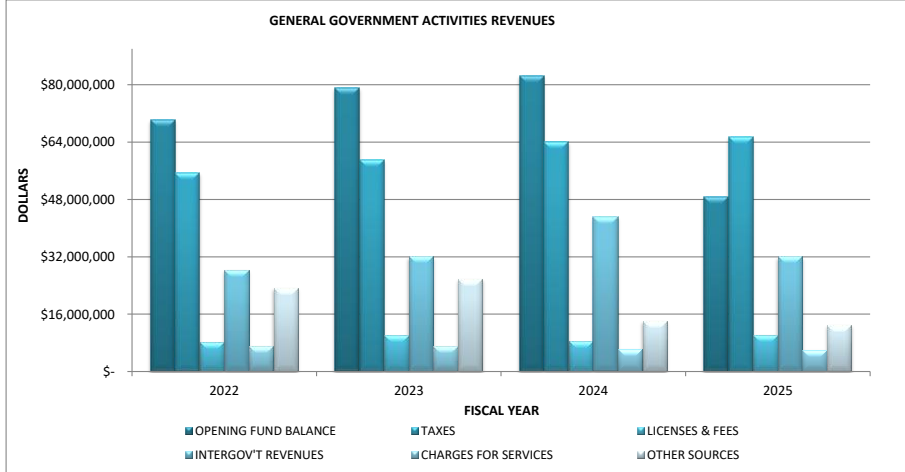
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 70,118,751	\$ 79,043,400	\$ 82,458,799	\$ 48,741,206
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	34,466,243	36,985,006	39,387,412	42,266,578
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	20,918,749	21,956,966	24,706,659	23,109,634
LICENSES AND FEES	8,269,799	10,084,974	8,597,775	10,275,154
INTERGOVERNMENTAL REVENUES	28,439,973	32,098,976	43,170,613	32,099,181
CHARGES FOR SERVICES	7,105,553	7,146,556	6,259,738	6,097,019
FINES AND FORFEITS	958,880	861,440	751,100	690,800
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(278,705)	2,789,212	2,526,360	2,427,312
OTHER FINANCING SOURCES	22,565,052	22,157,234	10,931,338	9,792,447
TOTAL RESOURCES	\$ 192,564,295	\$ 213,123,764	\$ 218,789,794	\$ 175,499,331

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 31,652,135	\$ 35,781,883	\$ 41,777,066	\$ 44,123,903
BENEFITS	16,170,077	17,336,698	21,267,300	22,857,095
SERVICES & SUPPLIES	35,750,012	41,038,427	60,788,244	44,245,910
CAPITAL OUTLAY	5,348,183	10,744,519	32,861,201	6,798,920
OTHER	70,702	350	850	850
OTHER FINANCING USES	15,743,882	22,273,091	11,225,958	11,685,439
PRINCIPAL	8,048,773	2,059,421	1,625,496	10,835,909
INTEREST	755,704	526,546	502,473	461,150
ENDING BALANCE	79,024,827	83,362,829	48,741,210	34,490,155
TOTAL EXPENDITURES	\$ 192,564,295	\$ 213,123,764	\$ 218,789,794	\$ 175,499,331

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 2,495	\$ 2,700	\$ 2,588	\$ 2,333

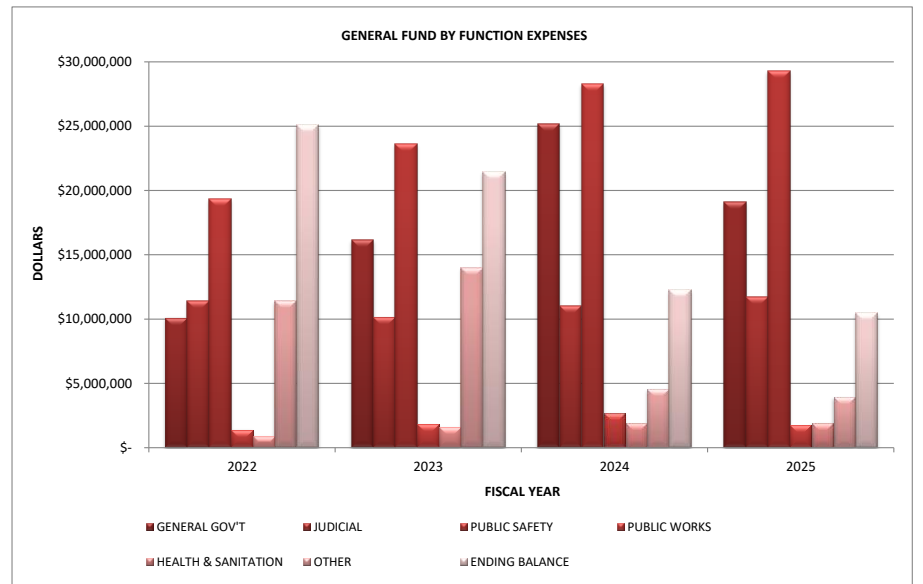
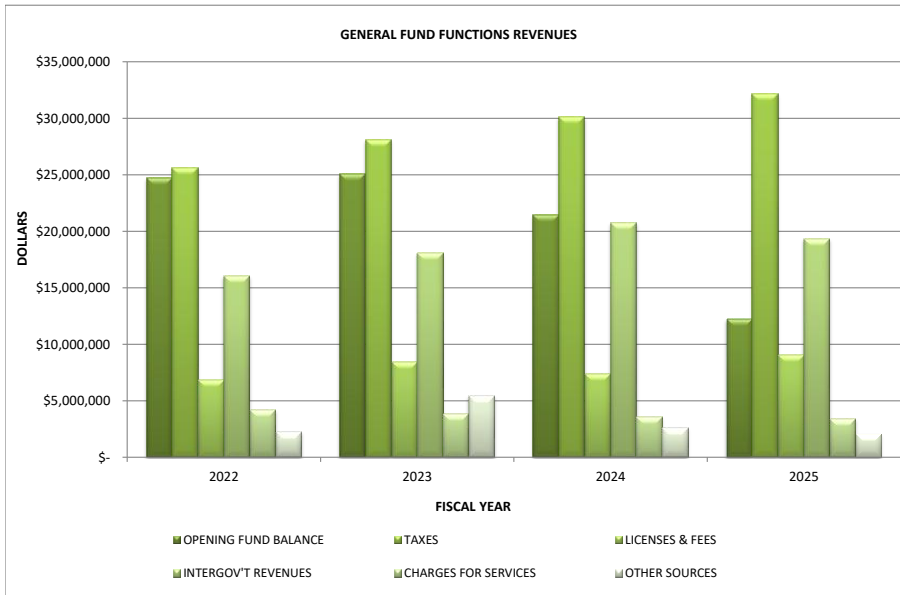
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 2,313	\$ 2,613	\$ 3,228	\$ 2,595



DOUGLAS COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 24,691,297	\$ 25,057,561	\$ 21,459,264	\$ 12,268,879
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	25,566,009	28,081,672	30,126,184	32,137,431
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	6,815,624	8,407,276	7,420,775	9,058,954
INTERGOVERNMENTAL REVENUES	16,064,942	18,109,205	20,771,865	19,362,107
CHARGES FOR SERVICES	4,220,966	3,813,134	3,607,078	3,361,791
FINES AND FORFEITS	872,179	829,965	712,100	690,800
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	338,701	1,599,611	1,539,699	1,132,924
OTHER FINANCING SOURCES	1,042,125	2,969,607	340,755	266,154
TOTAL RESOURCES	\$ 79,611,843	\$ 88,868,031	\$ 85,977,720	\$ 78,279,040

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 10,128,037	\$ 16,128,752	\$ 25,201,498	\$ 19,095,407
JUDICIAL	11,372,184	10,143,810	11,057,510	11,727,979
PUBLIC SAFETY	19,305,960	23,651,124	28,256,583	29,287,699
PUBLIC WORKS	1,412,740	1,843,916	2,675,591	1,786,096
CULTURE AND RECREATION	-	-	-	-
WELFARE	-	-	-	-
HEALTH & SANITATION	894,119	1,623,468	1,933,089	1,927,835
OTHER	3,331,093	439,287	465,398	-
OTHER FINANCING USES	8,110,149	13,578,414	4,119,172	3,950,525
ENDING BALANCE	25,057,561	21,459,260	12,268,883	10,503,499
TOTAL EXPENDITURES	\$ 79,611,843	\$ 88,868,031	\$ 85,977,720	\$ 78,279,040



DOUGLAS COUNTY

PROPRIETARY ACTIVITIES: Regional Water Utility, Douglas County Water Utility, Sewer Utility,
Self Insurance Dental, Motor Pool/Vehicle Maintenance, Risk Management, Airport

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	15,602,491	17,085,820	16,982,933	17,544,058	OPERATING EXPENSES	16,103,122	16,728,684	20,579,760	20,334,803
NON-OPERATING REVENUE	4,072,721	3,079,227	2,029,363	2,427,419	NON-OPERATING EXPENSES	1,214,434	448,684	454,508	409,321
					NET INCOME	\$ 2,357,656	\$ 2,987,679	\$ (2,021,972)	\$ (772,647)

<u>CITIES:</u>	<u>TOWNS:</u> Gardnerville Genoa Minden	<u>SCHOOL DISTRICTS:</u> One School District	<u>SPECIAL DISTRICTS:</u> Carson Truckee Water Conservancy, Carson Water Subconservancy, Cave Rock Estates GID, Douglas Co. Mosquito Abatement, Douglas Co. Redevelopment Agency, Douglas Co. Lake Tahoe Sewer Authority, East Fork Fire Protection, East Fork Swimming pool Elk Point Sanitation, Gardnerville Ranchos GID, Indian Hills GID, Kingsbury GID, Lakeridge GID, Logan Creek GID, Marla Bay GID, Minden-Gardnerville Sanitation, Oliver Park GID, Round Hill GID, Sierra Estates GID, Skyland GID, Tahoe Douglas Fire, Tahoe Douglas Sewer, Tahoe Douglas Visitors Authority, Topaz Ranch Estates GID Zephyr Cove GID, Zephyr Heights GID, Zephyr Knolls GID.
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	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	21,552,507	27,035,131	32,903,688	31,174,458
REVENUE SUPPORTED	10,742,000	10,227,000	9,685,000	9,115,000
OTHER	185,393	125,283	1,676,503	1,209,751
TOTAL	32,479,900	37,387,414	44,265,191	41,499,209
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	33,915,000	30,820,000	28,499,000	26,114,000
GENERAL OBLIG/REVENUE	-	826,000	319,000	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	33,915,000	31,646,000	28,818,000	26,114,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	20,315,546	18,547,063	16,347,965	17,153,753
REVENUE SUPPORTED	125,246,570	129,588,755	129,395,526	128,278,219
OTHER	4,872,850	4,745,432	4,837,787	4,645,064
TOTAL	150,434,966	152,881,250	150,581,278	150,077,036
GRAND TOTAL DEBT	216,829,866	\$ 221,914,664	\$ 223,664,469	\$ 217,690,245

ELKO COUNTY

DEMOGRAPHICS:

COUNTY SEAT - CITY OF ELKO

SQ MILES - 17197

RANK BY POPULATION - 5

RANK BY AREA - 2

	2022	2023	2024	2025
POPULATION	55,435	54,546	56,396	57,538
FTE EMPLOYEES COUNTY	342.08	348.00	367.25	382.85

	2022	2023	2024	2025
ASSESSED VALUE	2,529,304,538	2,369,199,810	2,498,944,791	2,581,976,730
*COMBINED AD VALOREM TAX RATE	\$ 2.8223	\$ 2.8223	\$ 2.8548	\$ 2.8548
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

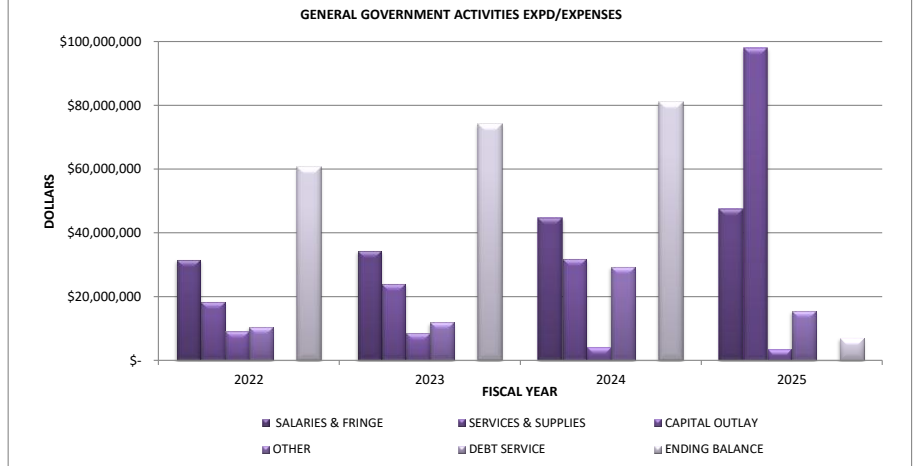
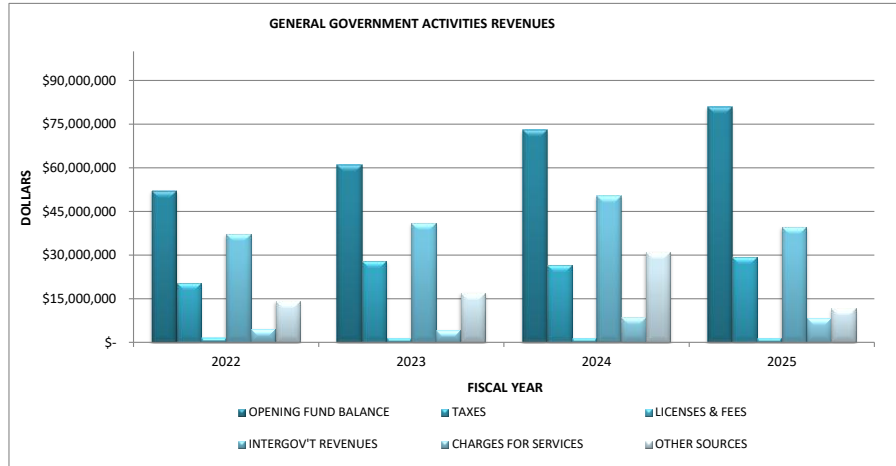
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 52,025,895	\$ 60,991,834	\$ 73,079,475	\$ 81,052,523
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	13,455,975	24,868,829	26,408,295	29,299,008
NET PROCEEDS OF MINES	4,239,754	2,205,206	-	-
OTHER TAXES	2,606,651	1,023,547	25,000	25,000
LICENSES AND FEES	1,679,102	1,638,867	1,561,900	1,589,000
INTERGOVERNMENTAL REVENUES	37,273,973	41,090,303	50,344,779	39,811,584
CHARGES FOR SERVICES	4,723,905	4,166,823	8,631,843	8,305,892
FINES AND FORFEITS	740,910	668,514	692,150	685,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	9,429,860	16,184,215	30,319,383	10,725,875
OTHER FINANCING SOURCES	4,019,896	200,000	200,000	240,000
TOTAL RESOURCES	\$ 130,195,921	\$ 153,038,138	\$ 191,262,825	\$ 171,733,882

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 20,501,472	\$ 22,335,273	\$ 28,031,982	\$ 28,769,090
BENEFITS	11,115,179	12,068,484	16,574,271	18,708,455
SERVICES & SUPPLIES	18,391,266	23,961,741	31,832,923	98,038,894
CAPITAL OUTLAY	9,063,850	8,532,076	4,220,127	3,440,767
OTHER	-	-	-	-
OTHER FINANCING USES	10,376,099	11,861,956	29,350,999	15,459,295
PRINCIPAL	175,734	199,131	200,000	300,000
INTEREST	8,403	-	-	-
ENDING BALANCE	60,563,918	74,079,477	81,052,523	7,017,381
TOTAL EXPENDITURES	\$ 130,195,921	\$ 153,038,138	\$ 191,262,825	\$ 171,733,882

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 1,410	\$ 1,687	\$ 2,096	\$ 1,576

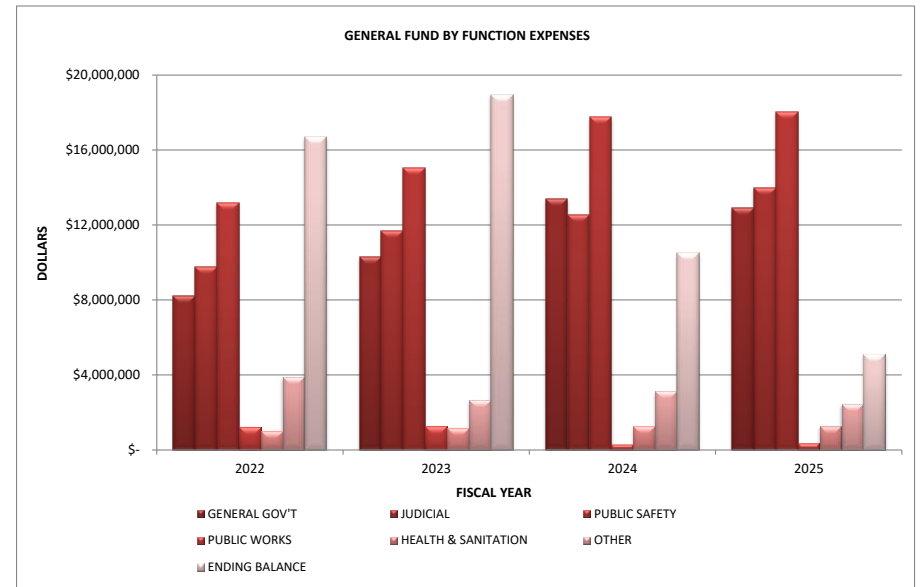
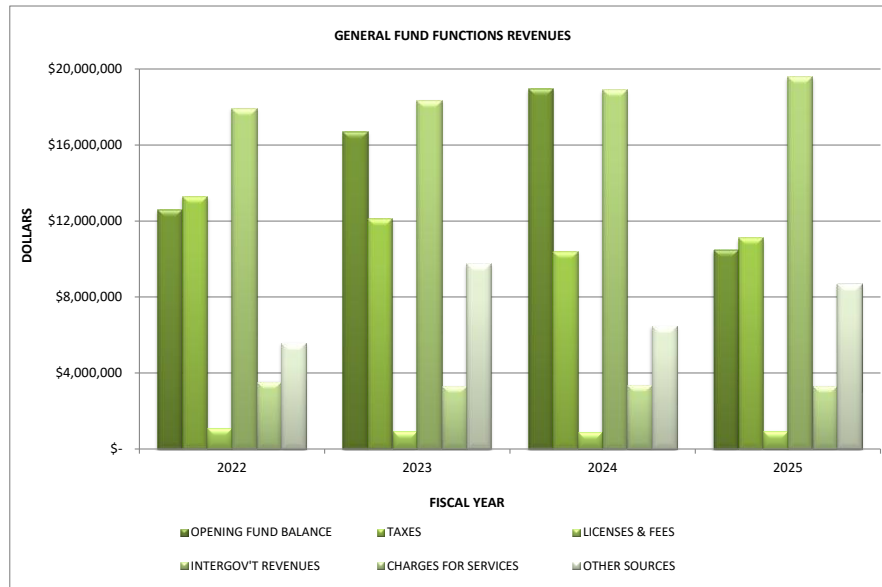
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 1,256	\$ 1,448	\$ 1,954	\$ 2,863



ELKO COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 12,589,587	\$ 16,708,545	\$ 18,952,669	\$ 10,489,288
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	8,502,639	9,877,642	10,396,840	11,081,793
NET PROCEEDS OF MINES	2,965,700	1,590,868	-	-
OTHER TAXES	1,818,724	629,927	-	-
LICENSES AND FEES	1,097,403	927,352	908,900	939,000
INTERGOVERNMENTAL REVENUES	17,922,906	18,343,049	18,884,146	19,595,377
CHARGES FOR SERVICES	3,555,810	3,306,265	3,360,310	3,316,000
FINES AND FORFEITS	725,806	656,271	665,000	660,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	4,848,285	9,066,578	5,821,454	8,039,516
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 54,026,860	\$ 61,106,497	\$ 58,989,319	\$ 54,120,974

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 8,203,864	\$ 10,297,460	\$ 13,418,667	\$ 12,889,886
JUDICIAL	9,742,470	11,673,467	12,567,520	13,967,802
PUBLIC SAFETY	13,158,580	15,044,579	17,742,904	18,018,872
PUBLIC WORKS	1,249,610	1,254,392	320,940	385,212
CULTURE AND RECREATION	-	-	-	-
WELFARE	-	-	-	-
HEALTH & SANITATION	1,046,026	1,199,730	1,300,000	1,281,560
OTHER	-	-	-	-
OTHER FINANCING USES	3,917,765	2,684,200	3,150,000	2,466,359
ENDING BALANCE	16,708,545	18,952,669	10,489,288	5,111,283
TOTAL EXPENDITURES	\$ 54,026,860	\$ 61,106,497	\$ 58,989,319	\$ 54,120,974



ELKO COUNTY

PROPRIETARY ACTIVITIES: Ambulance, Solid Waste, Group Health Insurance

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	8,918,902	8,796,092	7,328,000	7,581,528	OPERATING EXPENSES	9,209,812	10,990,086	8,441,072	8,537,420
NON-OPERATING REVENUE	739,313	696,146	923,328	805,892	NON-OPERATING EXPENSES	217,684	20,429	-	-
					NET INCOME	\$ 230,719	\$ (1,518,277)	\$ (189,744)	\$ (150,000)

CITIES:
Carlin,
City of Elko
Wells
West Wendover

TOWNS:
Jackpot
Jarbidge
Montello
Mountain City

SCHOOL DISTRICTS:
One School District

SPECIAL DISTRICTS:
Elko Convention & Visitors Authority, Elko County Fire Protection District,
Elko County Recreation Board, Elko Television, Starr Valley Cemetery,
Tuscarora Water, West Wendover Recreation.

	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	19,567,959	17,407,137	13,977,404	11,699,440
REVENUE SUPPORTED	8,283,674	8,044,238	7,795,980	7,539,181
OTHER	554,859	424,281	249,263	13,811,475
TOTAL	28,406,492	25,875,656	22,022,647	33,050,096
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	620,000	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	7,239,136	7,012,342	6,774,540	6,503,879
TOTAL	7,859,136	7,012,342	6,774,540	6,503,879
GRAND TOTAL DEBT	36,265,628 \$	32,887,998 \$	28,797,187 \$	39,553,975

ESMERALDA COUNTY

DEMOGRAPHICS:

COUNTY SEAT - GOLDFIELD

SQ MILES - 3589

RANK BY POPULATION - 17

RANK BY AREA - 13

	2022	2023	2024	2025
POPULATION	999	1,000	1,068	1,067
FTE EMPLOYEES COUNTY	57.50	57.50	57.50	57.50

	2022	2023	2024	2025
ASSESSED VALUE	97,542,476	98,289,312	194,159,347	219,451,173
*COMBINED AD VALOREM TAX RATE	\$ 2.1241	\$ 2.1991	\$ 2.1991	\$ 2.1991
*Highest combined rate county-wide	\$ 3.0441	\$ 3.0441	\$ 3.0441	\$ 3.0441

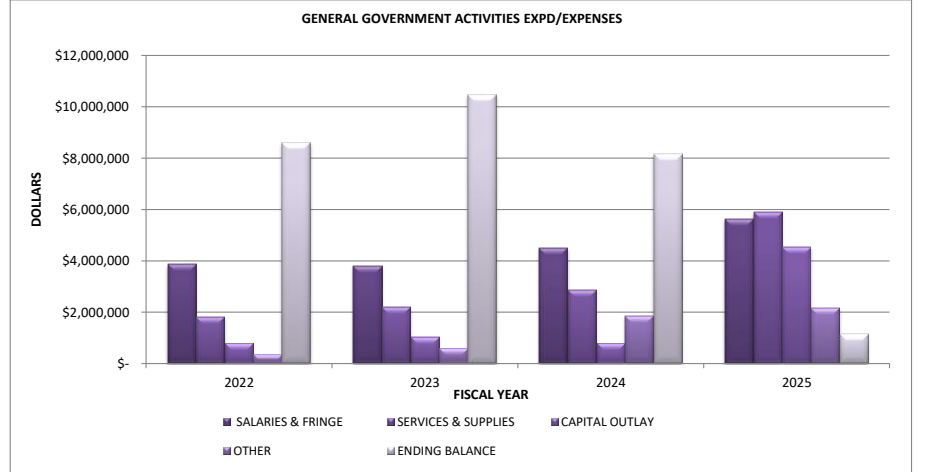
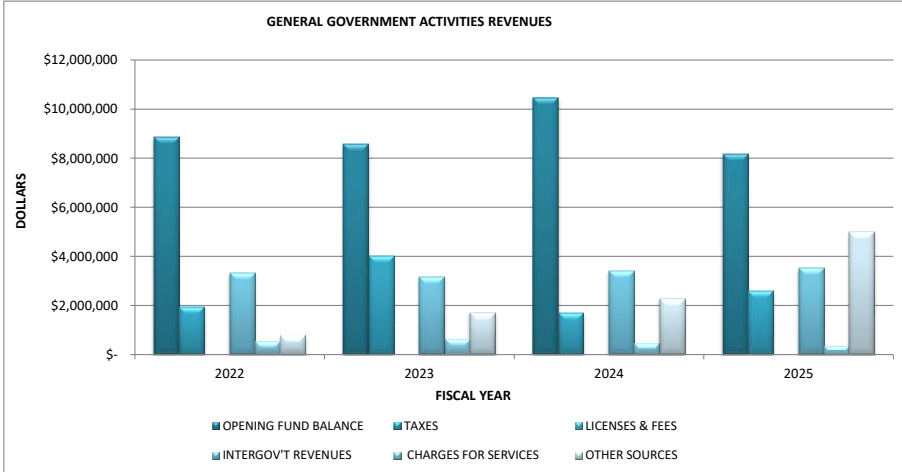
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 8,849,701	\$ 8,592,732	\$ 10,456,005	\$ 8,162,180
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	1,521,278	1,612,243	1,411,775	2,544,348
NET PROCEEDS OF MINES	344,579	2,347,994	220,000	-
OTHER TAXES	67,382	64,920	60,000	60,000
LICENSES AND FEES	18,314	18,656	16,353	16,400
INTERGOVERNMENTAL REVENUES	3,327,648	3,146,632	3,423,825	3,534,151
CHARGES FOR SERVICES	539,625	649,038	457,200	368,200
FINES AND FORFEITS	303,176	304,209	291,000	291,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	156,801	844,956	450,751	2,936,743
OTHER FINANCING SOURCES	324,582	560,667	1,546,472	1,756,303
TOTAL RESOURCES	\$ 15,453,086	\$ 18,142,047	\$ 18,333,381	\$ 19,669,325

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 2,399,669	\$ 2,386,361	\$ 2,889,582	\$ 3,093,423
BENEFITS	1,463,921	1,410,582	1,613,414	2,528,273
SERVICES & SUPPLIES	1,826,717	2,207,670	2,880,553	5,908,040
CAPITAL OUTLAY	794,052	1,030,282	799,370	4,554,442
OTHER	-	-	-	-
OTHER FINANCING USES	370,257	609,555	1,868,751	2,151,990
PRINCIPAL	5,006	37,139	103,945	236,390
INTEREST	732	4,453	15,586	44,841
ENDING BALANCE	8,592,732	10,456,005	8,162,180	1,151,926
TOTAL EXPENDITURES	\$ 15,453,086	\$ 18,142,047	\$ 18,333,381	\$ 19,669,325

REVENUES PER CAPITA \$ 6,610 \$ 9,549 \$ 7,376 \$ 10,785

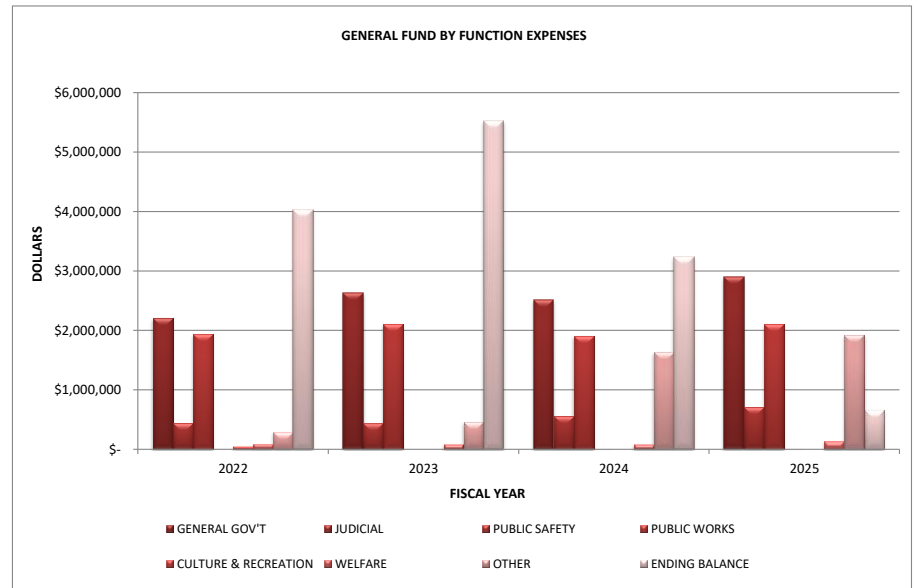
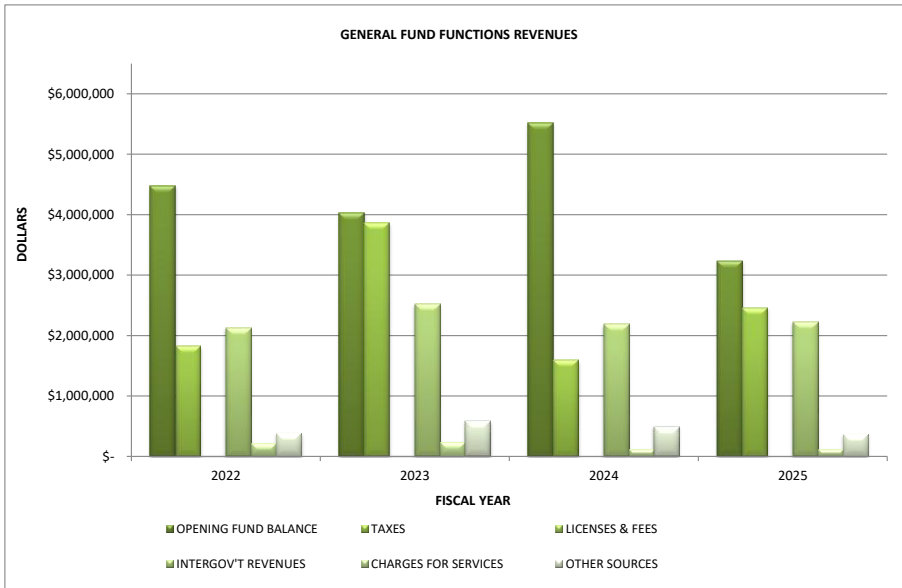
EXP. PER CAPITA \$ 6,867 \$ 7,686 \$ 9,524 \$ 17,355



ESMERALDA COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 4,479,914	\$ 4,029,903	\$ 5,525,442	\$ 3,234,837
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	1,488,258	1,568,535	1,368,820	2,461,839
NET PROCEEDS OF MINES	337,118	2,296,909	220,000	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	16,414	16,956	14,800	14,800
INTERGOVERNMENTAL REVENUES	2,129,874	2,523,395	2,184,757	2,226,466
CHARGES FOR SERVICES	215,997	242,962	121,000	121,000
FINES AND FORFEITS	303,015	298,748	290,000	290,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	40,660	281,881	80,000	82,000
OTHER FINANCING SOURCES	50,537	-	122,826	-
TOTAL RESOURCES	\$ 9,061,787	\$ 11,259,289	\$ 9,927,645	\$ 8,430,942

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 2,204,840	\$ 2,635,919	\$ 2,507,357	\$ 2,891,561
JUDICIAL	451,016	440,148	562,850	707,000
PUBLIC SAFETY	1,934,092	2,108,166	1,900,150	2,106,250
PUBLIC WORKS	1,740	1,740	4,900	5,000
CULTURE AND RECREATION	49,466	-	-	-
WELFARE	95,317	84,218	85,000	136,660
HEALTH & SANITATION	-	-	-	-
OTHER	5,738	41,592	77,753	76,210
OTHER FINANCING USES	289,675	422,064	1,554,798	1,841,463
ENDING BALANCE	4,029,903	5,525,442	3,234,837	666,798
TOTAL EXPENDITURES	\$ 9,061,787	\$ 11,259,289	\$ 9,927,645	\$ 8,430,942



ESMERALDA COUNTY

PROPRIETARY ACTIVITIES: None

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	-	-	-	-	OPERATING EXPENSES	-	-	-	-
NON-OPERATING REVENUE	-	-	-	-	NON-OPERATING EXPENSES	-	-	-	-
					NET INCOME	\$ -	\$ -	\$ -	\$ -

<u>CITIES:</u>	<u>TOWNS:</u> Goldfield Silver Peak	<u>SCHOOL DISTRICTS:</u> One School District	<u>SPECIAL DISTRICTS:</u>
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	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	112,361	247,924
REVENUE SUPPORTED	1,422,402	1,391,256	1,359,323	1,326,598
OTHER	-	-	9,548	131,586
TOTAL	1,422,402	1,391,256	1,481,232	1,706,108
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
GRAND TOTAL DEBT	\$ 1,422,402	\$ 1,391,256	\$ 1,481,232	\$ 1,706,108

EUREKA COUNTY

DEMOGRAPHICS:

COUNTY SEAT - EUREKA

SQ MILES - 4176

RANK BY POPULATION - 16

RANK BY AREA - 11

	2022	2023	2024	2025
POPULATION	1,936	1,898	1,847	1,776
FTE EMPLOYEES COUNTY	104.00	99.00	103.00	103.00

	2022	2023	2024	2025
ASSESSED VALUE	1,936,571,803	1,703,378,514	1,577,791,095	1,681,334,732
*COMBINED AD VALOREM TAX RATE	\$ 0.9458	\$ 0.9458	\$ 0.9458	\$ 1.1458
*Highest combined rate county-wide	\$ 2.0896	\$ 2.0896	\$ 2.0896	\$ 2.2896

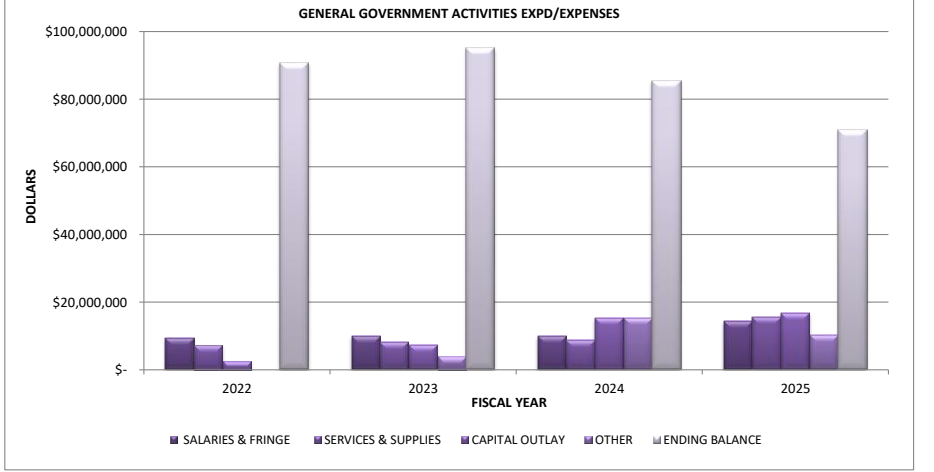
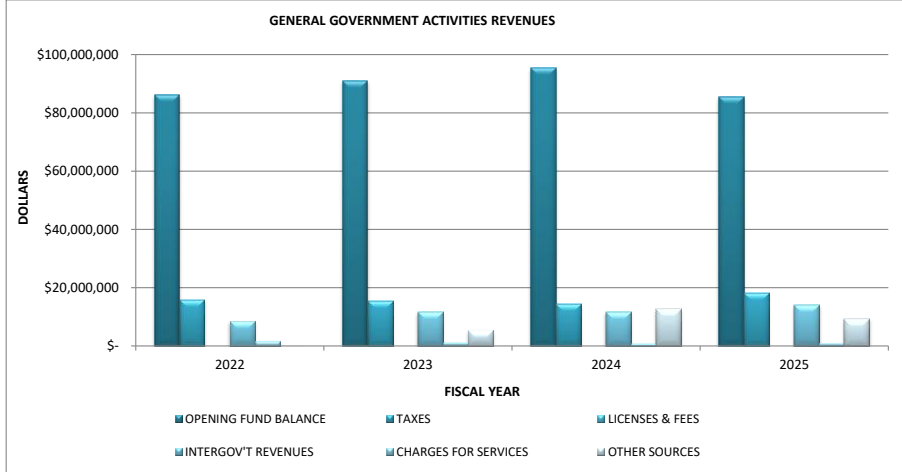
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 86,221,436	\$ 90,851,928	\$ 95,274,620	\$ 85,509,936
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	7,327,143	6,799,591	7,598,887	8,276,505
NET PROCEEDS OF MINES	8,478,008	8,359,948	6,551,359	9,893,868
OTHER TAXES	131,128	137,549	131,000	131,000
LICENSES AND FEES	7,765	6,809	5,450	5,450
INTERGOVERNMENTAL REVENUES	8,529,686	11,835,761	11,674,410	13,900,043
CHARGES FOR SERVICES	1,748,009	1,378,621	920,260	1,140,060
FINES AND FORFEITS	47,043	64,833	111,800	123,750
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(2,224,285)	1,370,006	1,890,680	5,223,055
OTHER FINANCING SOURCES	-	4,132,310	10,750,000	4,000,000
	-	-	-	-
TOTAL RESOURCES	\$ 110,265,933	\$ 124,937,356	\$ 134,908,466	\$ 128,203,667

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 5,992,016	\$ 6,457,465	\$ 6,480,800	\$ 8,960,100
BENEFITS	3,435,874	3,524,581	3,653,950	5,418,500
SERVICES & SUPPLIES	7,285,542	8,228,552	8,777,900	15,722,801
CAPITAL OUTLAY	2,700,572	7,452,138	15,235,880	16,702,600
OTHER	-	-	-	-
OTHER FINANCING USES	-	4,000,000	15,250,000	10,400,000
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
ENDING BALANCE	90,851,929	95,274,620	85,509,936	70,999,666
TOTAL EXPENDITURES	\$ 110,265,933	\$ 124,937,356	\$ 134,908,466	\$ 128,203,667

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 12,420	\$ 17,959	\$ 21,458	\$ 24,039

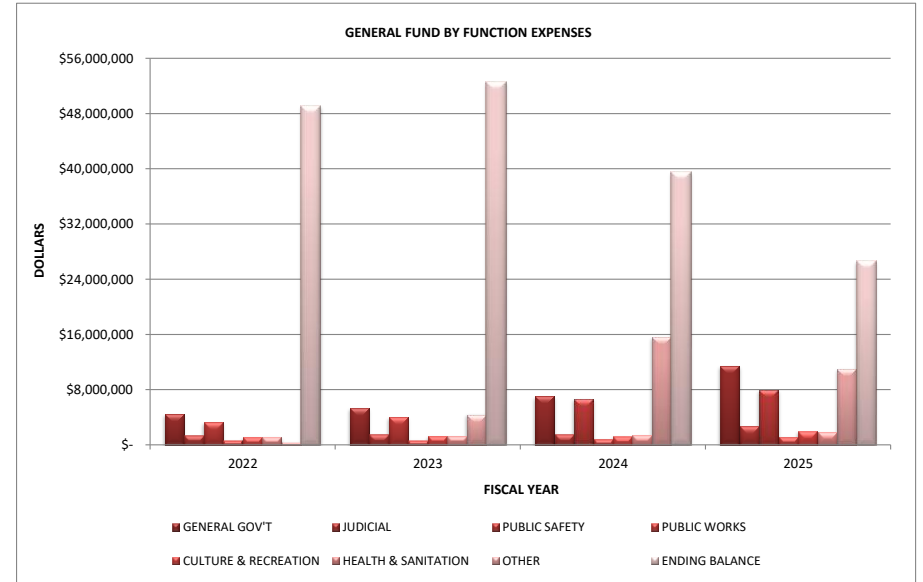
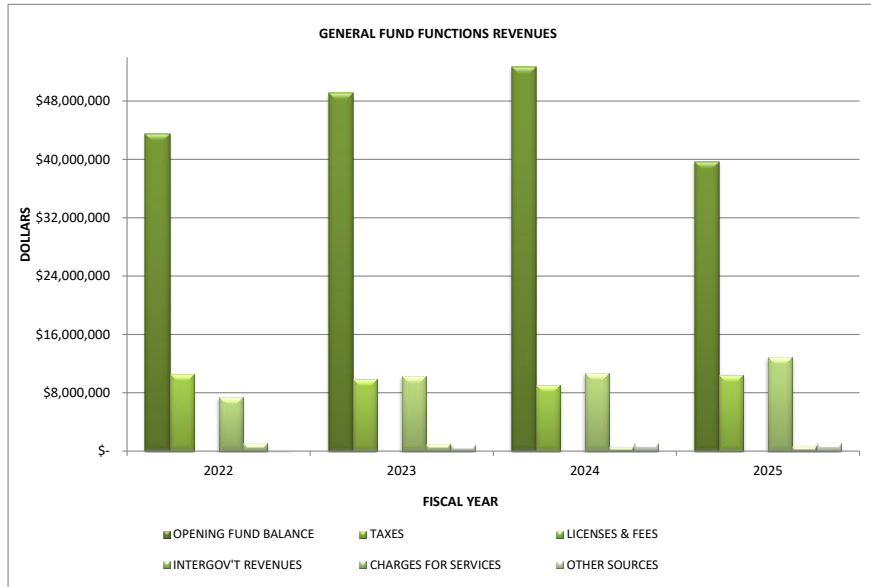
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 10,028	\$ 15,628	\$ 26,745	\$ 32,209



EUREKA COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 43,523,885	\$ 49,065,625	\$ 52,643,311	\$ 39,595,084
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	4,941,890	4,443,627	4,940,325	4,895,650
NET PROCEEDS OF MINES	5,713,752	5,458,779	4,142,478	5,608,641
OTHER TAXES	-	-	-	-
LICENSES AND FEES	7,765	6,809	5,450	5,450
INTERGOVERNMENTAL REVENUES	7,386,018	10,304,786	10,684,300	12,896,511
CHARGES FOR SERVICES	1,190,686	987,112	574,300	665,575
FINES AND FORFEITS	47,043	64,833	111,800	123,750
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(1,161,002)	692,258	947,650	938,850
OTHER FINANCING SOURCES	-	132,310	-	-
TOTAL RESOURCES	\$ 61,650,037	\$ 71,156,139	\$ 74,049,614	\$ 64,729,511

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 4,489,093	\$ 5,296,348	\$ 7,013,580	\$ 11,374,275
JUDICIAL	1,361,925	1,524,158	1,536,100	2,680,710
PUBLIC SAFETY	3,273,604	4,035,404	6,700,500	7,982,200
PUBLIC WORKS	640,170	665,552	868,750	1,224,000
CULTURE AND RECREATION	1,217,581	1,314,518	1,238,800	1,942,600
WELFARE	-	-	-	-
HEALTH & SANITATION	1,211,056	1,283,974	1,434,100	1,854,150
OTHER	390,982	392,874	412,700	610,700
OTHER FINANCING USES	-	4,000,000	15,250,000	10,400,000
ENDING BALANCE	49,065,626	52,643,311	39,595,084	26,660,876
TOTAL EXPENDITURES	\$ 61,650,037	\$ 71,156,139	\$ 74,049,614	\$ 64,729,511



EUREKA COUNTY

PROPRIETARY ACTIVITIES: None

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	-	-	-	-	OPERATING EXPENSES	-	-	-	-
NON-OPERATING REVENUE	-	-	-	-	NON-OPERATING EXPENSES	-	-	-	-
					NET INCOME	\$ -	\$ -	\$ -	\$ -

<u>CITIES:</u>	<u>TOWNS:</u> Crescent Valley Eureka	<u>SCHOOL DISTRICTS:</u> One School District	<u>SPECIAL DISTRICTS:</u> Devil's Gate GID Diamond Valley Rodent Control Diamond Valley Weed Control Eureka County Television
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	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
GRAND TOTAL DEBT	\$ -	\$ -	\$ -	\$ -

HUMBOLDT COUNTY

DEMOGRAPHICS:

COUNTY SEAT - WINNEMUCCA

SQ MILES - 9634

RANK BY POPULATION - 9

RANK BY AREA - 4

	2022	2023	2024	2025
POPULATION	17,064	17,202	17,921	17,696
FTE EMPLOYEES COUNTY	227.50	226.50	234.50	241.75

	2022	2023	2024	2025
ASSESSED VALUE	1,888,368,432	1,686,653,201	1,637,371,105	2,224,759,229
*COMBINED AD VALOREM TAX RATE	\$ 2.2016	\$ 2.2016	\$ 2.2016	\$ 2.2016
*Highest combined rate county-wide	\$ 3.1716	\$ 3.1716	\$ 3.1716	\$ 3.1716

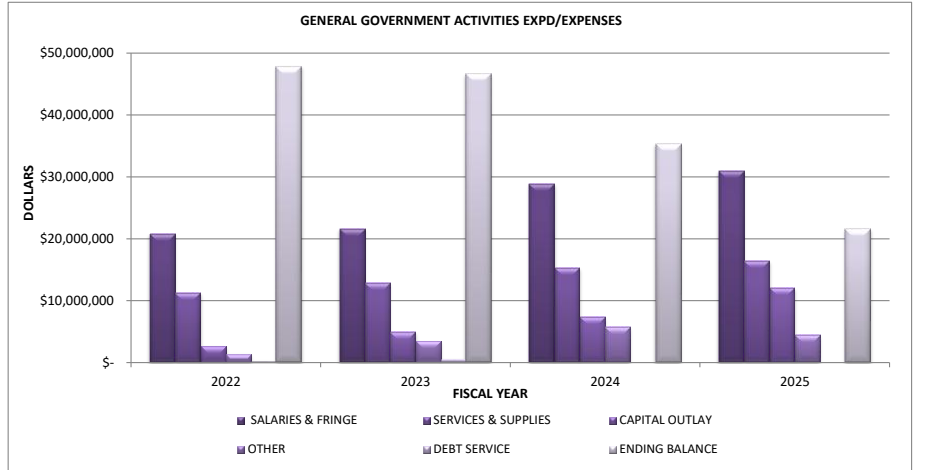
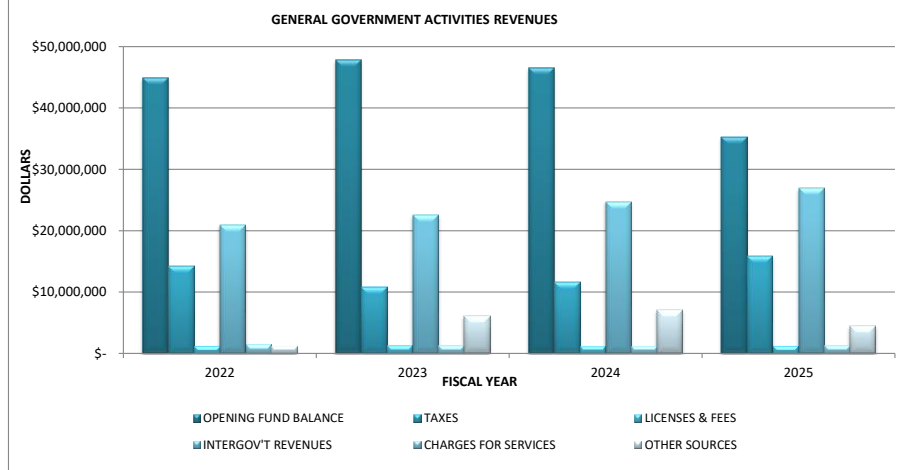
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 44,945,558	\$ 47,843,506	\$ 46,577,960	\$ 35,277,840
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	13,768,552	7,708,964	9,270,738	9,530,057
NET PROCEEDS OF MINES	-	2,624,863	1,905,226	5,862,173
OTHER TAXES	537,478	547,400	484,623	490,126
LICENSES AND FEES	1,290,568	1,357,323	1,273,000	1,313,000
INTERGOVERNMENTAL REVENUES	20,883,293	22,574,121	24,759,949	27,009,314
CHARGES FOR SERVICES	1,488,448	1,316,210	1,285,000	1,335,500
FINES AND FORFEITS	624,892	504,677	941,338	578,500
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	409,300	3,106,664	1,763,000	1,432,800
OTHER FINANCING SOURCES	214,600	2,515,329	4,302,500	2,517,800
TOTAL RESOURCES	\$ 84,162,689	\$ 90,099,057	\$ 92,563,334	\$ 85,347,110

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 13,818,764	\$ 14,058,870	\$ 16,006,794	\$ 17,255,058
BENEFITS	6,906,460	7,564,005	12,902,494	13,696,628
SERVICES & SUPPLIES	11,301,618	12,857,353	15,334,562	16,415,386
CAPITAL OUTLAY	2,676,046	4,883,821	7,344,753	11,973,650
OTHER	-	-	-	-
OTHER FINANCING USES	1,338,071	3,501,843	5,696,891	4,432,401
PRINCIPAL	267,023	638,370	-	-
INTEREST	11,201	16,835	-	-
ENDING BALANCE	47,843,506	46,577,960	35,277,840	21,573,987
TOTAL EXPENDITURES	\$ 84,162,689	\$ 90,099,057	\$ 92,563,334	\$ 85,347,110

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 2,298	\$ 2,456	\$ 2,566	\$ 2,829

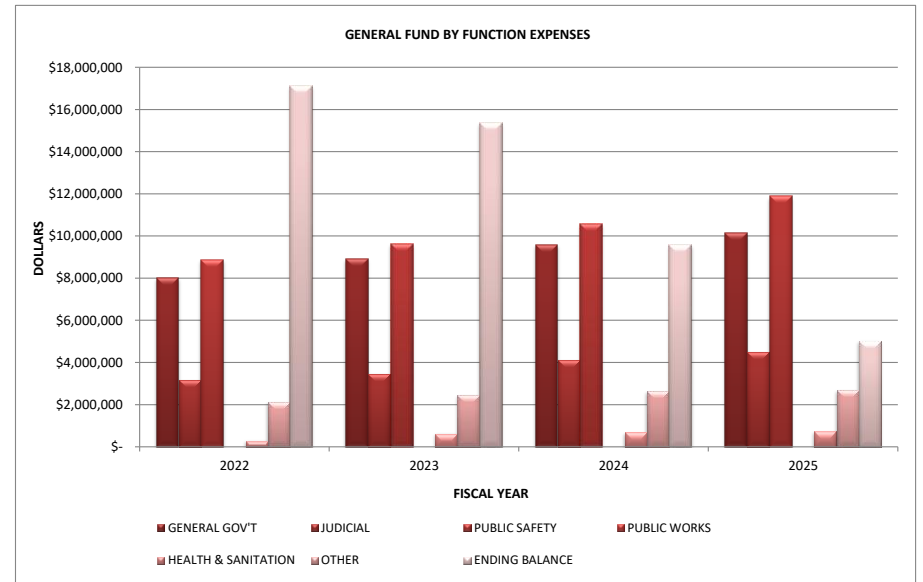
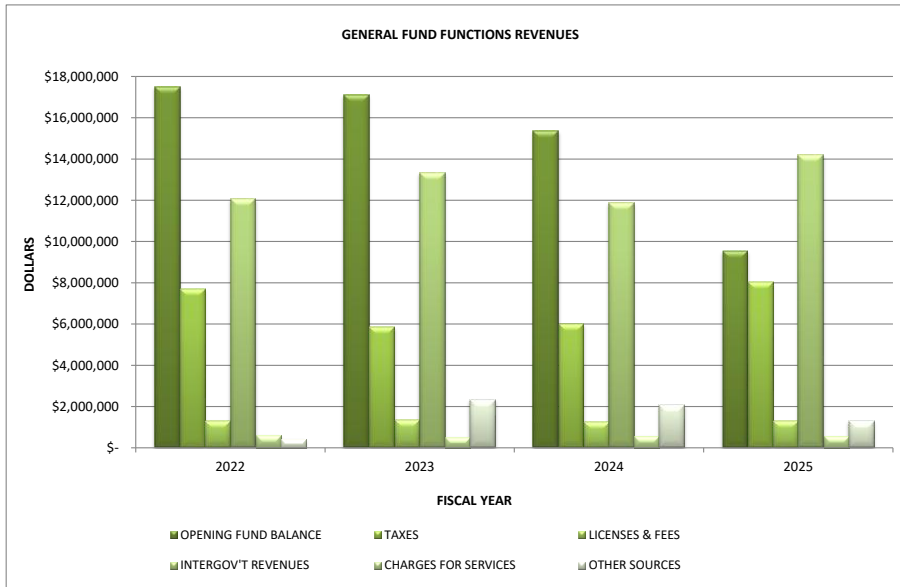
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 2,128	\$ 2,530	\$ 3,197	\$ 3,604



HUMBOLDT COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 17,500,440	\$ 17,103,751	\$ 15,362,984	\$ 9,552,403
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	7,556,100	4,331,002	4,979,521	5,013,999
NET PROCEEDS OF MINES	-	1,417,324	941,454	3,022,671
OTHER TAXES	163,215	112,037	95,000	-
LICENSES AND FEES	1,290,568	1,357,323	1,273,000	1,313,000
INTERGOVERNMENTAL REVENUES	12,054,507	13,326,897	11,896,274	14,186,436
CHARGES FOR SERVICES	617,860	520,698	585,000	584,500
FINES AND FORFEITS	478,247	349,383	600,000	400,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(44,946)	1,992,126	1,467,000	916,800
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 39,615,991	\$ 40,510,541	\$ 37,200,233	\$ 34,989,809

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 8,010,758	\$ 8,916,457	\$ 9,585,996	\$ 10,139,839
JUDICIAL	3,176,905	3,455,125	4,099,600	4,497,100
PUBLIC SAFETY	8,881,259	9,638,452	10,581,387	11,873,198
PUBLIC WORKS	22,326	23,952	30,000	30,000
CULTURE AND RECREATION	-	-	-	-
WELFARE	-	-	-	-
HEALTH & SANITATION	300,876	636,265	711,497	731,605
OTHER	1,460,390	1,412,605	1,215,000	1,215,000
OTHER FINANCING USES	659,726	1,064,701	1,424,350	1,486,000
ENDING BALANCE	17,103,751	15,362,984	9,552,403	5,017,067
TOTAL EXPENDITURES	\$ 39,615,991	\$ 40,510,541	\$ 37,200,233	\$ 34,989,809



HUMBOLDT COUNTY

PROPRIETARY ACTIVITIES: Humboldt TV, Solid Waste Management

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	1,595,320	1,590,573	1,840,000	1,831,814	OPERATING EXPENSES	1,314,983	1,482,036	1,878,430	2,057,762
NON-OPERATING REVENUE	13,748	148,112	5,000	420,000	NON-OPERATING EXPENSES	1,054	553	127,140	499,600
					NET INCOME	\$ 293,031	\$ 256,096	\$ (160,570)	\$ (305,548)

CITIES: Winnemucca	TOWNS:	SCHOOL DISTRICTS: One School District	SPECIAL DISTRICTS: Humboldt County Hospital, Denio Television, Golconda Fire Protection, Golconda Water, Humboldt County Fire, Kings River GID, McDermitt Fire Protection, McDermitt GID, Orovada Community Services, Orovada Fire Protection, Orovada Rodent Control, Orovada Water, Paradise Valley Fire Protection, Paradise Valley Sewer, Paradise Valley Weed Control, Pueblo Fire Protection, Quinn River Television, Winnemucca Convention & Visitors Authority, Winnemucca Rural Fire Protection.
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	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	186,612	125,721	63,547	41,453
REVENUE SUPPORTED	17,000,612	16,687,764	16,367,806	16,202,717
OTHER	511,779	244,207	600,012	544,397
TOTAL	17,699,003	17,057,692	17,031,365	16,788,567
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	1,591,000	1,419,000	1,239,000	1,051,000
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	1,591,000	1,419,000	1,239,000	1,051,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	2,771,353	2,323,555	1,857,435
REVENUE SUPPORTED	-	-	-	-
OTHER	302,519	294,841	286,850	278,532
TOTAL	302,519	3,066,194	2,610,405	2,135,967
GRAND TOTAL DEBT	19,592,522 \$	21,542,886 \$	20,880,770 \$	19,975,534

LANDER COUNTY

DEMOGRAPHICS

COUNTY SEAT - BATTLE MOUNTAIN

SQ MILES - 5493

RANK BY POPULATION - 12

RANK BY AREA - 9

	2022	2023	2024	2025
POPULATION	6,324	6,195	6,158	6,121
FTE EMPLOYEES COUNTY	148.50	151.00	151.00	159.50

	2022	2023	2024	2025
ASSESSED VALUE	1,534,595,705	1,370,456,228	1,350,901,008	1,215,371,666
*COMBINED AD VALOREM TAX RATE	\$ 1.9243	\$ 1.9243	\$ 1.9243	\$ 1.9243
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

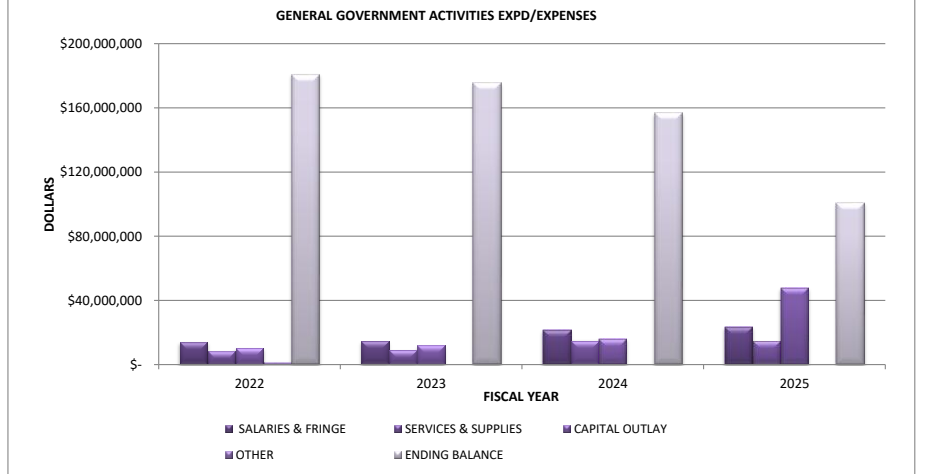
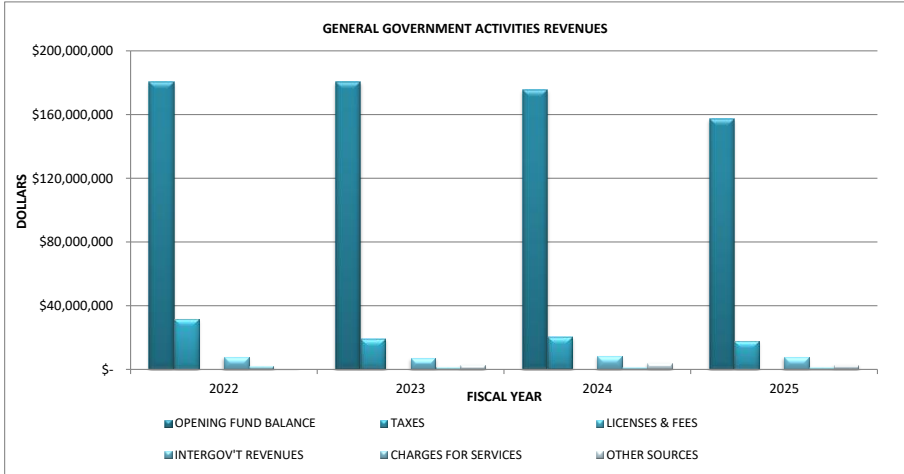
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 180,657,684	\$ 180,706,989	\$ 175,390,685	\$ 157,026,576
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	12,660,751	11,862,059	11,757,447	12,359,409
NET PROCEEDS OF MINES	17,982,120	6,588,890	8,000,000	5,000,000
OTHER TAXES	1,228,968	645,240	584,144	593,344
LICENSES AND FEES	147,331	164,426	161,580	154,810
INTERGOVERNMENTAL REVENUES	7,903,174	6,951,340	8,571,695	7,852,527
CHARGES FOR SERVICES	2,314,905	1,841,681	1,682,018	1,807,012
FINES AND FORFEITS	93,242	79,582	204,200	204,200
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES **	(8,419,664)	2,801,982	3,537,880	2,322,301
OTHER FINANCING SOURCES	615,096	92,680	73,743	78,743
TOTAL RESOURCES	\$ 215,183,607	\$ 211,734,869	\$ 209,963,392	\$ 187,398,922

** Reflects Investment Earnings

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 5,460	\$ 5,009	\$ 5,614	\$ 4,962

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 8,545,815	\$ 8,942,338	\$ 11,442,074	\$ 12,291,684
BENEFITS	5,296,035	5,843,201	9,993,153	11,372,416
SERVICES & SUPPLIES	8,483,999	9,212,975	15,065,041	14,947,596
CAPITAL OUTLAY	10,429,896	11,941,378	15,912,149	47,585,476
OTHER	-	-	-	-
OTHER FINANCING USES	1,720,873	404,292	524,399	476,265
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
ENDING BALANCE	180,706,989	175,390,685	157,026,576	100,725,485
TOTAL EXPENDITURES	\$ 215,183,607	\$ 211,734,869	\$ 209,963,392	\$ 187,398,922

EXP. PER CAPITA	2022	2023	2024	2025
	\$ 5,452	\$ 5,867	\$ 8,596	\$ 14,160

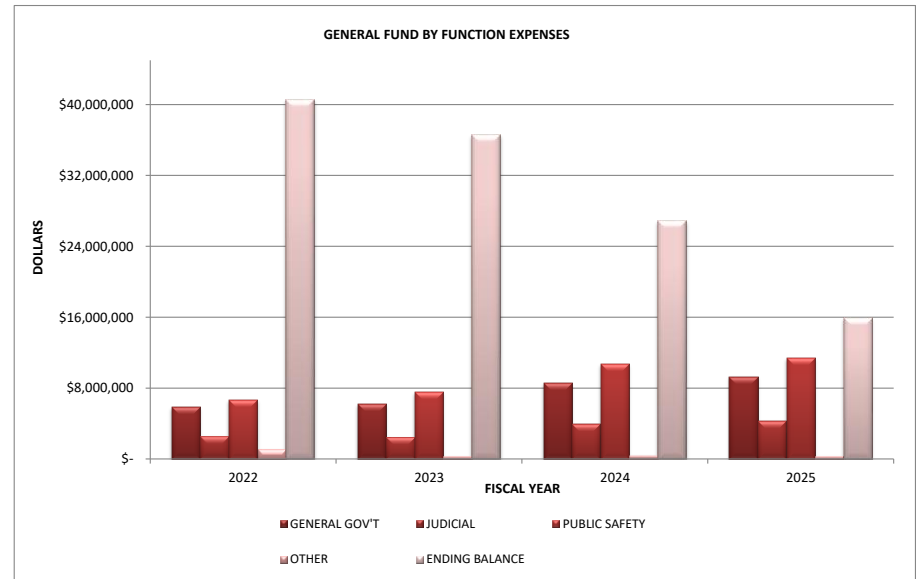
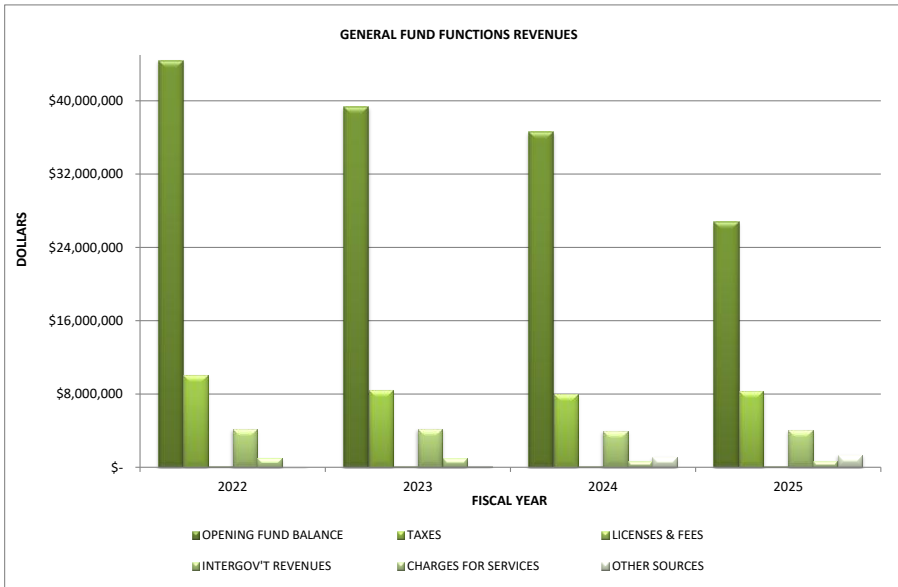


LANDER COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 44,402,156	\$ 39,375,820	\$ 36,612,744	\$ 26,806,497
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	8,342,493	7,816,427	7,746,851	8,143,477
NET PROCEEDS OF MINES	920,363	396,210	-	-
OTHER TAXES	833,995	258,580	215,700	225,700
LICENSES AND FEES	147,331	158,891	155,580	148,810
INTERGOVERNMENTAL REVENUES	4,166,343	4,191,798	3,940,497	4,030,763
CHARGES FOR SERVICES	1,068,219	965,040	658,968	706,763
FINES AND FORFEITS	93,242	76,440	190,000	190,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES **	(3,909,546)	24,973	954,615	1,124,291
OTHER FINANCING SOURCES	574,518	55,250	-	-
TOTAL RESOURCES	\$ 56,639,114	\$ 53,319,429	\$ 50,474,955	\$ 41,376,301

** Reflects Investment Earnings

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 5,841,763	\$ 6,235,955	\$ 8,579,347	\$ 9,321,809
JUDICIAL	2,562,147	2,512,093	3,945,540	4,290,987
PUBLIC SAFETY	6,644,793	7,593,430	10,700,071	11,431,632
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	-	-	-	-
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
OTHER	-	-	-	-
OTHER FINANCING USES	1,105,777	365,207	443,500	385,815
ENDING BALANCE	40,484,634	36,612,744	26,806,497	15,946,058
TOTAL EXPENDITURES	\$ 56,639,114	\$ 53,319,429	\$ 50,474,955	\$ 41,376,301



LANDER COUNTY

PROPRIETARY ACTIVITIES: Mount Lewis Communications, Lander County Landfills, Lander County Ambulance Service

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	1,636,397	1,620,846	1,470,700	1,473,700	OPERATING EXPENSES	2,537,697	3,005,924	3,240,166	3,302,850
NON-OPERATING REVENUE	787,616	3,482,889	2,490,614	761,419	NON-OPERATING EXPENSES	976,847	-	209,780	209,780
					NET INCOME	\$ (1,090,531)	\$ 2,097,811	\$ 511,368	\$ (1,277,511)

<u>CITIES:</u>	<u>TOWNS:</u>	<u>SCHOOL DISTRICTS:</u>	<u>SPECIAL DISTRICTS:</u>
	Austin Battle Mountain Kingston	One School District	Battle Mountain General Hospital Lander County Convention & Tourism Lander County GID #1

DEBT:	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	864,000	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	864,000	-	-	-
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
GRAND TOTAL DEBT	864,000 \$	- \$	- \$	-

LINCOLN COUNTY

DEMOGRAPHICS:

COUNTY SEAT - PIOCHE

SQ MILES - 10646

RANK BY POPULATION - 14

RANK BY AREA - 3

	2022	2023	2024	2025
POPULATION	5,293	5,188	4,971	4,808
FTE EMPLOYEES COUNTY	93.50	93.50	93.50	93.50

	2022	2023	2024	2025
ASSESSED VALUE	304,038,163	306,573,341	315,023,149	357,927,161
*COMBINED AD VALOREM TAX RATE	\$ 1.3375	\$ 1.3375	\$ 1.3375	\$ 1.3375
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

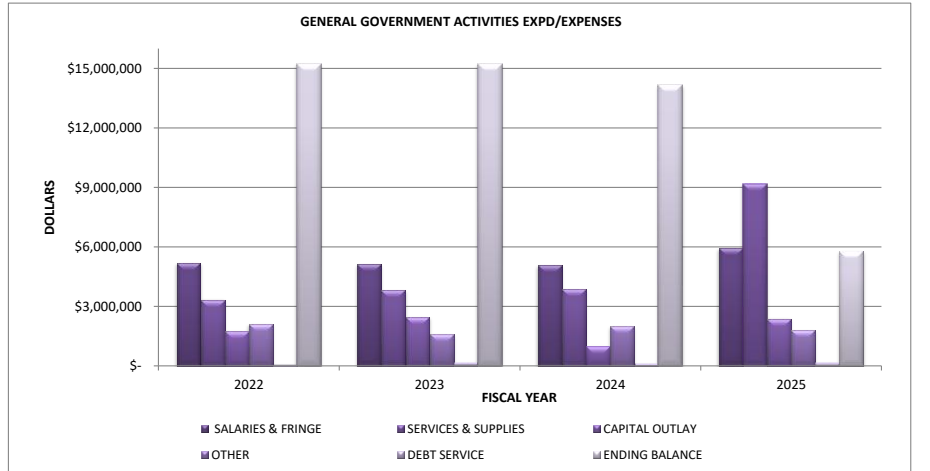
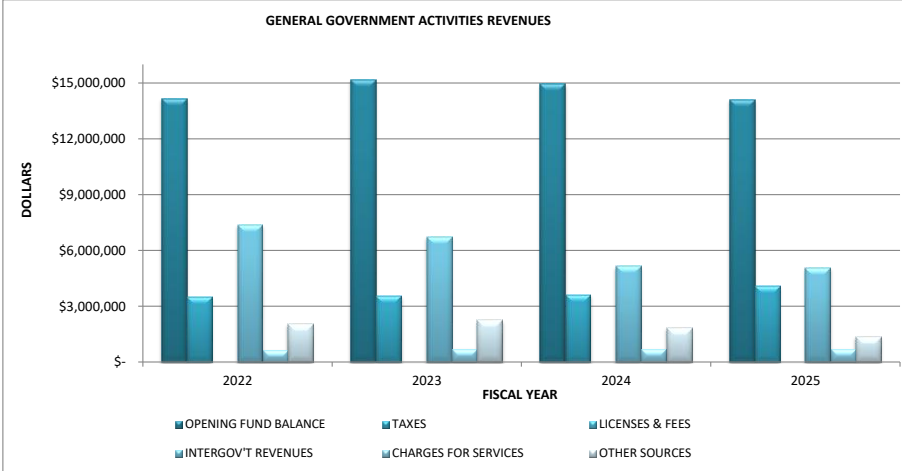
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 14,140,556	\$ 15,181,474	\$ 14,934,890	\$ 14,070,523
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	3,411,845	3,472,260	3,528,250	3,994,309
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	93,231	83,314	90,000	90,000
LICENSES AND FEES	20,268	23,852	21,600	18,100
INTERGOVERNMENTAL REVENUES	7,388,812	6,707,257	5,144,811	5,074,288
CHARGES FOR SERVICES	643,189	699,368	713,983	713,783
FINES AND FORFEITS	310,511	237,438	234,000	234,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	39,882	632,691	901,593	323,353
OTHER FINANCING SOURCES	1,672,053	1,365,748	689,000	813,152
TOTAL RESOURCES	\$ 27,720,347	\$ 28,403,402	\$ 26,258,127	\$ 25,331,508

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 3,530,345	\$ 3,549,416	\$ 3,398,131	\$ 3,734,816
BENEFITS	1,683,102	1,576,185	1,682,649	2,233,484
SERVICES & SUPPLIES	3,345,081	3,815,872	3,861,731	9,182,241
CAPITAL OUTLAY	1,743,793	2,453,808	1,012,778	2,394,157
OTHER	-	-	-	-
OTHER FINANCING USES	2,111,854	1,592,354	1,988,930	1,832,005
PRINCIPAL	84,140	182,119	105,358	138,892
INTEREST	2,290	12,630	28,326	42,194
ENDING BALANCE	15,219,742	15,221,018	14,180,224	5,773,719
TOTAL EXPENDITURES	\$ 27,720,347	\$ 28,403,402	\$ 26,258,127	\$ 25,331,508

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 2,566	\$ 2,549	\$ 2,278	\$ 2,342

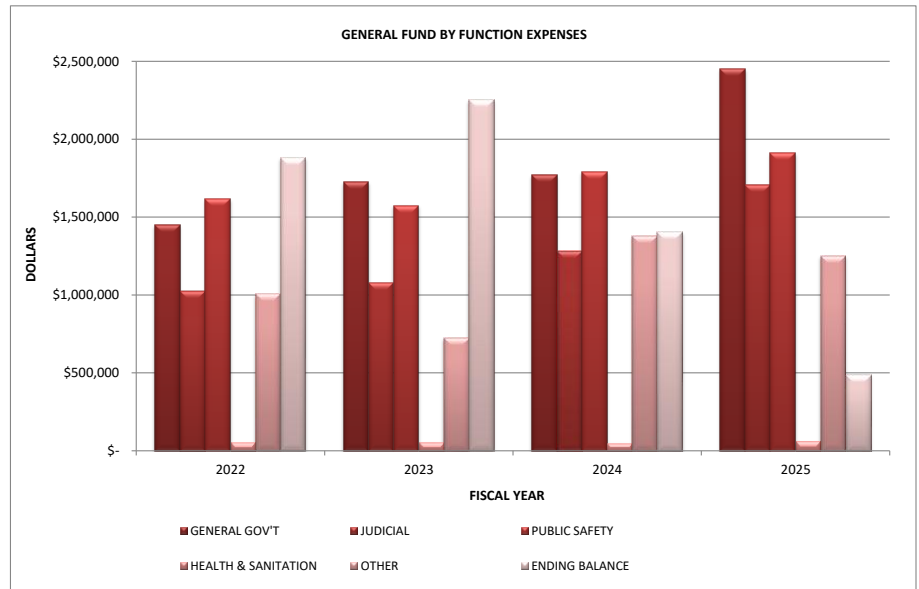
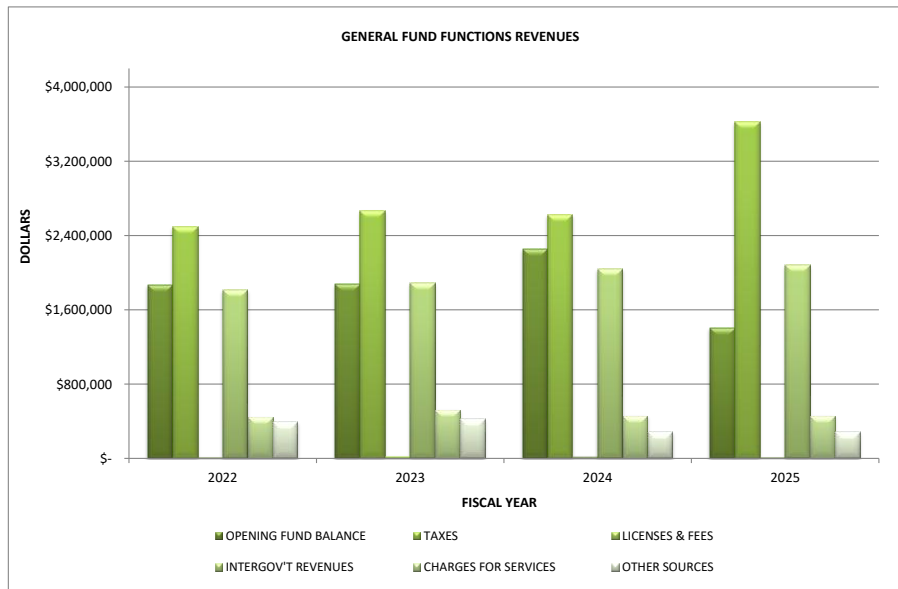
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 2,362	\$ 2,541	\$ 2,430	\$ 4,068



LINCOLN COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 1,868,240	\$ 1,877,527	\$ 2,252,509	\$ 1,406,008
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	2,489,077	2,670,610	2,622,385	3,620,708
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	20,268	23,852	21,600	18,100
INTERGOVERNMENTAL REVENUES	1,814,972	1,886,933	2,036,217	2,079,547
CHARGES FOR SERVICES	442,115	523,158	458,004	458,004
FINES AND FORFEITS	275,356	213,598	200,000	200,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	106,388	212,931	87,000	87,000
OTHER FINANCING SOURCES	10,365	-	-	-
TOTAL RESOURCES	\$ 7,026,781	\$ 7,408,609	\$ 7,677,715	\$ 7,869,367

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 1,447,968	\$ 1,723,564	\$ 1,770,150	\$ 2,450,643
JUDICIAL	1,024,123	1,079,038	1,281,393	1,703,942
PUBLIC SAFETY	1,618,100	1,574,806	1,789,363	1,911,345
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	-	-	-	-
WELFARE	-	-	-	-
HEALTH & SANITATION	53,720	54,350	49,500	62,400
OTHER	-	-	-	-
OTHER FINANCING USES	1,005,343	724,342	1,381,301	1,251,215
ENDING BALANCE	1,877,527	2,252,509	1,406,008	489,822
TOTAL EXPENDITURES	\$ 7,026,781	\$ 7,408,609	\$ 7,677,715	\$ 7,869,367



LINCOLN COUNTY

PROPRIETARY ACTIVITIES: Building Department, Detention Center, Solid Waste Management, Landfill

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	765,100	988,523	1,427,375	2,642,700	OPERATING EXPENSES	1,911,524	2,336,765	2,677,286	3,619,312
NON-OPERATING REVENUE	536,865	493,984	211,908	40,000	NON-OPERATING EXPENSES	30,123	21,056	50,371	50,643
					NET INCOME	\$ (639,682)	\$ (875,314)	\$ (1,088,374)	\$ (987,255)

CITIES: Calliente	TOWNS: Alamo Panaca Pioche	SCHOOL DISTRICTS: One School District	SPECIAL DISTRICTS: Lincoln County Hospital, Alamo Sewer & Water GID, Lincoln County Regional Transportation Lincoln County Fire District, Lincoln County Television, Lincoln County Water, Pahrangat Valley Fire Protection, Pioche Fire Protection, SE Lincoln Co. Habitat Conservation GID.
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DEBT:	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	754,271	1,349,364	683,262	968,442
REVENUE SUPPORTED	1,219,829	1,160,925	1,104,677	782,099
OTHER	113,357	60,369	39,058	12,783
TOTAL	2,087,457	2,570,658	1,826,997	1,763,324
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	3,240,800	2,903,000	2,552,900	2,190,100
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	3,240,800	2,903,000	2,552,900	2,190,100
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	65,254	119,962	89,337	80,068
REVENUE SUPPORTED	155,271	130,938	105,582	162,792
OTHER	182,053	173,443	164,548	155,375
TOTAL	402,578	424,343	359,467	398,235
GRAND TOTAL DEBT	5,730,835 \$	5,898,001 \$	4,739,364 \$	4,351,659

LYON COUNTY

DEMOGRAPHICS

COUNTY SEAT - YERINGTON

SQ MILES - 2152

RANK BY POPULATION - 3

RANK BY AREA - 14

	2022	2023	2024	2025
POPULATION	57,629	58,051	60,454	63,179
FTE EMPLOYEES COUNTY	369.00	365.00	376.00	381.00

	2022	2023	2024	2025
ASSESSED VALUE	2,417,992,311	2,764,911,430	3,083,725,885	3,291,747,293
*COMBINED AD VALOREM TAX RATE	\$ 0.9287	\$ 0.9287	\$ 0.9287	\$ 0.9287
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

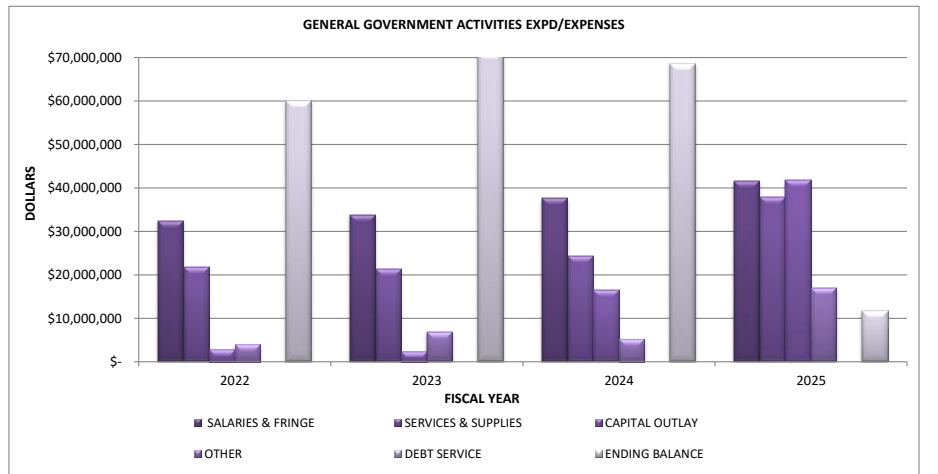
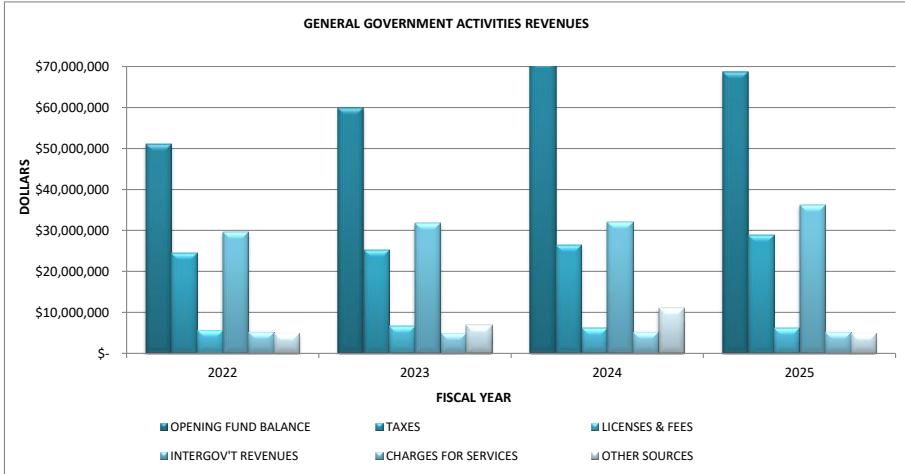
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 51,130,599	\$ 59,980,129	\$ 71,133,004	\$ 68,562,857
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	15,902,785	16,788,688	18,717,148	20,982,287
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	8,617,831	8,391,794	7,832,152	7,849,711
LICENSES AND FEES	5,660,051	6,683,220	6,338,610	6,318,800
INTERGOVERNMENTAL REVENUES	29,544,948	31,846,740	32,139,705	36,157,599
CHARGES FOR SERVICES	5,350,280	5,030,412	5,334,321	5,322,494
FINES AND FORFEITS	768,281	899,172	958,570	1,054,570
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	1,039,690	2,609,127	4,469,210	3,073,726
OTHER FINANCING SOURCES	3,052,424	3,387,429	5,718,500	819,900
TOTAL RESOURCES	\$ 121,066,889	\$ 135,616,711	\$ 152,641,220	\$ 150,141,944

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 21,471,076	\$ 22,596,692	\$ 24,257,570	\$ 25,999,531
BENEFITS	10,872,248	11,279,452	13,441,673	15,623,498
SERVICES & SUPPLIES	21,823,507	21,283,345	24,416,569	37,931,406
CAPITAL OUTLAY	2,896,616	2,459,234	16,600,971	41,763,318
OTHER	-	-	-	-
OTHER FINANCING USES	4,023,313	6,864,984	5,361,580	17,022,326
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
ENDING BALANCE	59,980,129	71,133,004	68,562,857	11,801,865
TOTAL EXPENDITURES	\$ 121,066,889	\$ 135,616,711	\$ 152,641,220	\$ 150,141,944

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 1,214	\$ 1,303	\$ 1,348	\$ 1,291

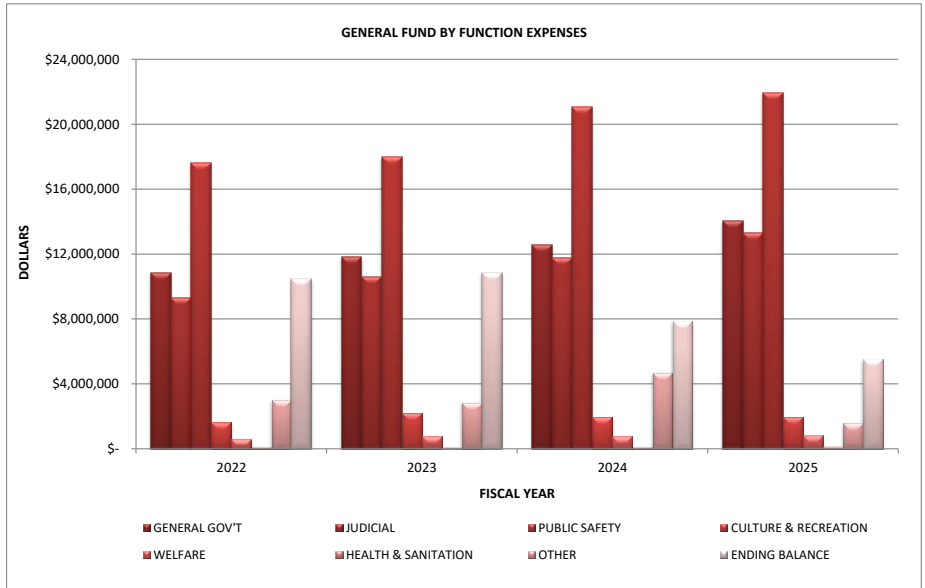
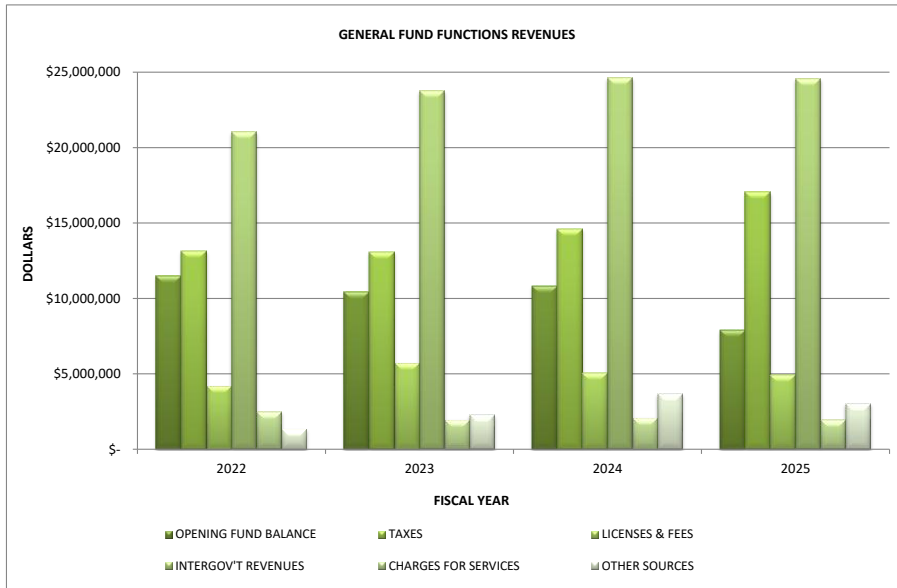
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 1,060	\$ 1,111	\$ 1,391	\$ 2,190



LYON COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 11,472,648	\$ 10,439,718	\$ 10,852,579	\$ 7,895,042
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	13,152,137	13,065,136	14,585,549	17,028,481
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	4,225,699	5,709,303	5,048,010	4,948,000
INTERGOVERNMENTAL REVENUES	21,030,354	23,748,200	24,617,061	24,540,316
CHARGES FOR SERVICES	2,450,498	1,962,020	2,069,185	1,939,050
FINES AND FORFEITS	562,946	667,031	707,200	722,200
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	745,674	1,625,042	2,962,996	2,281,500
OTHER FINANCING SOURCES	8,296	5,513	-	-
TOTAL RESOURCES	\$ 53,648,252	\$ 57,221,963	\$ 60,842,580	\$ 59,354,589

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 10,862,672	\$ 11,801,505	\$ 12,568,942	\$ 14,021,645
JUDICIAL	9,281,691	10,595,051	11,738,191	13,311,828
PUBLIC SAFETY	17,632,899	17,961,652	21,035,787	21,951,720
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	1,658,166	2,225,669	1,966,587	1,988,238
WELFARE	638,751	804,715	803,591	829,959
HEALTH & SANITATION	134,355	130,792	134,440	162,775
OTHER	-	-	-	-
OTHER FINANCING USES	3,000,000	2,850,000	4,700,000	1,567,985
ENDING BALANCE	10,439,718	10,852,579	7,895,042	5,520,439
TOTAL EXPENDITURES	\$ 53,648,252	\$ 57,221,963	\$ 60,842,580	\$ 59,354,589



LYON COUNTY

PROPRIETARY ACTIVITIES: Dayton Town Utility, Dayton Sewer

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	10,555,488	11,067,944	11,660,662	12,279,400	OPERATING EXPENSES	7,236,281	8,055,519	9,723,200	11,247,120
NON-OPERATING REVENUE	83,801	2,799,460	3,441,885	1,001,383	NON-OPERATING EXPENSES	562,264	424,864	595,000	566,758
					NET INCOME	\$ 2,840,744	\$ 5,387,021	\$ 4,784,347	\$ 1,466,905

CITIES:	TOWNS:	SCHOOL DISTRICTS:	SPECIAL DISTRICTS:
Fernley Yerington		One School District	Silver Springs - Stagecoach Hospital, South Lyon County Hospital, Carson Truckee Water Conservancy, Carson Water Subconservancy, Central Lyon County Fire, Central Lyon County Vector Control, Fernley Swimming Pool, Mason Valley Fire Maintenance, Mason Valley Mosquito Mason Valley Swimming Pool, North Lyon County Fire Maintenance, Silver Springs GID Smith Valley Fire Protection, Stagecoach GID, Walker River Weed Control, Willowcreek GID.

DEBT:	FY 20/21 AS OF 6/30	FY 21/22 AS OF 6/30	FY 22/23 AS OF 6/30	FY 23/24 AS OF 6/30
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	70,165,611	69,772,989	73,731,588	79,481,687
REVENUE SUPPORTED	6,342,365	6,225,565	6,105,812	5,983,445
OTHER	29,977,925	26,530,000	32,830,000	31,984,170
TOTAL	106,485,901	102,528,554	112,667,400	117,449,302
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	50,605,000	79,360,000	79,780,000	71,425,000
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	50,605,000	79,360,000	79,780,000	71,425,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	1,121,822	2,208,663	2,338,814	2,536,134
REVENUE SUPPORTED	1,310,520	1,267,507	1,204,347	1,157,601
OTHER	758,479	664,433	371,263	284,352
TOTAL	3,190,821	4,140,603	3,914,424	3,978,087
GRAND TOTAL DEBT	160,281,722 \$	186,029,157 \$	196,361,824 \$	192,852,389 \$

MINERAL COUNTY

DEMOGRAPHICS

COUNTY SEAT - HAWTHORNE

SQ MILES - 3837

RANK BY POPULATION - 13

RANK BY AREA - 12

	2022	2023	2024	2025
POPULATION	4,554	4,826	4,870	4,842
FTE EMPLOYEES COUNTY	96.00	96.00	97.50	97.50

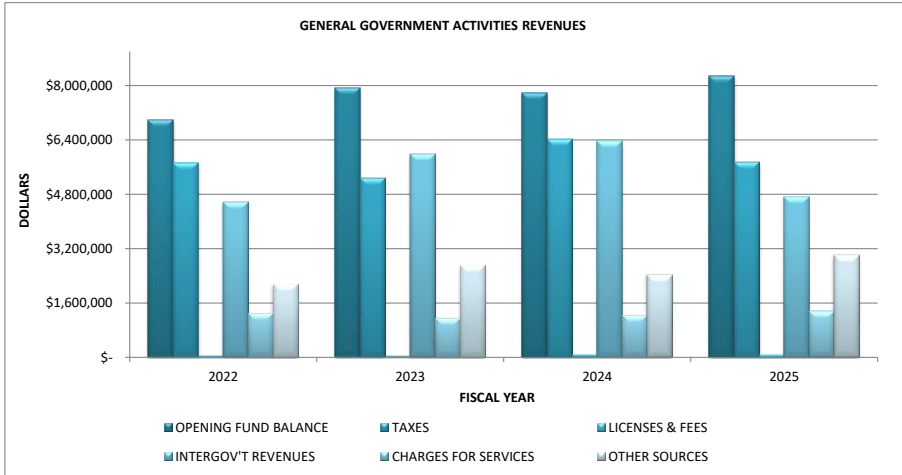
	2022	2023	2024	2025
ASSESSED VALUE	259,850,454	266,676,164	290,198,000	287,576,702
*COMBINED AD VALOREM TAX RATE	\$ 2.29	\$ 2.29	\$ 2.29	\$ 2.29
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

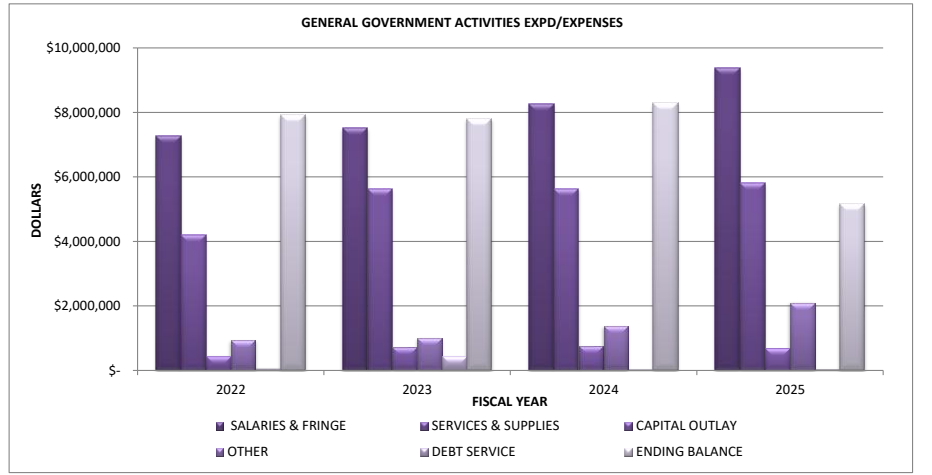
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 6,989,064	\$ 7,920,376	\$ 7,789,258	\$ 8,277,777
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	4,134,686	3,683,714	4,918,194	4,404,897
NET PROCEEDS OF MINES	1,005,794	1,024,570	999,012	899,275
OTHER TAXES	592,582	565,499	513,616	445,630
LICENSES AND FEES	66,285	56,135	102,385	108,500
INTERGOVERNMENTAL REVENUES	4,574,882	5,986,723	6,354,074	4,737,466
CHARGES FOR SERVICES	1,307,253	1,171,969	1,254,137	1,350,300
FINES AND FORFEITS	206,245	184,321	236,230	235,500
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	1,262,861	1,163,134	1,139,660	1,041,735
OTHER FINANCING SOURCES	691,459	1,371,522	1,066,528	1,727,197
TOTAL RESOURCES	\$ 20,831,111	\$ 23,127,963	\$ 24,373,094	\$ 23,228,277

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 4,497,777	\$ 4,602,131	\$ 4,972,362	\$ 5,348,830
BENEFITS	2,761,118	2,924,062	3,299,274	4,032,150
SERVICES & SUPPLIES	4,203,638	5,618,001	5,615,848	5,812,782
CAPITAL OUTLAY	456,341	729,048	765,600	700,600
OTHER	-	-	-	-
OTHER FINANCING USES	935,459	1,012,953	1,389,028	2,110,197
PRINCIPAL	62,161	423,972	51,203	44,556
INTEREST	4,722	28,538	2,002	1,214
ENDING BALANCE	7,909,895	7,789,258	8,277,777	5,177,948
TOTAL EXPENDITURES	\$ 20,831,111	\$ 23,127,963	\$ 24,373,094	\$ 23,228,277

REVENUES PER CAPITA \$ 3,040 \$ 3,151 \$ 3,405 \$ 3,088



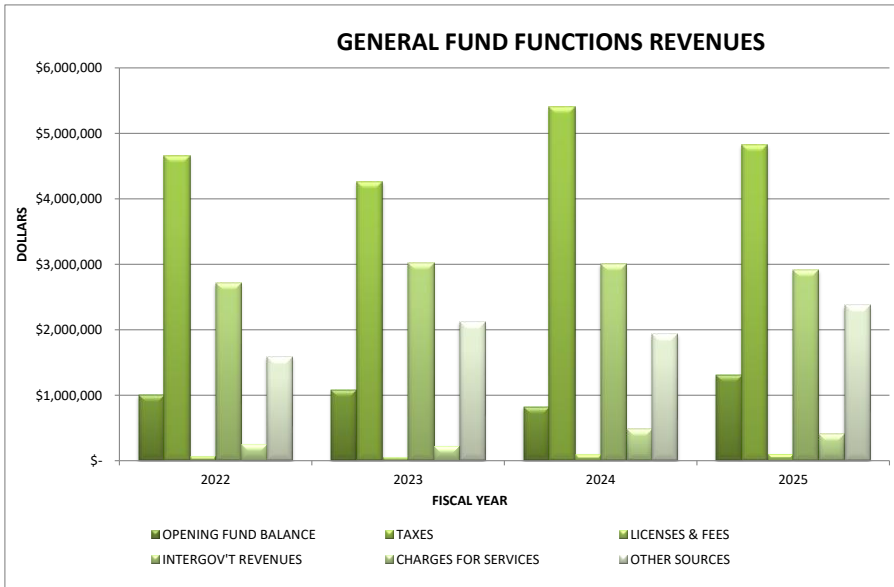
EXP. PER CAPITA \$ 2,837 \$ 3,178 \$ 3,305 \$ 3,728



MINERAL COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 1,006,045	\$ 1,083,559	\$ 827,165	\$ 1,305,331
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	3,742,085	3,322,653	4,495,934	4,013,182
NET PROCEEDS OF MINES	903,343	923,726	900,000	800,000
OTHER TAXES	9,592	8,187	9,907	7,204
LICENSES AND FEES	66,285	56,135	102,385	108,500
INTERGOVERNMENTAL REVENUES	2,711,168	3,018,427	3,007,154	2,906,676
CHARGES FOR SERVICES	254,252	225,932	479,129	409,400
FINES AND FORFEITS	206,245	142,607	179,729	176,500
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	947,981	839,957	955,629	896,235
OTHER FINANCING SOURCES	425,000	1,135,069	800,000	1,300,000
TOTAL RESOURCES	\$ 10,271,996	\$ 10,756,252	\$ 11,757,032	\$ 11,923,028

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 3,048,150	\$ 3,673,504	\$ 3,557,315	\$ 3,912,278
JUDICIAL	1,492,550	1,550,532	1,773,847	1,946,340
PUBLIC SAFETY	3,481,539	3,548,998	3,733,761	4,180,366
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	413,087	397,501	439,275	486,890
WELFARE	-	-	-	-
HEALTH & SANITATION	270,483	311,051	357,705	271,380
OTHER	92,143	100,770	100,770	100,770
OTHER FINANCING USES	390,485	346,731	489,028	628,197
ENDING BALANCE	1,083,559	827,165	1,305,331	396,807
TOTAL EXPENDITURES	\$ 10,271,996	\$ 10,756,252	\$ 11,757,032	\$ 11,923,028



MINERAL COUNTY

PROPRIETARY ACTIVITIES: None

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	-	-	-	-	OPERATING EXPENSES	-	-	-	-
NON-OPERATING REVENUE	-	-	-	-	NON-OPERATING EXPENSES	-	-	-	-
					NET INCOME	\$ -	\$ -	\$ -	\$ -

<u>CITIES:</u>	<u>TOWNS:</u>	<u>SCHOOL DISTRICTS:</u>	<u>SPECIAL DISTRICTS:</u>
	Hawthorne Luning Mina Walker Lake	One School District	Mt. Grant General Hospital, Mineral County Television, Walker Lake GID

	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	5,561,348	5,572,855	5,236,943	5,007,356
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	5,561,348	5,572,855	5,236,943	5,007,356
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	2,994,518	1,709,000	1,475,000	1,237,000
GENERAL OBLIG/REVENUE	-	27,260	-	-
REVENUE SUPPORTED	80,614	-	-	-
OTHER	-	-	-	-
TOTAL	3,075,132	1,736,260	1,475,000	1,237,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	13,415	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	2,126,063	206,891	197,904	188,291
TOTAL	2,139,478	206,891	197,904	188,291
GRAND TOTAL DEBT	10,775,958 \$	7,516,006 \$	6,909,847 \$	6,432,647

NYE COUNTY

DEMOGRAPHICS

COUNTY SEAT - TONOPAH

SQ MILES - 18100

RANK BY POPULATION - 7

RANK BY AREA - 1

	2022	2023	2024	2025
POPULATION	48,414	49,289	51,334	52,478
FTE EMPLOYEES COUNTY	407.50	438.50	443.50	453.50

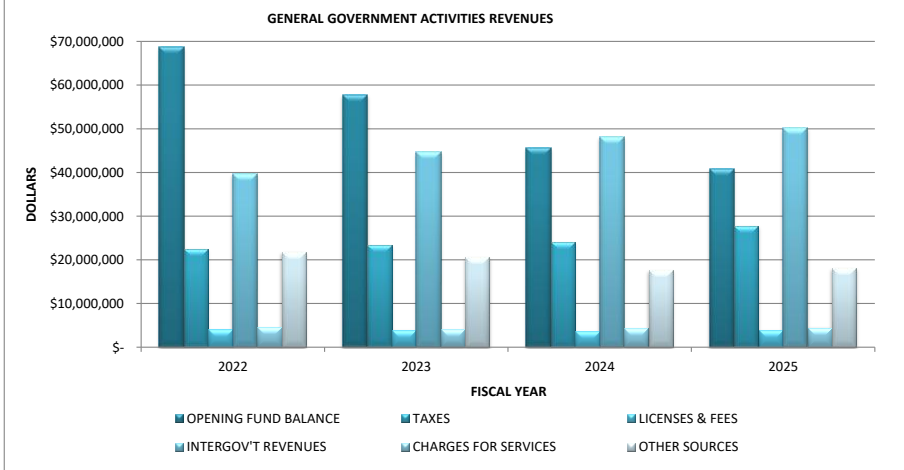
	2022	2023	2024	2025
ASSESSED VALUE	2,311,658,811	2,176,704,827	2,236,617,148	2,445,572,856
*COMBINED AD VALOREM TAX RATE	\$ 1.3468	\$ 1.3468	\$ 1.3468	\$ 1.3468
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

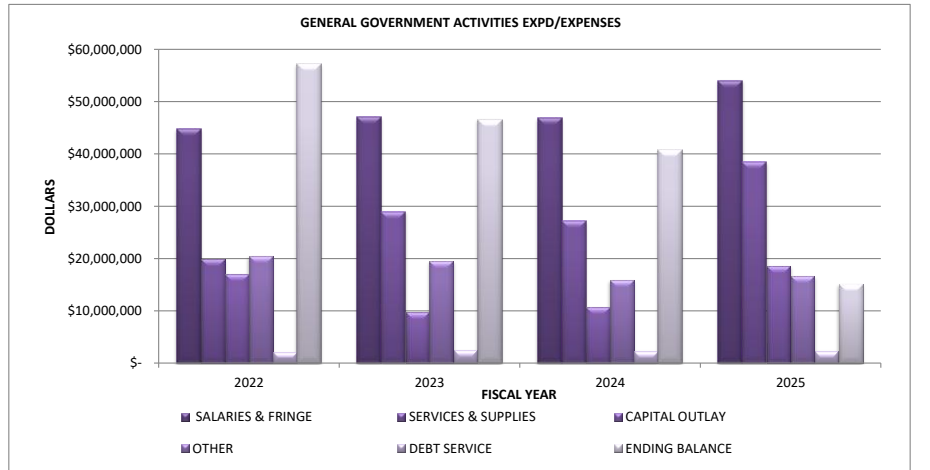
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 68,780,435	\$ 57,665,246	\$ 45,620,969	\$ 40,734,649
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	21,397,766	21,862,837	23,002,783	26,523,301
NET PROCEEDS OF MINES	167,933	463,939	390,115	213,857
OTHER TAXES	1,001,618	1,095,954	788,498	964,647
LICENSES AND FEES	4,071,601	3,879,031	3,733,095	3,937,300
INTERGOVERNMENTAL REVENUES	39,646,890	44,711,205	48,076,870	50,065,452
CHARGES FOR SERVICES	4,676,546	4,127,017	4,308,759	4,494,210
FINES AND FORFEITS	770,462	674,683	707,884	845,231
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	5,019,368	4,321,909	3,277,429	3,664,763
OTHER FINANCING SOURCES	15,986,945	15,652,784	13,777,790	13,643,980
TOTAL RESOURCES	\$ 161,519,564	\$ 154,454,605	\$ 143,684,192	\$ 145,087,390

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 27,188,845	\$ 29,145,931	\$ 28,809,999	\$ 31,369,333
BENEFITS	17,606,838	17,980,965	18,034,382	22,672,733
SERVICES & SUPPLIES	19,824,912	29,008,115	27,178,373	38,390,612
CAPITAL OUTLAY	16,959,904	9,693,267	10,803,424	18,536,540
OTHER	-	-	90,663	121,117
OTHER FINANCING USES	20,508,605	19,457,826	15,777,919	16,525,136
PRINCIPAL	1,550,619	1,965,408	1,717,502	1,750,638
INTEREST	636,350	606,173	537,281	507,219
ENDING BALANCE	57,243,491	46,596,920	40,734,649	15,214,062
TOTAL EXPENDITURES	\$ 161,519,564	\$ 154,454,605	\$ 143,684,192	\$ 145,087,390

REVENUES PER CAPITA \$ 1,916 \$ 1,964 \$ 1,910 \$ 1,989



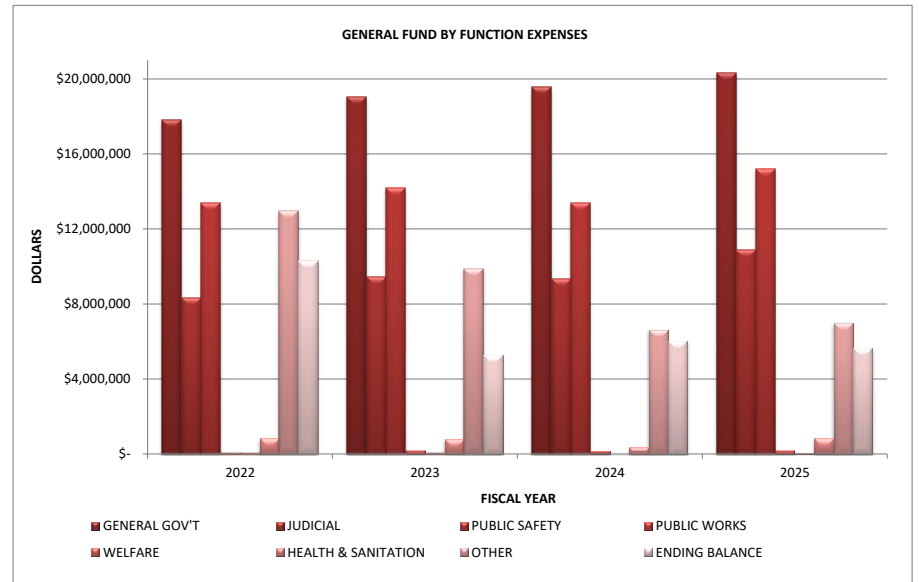
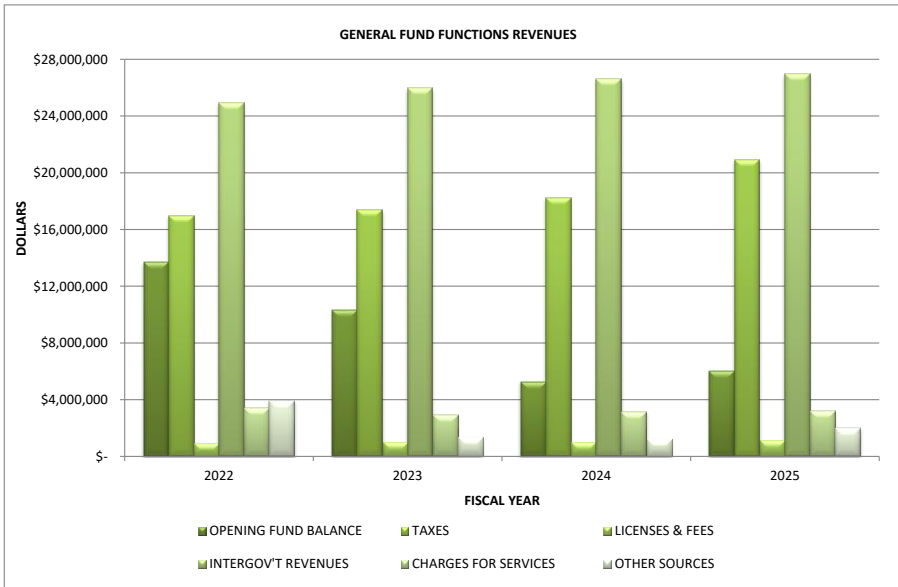
EXP. PER CAPITA \$ 2,154 \$ 2,188 \$ 2,005 \$ 2,475



NYE COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 13,725,878	\$ 10,313,983	\$ 5,284,035	\$ 6,031,497
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	16,987,414	16,991,427	17,919,189	20,694,147
NET PROCEEDS OF MINES	-	399,013	335,448	184,287
OTHER TAXES	-	-	-	-
LICENSES AND FEES	914,794	1,031,004	1,016,395	1,122,300
INTERGOVERNMENTAL REVENUES	24,928,387	25,942,924	26,640,232	26,969,717
CHARGES FOR SERVICES	3,405,591	2,954,567	3,152,409	3,188,874
FINES AND FORFEITS	565,373	414,524	461,884	524,731
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	752,808	761,973	716,017	1,435,196
OTHER FINANCING SOURCES	2,600,000	162,255	55,300	19,200
TOTAL RESOURCES	\$ 63,880,245	\$ 58,971,670	\$ 55,580,909	\$ 60,169,949

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 17,815,908	\$ 19,053,555	\$ 19,564,064	\$ 20,348,738
JUDICIAL	8,330,491	9,457,274	9,352,841	10,904,316
PUBLIC SAFETY	13,397,898	14,185,880	13,400,976	15,191,033
PUBLIC WORKS	119,263	199,442	168,518	196,837
CULTURE AND RECREATION	-	-	-	-
WELFARE	114,661	104,834	52,778	71,702
HEALTH & SANITATION	854,208	801,860	374,093	845,456
OTHER	34,978	39,223	1,584	5,000
OTHER FINANCING USES	12,898,855	9,845,567	6,634,558	6,974,170
ENDING BALANCE	10,313,983	5,284,035	6,031,497	5,632,697
TOTAL EXPENDITURES	\$ 63,880,245	\$ 58,971,670	\$ 55,580,909	\$ 60,169,949



NYE COUNTY

PROPRIETARY ACTIVITIES: Solid Waste, Health Self Insurance, Risk Management Self Insurance, Workers Compensation, OPEB

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	7,737,893	10,804,085	9,490,192	10,698,213		4,887,217	7,865,650	8,405,884	12,366,507
NON-OPERATING REVENUE	-	43,010	(213,500)	57,000	NON-OPERATING EXPENSES	1,046,018	98,516	-	-
					NET INCOME	\$ 1,804,658	\$ 2,882,929	\$ 870,808	\$ (1,611,294)

CITIES:

TOWNS:

Amargosa
Beatty
Gabbs
Manhattan
Pahrump
Round Mountain
Tonopah

SCHOOL DISTRICTS:

One School District

SPECIAL DISTRICTS:

Nye Co. Hospital District, Amargosa Library, Beatty GID, Beatty Library, Beatty Water & Sanitation, Nye Co. Water District, Pahrump Community Library, Pahrump Swimming Pool, Smoky Valley Library, Tonopah Library

DEBT:	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	11,500,000	11,119,000	10,430,000	9,778,000
GENERAL OBLIG/REVENUE	20,612,726	19,414,453	18,129,037	17,072,481
REVENUE SUPPORTED	4,941,813	4,728,393	4,773,937	4,638,018
OTHER	-	-	-	-
TOTAL	37,054,539	35,261,846	33,332,974	31,488,499
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	67,982,000	45,415,000	64,270,000	78,926,000
GENERAL OBLIG/REVENUE	416,000	216,606	1,000,000	809,000
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	68,398,000	45,631,606	65,270,000	79,735,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	715,258	698,956	682,245	664,741
TOTAL	715,258	698,956	682,245	664,741
GRAND TOTAL DEBT	106,167,797 \$	81,592,408 \$	99,285,219 \$	111,888,240

PERSHING COUNTY

DEMOGRAPHICS:

COUNTY SEAT - LOVELOCK

SQ MILES - 6281

RANK BY POPULATION - 11

RANK BY AREA - 8

	2022	2023	2024	2025
POPULATION	6,983	6,984	7,344	7,464
FTE EMPLOYEES COUNTY	112.25	111.75	111.75	110.25

	2022	2023	2024	2025
ASSESSED VALUE	332,605,301	368,898,192	384,514,450	411,169,653
*COMBINED AD VALOREM TAX RATE	\$ 1.3568	\$ 1.3568	\$ 1.3568	\$ 1.3568
*Highest combined rate county-wide	\$ 3.6592	\$ 3.6592	\$ 3.6592	\$ 3.6592

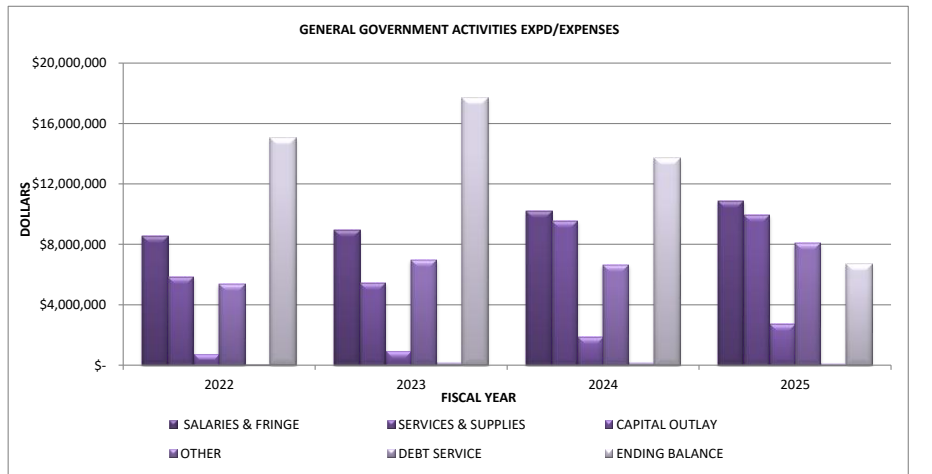
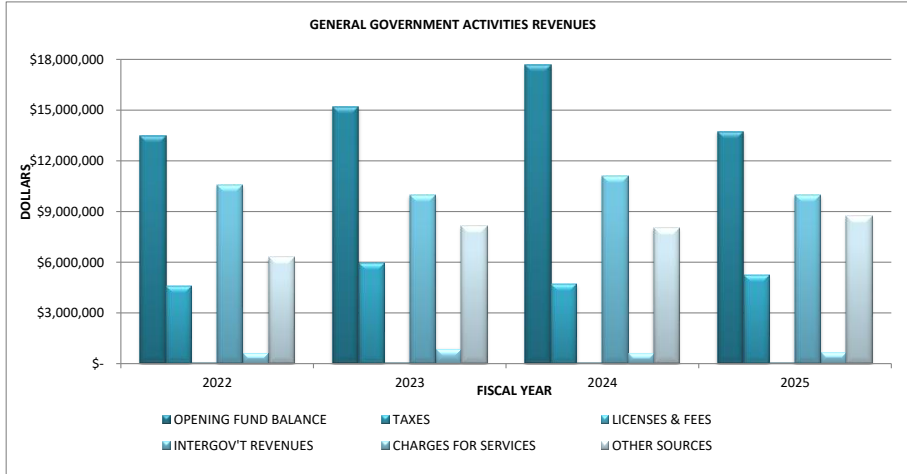
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 13,478,443	\$ 15,159,375	\$ 17,680,717	\$ 13,735,161
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	4,148,883	5,503,516	4,449,079	4,959,017
NET PROCEEDS OF MINES	125,243	90,136	-	-
OTHER TAXES	309,211	335,209	283,736	280,000
LICENSES AND FEES	84,957	78,033	80,750	80,750
INTERGOVERNMENTAL REVENUES	10,565,665	9,982,467	11,083,346	9,992,575
CHARGES FOR SERVICES	637,483	893,959	631,663	662,250
FINES AND FORFEITS	109,085	85,439	134,469	133,150
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	1,013,995	1,904,913	1,286,418	1,036,600
OTHER FINANCING SOURCES	5,163,719	6,183,753	6,589,540	7,590,635
TOTAL RESOURCES	\$ 35,636,684	\$ 40,216,800	\$ 42,219,718	\$ 38,470,138

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 5,883,821	\$ 6,063,269	\$ 6,568,715	\$ 6,787,427
BENEFITS	2,648,270	2,896,562	3,623,511	4,111,851
SERVICES & SUPPLIES	5,845,522	5,450,971	9,551,866	9,921,109
CAPITAL OUTLAY	758,163	956,966	1,870,499	2,703,407
OTHER	-	-	-	-
OTHER FINANCING USES	5,359,749	6,952,364	6,646,123	8,065,151
PRINCIPAL	76,403	203,057	207,079	144,206
INTEREST	11,868	12,889	16,763	15,500
ENDING BALANCE	15,052,888	17,680,716	13,735,161	6,721,486
TOTAL EXPENDITURES	\$ 35,636,684	\$ 40,216,800	\$ 42,219,718	\$ 38,470,138

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 3,173	\$ 3,588	\$ 3,341	\$ 3,314

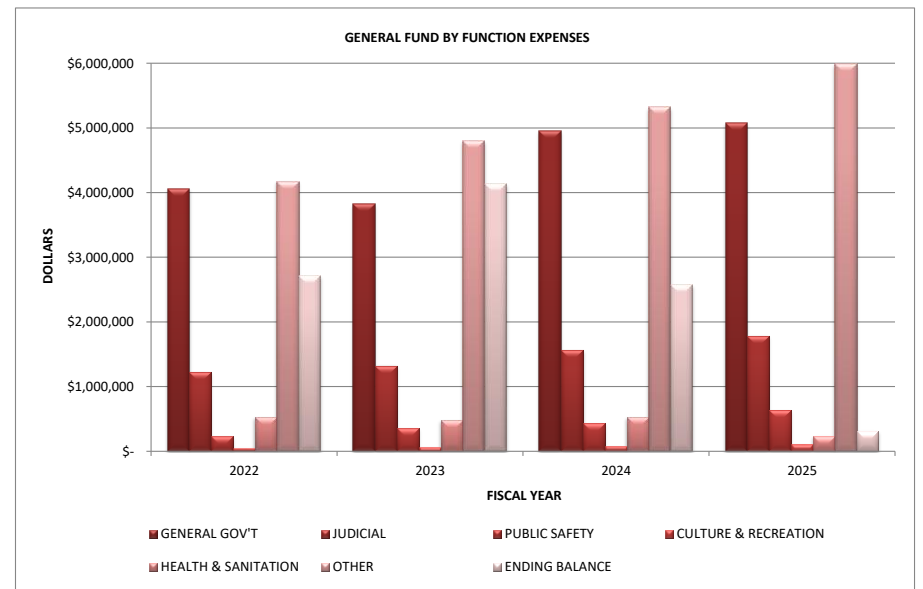
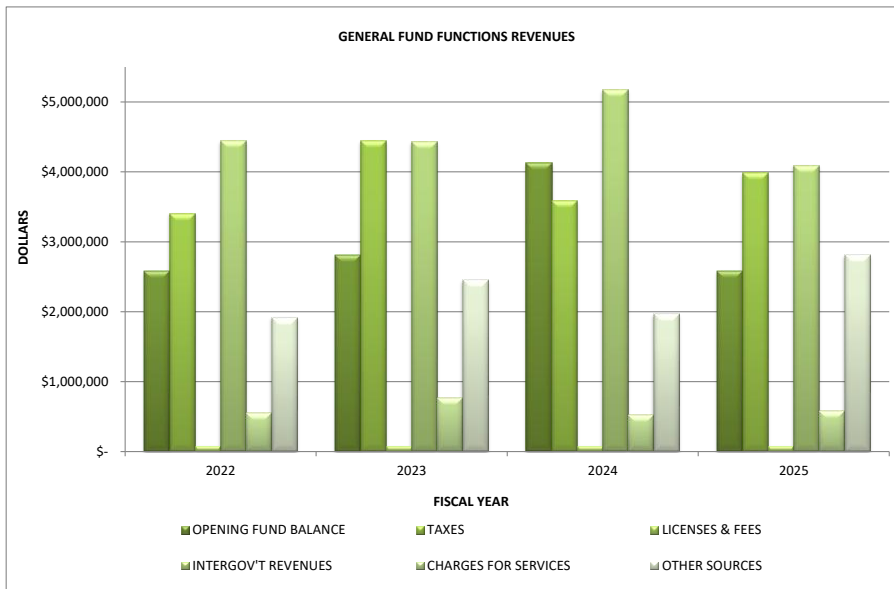
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 2,948	\$ 3,227	\$ 3,879	\$ 4,254



PERSHING COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 2,586,930	\$ 2,813,260	\$ 4,131,514	\$ 2,579,250
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	3,235,574	4,289,887	3,500,775	3,906,397
NET PROCEEDS OF MINES	106,067	76,336	-	-
OTHER TAXES	63,490	71,250	83,736	80,000
LICENSES AND FEES	84,957	78,033	80,750	80,750
INTERGOVERNMENTAL REVENUES	4,446,294	4,433,070	5,169,743	4,090,743
CHARGES FOR SERVICES	548,468	764,486	526,543	578,500
FINES AND FORFEITS	80,173	71,775	118,429	101,500
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	586,332	882,650	853,710	714,900
OTHER FINANCING SOURCES	1,250,000	1,500,000	1,000,000	2,000,000
TOTAL RESOURCES	\$ 12,988,285	\$ 14,980,747	\$ 15,465,200	\$ 14,132,040

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 4,055,525	\$ 3,821,529	\$ 4,953,923	\$ 5,072,501
JUDICIAL	1,234,136	1,326,211	1,566,021	1,785,056
PUBLIC SAFETY	237,745	355,728	432,675	634,932
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	52,800	70,253	80,011	113,221
WELFARE	-	-	-	-
HEALTH & SANITATION	529,900	481,673	535,592	233,250
OTHER	259,657	137,144	169,605	298,438
OTHER FINANCING USES	3,911,749	4,656,692	5,148,123	5,686,151
ENDING BALANCE	2,706,773	4,131,513	2,579,250	308,490
TOTAL EXPENDITURES	\$ 12,988,285	\$ 14,980,747	\$ 15,465,200	\$ 14,132,040



PERSHING COUNTY

PROPRIETARY ACTIVITIES: Landfill, Electrical Utility, Ambulance.

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	525,793	639,416	601,607	628,190	OPERATING EXPENSES	546,104	681,129	714,160	963,228
NON-OPERATING REVENUE	415,373	35,325	55,000	56,000	NON-OPERATING EXPENSES	3,441	1,819	3,307	1,682
					NET INCOME	\$ 391,621	\$ (8,207)	\$ (60,860)	\$ (280,720)

CITIES:
Lovelock

TOWNS:
Imlay

SCHOOL DISTRICTS:
One School District

SPECIAL DISTRICTS:
Pershing County Hospital, Lovelock Meadows Water, Lovelock Valley Weed Control,
Pershing County Television.

DEBT:	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	547,331	425,097	753,604	182,958
REVENUE SUPPORTED	3,706,725	3,618,253	3,525,269	3,428,519
OTHER	-	-	-	-
TOTAL	4,254,056	4,043,350	4,278,873	3,611,477
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	2,952,000	2,642,000	2,534,260	2,143,807
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	2,952,000	2,642,000	2,534,260	2,143,807
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	10,010,407	9,710,644	9,401,806	9,006,016
OTHER	1,273,980	-	-	-
TOTAL	11,284,387	9,710,644	9,401,806	9,006,016
GRAND TOTAL DEBT	18,490,443 \$	16,395,994 \$	16,214,939 \$	14,761,300

STOREY COUNTY

DEMOGRAPHICS

COUNTY SEAT - VIRGINIA CITY

SQ MILES - 264

RANK BY POPULATION - 15

RANK BY AREA - 16

	2022	2023	2024	2025
POPULATION	4,304	4,359	4,427	4,454
FTE EMPLOYEES COUNTY	114.00	114.00	132.00	158.00

	2022	2023	2024	2025
ASSESSED VALUE	1,798,426,195	2,957,123,851	2,802,786,720	3,589,095,999
*COMBINED AD VALOREM TAX RATE	\$ 1.8514	\$ 1.8514	\$ 1.8514	\$ 1.8514
*Highest combined rate county-wide	\$ 3.4607	\$ 3.4607	\$ 3.4607	\$ 3.4607

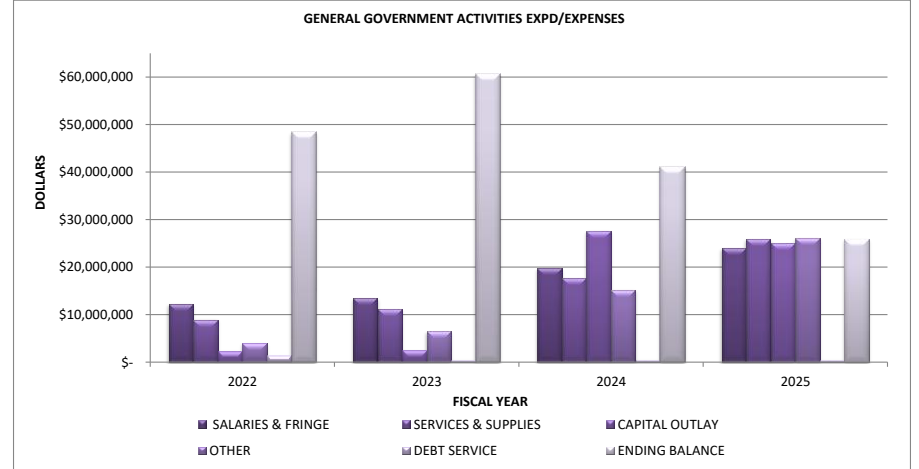
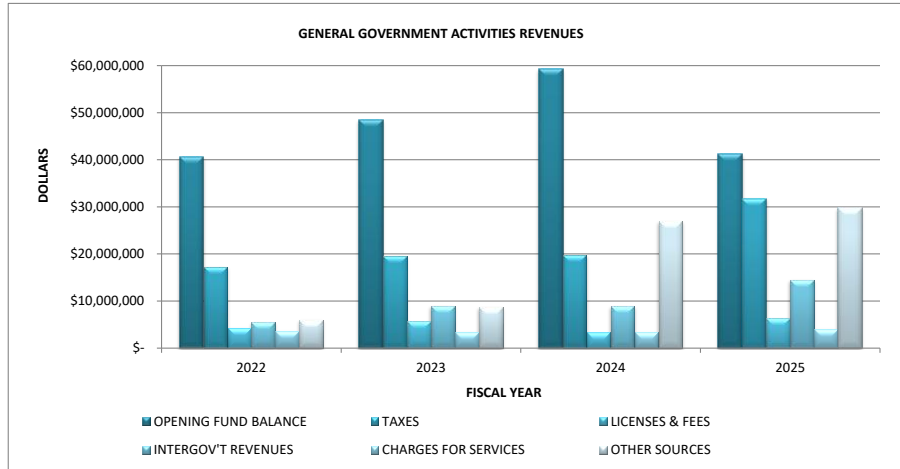
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 40,586,029	\$ 48,534,731	\$ 59,306,194	\$ 41,154,818
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	16,516,368	16,533,193	17,253,944	28,908,664
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	826,491	3,060,215	2,463,000	2,860,000
LICENSES AND FEES	4,366,490	5,840,672	3,353,840	6,392,350
INTERGOVERNMENTAL REVENUES	5,616,278	8,993,028	9,001,479	14,562,037
CHARGES FOR SERVICES	3,665,011	3,422,769	3,478,263	4,053,773
FINES AND FORFEITS	266,746	299,440	273,300	313,400
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	3,443,984	4,807,654	10,698,059	3,761,011
OTHER FINANCING SOURCES	2,361,487	3,705,266	16,131,494	25,680,941
TOTAL RESOURCES	\$ 77,648,884	\$ 95,196,968	\$ 121,959,573	\$ 127,686,994

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 7,896,814	\$ 8,659,712	\$ 11,426,989	\$ 14,033,708
BENEFITS	4,356,045	4,890,393	8,341,972	10,066,391
SERVICES & SUPPLIES	8,974,491	11,286,864	17,624,696	25,953,012
CAPITAL OUTLAY	2,356,229	2,672,795	27,684,952	24,999,238
OTHER	-	-	-	-
OTHER FINANCING USES	4,114,000	6,513,000	15,225,880	26,173,859
PRINCIPAL	1,199,609	314,638	303,295	310,639
INTEREST	216,965	204,008	196,971	189,627
ENDING BALANCE	48,534,731	60,655,558	41,154,818	25,960,520
TOTAL EXPENDITURES	\$ 77,648,884	\$ 95,196,968	\$ 121,959,573	\$ 127,686,994

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 8,611	\$ 10,705	\$ 14,153	\$ 19,428

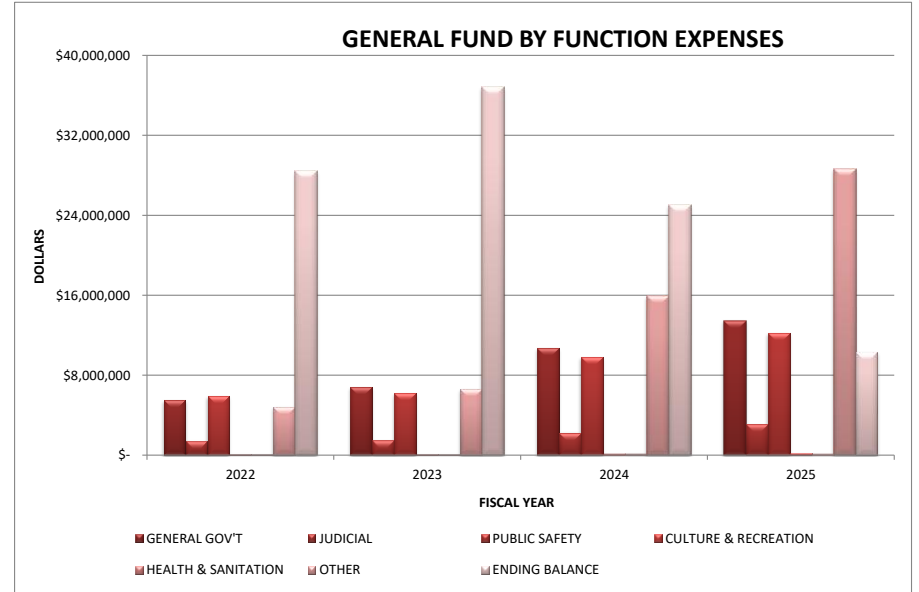
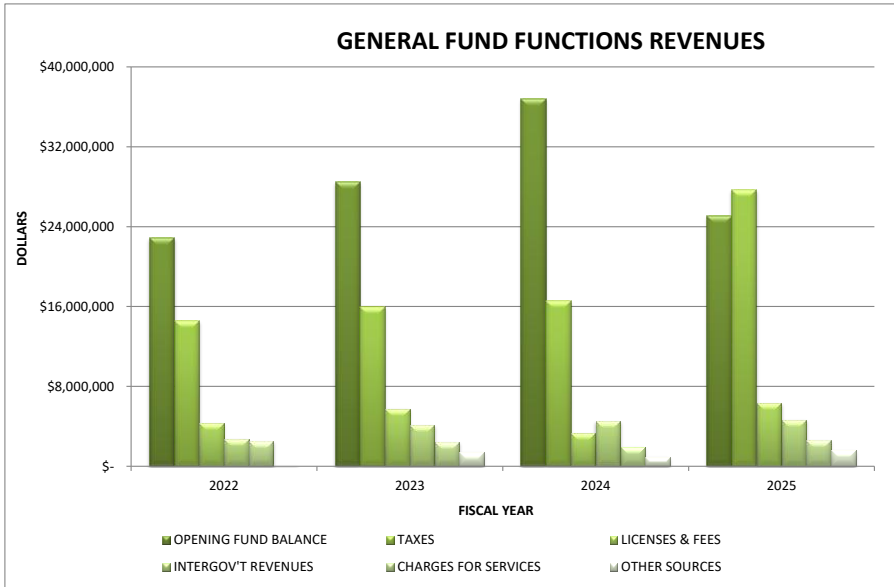
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 6,764	\$ 7,924	\$ 18,253	\$ 22,839



STOREY COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 22,904,046	\$ 28,468,540	\$ 36,820,915	\$ 25,040,168
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	14,547,654	14,032,321	14,787,427	25,941,344
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	38,513	1,886,566	1,763,000	1,760,000
LICENSES AND FEES	4,315,289	5,800,144	3,316,840	6,361,350
INTERGOVERNMENTAL REVENUES	2,784,013	4,138,192	4,522,761	4,641,401
CHARGES FOR SERVICES	2,542,046	2,455,814	1,984,128	2,637,423
FINES AND FORFEITS	213,866	232,051	204,400	230,900
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(830,986)	1,201,728	740,800	1,450,011
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 46,514,441	\$ 58,215,356	\$ 64,140,271	\$ 68,062,597

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 5,549,248	\$ 6,782,320	\$ 10,755,627	\$ 13,475,347
JUDICIAL	1,458,868	1,502,749	2,274,269	3,072,969
PUBLIC SAFETY	5,947,730	6,186,720	9,790,249	12,224,562
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	115,955	135,204	181,050	221,114
WELFARE	-	-	-	-
HEALTH & SANITATION	123,904	115,873	189,513	174,508
OTHER	1,262,196	1,988,575	3,243,937	3,570,358
OTHER FINANCING USES	3,588,000	4,683,000	12,665,458	25,040,291
ENDING BALANCE	28,468,540	36,820,915	25,040,168	10,283,448
TOTAL EXPENDITURES	\$ 46,514,441	\$ 58,215,356	\$ 64,140,271	\$ 68,062,597



STOREY COUNTY

PROPRIETARY ACTIVITIES: Water System, Sewer

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	1,105,108	1,084,234	699,000	714,906	OPERATING EXPENSES	1,254,142	1,526,013	656,152	885,302
NON-OPERATING REVENUE	1,288,820	878,877	56,100	74,800	NON-OPERATING EXPENSES	1,232,968	118,120	-	-
					NET INCOME	\$ (93,182)	\$ 318,978	\$ 98,948	\$ (95,596)

CITIES:

TOWNS:

Gold Hill
Virginia City

SCHOOL DISTRICTS:

One School District

SPECIAL DISTRICTS:

Carson Truckee Water Conservancy, Canyon GID, Storey County Fire Protection District,
Tahoe-Reno Industrial GID, Virginia-Divide Sewer Improvement

DEBT:	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	891,000	-	-	-
REVENUE SUPPORTED	9,803,227	9,601,029	9,395,615	9,187,338
OTHER	1,485,008	1,396,825	1,305,289	1,210,271
TOTAL	12,179,235	10,997,854	10,700,904	10,397,609
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	-	-	-	-
REVENUE SUPPORTED	1,579,483	1,547,075	1,513,241	1,477,921
OTHER	-	-	-	-
TOTAL	1,579,483	1,547,075	1,513,241	1,477,921
GRAND TOTAL DEBT	13,758,718 \$	12,544,929 \$	12,214,145 \$	11,875,530

WASHOE COUNTY

DEMOGRAPHICS:

COUNTY SEAT - RENO

SQ MILES - 6682

RANK BY POPULATION - 2

RANK BY AREA - 7

	2022	2023	2024	2025
POPULATION	473,606	485,113	501,635	508,759
FTE EMPLOYEES COUNTY	2,827.00	3,023.60	3,116.70	3,156.90

	2022	2023	2024	2025
ASSESSED VALUE	20,550,253,841	21,487,837,028	28,178,020,257	30,538,620,281
*COMBINED AD VALOREM TAX RATE	\$ 1.3917	\$ 1.3917	\$ 1.3917	\$ 1.3917
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

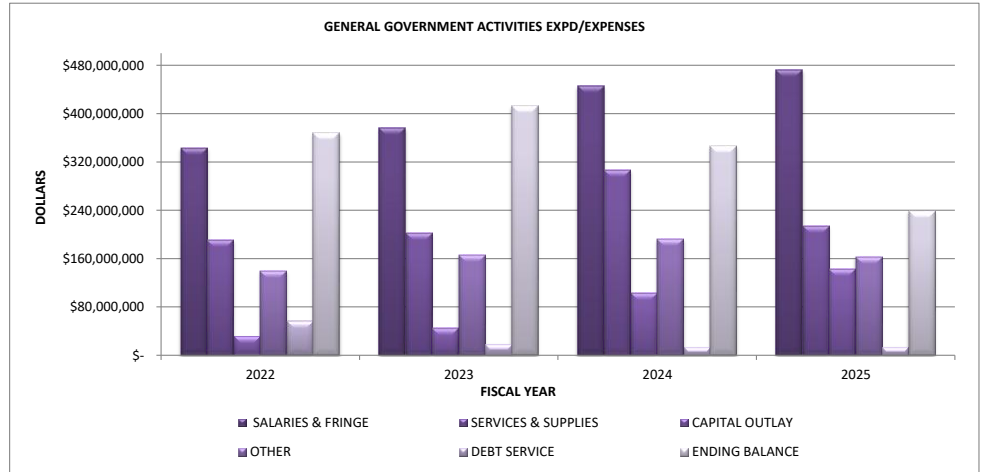
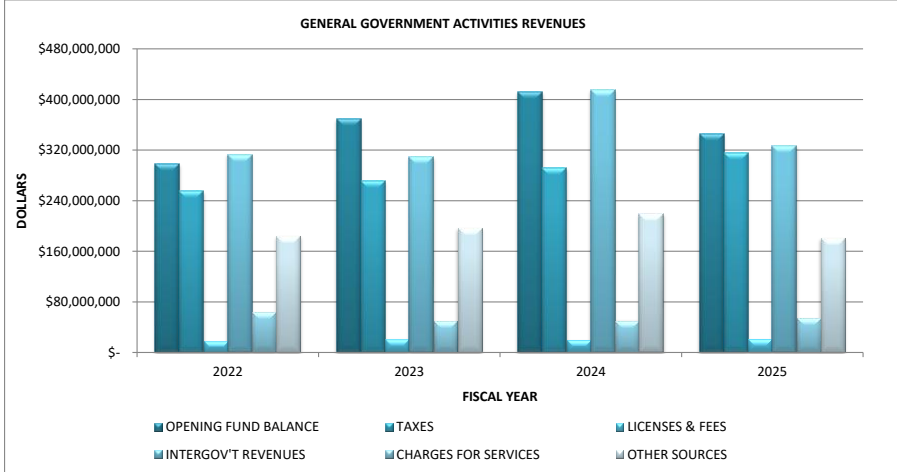
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 297,369,363	\$ 369,305,433	\$ 412,399,197	\$ 346,152,235
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	225,068,705	267,299,044	288,087,979	311,818,758
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	29,668,210	4,482,248	3,602,277	3,681,820
LICENSES AND FEES	18,088,937	21,192,583	20,108,078	21,759,306
INTERGOVERNMENTAL REVENUES	313,015,383	309,624,698	414,401,133	326,983,181
CHARGES FOR SERVICES	64,140,883	50,084,752	50,370,890	54,622,242
FINES AND FORFEITS	9,186,761	9,609,254	10,969,607	10,957,998
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	5,399,304	31,612,475	34,646,083	18,002,786
OTHER FINANCING SOURCES	169,623,322	155,998,994	173,088,902	152,045,030
TOTAL RESOURCES	\$ 1,131,560,868	\$ 1,219,209,481	\$ 1,407,674,146	\$ 1,246,023,356

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 227,294,401	\$ 253,469,219	\$ 286,585,566	\$ 303,118,642
BENEFITS	115,630,285	123,009,687	158,708,083	168,903,910
SERVICES & SUPPLIES	191,460,518	201,663,901	306,113,808	213,694,823
CAPITAL OUTLAY	32,294,195	44,793,830	102,975,403	143,254,997
OTHER	599,410	47,634	77,035	77,035
OTHER FINANCING USES	139,343,964	165,780,508	192,970,462	163,328,423
PRINCIPAL	52,995,871	14,342,130	10,776,825	11,373,158
INTEREST	3,359,185	3,703,378	3,314,734	2,822,556
ENDING BALANCE	368,583,039	412,399,197	346,152,235	239,449,814
TOTAL EXPENDITURES	\$ 1,131,560,868	\$ 1,219,209,481	\$ 1,407,674,146	\$ 1,246,023,356

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 1,761	\$ 1,752	\$ 1,984	\$ 1,769

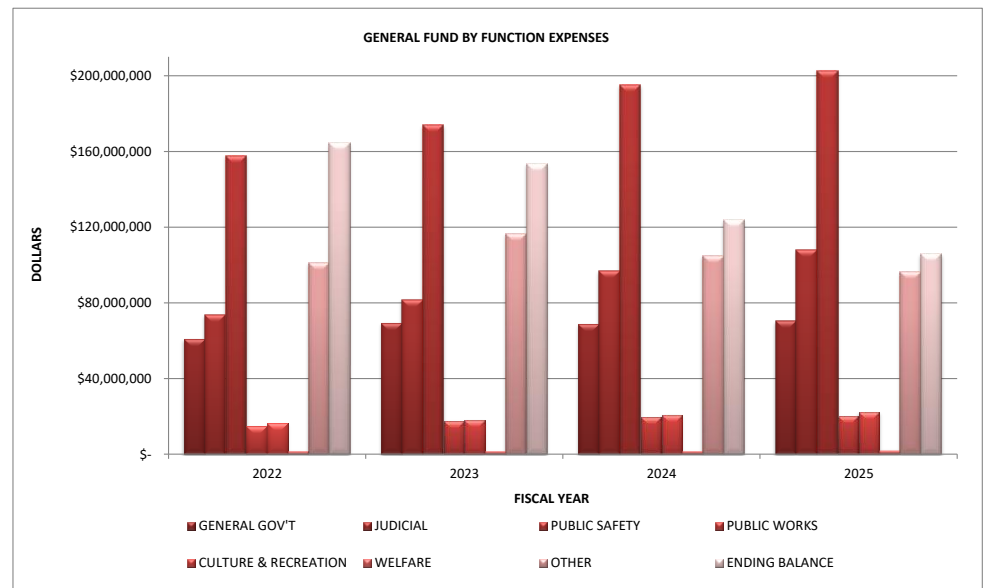
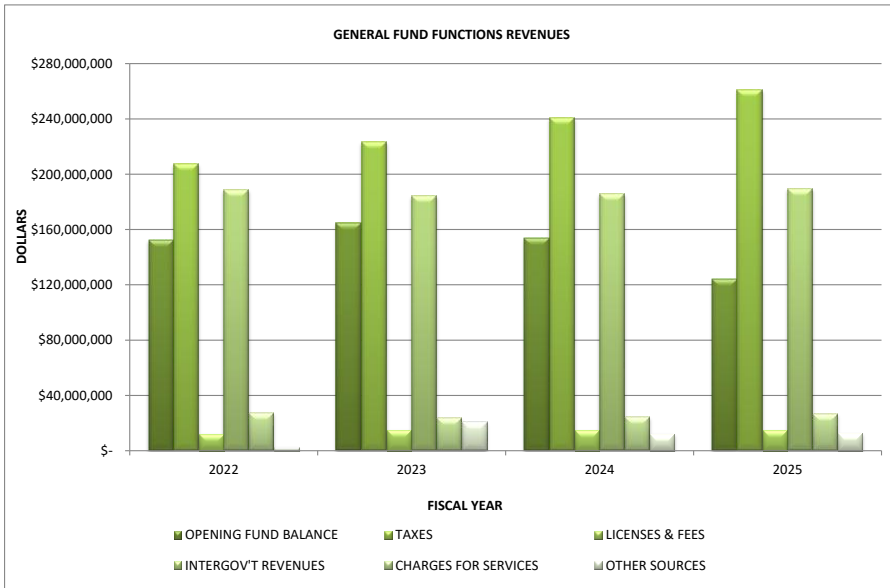
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 1,611	\$ 1,663	\$ 2,116	\$ 1,978



WASHOE COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 152,489,354	\$ 164,600,181	\$ 153,572,311	\$ 123,888,504
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	182,080,698	222,623,704	240,158,476	259,941,144
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	25,227,862	665,565	665,000	665,000
LICENSES AND FEES	12,338,247	15,216,885	14,666,179	14,967,049
INTERGOVERNMENTAL REVENUES	188,903,885	184,363,863	185,829,750	189,119,914
CHARGES FOR SERVICES	27,376,701	23,853,611	24,479,633	26,343,770
FINES AND FORFEITS	6,672,513	7,122,474	7,064,382	8,158,708
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(4,569,114)	9,958,835	4,434,036	3,984,305
OTHER FINANCING SOURCES	783,465	3,986,286	741,723	746,167
TOTAL RESOURCES	\$ 591,303,611	\$ 632,391,404	\$ 631,611,490	\$ 627,814,561

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 60,629,530	\$ 69,172,352	\$ 68,574,599	\$ 70,405,996
JUDICIAL	73,747,604	81,774,824	96,624,296	108,007,231
PUBLIC SAFETY	157,822,084	173,915,304	195,347,189	202,832,539
PUBLIC WORKS	14,950,925	17,433,115	19,560,331	20,158,235
CULTURE AND RECREATION	16,595,035	18,238,637	20,972,326	22,081,702
WELFARE	1,678,677	1,784,832	1,784,587	2,183,652
HEALTH & SANITATION	-	-	-	-
OTHER	324,780	3,946,679	503,151	381,383
OTHER FINANCING USES	100,954,795	112,553,350	104,356,508	96,036,326
ENDING BALANCE	164,600,181	153,572,311	123,888,504	105,727,499
TOTAL EXPENDITURES	\$ 591,303,611	\$ 632,391,404	\$ 631,611,491	\$ 627,814,563



WASHOE COUNTY

PROPRIETARY/INTERNAL SERVICE ACTIVITIES: Building & Safety, Utilities, Golf Course, Health Benefits, Risk Management, Equipment Services

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	103,878,235	111,412,408	121,687,878	128,886,552	OPERATING EXPENSES	90,084,565	101,135,995	116,104,265	133,761,807
NON-OPERATING REVENUE	2,481,586	5,105,169	3,672,333	3,541,501	NON-OPERATING EXPENSES	9,070,220	739,630	873,857	827,007
					NET INCOME	<u>\$ 7,205,036</u>	<u>\$ 14,641,952</u>	<u>\$ 8,382,089</u>	<u>\$ (2,160,761)</u>

CITIES:
Reno
Sparks

TOWNS:

SCHOOL DISTRICTS:
One School District

SPECIAL DISTRICTS:
Gerlach GID, Grandview Terrace GID, Incline Village GID, North Lake Tahoe Fire Protection, Palomino Valley GID, Regional Transportation Commission, Reno Redevelopment Agency, Reno/Sparks Convention & Visitors Authority, Reno-Tahoe Airport Authority, Sparks Redevelopment Agency, Sun Valley Water & Sanitation, Truckee Meadows Fire Protection, Truckee Meadows Water Authority, Truckee River Flood Management, Verdi Television.

DEBT:	FY 20/21 AS OF 6/30	FY 21/22 AS OF 6/30	FY 22/23 AS OF 6/30	FY 23/24 AS OF 6/30
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	18,757,000	14,130,000	12,070,000	9,855,000
GENERAL OBLIG/REVENUE	228,072,190	229,721,104	273,910,881	264,652,116
REVENUE SUPPORTED	455,477,856	432,155,709	399,593,116	382,782,373
OTHER	18,678,873	15,060,561	12,009,838	8,889,494
TOTAL	720,985,919	691,067,374	697,583,835	666,178,983
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	574,325,000	524,120,000	522,230,000	667,935,000
GENERAL OBLIG/REVENUE	554,649,428	597,045,000	589,751,000	576,517,000
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	1,128,974,428	1,121,165,000	1,111,981,000	1,244,452,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	82,518,818	86,642,606	78,984,608	71,018,583
REVENUE SUPPORTED	689,822,968	652,963,228	627,168,389	596,236,120
OTHER	17,758,832	14,747,431	12,574,986	9,773,965
TOTAL	790,100,618	754,353,265	718,727,983	677,028,668
GRAND TOTAL DEBT	2,640,060,965	\$ 2,566,585,639	\$ 2,528,292,818	\$ 2,587,659,651

WHITE PINE COUNTY

DEMOGRAPHICS

COUNTY SEAT - ELY

SQ MILES - 8878

RANK BY POPULATION - 10

RANK BY AREA - 5

	2022	2023	2024	2025
POPULATION	10,477	10,293	10,001	10,005
FTE EMPLOYEES COUNTY	150.05	155.90	155.90	162.33

	2022	2023	2024	2025
ASSESSED VALUE	697,277,877	789,589,634	683,110,768	746,542,775
*COMBINED AD VALOREM TAX RATE	\$ 1.9510	\$ 1.9510	\$ 1.9510	\$ 1.9510
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

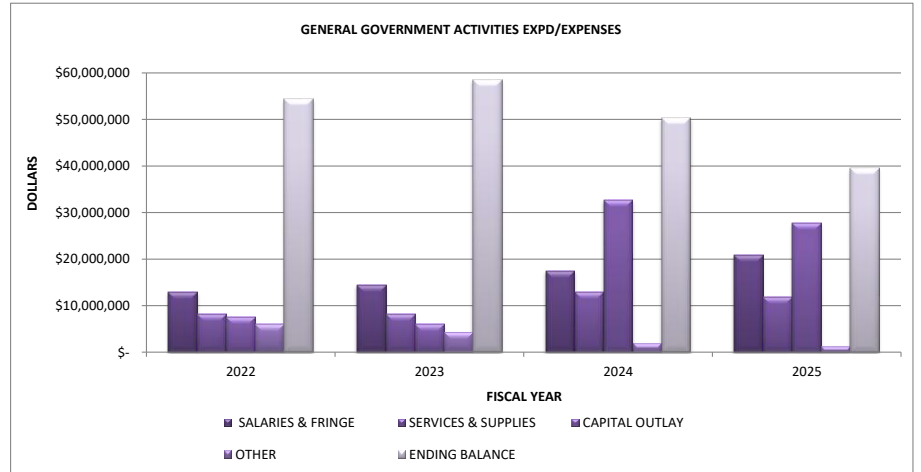
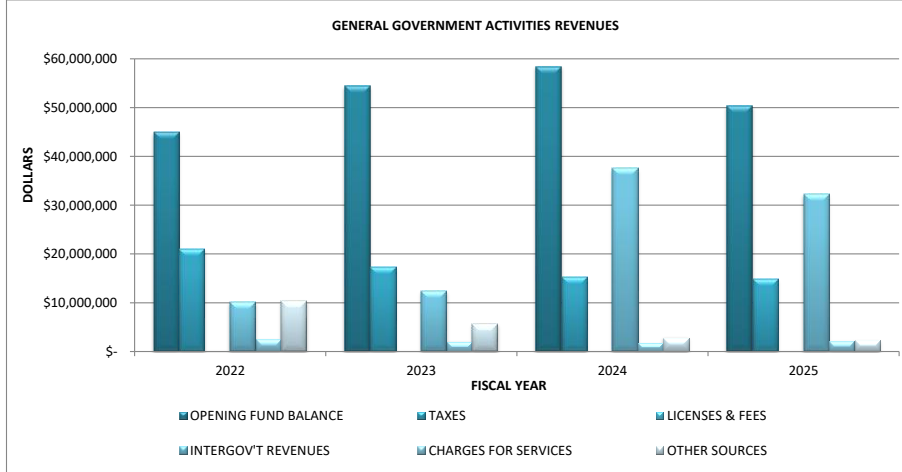
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 45,063,783	\$ 54,371,634	\$ 58,426,643	\$ 50,377,362
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	7,670,090	7,464,097	8,023,974	8,527,064
NET PROCEEDS OF MINES	7,345,667	3,667,224	1,995,296	1,193,231
OTHER TAXES	5,997,082	6,107,468	5,325,446	5,159,958
LICENSES AND FEES	116,717	121,324	135,700	125,700
INTERGOVERNMENTAL REVENUES	10,099,823	12,390,547	37,543,946	32,321,973
CHARGES FOR SERVICES	2,488,987	2,072,995	1,832,000	2,119,200
FINES AND FORFEITS	509,960	284,059	230,450	210,400
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	636,188	1,077,631	1,315,700	1,441,899
OTHER FINANCING SOURCES	9,177,213	4,374,071	1,312,000	745,000
TOTAL RESOURCES	\$ 89,105,510	\$ 91,931,050	\$ 116,141,155	\$ 102,221,787

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 8,747,240	\$ 9,570,493	\$ 11,577,060	\$ 14,105,700
BENEFITS	4,178,799	4,782,120	5,841,471	6,680,645
SERVICES & SUPPLIES	8,110,495	8,118,461	13,025,699	11,952,799
CAPITAL OUTLAY	7,604,103	6,025,799	32,703,800	27,861,249
OTHER	-	-	-	-
OTHER FINANCING USES	5,976,361	4,431,477	2,075,000	1,390,000
PRINCIPAL	100,840	319,076	371,000	450,000
INTEREST	16,091	256,979	170,000	200,000
ENDING BALANCE	54,371,581	58,426,645	50,377,125	39,581,394
TOTAL EXPENDITURES	\$ 89,105,510	\$ 91,931,050	\$ 116,141,155	\$ 102,221,787

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 4,204	\$ 3,649	\$ 5,771	\$ 5,182

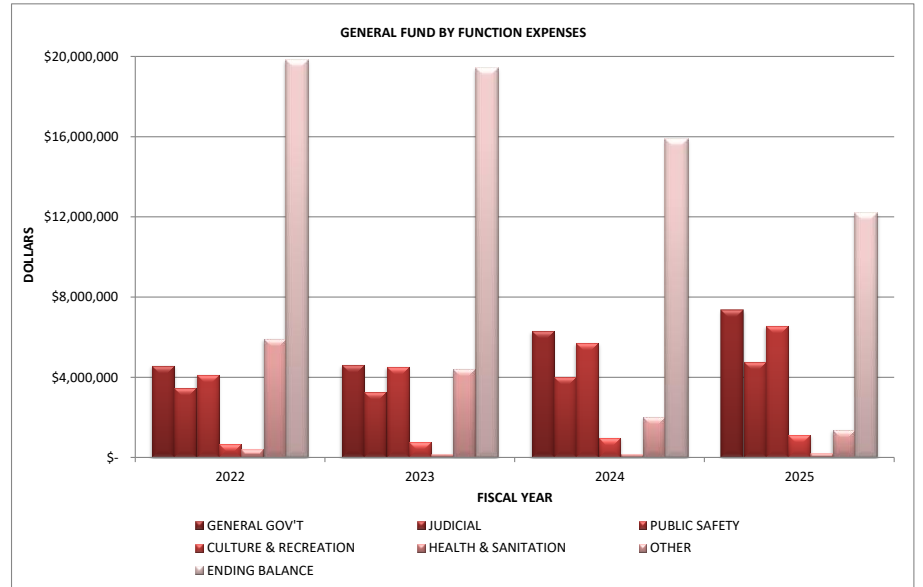
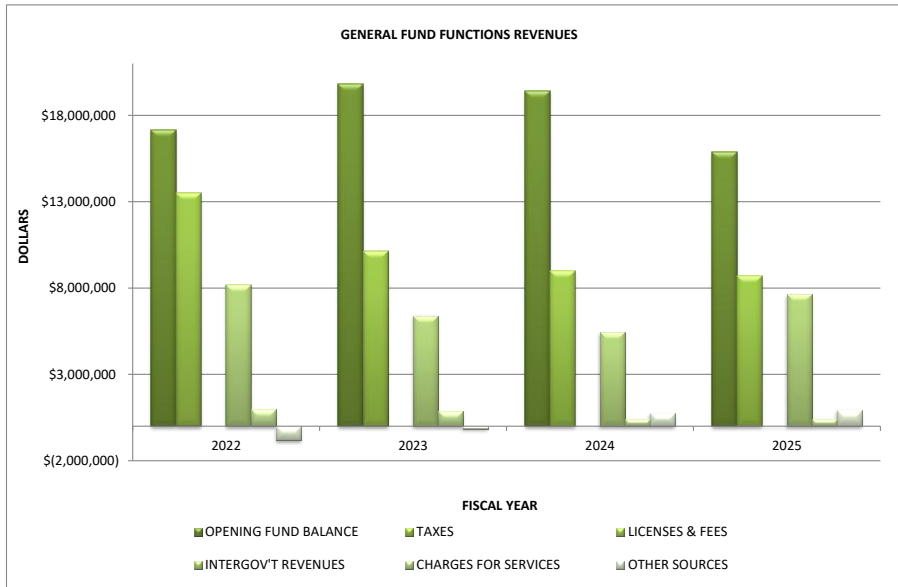
EXP. PER CAPITA	2022	2023	2024	2025
	\$ 3,315	\$ 3,255	\$ 6,576	\$ 6,261



WHITE PINE COUNTY

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 17,149,868	\$ 19,841,657	\$ 19,419,735	\$ 15,887,940
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	6,464,099	6,235,593	6,662,240	7,079,956
NET PROCEEDS OF MINES	6,311,640	3,117,489	1,656,677	990,731
OTHER TAXES	716,747	806,930	678,400	623,500
LICENSES AND FEES	26,405	23,966	35,700	35,700
INTERGOVERNMENTAL REVENUES	8,206,598	6,415,488	5,468,691	7,654,953
CHARGES FOR SERVICES	978,143	886,086	433,700	433,700
FINES AND FORFEITS	409,962	187,525	150,000	150,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(1,235,695)	(334,180)	620,903	769,229
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 39,027,767	\$ 37,180,554	\$ 35,126,046	\$ 33,625,709

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 4,586,346	\$ 4,605,127	\$ 6,312,048	\$ 7,372,585
JUDICIAL	3,445,194	3,241,773	4,000,487	4,770,452
PUBLIC SAFETY	4,135,251	4,520,637	5,705,991	6,563,186
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	686,889	798,373	996,180	1,138,110
WELFARE	-	-	-	-
HEALTH & SANITATION	406,069	163,432	181,400	221,600
OTHER	-	-	-	-
OTHER FINANCING USES	5,926,361	4,431,477	2,042,000	1,375,000
ENDING BALANCE	19,841,657	19,419,735	15,887,940	12,184,776
TOTAL EXPENDITURES	\$ 39,027,767	\$ 37,180,554	\$ 35,126,046	\$ 33,625,709



WHITE PINE COUNTY

PROPRIETARY ACTIVITIES: None

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025		ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	-	-	-	-	OPERATING EXPENSES	-	-	-	-
NON-OPERATING REVENUE	-	-	-	-	NON-OPERATING EXPENSES	-	-	-	-
					NET INCOME	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>

<u>CITIES:</u> Ely	<u>TOWNS:</u> Lund McGill Ruth	<u>SCHOOL DISTRICTS:</u> One School District	<u>SPECIAL DISTRICTS:</u> White Pine Co. Hospital, Baker Water & Sewer, McGill-Ruth Sewer & Water GID, White Pine County Fire, White Pine County Tourism & Recreation, White Pine Television.
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	FY 20/21 AS OF 6/30/21	FY 21/22 AS OF 6/30/22	FY 22/23 AS OF 6/30/23	FY 23/24 AS OF 6/30/24
DEBT:				
COUNTY/CITY/TOWNS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	1,438,792	1,194,621	767,925	630,252
REVENUE SUPPORTED	4,554,674	8,911,054	8,884,886	8,533,338
OTHER	92,646	-	-	-
TOTAL	6,086,112	10,105,675	9,652,811	9,163,590
SCHOOL DISTRICT				
GENERAL OBLIGATION DEBT	5,915,000	5,540,000	5,155,000	4,760,000
GENERAL OBLIG/REVENUE	282,000	95,000	-	-
REVENUE SUPPORTED	-	-	-	-
OTHER	-	-	-	-
TOTAL	6,197,000	5,635,000	5,155,000	4,760,000
SPECIAL DISTRICTS				
GENERAL OBLIGATION DEBT	-	-	-	-
GENERAL OBLIG/REVENUE	1,115,358	1,063,151	1,010,274	980,607
REVENUE SUPPORTED	178,469	168,694	158,393	147,538
OTHER	-	-	363,887	-
TOTAL	1,293,827	1,231,845	1,532,554	1,128,145
GRAND TOTAL DEBT	13,576,939 \$	16,972,520 \$	16,340,365 \$	15,051,735

TOTAL SCHOOL DISTRICTS

	2022	2023	2024	2025
ENROLLMENT	411,229	405,339	398,614	395,513
FTE TOTAL EMPLOYEES	43,396.20	44,162.91	46,423.20	47,937.65
FTE CLASSROOM TEACHERS	23,273.17	22,833.57	24,214.67	24,907.35

	2022	2023	2024	2025
ASSESSED VALUE	\$ 146,014,625,710	\$ 160,210,168,966	\$ 185,477,945,969	\$ 204,357,344,569
ASSESSED VALUE PER PUPIL	\$ 355,069	\$ 395,250	\$ 465,307	\$ 516,690

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

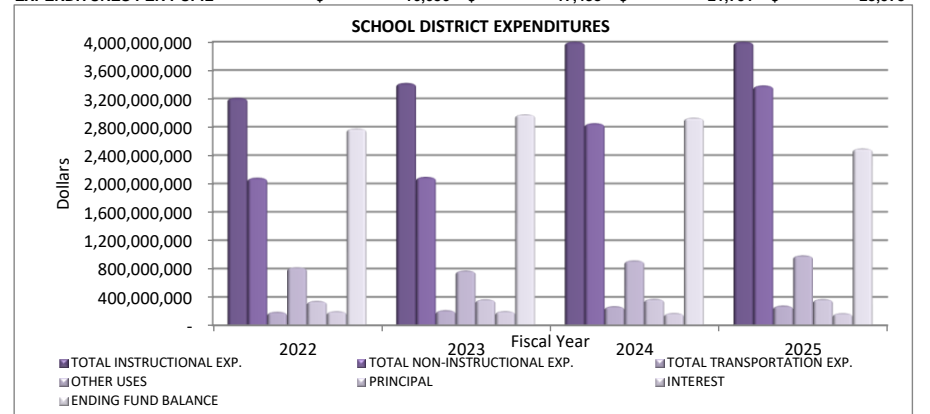
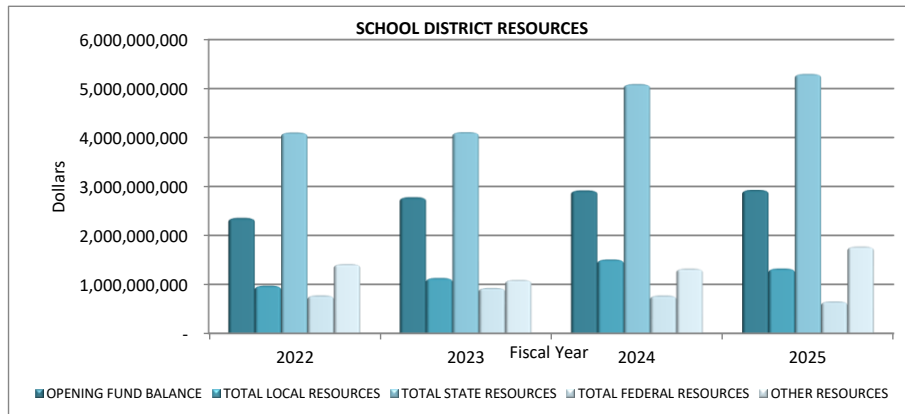
SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESERVED OPENING FUND BALANCE	\$ 24,720	\$ 40,354	\$ 126,553	\$ 80,011
UNRESERVED FUND BALANCE	2,359,084,468	2,781,598,462	2,920,310,469	2,930,260,056
OPENING FUND BALANCE	2,359,109,188	2,781,638,816	2,920,437,022	2,930,340,067
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	379,813,083	511,442,810	650,117,617	572,150,941
PROPERTY TAX RESOURCES	593,860,606	620,371,165	858,938,497	752,436,670
TOTAL LOCAL RESOURCES	973,673,689	1,131,813,975	1,509,056,114	1,324,587,611
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	4,020,727,956	4,016,540,942	4,976,097,118	5,177,314,175
PROPERTY TAX RESOURCES	80,271,823	92,375,120	114,261,962	119,722,968
TOTAL STATE RESOURCES	4,100,999,779	4,108,916,062	5,090,359,080	5,297,037,143
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	775,889,231	929,850,060	773,607,430	653,811,007
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	775,889,231	929,850,060	773,607,430	653,811,007
OTHER RESOURCES	1,416,365,445	1,092,617,841	1,323,197,871	1,772,871,351
TOTAL RESOURCES	\$ 9,626,037,332	\$ 10,044,836,756	\$ 11,616,657,508	\$ 11,978,647,180

RESOURCES PER PUPIL \$ 17,671 \$ 17,919 \$ 21,816 \$ 22,877

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 1,964,304,128	\$ 2,088,191,039	\$ 2,285,113,149	\$ 2,457,960,459
EMPLOYEE BENEFITS	799,357,414	808,463,610	1,080,139,860	1,157,257,261
SERVICES,SUPPLIES AND OTHER	414,664,276	482,557,545	693,528,120	642,642,352
OTHER EXPENDITURES	32,456,443	38,959,708	41,217,830	31,696,297
TOTAL INSTRUCTIONAL EXP.	3,210,782,261	3,418,171,902	4,099,998,959	4,289,556,369
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	712,720,042	818,024,719	903,072,945	958,024,565
EMPLOYEE BENEFITS	304,122,949	317,343,742	375,353,955	461,309,538
SERVICES,SUPPLIES AND OTHER	994,923,259	892,567,529	1,373,810,148	1,768,079,084
OTHER EXPENDITURES	70,805,659	66,075,629	198,483,013	195,147,385
TOTAL NON-INSTRUCTIONAL EXP.	2,082,571,909	2,094,011,619	2,850,720,061	3,382,560,572
TRANSPORTATION EXP.				
SALARIES AND WAGES	99,969,081	108,714,497	128,091,317	143,976,681
EMPLOYEE BENEFITS	45,566,895	49,247,572	60,966,554	80,264,954
SERVICES,SUPPLIES AND OTHER	39,142,786	37,637,025	53,789,579	46,037,778
OTHER EXPENDITURES	6,517,672	18,810,478	28,062,870	9,584,423
TOTAL TRANSPORTATION EXP.	191,196,434	214,409,572	270,910,320	279,863,836
OTHER USES	818,491,579	772,614,308	915,817,025	987,351,720
PRINCIPAL	345,668,633	367,289,458	374,011,052	370,478,100
INTEREST	200,679,993	201,793,131	174,869,195	172,633,627
RESERVED OPENING FUND BALANCE	9,089	189,838	154,993	154,993
UNRESERVED FUND BALANCE	2,776,637,434	2,976,356,928	2,930,175,903	2,496,047,963
ENDING FUND BALANCE	2,776,646,523	2,976,546,766	2,930,330,896	2,496,202,956

TOTAL EXPENDITURES \$ 9,626,037,332 \$ 10,044,836,756 \$ 11,616,657,508 \$ 11,978,647,180

EXPENDITURES PER PUPIL \$ 16,656 \$ 17,438 \$ 21,791 \$ 23,975

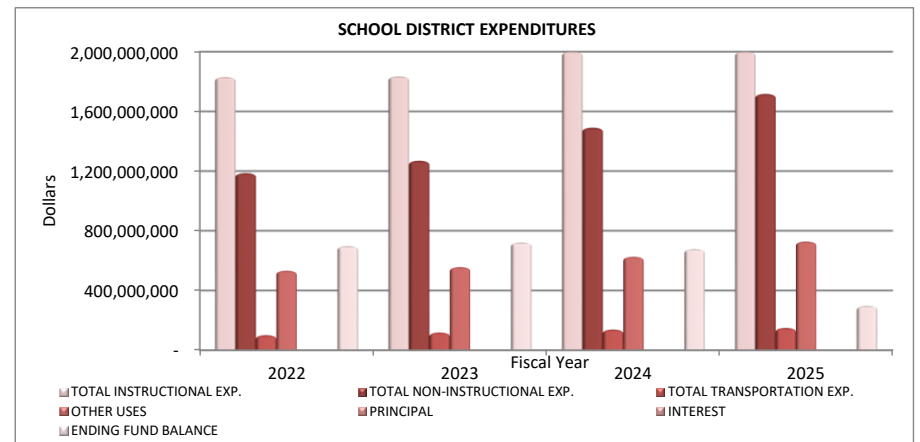
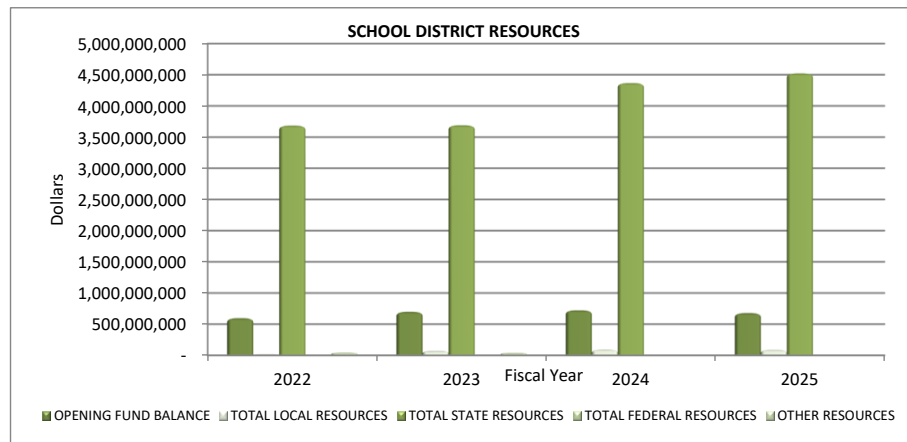


TOTAL SCHOOL DISTRICTS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ 19,086	\$ -	\$ -
UNRESERVED FUND BALANCE	595,722,608	697,543,007	721,536,421	677,205,602
OPENING FUND BALANCE	595,722,608	697,562,093	721,536,421	677,205,602
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	17,419,033	70,633,993	90,717,317	87,463,614
PROPERTY TAX RESOURCES	1,229,114	-	-	-
TOTAL LOCAL RESOURCES	18,648,147	70,633,993	90,717,317	87,463,614
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	3,603,475,672	3,598,127,224	4,252,582,502	4,402,519,001
PROPERTY TAX RESOURCES	80,271,823	90,925,464	112,908,599	118,489,605
TOTAL STATE RESOURCES	3,683,747,495	3,689,052,688	4,365,491,101	4,521,008,606
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	7,607,968	8,489,478	7,770,983	6,909,330
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	7,607,968	8,489,478	7,770,983	6,909,330
OTHER RESOURCES	42,500,585	38,418,660	823,000	704,000
TOTAL RESOURCES	\$ 4,348,226,803	\$ 4,504,156,912	\$ 5,186,338,822	\$ 5,293,291,152

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 1,207,679,753	\$ 1,219,815,229	\$ 1,374,613,571	\$ 1,450,912,009
EMPLOYEE BENEFITS	505,922,510	490,661,376	659,649,851	677,206,904
SERVICES,SUPPLIES AND OTHER	105,362,585	113,470,573	206,660,087	269,835,036
OTHER EXPENDITURES	10,725,858	10,692,682	12,149,677	3,793,400
TOTAL INSTRUCTIONAL EXP.	1,829,690,706	1,834,639,860	2,253,073,186	2,401,747,349
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	613,386,674	650,291,942	786,542,250	850,651,249
EMPLOYEE BENEFITS	279,250,608	283,901,959	331,106,103	419,631,193
SERVICES,SUPPLIES AND OTHER	274,833,800	322,748,209	351,378,482	409,255,968
OTHER EXPENDITURES	19,099,570	12,396,637	21,992,167	37,594,125
TOTAL NON-INSTRUCTIONAL EXP.	1,186,570,652	1,269,338,747	1,491,019,002	1,717,132,535
TRANSPORTATION EXP.				
SALARIES AND WAGES	51,251,839	57,348,392	66,371,300	76,700,706
EMPLOYEE BENEFITS	23,529,124	25,101,698	30,145,496	39,756,212
SERVICES,SUPPLIES AND OTHER	20,622,473	21,361,536	25,562,111	25,450,027
OTHER EXPENDITURES	5,596,395	14,746,671	16,449,635	7,389,563
TOTAL TRANSPORTATION EXP.	100,999,831	118,558,297	138,528,542	149,296,508
OTHER USES	532,561,745	556,728,693	626,013,904	728,310,873
PRINCIPAL	820,487	3,207,547	495,000	176,000
INTEREST	31,286	142,346	3,589	-
RESERVED OPENING FUND BALANCE	9,089	109,827	74,982	74,982
UNRESERVED FUND BALANCE	697,543,007	721,431,595	677,130,620	296,552,905
ENDING FUND BALANCE	697,552,096	721,541,422	677,205,602	296,627,887
TOTAL EXPENDITURES	\$ 4,348,226,803	\$ 4,504,156,912	\$ 5,186,338,825	\$ 5,293,291,152



CARSON CITY SCHOOL DISTRICT

NUMBER OF SCHOOLS - 14

RANK BY ENROLLMENT - 5

RANK BY ASSESSED VALUE PER PUPIL - 15

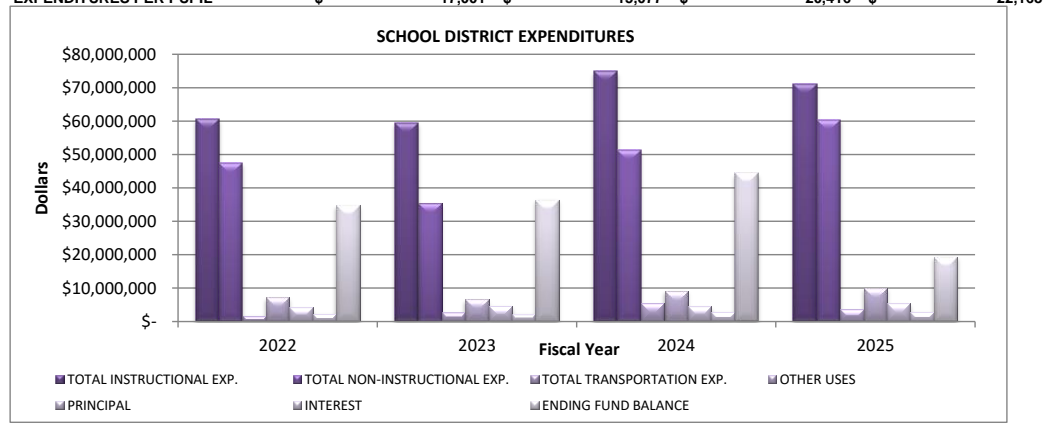
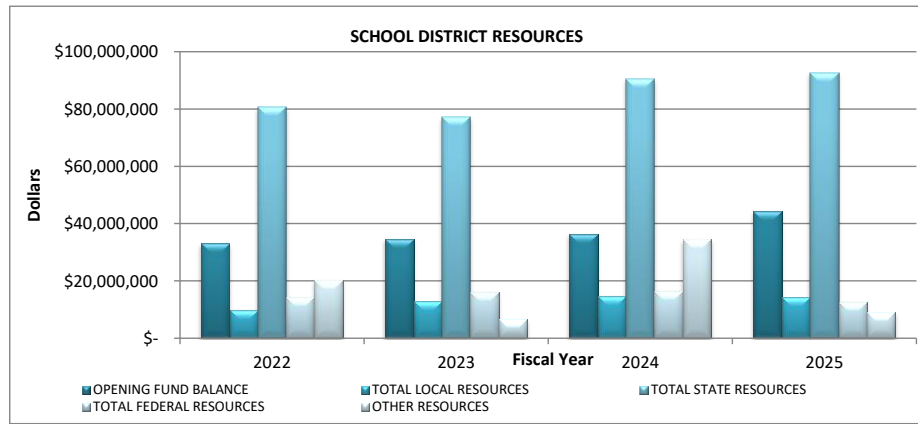
	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	7,270.00	7,390.20	7,270.00	6,935.20	ASSESSED VALUE	1,799,198,563	2,075,625,383	2,332,697,425	2,545,236,822
FTE TOTAL EMPLOYEES	925	935	917	941	COMBINED SCHOOL RATE	\$ 1.1800	\$ 1.1800	\$ 1.1800	\$ 1.1800
FTE CLASSROOM TEACHERS	430	430	430	426	ASSESSED VALUE PER PUPIL	247,483	280,862	320,866	367,003

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	33,221,863	34,794,524	36,481,824	44,412,280
OPENING FUND BALANCE	33,221,863	34,794,524	36,481,824	44,412,280
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,986,238	5,644,842	7,026,778	6,087,855
PROPERTY TAX RESOURCES	7,006,907	7,316,812	7,757,129	8,210,814
TOTAL LOCAL RESOURCES	9,993,145	12,961,654	14,783,907	14,298,669
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	80,560,465	77,245,483	90,584,761	92,578,411
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	80,560,465	77,245,483	90,584,761	92,578,411
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	14,220,852	16,191,274	16,562,218	12,782,372
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	14,220,852	16,191,274	16,562,218	12,782,372
OTHER RESOURCES	20,395,506	6,708,517	34,422,084	9,023,670
TOTAL RESOURCES	\$ 158,391,831	\$ 147,901,452	\$ 192,834,794	\$ 173,095,402
RESOURCES PER PUPIL	\$ 17,217	\$ 15,305	\$ 21,507	\$ 18,555

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 36,325,412	\$ 35,282,064	\$ 43,260,600	\$ 40,653,322
EMPLOYEE BENEFITS	17,773,479	17,143,146	21,505,390	20,285,044
SERVICES,SUPPLIES AND OTHER	6,295,539	7,032,592	9,849,192	10,003,170
OTHER EXPENDITURES	74,832	91,901	338,897	248,725
TOTAL INSTRUCTIONAL EXP.	60,469,262	59,549,703	74,954,079	71,190,261
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	14,040,041	13,726,124	17,311,211	17,126,630
EMPLOYEE BENEFITS	7,187,498	7,095,445	8,741,365	8,810,352
SERVICES,SUPPLIES AND OTHER	9,808,317	9,323,513	12,369,645	10,640,450
OTHER EXPENDITURES	16,527,705	5,286,109	12,919,846	23,871,950
TOTAL NON-INSTRUCTIONAL EXP.	47,563,561	35,431,191	51,342,067	60,449,382
TRANSPORTATION EXP.				
SALARIES AND WAGES	804,406	1,193,325	1,637,812	1,585,457
EMPLOYEE BENEFITS	573,559	851,035	1,082,912	1,079,665
SERVICES,SUPPLIES AND OTHER	381,179	419,250	2,343,894	605,800
OTHER EXPENDITURES	11,820	228,923	430,350	460,000
TOTAL TRANSPORTATION EXP.	1,770,964	2,692,533	5,494,968	3,730,922
OTHER USES	7,157,206	6,689,050	9,221,989	10,018,670
PRINCIPAL	4,314,000	4,769,000	4,529,000	5,429,000
INTEREST	2,322,314	2,288,150	2,880,411	2,919,948
RESERVED ENDING FUND BALANCE	-	-	-	-
UNRESERVED ENDING FUND BALANCE	34,794,524	36,481,825	44,412,280	19,357,219
ENDING FUND BALANCE	34,794,524	36,481,825	44,412,280	19,357,219
TOTAL EXPENDITURES	\$ 158,391,831	\$ 147,901,452	\$ 192,834,794	\$ 173,095,402

EXPENDITURES PER PUPIL \$ 17,001 \$ 15,077 \$ 20,416 \$ 22,168

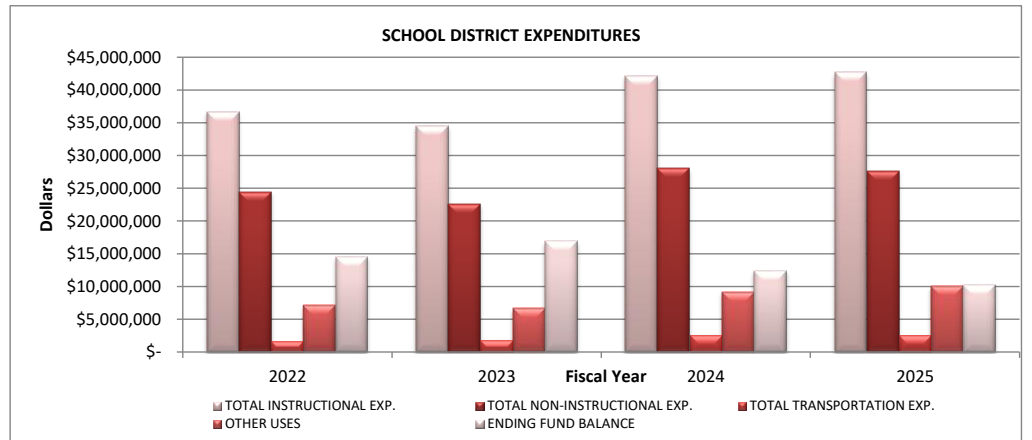
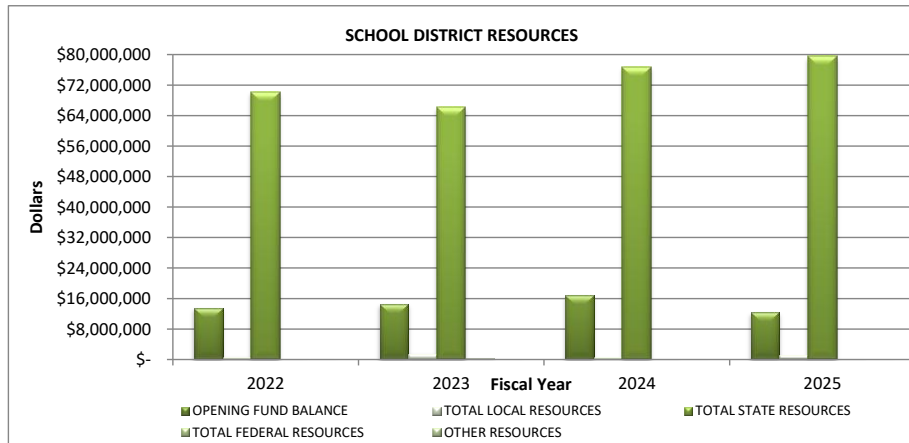


CARSON CITY SCHOOL DISTRICT

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESOURCES				
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED OPENING FUND BALANCE	13,573,272	14,567,623	16,908,976	12,413,073
OPENING FUND BALANCE	13,573,272	14,567,623	16,908,976	12,413,073
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	682,974	1,511,403	585,100	1,095,100
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	682,974	1,511,403	585,100	1,095,100
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	70,236,810	66,163,972	76,791,694	79,555,457
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	70,236,810	66,163,972	76,791,694	79,555,457
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	97,827	347,402	155,000	155,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	97,827	347,402	155,000	155,000
OTHER RESOURCES	18,371	19,467	5,000	5,000
TOTAL RESOURCES	\$ 84,609,254	\$ 82,609,867	\$ 94,445,770	\$ 93,223,630

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 23,594,475	\$ 22,300,934	\$ 27,132,715	\$ 27,622,253
EMPLOYEE BENEFITS	11,094,621	10,765,145	13,114,562	13,179,560
SERVICES,SUPPLIES AND OTHER	1,955,874	1,409,912	1,855,173	1,934,550
OTHER EXPENDITURES	43,566	73,301	37,500	-
TOTAL INSTRUCTIONAL EXP.	36,688,536	34,549,292	42,139,950	42,736,363
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	11,238,057	10,893,917	13,439,187	13,903,368
EMPLOYEE BENEFITS	5,421,170	5,374,369	6,517,692	6,900,231
SERVICES,SUPPLIES AND OTHER	7,321,929	6,126,748	7,368,105	6,663,950
OTHER EXPENDITURES	483,104	213,999	718,146	191,250
TOTAL NON-INSTRUCTIONAL EXP.	24,464,260	22,609,033	28,043,130	27,658,799
TRANSPORTATION EXP.				
SALARIES AND WAGES	804,406	744,397	1,079,929	990,153
EMPLOYEE BENEFITS	573,215	503,228	696,199	653,557
SERVICES,SUPPLIES AND OTHER	342,188	419,250	421,150	455,000
OTHER EXPENDITURES	11,820	186,641	430,350	460,000
TOTAL TRANSPORTATION EXP.	1,731,629	1,853,516	2,627,628	2,558,710
OTHER USES	7,157,206	6,689,050	9,221,989	10,018,670
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED ENDING FUND BALANCE	-	-	-	-
UNRESERVED ENDING FUND BALANCE	14,567,623	16,908,976	12,413,073	10,251,088
ENDING FUND BALANCE	14,567,623	16,908,976	12,413,073	10,251,088
TOTAL EXPENDITURES	\$ 84,609,254	\$ 82,609,867	\$ 94,445,770	\$ 93,223,630



CHURCHILL COUNTY SCHOOL DISTRICT

NUMBER OF SCHOOLS - 9

RANK BY ENROLLMENT - 9

RANK BY ASSESSED VALUE PER PUPIL - 14

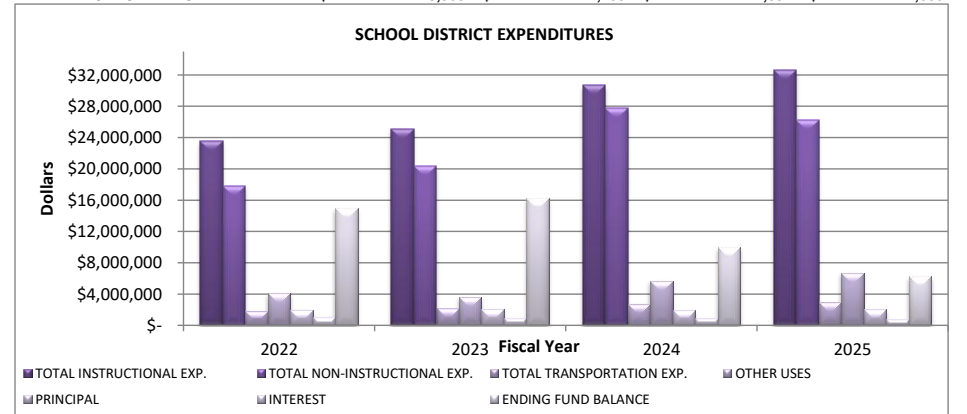
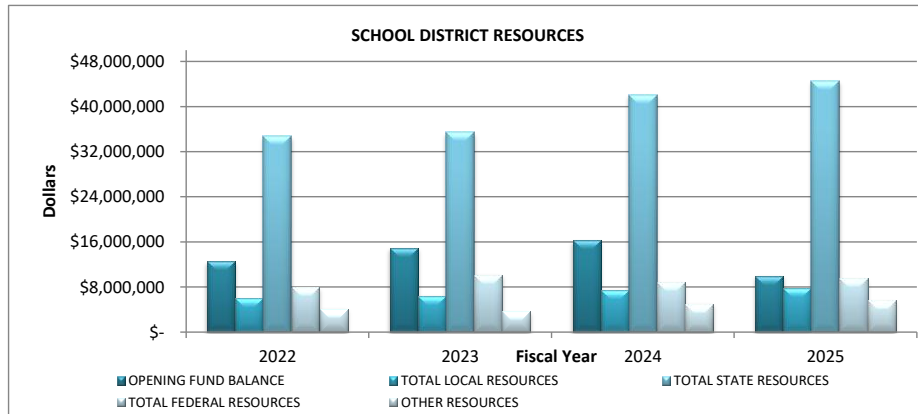
	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	3,237.35	3,178.10	3,161.10	3,144.10	ASSESSED VALUE	926,262,132	970,660,762	1,175,483,570	1,193,014,036
FTE TOTAL EMPLOYEES	379.63	391.60	413.00	418.80	COMBINED SCHOOL RATE	\$ 1.3000	\$ 1.3000	\$ 1.3000	\$ 1.3000
FTE CLASSROOM TEACHERS	178.57	195.60	195.50	195.50	ASSESSED VALUE PER PUPIL	286,117	305,422	371,859	379,445

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	12,532,794.00	14,943,240.00	16,229,233.00	9,961,641.00
OPENING FUND BALANCE	12,532,794	14,943,240	16,229,233	9,961,641
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	6,024,208	6,492,765	7,463,454	7,856,634
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	6,024,208	6,492,765	7,463,454	7,856,634
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	34,781,967	35,376,747	42,113,203	44,565,154
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	34,781,967	35,376,747	42,113,203	44,565,154
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	7,930,848	10,123,626	8,870,309	9,592,618
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	7,930,848	10,123,626	8,870,309	9,592,618
OTHER RESOURCES	4,120,387	3,655,149	5,009,001	5,647,500
TOTAL RESOURCES	\$ 65,390,204	\$ 70,591,527	\$ 79,685,200	\$ 77,623,547
RESOURCES PER PUPIL	\$ 16,327	\$ 17,510	\$ 20,074	\$ 21,520

	ACTUAL	ACTUAL	EST.	BUDGET
EXPD/EXPENSES	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 14,073,801	\$ 15,568,018	\$ 16,960,368	\$ 18,293,623
EMPLOYEE BENEFITS	6,750,385	6,983,607	8,988,774	9,696,697
SERVICES,SUPPLIES AND OTHER	2,473,190	2,533,615	4,464,198	4,399,070
OTHER EXPENDITURES	280,149	58,996	268,729	210,229
TOTAL INSTRUCTIONAL EXP.	23,577,525	25,144,236	30,682,069	32,599,619
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	7,319,047	7,690,712	8,269,118	8,451,369
EMPLOYEE BENEFITS	3,949,481	3,748,968	4,882,763	4,818,900
SERVICES,SUPPLIES AND OTHER	5,718,087	7,509,196	7,940,662	9,646,290
OTHER EXPENDITURES	826,593	1,382,668	6,640,307	3,296,352
TOTAL NON-INSTRUCTIONAL EXP.	17,813,208	20,331,544	27,732,850	26,212,911
TRANSPORTATION EXP.				
SALARIES AND WAGES	631,351	707,341	1,013,190	1,026,325
EMPLOYEE BENEFITS	305,009	356,250	611,754	712,418
SERVICES,SUPPLIES AND OTHER	446,487	456,556	612,768	634,987
OTHER EXPENDITURES	500,870	660,745	532,200	570,825
TOTAL TRANSPORTATION EXP.	1,883,717	2,180,892	2,769,912	2,944,555
OTHER USES	4,121,774	3,656,831	5,701,679	6,733,965
PRINCIPAL	1,978,400	2,089,300	1,955,000	2,030,000
INTEREST	1,072,340	959,493	882,050	805,675
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	14,943,240	16,229,231	9,961,641	6,296,822
ENDING FUND BALANCE	14,943,240	16,229,231	9,961,641	6,296,822
TOTAL EXPENDITURES	\$ 65,390,204	\$ 70,591,527	\$ 79,685,201	\$ 77,623,547

EXPENDITURES PER PUPIL \$ 15,583 \$ 17,105 \$ 22,057 \$ 22,686

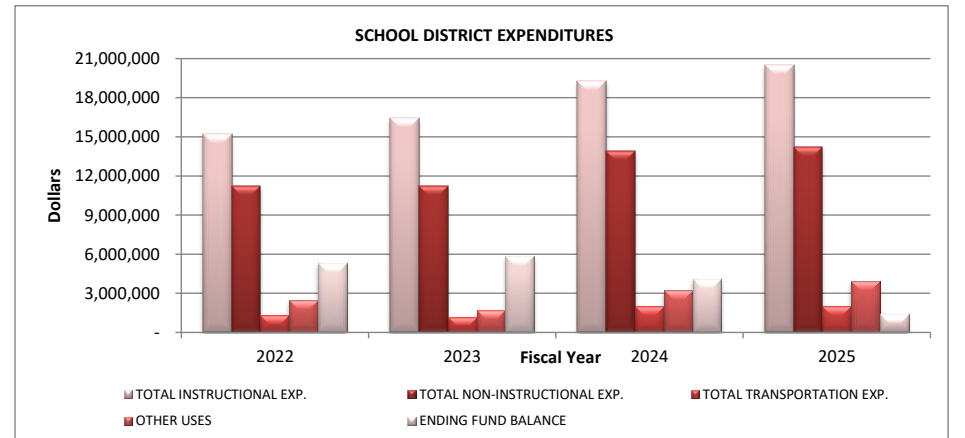
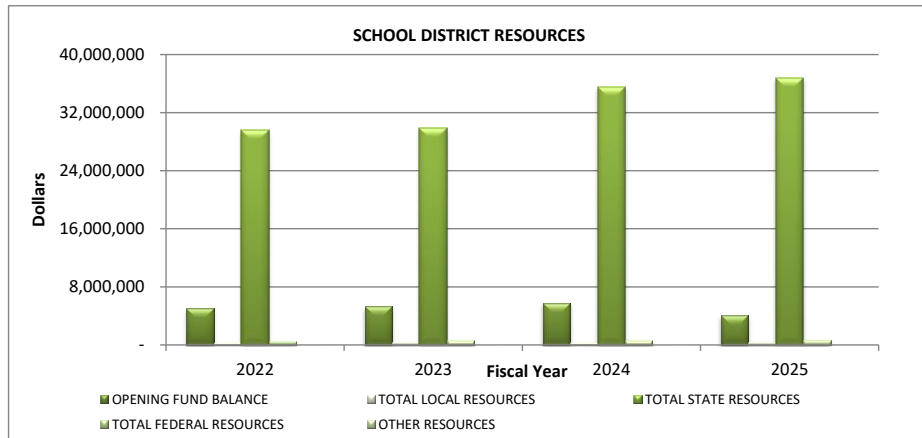


CHURCHILL COUNTY SCHOOL DISTRICT

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESOURCES				
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	5,050,082	5,319,002	5,826,202	4,099,741
OPENING FUND BALANCE	5,050,082	5,319,002	5,826,202	4,099,741
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	357,255	453,214	382,397	447,443
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	357,255	453,214	382,397	447,443
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	29,609,024	29,930,862	35,586,561	36,823,719
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	29,609,024	29,930,862	35,586,561	36,823,719
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	550,164	670,559	672,641	712,242
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	550,164	670,559	672,641	712,242
OTHER RESOURCES	1,462	818	1,000	-
TOTAL RESOURCES	\$ 35,567,987	\$ 36,374,455	\$ 42,468,801	\$ 42,083,145

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 9,941,916	\$ 11,039,761	\$ 11,567,303	\$ 12,605,803
EMPLOYEE BENEFITS	4,632,580	4,748,850	6,046,982	6,555,140
SERVICES,SUPPLIES AND OTHER	660,438	612,808	1,610,522	1,307,231
OTHER EXPENDITURES	9,590	10,554	25,476	12,476
TOTAL INSTRUCTIONAL EXP.	15,244,524	16,411,973	19,250,283	20,480,650
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	5,026,260	4,880,868	5,704,187	6,099,652
EMPLOYEE BENEFITS	3,122,937	2,871,632	3,764,256	3,755,012
SERVICES,SUPPLIES AND OTHER	2,981,197	3,416,906	4,354,797	4,327,497
OTHER EXPENDITURES	69,032	32,707	76,766	62,266
TOTAL NON-INSTRUCTIONAL EXP.	11,199,426	11,202,113	13,900,006	14,244,427
TRANSPORTATION EXP.				
SALARIES AND WAGES	611,395	537,623	901,007	857,155
EMPLOYEE BENEFITS	300,624	267,955	539,629	588,467
SERVICES,SUPPLIES AND OTHER	426,149	412,542	562,797	584,367
OTHER EXPENDITURES	403	1,323	2,200	2,200
TOTAL TRANSPORTATION EXP.	1,338,571	1,219,443	2,005,633	2,032,189
OTHER USES	2,466,464	1,714,723	3,213,140	3,929,965
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	5,319,002	5,826,203	4,099,741	1,395,914
ENDING FUND BALANCE	5,319,002	5,826,203	4,099,741	1,395,914
TOTAL EXPENDITURES	\$ 35,567,987	\$ 36,374,455	\$ 42,468,803	\$ 42,083,145



CLARK COUNTY SCHOOL DISTRICT

NUMBER OF SCHOOLS - 320

RANK BY ENROLLMENT - 1

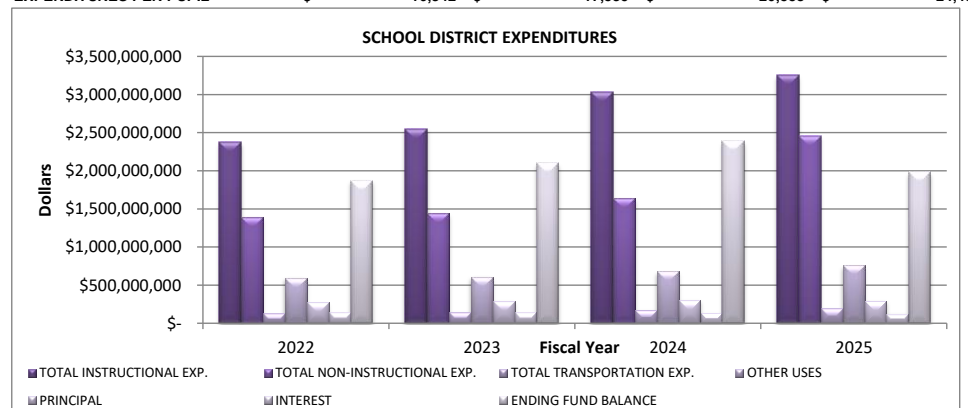
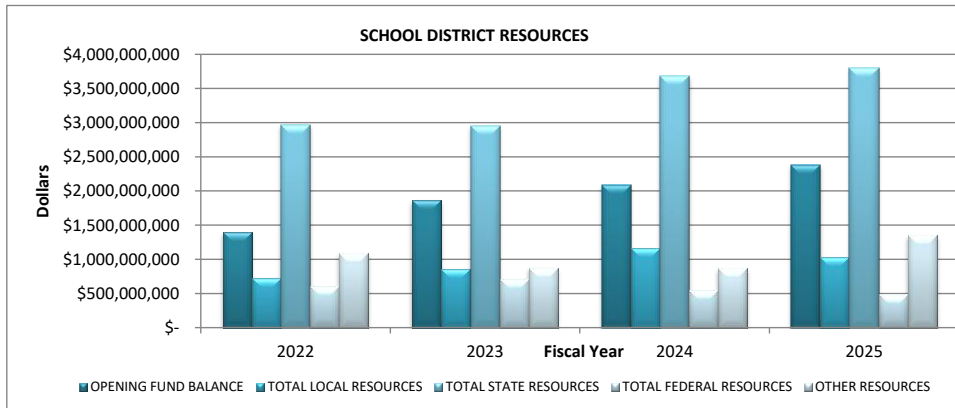
RANK BY ASSESSED VALUE PER PUPIL - 11

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	300,630.33	295,303.15	290,857.37	289,349.83	ASSESSED VALUE	103,215,191,148	115,981,318,714	132,090,463,013	146,284,576,844
FTE TOTAL EMPLOYEES	30,099.42	30,939.00	32,936.05	34,167.53	COMBINED SCHOOL RATE	\$ 1.3034	\$ 1.3034	\$ 1.3034	\$ 1.3034
FTE CLASSROOM TEACHERS	16,793.97	16,487.62	17,668.95	18,377.00	ASSESSED VALUE PER PUPIL	343,329	392,753	454,142	505,563

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	1,393,337,528	1,865,010,752	2,094,925,592	2,382,399,560
OPENING FUND BALANCE	1,393,337,528	1,865,010,752	2,094,925,592	2,382,399,560
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	248,519,654	349,015,429	416,196,271	411,818,901
PROPERTY TAX RESOURCES	480,589,493	514,692,168	748,241,293	625,639,672
TOTAL LOCAL RESOURCES	729,109,147	863,707,597	1,164,437,564	1,037,458,573
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	2,965,036,008	2,956,915,581	3,683,295,687	3,801,321,603
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	2,965,036,008	2,956,915,581	3,683,295,687	3,801,321,603
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	602,587,228	715,785,054	550,191,161	484,441,181
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	602,587,228	715,785,054	550,191,161	484,441,181
OTHER RESOURCES	1,087,883,026	875,559,508	868,912,195	1,355,015,867
TOTAL RESOURCES	\$ 6,777,952,937	\$ 7,276,978,492	\$ 8,361,762,199	\$ 9,060,636,784
RESOURCES PER PUPIL	\$ 17,911	\$ 18,327	\$ 21,546	\$ 23,080

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 1,447,290,298	\$ 1,554,209,741	\$ 1,677,252,648	\$ 1,843,762,005
EMPLOYEE BENEFITS	575,202,957	582,352,673	795,249,267	869,927,192
SERVICES,SUPPLIES AND OTHER	320,996,146	382,051,390	534,702,839	517,137,999
OTHER EXPENDITURES	27,279,626	32,544,098	31,742,418	21,757,133
TOTAL INSTRUCTIONAL EXP.	2,370,769,027	2,551,157,902	3,038,947,172	3,252,584,329
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	484,763,318	570,786,472	631,788,532	669,145,686
EMPLOYEE BENEFITS	208,945,006	220,438,561	253,608,859	328,118,695
SERVICES,SUPPLIES AND OTHER	669,464,521	609,840,879	636,644,355	1,393,690,982
OTHER EXPENDITURES	34,895,044	37,305,487	114,435,986	66,227,621
TOTAL NON-INSTRUCTIONAL EXP.	1,398,067,889	1,438,371,399	1,636,477,732	2,457,182,984
TRANSPORTATION EXP.				
SALARIES AND WAGES	70,983,527	77,332,090	88,423,643	102,147,176
EMPLOYEE BENEFITS	33,370,023	36,128,013	43,335,614	60,703,226
SERVICES,SUPPLIES AND OTHER	24,513,293	23,432,255	24,933,577	26,846,606
OTHER EXPENDITURES	3,611,201	11,453,749	20,779,051	3,399,851
TOTAL TRANSPORTATION EXP.	132,478,044	148,346,107	177,471,885	193,096,859
OTHER USES	593,343,797	607,042,883	683,907,081	760,155,617
PRINCIPAL	274,770,000	290,354,807	302,624,000	294,763,000
INTEREST	143,513,428	144,178,472	139,934,768	125,650,498
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	1,865,010,752	2,097,526,923	2,382,399,560	1,977,203,497
ENDING FUND BALANCE	1,865,010,752	2,097,526,923	2,382,399,560	1,977,203,497
TOTAL EXPENDITURES	\$ 6,777,952,937	\$ 7,276,978,493	\$ 8,361,762,198	\$ 9,060,636,784
EXPENDITURES PER PUPIL	\$ 16,342	\$ 17,539	\$ 20,558	\$ 24,481

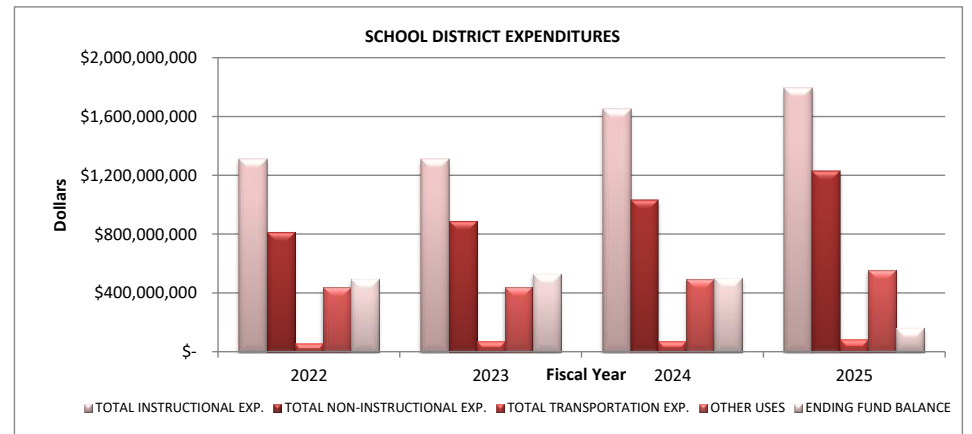
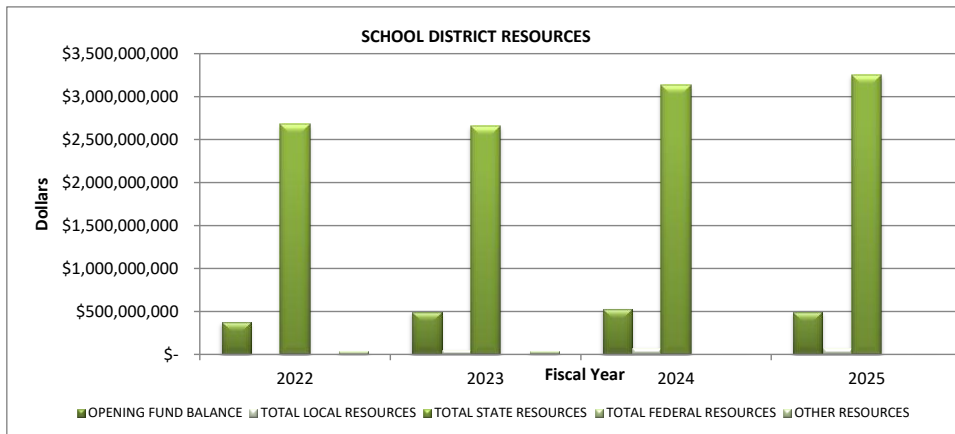


CLARK COUNTY SCHOOL DISTRICT

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESOURCES				
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	377,044,115	493,617,892	530,927,896	497,558,477
OPENING FUND BALANCE	377,044,115	493,617,892	530,927,896	497,558,477
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	10,116,482	53,070,686	77,391,500	74,124,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	10,116,482	53,070,686	77,391,500	74,124,000
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	2,679,444,525	2,659,104,606	3,139,081,263	3,253,647,994
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	2,679,444,525	2,659,104,606	3,139,081,263	3,253,647,994
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,227,819	2,000,324	2,709,000	2,010,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	2,227,819	2,000,324	2,709,000	2,010,000
OTHER RESOURCES	40,294,129	36,067,779	652,000	540,000
TOTAL RESOURCES	\$ 3,109,127,070	\$ 3,243,861,287	\$ 3,750,761,659	\$ 3,827,880,471

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 865,422,174	\$ 868,903,312	\$ 992,469,030	\$ 1,060,734,239
EMPLOYEE BENEFITS	358,355,116	340,968,728	477,797,492	495,215,037
SERVICES,SUPPLIES AND OTHER	77,274,543	88,625,117	171,312,650	235,241,016
OTHER EXPENDITURES	9,808,412	9,957,743	11,154,300	2,080,829
TOTAL INSTRUCTIONAL EXP.	1,310,860,245	1,308,454,900	1,652,733,472	1,793,271,121
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	413,436,127	454,439,415	554,676,830	602,845,931
EMPLOYEE BENEFITS	194,530,136	199,489,259	226,660,200	305,239,552
SERVICES,SUPPLIES AND OTHER	191,672,075	228,322,849	244,208,200	293,630,555
OTHER EXPENDITURES	12,595,496	7,618,208	8,919,500	29,307,087
TOTAL NON-INSTRUCTIONAL EXP.	812,233,834	889,869,731	1,034,464,730	1,231,023,125
TRANSPORTATION EXP.				
SALARIES AND WAGES	28,574,590	34,131,686	36,300,000	45,390,743
EMPLOYEE BENEFITS	13,932,243	15,633,150	17,300,000	25,573,388
SERVICES,SUPPLIES AND OTHER	9,989,589	10,282,897	10,934,000	10,488,282
OTHER EXPENDITURES	3,295,475	10,734,964	10,005,500	2,051,300
TOTAL TRANSPORTATION EXP.	55,791,897	70,782,697	74,539,500	83,503,713
OTHER USES	436,623,202	441,202,478	491,465,480	557,021,517
PRINCIPAL	-	2,497,296	-	-
INTEREST	-	126,289	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	493,617,892	530,927,896	497,558,477	163,060,994
ENDING FUND BALANCE	493,617,892	530,927,896	497,558,477	163,060,994
TOTAL EXPENDITURES	\$ 3,109,127,070	\$ 3,243,861,287	\$ 3,750,761,659	\$ 3,827,880,471



DOUGLAS COUNTY SCHOOL DISTRICT

NUMBER OF SCHOOLS - 14

RANK BY ENROLLMENT - 7

RANK BY ASSESSED VALUE PER PUPIL - 5

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	5,423.00	5,264.00	5,085.00	4,859.00	ASSESSED VALUE	3,664,516,681	3,994,970,231	4,640,874,683	4,725,769,154
FTE TOTAL EMPLOYEES	659.75	711.29	698.51	676.51	COMBINED SCHOOL RATE	\$ 0.8500	\$ 0.8500	\$ 0.8500	\$ 0.8500
FTE CLASSROOM TEACHERS	342.40	330.90	325.90	305.90	ASSESSED VALUE PER PUPIL	675,736.07	758,922.92	912,659.72	972,580.60

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

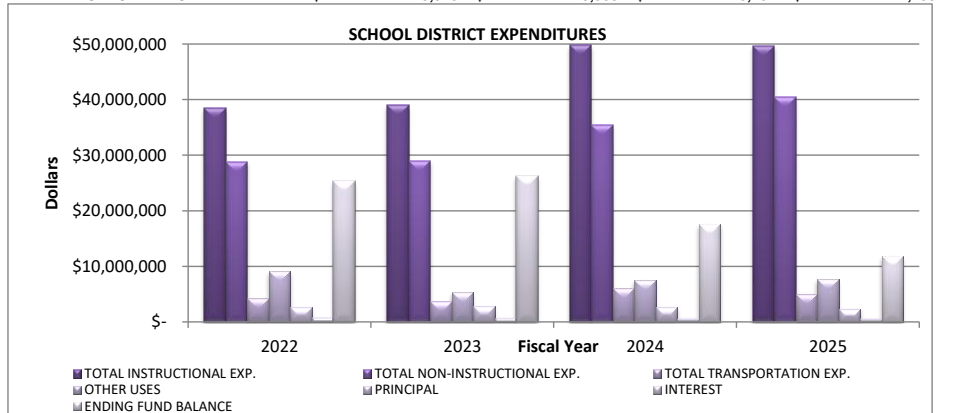
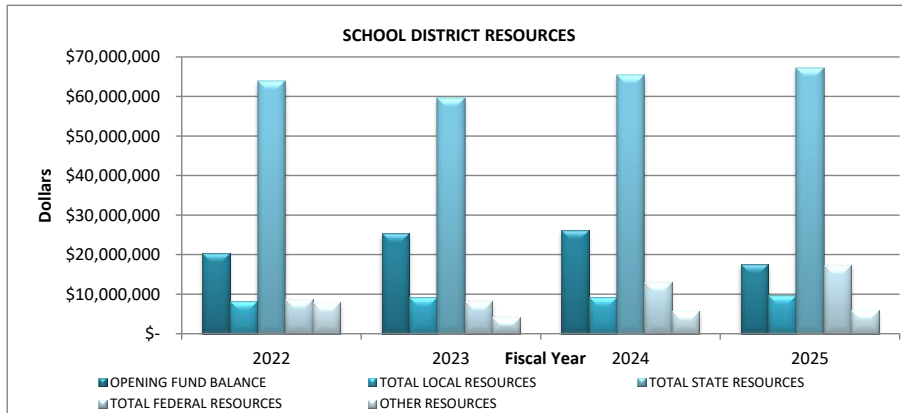
SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ 24,720	\$ 40,354	\$ 80,011	\$ 80,011
UNRESERVED FUND BALANCE	20,434,893	25,319,086	26,144,771	17,509,801
OPENING FUND BALANCE	20,459,613	25,359,440	26,224,782	17,589,812
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	5,003,098	5,613,596	5,485,308	5,890,180
PROPERTY TAX RESOURCES	3,330,684	3,597,597	3,771,002	3,771,002
TOTAL LOCAL RESOURCES	8,333,782	9,211,193	9,256,310	9,661,182
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	63,889,614	59,528,521	65,412,083	67,055,473
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	63,889,614	59,528,521	65,412,083	67,055,473
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	8,704,194	8,375,557	13,108,820	17,422,906
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	8,704,194	8,375,557	13,108,820	17,422,906
OTHER RESOURCES	8,052,914	4,318,915	5,808,000	6,008,000
TOTAL RESOURCES	\$ 109,440,117	\$ 106,793,626	\$ 119,809,995	\$ 117,737,373

RESOURCES PER PUPIL \$ 16,408 \$ 15,470 \$ 18,404 \$ 20,611

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 23,954,221	\$ 24,057,669	\$ 30,314,516	\$ 29,939,115
EMPLOYEE BENEFITS	10,640,779	10,620,439	13,427,376	13,299,104
SERVICES,SUPPLIES AND OTHER	3,693,721	3,936,292	5,555,382	5,939,284
OTHER EXPENDITURES	226,720	366,392	538,440	538,552
TOTAL INSTRUCTIONAL EXP.	38,515,441	38,980,792	49,835,714	49,716,055
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	12,684,230	13,504,145	15,999,384	17,958,575
EMPLOYEE BENEFITS	5,042,135	5,279,443	6,403,091	7,684,105
SERVICES,SUPPLIES AND OTHER	9,913,117	9,642,175	12,195,022	14,021,200
OTHER EXPENDITURES	1,140,529	589,198	892,483	767,330
TOTAL NON-INSTRUCTIONAL EXP.	28,780,011	29,014,961	35,489,980	40,431,210
TRANSPORTATION EXP.				
SALARIES AND WAGES	2,001,469	2,022,266	2,347,227	2,360,861
EMPLOYEE BENEFITS	893,481	858,186	991,500	1,056,002
SERVICES,SUPPLIES AND OTHER	708,542	786,255	1,120,002	978,548
OTHER EXPENDITURES	635,588	24	1,552,200	660,100
TOTAL TRANSPORTATION EXP.	4,239,080	3,666,731	6,010,929	5,055,511
OTHER USES	9,094,826	5,303,050	7,505,221	7,678,408
PRINCIPAL	2,655,000	2,828,000	2,704,000	2,393,000
INTEREST	827,584	770,310	674,339	628,099
RESERVED OPENING FUND BALANCE	9,089	80,011	80,011	80,011
UNRESERVED FUND BALANCE	25,319,086	26,149,771	17,509,801	11,755,079
ENDING FUND BALANCE	25,328,175	26,229,782	17,589,812	11,835,090

TOTAL EXPENDITURES \$ 109,440,117 \$ 106,793,626 \$ 119,809,995 \$ 117,737,373

EXPENDITURES PER PUPIL \$ 15,510 \$ 15,305 \$ 20,102 \$ 21,795

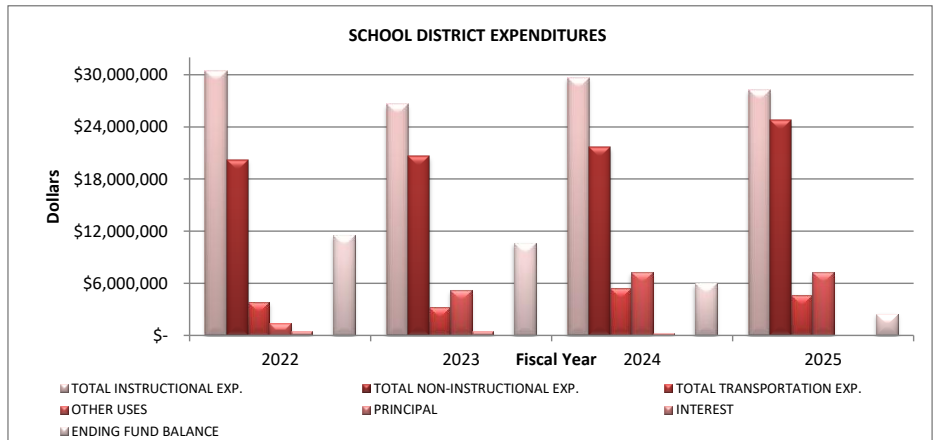
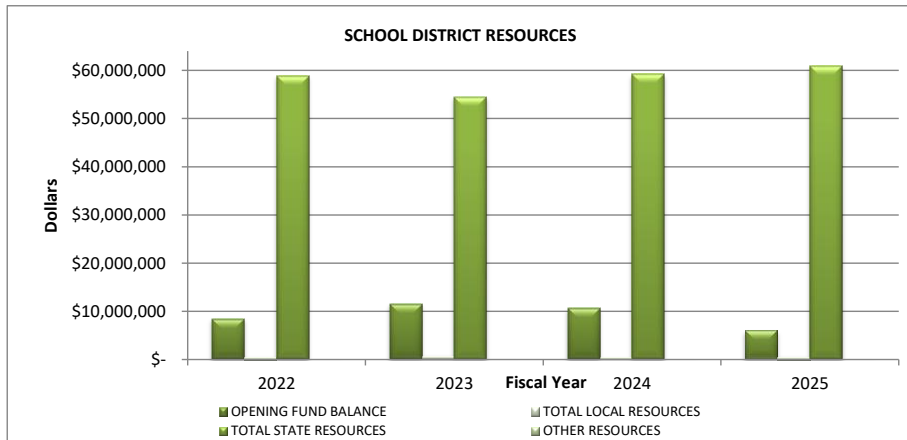


DOUGLAS COUNTY SCHOOL DISTRICT

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESOURCES				
RESERVED OPENING FUND BALANCE	\$ -	\$ 19,086	\$ -	\$ -
UNRESERVED FUND BALANCE	8,463,919	11,558,852	10,614,028	6,016,132
OPENING FUND BALANCE	8,463,919	11,577,938	10,614,028	6,016,132
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	582,494	755,952	484,000	594,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	582,494	755,952	484,000	594,000
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	58,888,252	54,492,791	59,264,066	60,844,092
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	58,888,252	54,492,791	59,264,066	60,844,092
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	-	-	-	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	-	-	-	-
OTHER RESOURCES	36,914	18,915	8,000	8,000
TOTAL RESOURCES	\$ 67,971,579	\$ 66,845,596	\$ 70,370,094	\$ 67,462,224

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 20,070,372	\$ 17,692,884	\$ 19,473,178	\$ 18,313,419
EMPLOYEE BENEFITS	8,948,159	7,664,293	8,640,053	8,451,282
SERVICES,SUPPLIES AND OTHER	1,358,054	1,176,478	1,442,392	1,425,151
OTHER EXPENDITURES	58,513	99,213	100,000	104,550
TOTAL INSTRUCTIONAL EXP.	30,435,098	26,632,868	29,655,623	28,294,402
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	10,829,467	10,502,413	13,018,118	12,586,472
EMPLOYEE BENEFITS	4,266,106	4,384,283	5,494,011	5,562,807
SERVICES,SUPPLIES AND OTHER	4,775,159	5,200,045	2,755,955	6,314,047
OTHER EXPENDITURES	339,684	536,738	382,596	315,818
TOTAL NON-INSTRUCTIONAL EXP.	20,210,416	20,623,479	21,650,680	24,779,144
TRANSPORTATION EXP.				
SALARIES AND WAGES	1,720,859	1,732,906	2,076,969	2,107,735
EMPLOYEE BENEFITS	810,823	768,988	893,980	965,975
SERVICES,SUPPLIES AND OTHER	667,888	745,553	924,794	924,894
OTHER EXPENDITURES	635,588	24	1,552,200	660,100
TOTAL TRANSPORTATION EXP.	3,835,158	3,247,471	5,447,943	4,658,704
OTHER USES	1,400,000	5,200,000	7,277,127	7,250,000
PRINCIPAL	496,000	507,000	319,000	-
INTEREST	26,966	15,750	3,589	-
RESERVED OPENING FUND BALANCE	9,089	-	-	-
UNRESERVED FUND BALANCE	11,558,852	10,619,028	6,016,132	2,479,974
ENDING FUND BALANCE	11,567,941	10,619,028	6,016,132	2,479,974
TOTAL EXPENDITURES	\$ 67,971,579	\$ 66,845,596	\$ 70,370,094	\$ 67,462,224



ELKO COUNTY SCHOOL DISTRICT

NUMBER OF SCHOOLS - 32

RANK BY ENROLLMENT - 3

RANK BY ASSESSED VALUE PER PUPIL - 17

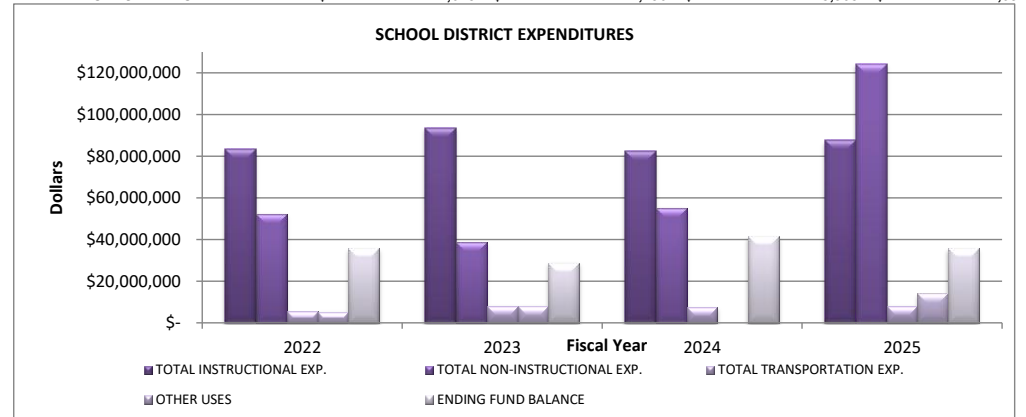
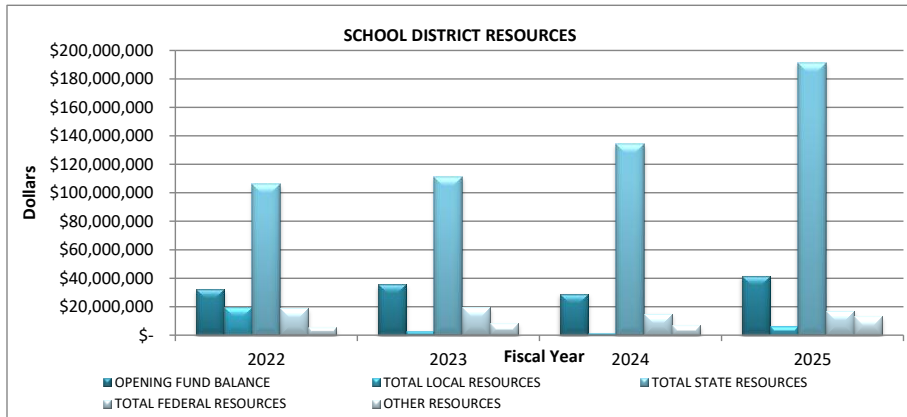
	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	9,992.00	10,075.00	9,467.96	9,512.96	ASSESSED VALUE	2,529,304,538	2,369,199,810	2,498,944,791	2,581,976,730
FTE TOTAL EMPLOYEES	1,071.90	1,127.00	1,187.00	1,187.00	COMBINED SCHOOL RATE	\$ 1.5000	\$ 0.7500	\$ 0.7500	\$ 0.7500
FTE CLASSROOM TEACHERS	552.00	561.00	621.00	621.00	ASSESSED VALUE PER PUPIL	253,132.96	235,156.31	263,936.98	271,416.75

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	32,264,246	35,841,023	28,898,092	41,666,816
OPENING FUND BALANCE	32,264,246	35,841,023	28,898,092	41,666,816
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	5,043,931	2,756,746	3,158,900	3,995,499
PROPERTY TAX RESOURCES	14,891,021	202,151	(1,550,294)	2,649,706
TOTAL LOCAL RESOURCES	19,934,952	2,958,897	1,608,606	6,645,205
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	105,996,518	111,372,077	134,258,609	191,433,019
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	105,996,518	111,372,077	134,258,609	191,433,019
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	18,961,359	19,503,872	15,232,858	17,122,339
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	18,961,359	19,503,872	15,232,858	17,122,339
OTHER RESOURCES	5,357,881	8,290,986	7,141,084	13,236,438
TOTAL RESOURCES	\$ 182,514,956	\$ 177,966,855	\$ 187,139,249	\$ 270,103,817
RESOURCES PER PUPIL	\$ 15,037	\$ 14,107	\$ 16,713	\$ 24,013

EXP/D/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 49,184,086	\$ 54,495,007	\$ 49,884,094	\$ 52,101,230
EMPLOYEE BENEFITS	23,232,134	25,346,952	23,950,655	24,780,028
SERVICES,SUPPLIES AND OTHER	10,605,830	12,528,952	7,841,985	9,995,347
OTHER EXPENDITURES	408,881	1,339,230	709,067	791,652
TOTAL INSTRUCTIONAL EXP.	83,430,931	93,710,141	82,385,801	87,668,257
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	20,764,799	15,314,920	22,751,528	23,884,808
EMPLOYEE BENEFITS	8,405,521	6,180,895	9,812,784	10,302,672
SERVICES,SUPPLIES AND OTHER	23,069,685	17,363,492	18,007,035	27,382,654
OTHER EXPENDITURES	123,230	120,397	4,735,798	62,683,922
TOTAL NON-INSTRUCTIONAL EXP.	52,363,235	38,979,704	55,307,145	124,254,056
TRANSPORTATION EXP.				
SALARIES AND WAGES	2,543,214	2,673,921	2,954,160	3,057,600
EMPLOYEE BENEFITS	1,043,693	1,045,811	1,160,803	1,201,434
SERVICES,SUPPLIES AND OTHER	1,906,555	2,498,812	2,412,873	2,495,133
OTHER EXPENDITURES	92,864	1,951,160	1,251,632	1,415,439
TOTAL TRANSPORTATION EXP.	5,586,326	8,169,704	7,779,468	8,169,606
OTHER USES	5,293,441	8,209,191	-	14,232,438
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	35,841,023	28,898,115	41,666,816	35,779,463
ENDING FUND BALANCE	35,841,023	28,898,115	41,666,816	35,779,463
TOTAL EXPENDITURES	\$ 182,514,956	\$ 177,966,855	\$ 187,139,249	\$ 270,103,817

EXPENDITURES PER PUPIL \$ 14,679 \$ 14,796 \$ 15,365 \$ 24,632

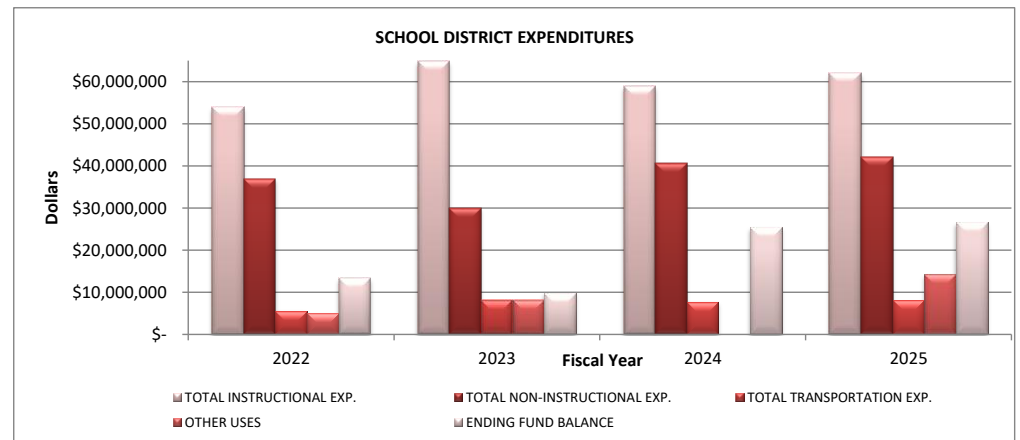
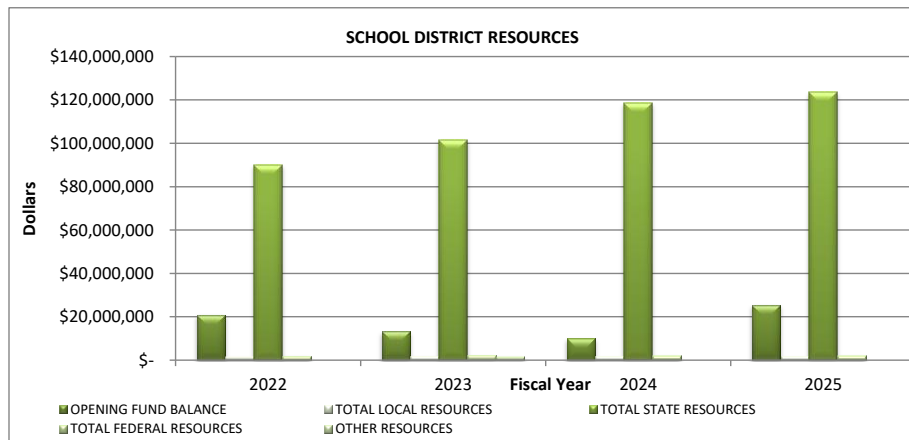


ELKO COUNTY SCHOOL DISTRICT

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	20,959,488	13,346,990	9,929,596	25,435,123
OPENING FUND BALANCE	20,959,488	13,346,990	9,929,596	25,435,123
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,688,526	1,952,701	1,877,279	1,893,109
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	1,688,526	1,952,701	1,877,279	1,893,109
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	90,123,150	101,662,773	118,731,726	123,697,840
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	90,123,150	101,662,773	118,731,726	123,697,840
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,049,993	2,384,780	2,096,500	2,096,500
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	2,049,993	2,384,780	2,096,500	2,096,500
OTHER RESOURCES	57,165	1,745,594	-	-
TOTAL RESOURCES	\$ 114,878,322	\$ 121,092,838	\$ 132,635,101	\$ 153,122,572

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 32,873,958	\$ 39,801,475	\$ 37,193,350	\$ 38,364,049
EMPLOYEE BENEFITS	15,755,559	18,991,084	18,005,098	18,567,000
SERVICES,SUPPLIES AND OTHER	5,308,762	6,011,399	3,600,402	5,054,281
OTHER EXPENDITURES	27,888	37,425	44,089	64,838
TOTAL INSTRUCTIONAL EXP.	53,966,167	64,841,383	58,842,939	62,050,168
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	19,659,213	14,376,781	20,945,532	21,781,273
EMPLOYEE BENEFITS	8,087,097	5,791,550	9,049,211	9,411,180
SERVICES,SUPPLIES AND OTHER	9,140,383	9,805,010	10,207,613	10,494,074
OTHER EXPENDITURES	63,293	94,376	401,467	410,727
TOTAL NON-INSTRUCTIONAL EXP.	36,949,986	30,067,717	40,603,823	42,097,254
TRANSPORTATION EXP.				
SALARIES AND WAGES	2,541,626	2,669,921	2,945,329	3,048,416
EMPLOYEE BENEFITS	1,043,556	1,045,093	1,160,265	1,200,874
SERVICES,SUPPLIES AND OTHER	1,904,049	2,408,272	2,395,990	2,477,575
OTHER EXPENDITURES	92,864	1,921,665	1,251,632	1,415,439
TOTAL TRANSPORTATION EXP.	5,582,095	8,044,951	7,753,216	8,142,304
OTHER USES	5,033,084	8,209,191	-	14,232,438
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	13,346,990	9,929,596	25,435,123	26,600,410
ENDING FUND BALANCE	13,346,990	9,929,596	25,435,123	26,600,410
TOTAL EXPENDITURES	\$ 114,878,322	\$ 121,092,838	\$ 132,635,101	\$ 153,122,574



ESMERALDA COUNTY SCHOOL DISTRICT

NUMBER OF SCHOOLS - 3

RANK BY ENROLLMENT - 17

RANK BY ASSESSED VALUE PER PUPIL - 3

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	83.00	80.00	76.00	76.00	ASSESSED VALUE	97,542,476	98,289,312	194,159,347	219,451,173
FTE TOTAL EMPLOYEES	29.00	31.00	31.00	31.00	COMBINED SCHOOL RATE	\$ 0.7500	\$ 0.7500	\$ 0.7500	\$ 0.7500
FTE CLASSROOM TEACHERS	9.00	7.00	7.00	7.00	ASSESSED VALUE PER PUPIL	1,175,211	1,228,616	2,554,728	2,887,515

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

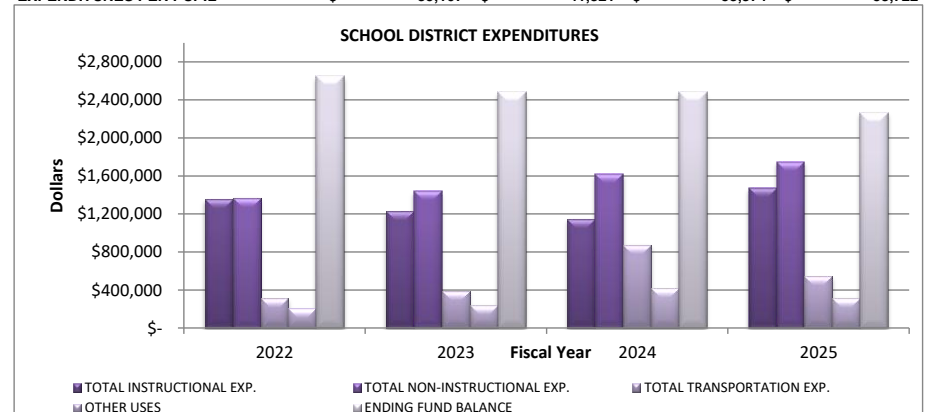
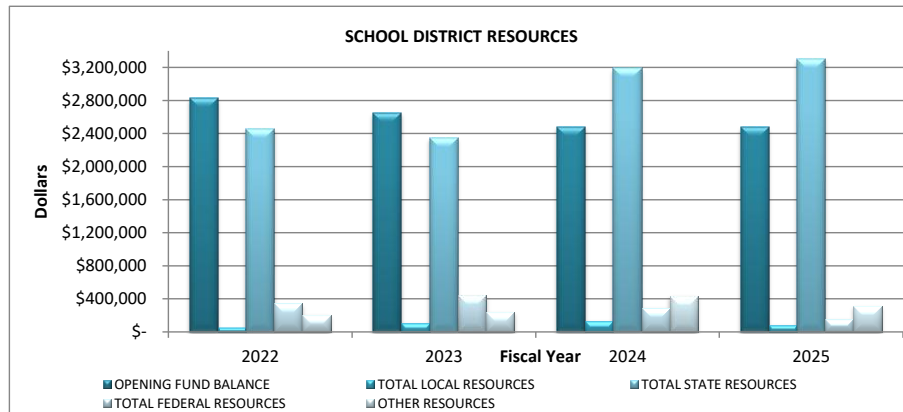
SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	2,824,946	2,649,192	2,483,188	2,480,633
OPENING FUND BALANCE	2,824,946	2,649,192	2,483,188	2,480,633
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	59,311	110,568	137,580	86,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	59,311	110,568	137,580	86,000
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	2,456,317	2,345,955	3,186,872	3,304,646
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	2,456,317	2,345,955	3,186,872	3,304,646
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	344,498	442,132	294,023	158,327
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	344,498	442,132	294,023	158,327
OTHER RESOURCES	210,034	241,001	435,385	316,923
TOTAL RESOURCES	\$ 5,895,106	\$ 5,788,848	\$ 6,537,048	\$ 6,346,529

RESOURCES PER PUPIL \$ 36,990 \$ 39,246 \$ 53,340 \$ 50,867

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 795,867	\$ 690,716	\$ 521,540	\$ 699,472
EMPLOYEE BENEFITS	352,250	319,380	258,172	409,565
SERVICES,SUPPLIES AND OTHER	189,840	188,887	339,441	337,725
OTHER EXPENDITURES	15,915	31,255	27,766	26,000
TOTAL INSTRUCTIONAL EXP.	1,353,872	1,230,238	1,146,919	1,472,762
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	579,544	521,069	553,356	575,495
EMPLOYEE BENEFITS	265,524	243,241	285,994	351,766
SERVICES,SUPPLIES AND OTHER	429,735	456,561	649,275	652,269
OTHER EXPENDITURES	96,758	219,356	127,837	170,100
TOTAL NON-INSTRUCTIONAL EXP.	1,371,561	1,440,227	1,616,462	1,749,630
TRANSPORTATION EXP.				
SALARIES AND WAGES	158,041	151,858	189,221	202,704
EMPLOYEE BENEFITS	84,520	78,797	83,078	107,517
SERVICES,SUPPLIES AND OTHER	69,652	99,263	106,133	131,360
OTHER EXPENDITURES	1,325	64,277	496,613	102,000
TOTAL TRANSPORTATION EXP.	313,538	394,195	875,045	543,581
OTHER USES	206,943	241,000	417,989	316,923
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	2,649,192	2,483,188	2,480,633	2,263,633
ENDING FUND BALANCE	2,649,192	2,483,188	2,480,633	2,263,633

TOTAL EXPENDITURES \$ 5,895,106 \$ 5,788,848 \$ 6,537,048 \$ 6,346,529

EXPENDITURES PER PUPIL \$ 39,107 \$ 41,321 \$ 53,374 \$ 53,722

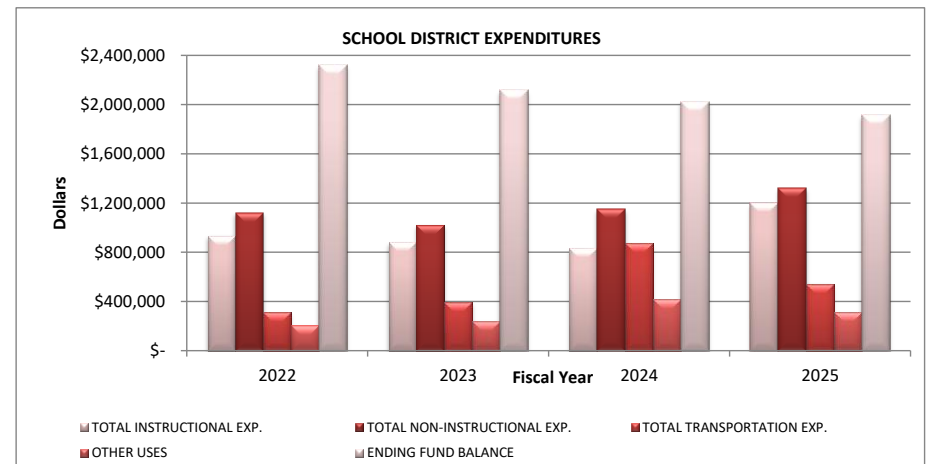
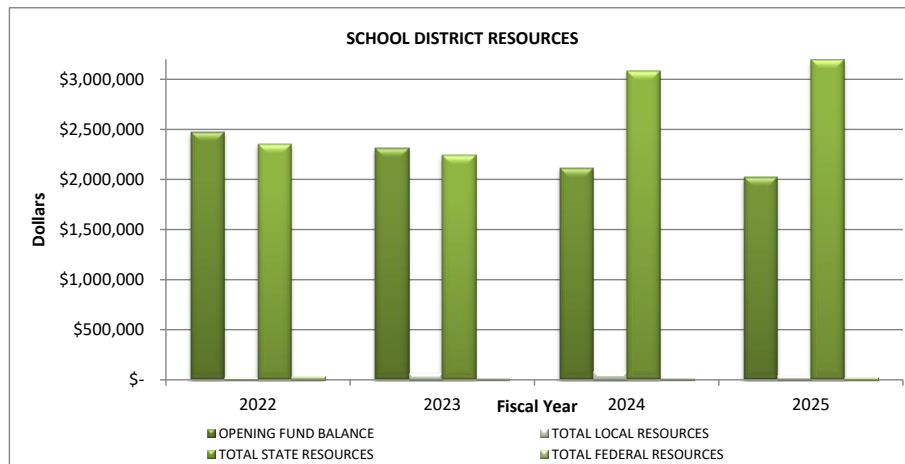


ESMERALDA COUNTY SCHOOL DISTRICT

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESOURCES				
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	2,475,118	2,318,587	2,113,814	2,020,883
OPENING FUND BALANCE	2,475,118	2,318,587	2,113,814	2,020,883
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	26,429	73,323	84,056	45,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	26,429	73,323	84,056	45,000
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	2,353,880	2,242,434	3,082,102	3,199,871
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	2,353,880	2,242,434	3,082,102	3,199,871
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	35,923	19,281	18,000	25,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	35,923	19,281	18,000	25,000
OTHER RESOURCES				
	-	-	-	-
TOTAL RESOURCES	\$ 4,891,350	\$ 4,653,625	\$ 5,297,972	\$ 5,290,754

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 568,932	\$ 515,194	\$ 376,393	\$ 573,944
EMPLOYEE BENEFITS	251,559	235,436	185,354	323,018
SERVICES,SUPPLIES AND OTHER	98,445	109,467	256,612	278,550
OTHER EXPENDITURES	14,915	22,757	14,768	20,500
TOTAL INSTRUCTIONAL EXP.	933,851	882,854	833,127	1,196,012
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	489,293	431,053	449,018	509,703
EMPLOYEE BENEFITS	228,046	211,328	237,985	301,431
SERVICES,SUPPLIES AND OTHER	357,953	363,732	437,937	460,420
OTHER EXPENDITURES	43,139	15,649	25,988	47,300
TOTAL NON-INSTRUCTIONAL EXP.	1,118,431	1,021,762	1,150,928	1,318,854
TRANSPORTATION EXP.				
SALARIES AND WAGES	158,041	151,858	189,221	202,704
EMPLOYEE BENEFITS	84,520	78,797	83,078	107,517
SERVICES,SUPPLIES AND OTHER	69,652	99,263	106,133	131,360
OTHER EXPENDITURES	1,325	64,277	496,613	102,000
TOTAL TRANSPORTATION EXP.	313,538	394,195	875,045	543,581
OTHER USES	206,943	241,000	417,989	316,923
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	2,318,587	2,113,814	2,020,883	1,915,384
ENDING FUND BALANCE	2,318,587	2,113,814	2,020,883	1,915,384
TOTAL EXPENDITURES	\$ 4,891,350	\$ 4,653,625	\$ 5,297,972	\$ 5,290,754



EUREKA COUNTY SCHOOL DISTRICT

NUMBER OF SCHOOLS - 3

RANK BY ENROLLMENT - 16

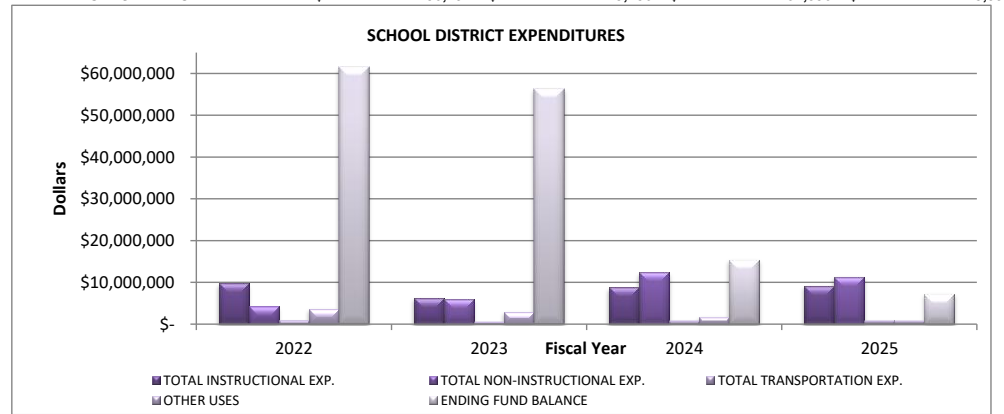
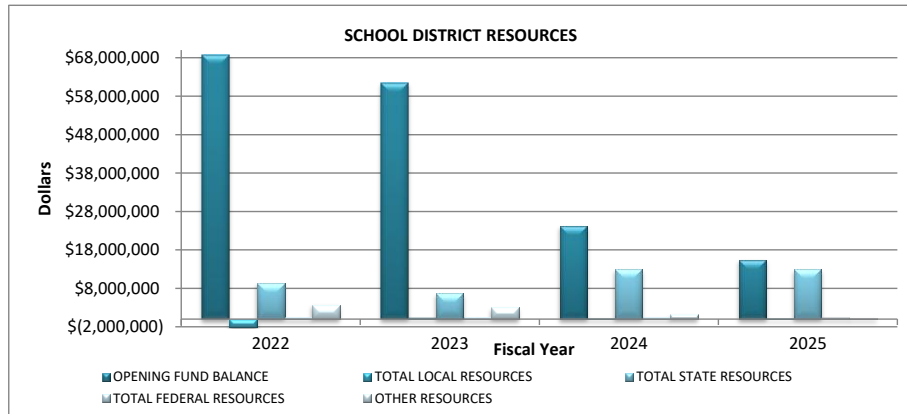
RANK BY ASSESSED VALUE PER PUPIL - 2

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	330.00	323.77	295.50	297.46	ASSESSED VALUE	1,936,571,803	1,703,378,514	1,577,791,095	1,681,334,726
FTE TOTAL EMPLOYEES	62.00	66.22	68.43	70.49	COMBINED SCHOOL RATE	\$ 0.7500	\$ 0.7500	\$ 0.7500	\$ 0.7500
FTE CLASSROOM TEACHERS	32.00	38.15	39.25	39.25	ASSESSED VALUE PER PUPIL	5,868,399	5,261,076	5,339,395	5,652,305

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	68,731,267	61,477,443	24,309,637	15,470,860
OPENING FUND BALANCE	68,731,267	61,477,443	24,309,637	15,470,860
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	(2,174,452)	455,191	354,000	256,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	(2,174,452)	455,191	354,000	256,000
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	9,409,111	6,793,673	13,053,102	13,023,915
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	9,409,111	6,793,673	13,053,102	13,023,915
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	534,744	530,941	485,900	447,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	534,744	530,941	485,900	447,000
OTHER RESOURCES	3,700,000	3,000,000	1,232,080	326,641
TOTAL RESOURCES	\$ 80,200,670	\$ 72,257,248	\$ 39,434,719	\$ 29,524,416
RESOURCES PER PUPIL	\$ 34,756	\$ 33,295	\$ 51,185	\$ 47,245

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 5,023,973	\$ 3,667,119	\$ 4,687,145	\$ 4,673,809
EMPLOYEE BENEFITS	2,500,377	1,715,928	2,639,714	2,914,731
SERVICES,SUPPLIES AND OTHER	1,940,084	761,470	1,372,266	1,528,652
OTHER EXPENDITURES	354,993	118,445	124,424	96,070
TOTAL INSTRUCTIONAL EXP.	9,819,427	6,262,962	8,823,549	9,213,262
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	131,928	1,768,888	1,966,777	2,068,080
EMPLOYEE BENEFITS	38,948	893,343	1,166,030	1,128,520
SERVICES,SUPPLIES AND OTHER	201,213	1,729,330	4,269,286	3,781,138
OTHER EXPENDITURES	3,874,670	1,620,043	5,006,465	4,388,000
TOTAL NON-INSTRUCTIONAL EXP.	4,246,759	6,011,604	12,408,558	11,365,738
TRANSPORTATION EXP.				
SALARIES AND WAGES	183,184	225,430	288,800	292,420
EMPLOYEE BENEFITS	79,259	97,414	126,008	136,820
SERVICES,SUPPLIES AND OTHER	118,007	135,817	272,600	274,800
OTHER EXPENDITURES	576,591	214,384	235,264	170,000
TOTAL TRANSPORTATION EXP.	957,041	673,045	922,672	874,040
OTHER USES	3,700,000	3,000,000	1,809,080	866,641
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	61,477,443	56,309,637	15,470,860	7,204,735
ENDING FUND BALANCE	61,477,443	56,309,637	15,470,860	7,204,735
TOTAL EXPENDITURES	\$ 80,200,670	\$ 72,257,248	\$ 39,434,719	\$ 29,524,416
EXPENDITURES PER PUPIL	\$ 56,737	\$ 49,256	\$ 81,096	\$ 75,034

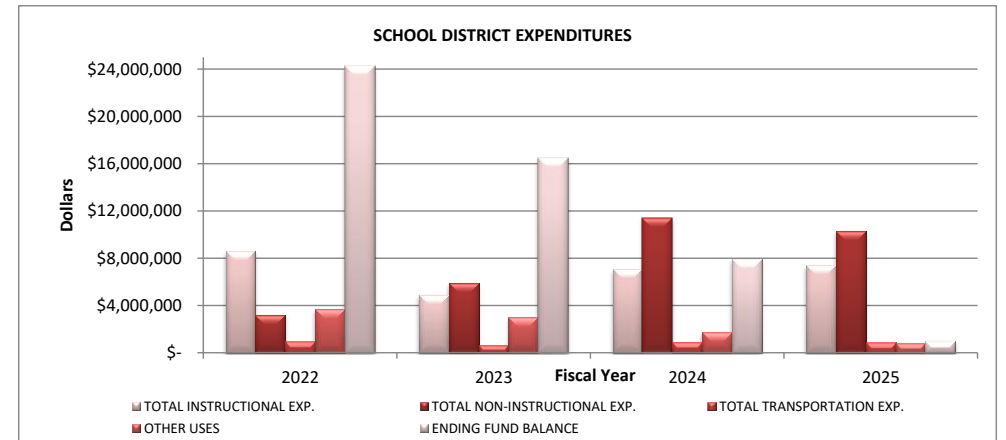
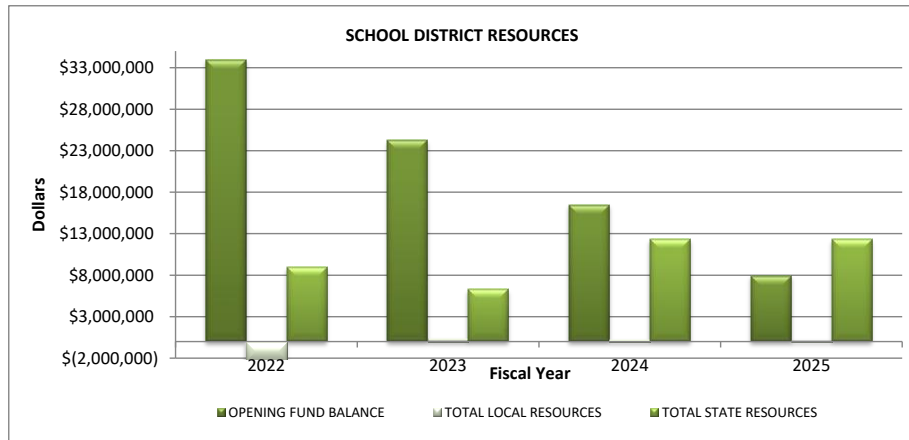


EUREKA COUNTY SCHOOL DISTRICT

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	33,969,502	24,230,658	16,468,282	7,933,057
OPENING FUND BALANCE	33,969,502	24,230,658	16,468,282	7,933,057
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	(2,269,172)	393,120	300,000	200,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	(2,269,172)	393,120	300,000	200,000
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	8,982,111	6,309,318	12,346,051	12,316,650
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	8,982,111	6,309,318	12,346,051	12,316,650
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	-	-	-	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	-	-	-	-
OTHER RESOURCES	-	-	-	-
TOTAL RESOURCES	\$ 40,682,441	\$ 30,933,096	\$ 29,114,333	\$ 20,449,707

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 4,323,198	\$ 2,906,007	\$ 3,746,000	\$ 3,727,459
EMPLOYEE BENEFITS	2,181,132	1,359,300	2,193,534	2,374,594
SERVICES,SUPPLIES AND OTHER	1,721,963	568,073	999,508	1,228,089
OTHER EXPENDITURES	338,809	82,656	124,424	79,070
TOTAL INSTRUCTIONAL EXP.	8,565,102	4,916,036	7,063,466	7,409,212
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	131,928	1,768,888	1,845,627	1,946,160
EMPLOYEE BENEFITS	38,948	893,343	1,098,180	1,060,670
SERVICES,SUPPLIES AND OTHER	154,670	1,597,171	3,801,786	3,353,638
OTHER EXPENDITURES	2,904,094	1,616,331	4,677,465	3,949,000
TOTAL NON-INSTRUCTIONAL EXP.	3,229,640	5,875,733	11,423,058	10,309,468
TRANSPORTATION EXP.				
SALARIES AND WAGES	183,184	225,430	288,800	292,420
EMPLOYEE BENEFITS	79,259	97,414	126,008	136,820
SERVICES,SUPPLIES AND OTHER	118,007	135,817	272,600	274,800
OTHER EXPENDITURES	576,591	214,384	235,264	170,000
TOTAL TRANSPORTATION EXP.	957,041	673,045	922,672	874,040
OTHER USES	3,700,000	3,000,000	1,772,080	826,641
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	24,230,658	16,468,282	7,933,057	1,030,346
ENDING FUND BALANCE	24,230,658	16,468,282	7,933,057	1,030,346
TOTAL EXPENDITURES	\$ 40,682,441	\$ 30,933,096	\$ 29,114,333	\$ 20,449,707



HUMBOLDT COUNTY SCHOOL DISTRICT

NUMBER OF SCHOOLS - 15

RANK BY ENROLLMENT - 8

RANK BY ASSESSED VALUE PER PUPIL - 6

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	3,246.60	3,229.00	3,192.00	3,186.00	ASSESSED VALUE	1,888,368,432	1,686,653,201	1,637,371,105	2,224,759,229
FTE TOTAL EMPLOYEES	465	462	478	477	COMBINED SCHOOL RATE	\$ 0.8850	\$ 0.8850	\$ 0.8850	\$ 0.8850
FTE CLASSROOM TEACHERS	226	231	236	235	ASSESSED VALUE PER PUPIL	581,645	522,345	512,961	698,292

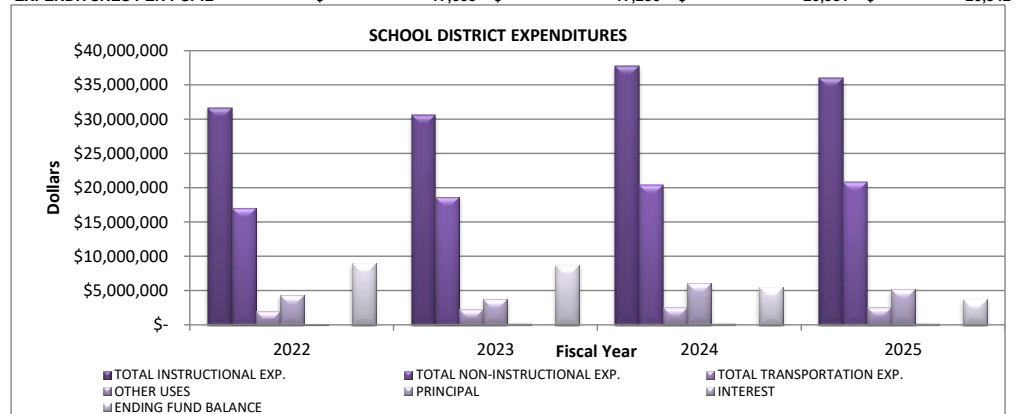
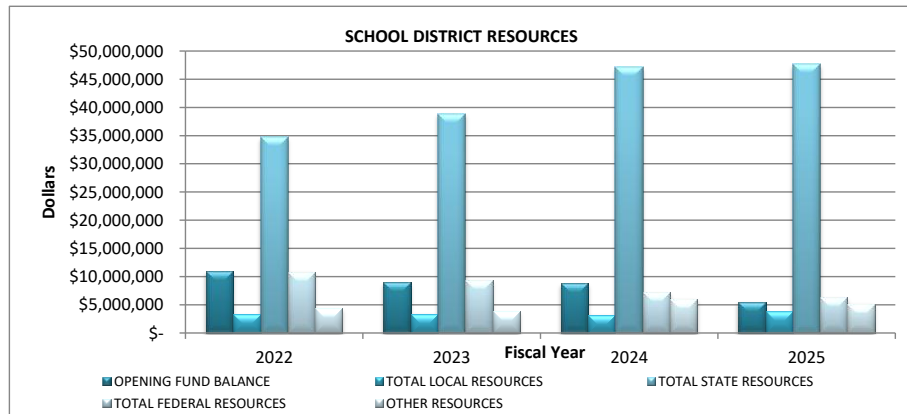
BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	10,989,883	8,956,491	8,778,678	5,548,140
OPENING FUND BALANCE	10,989,883	8,956,491	8,778,678	5,548,140
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,134,091	1,645,665	1,439,860	1,608,059
PROPERTY TAX RESOURCES	2,282,221	1,763,134	1,821,173	2,212,215
TOTAL LOCAL RESOURCES	3,416,312	3,408,799	3,261,033	3,820,274
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	34,674,749	38,850,755	47,131,825	47,673,164
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	34,674,749	38,850,755	47,131,825	47,673,164
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	10,831,055	9,303,410	7,254,632	6,292,725
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	10,831,055	9,303,410	7,254,632	6,292,725
OTHER RESOURCES	4,358,795	3,895,991	6,084,173	5,193,873
TOTAL RESOURCES	\$ 64,270,794	\$ 64,415,446	\$ 72,510,341	\$ 68,528,176

RESOURCES PER PUPIL \$ 16,411 \$ 17,175 \$ 19,966 \$ 19,768

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 17,970,813	\$ 18,281,478	\$ 22,982,470	\$ 21,485,818
EMPLOYEE BENEFITS	7,827,426	7,971,424	10,086,067	10,122,531
SERVICES,SUPPLIES AND OTHER	5,625,580	3,708,932	4,434,522	4,189,290
OTHER EXPENDITURES	247,685	666,948	246,922	224,710
TOTAL INSTRUCTIONAL EXP.	31,671,504	30,628,782	37,749,981	36,022,349
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	7,307,183	7,555,795	7,877,394	8,362,525
EMPLOYEE BENEFITS	3,152,061	3,239,570	3,585,432	3,949,706
SERVICES,SUPPLIES AND OTHER	6,332,517	5,698,455	6,055,712	6,244,122
OTHER EXPENDITURES	265,602	2,136,437	2,856,517	2,261,282
TOTAL NON-INSTRUCTIONAL EXP.	17,057,363	18,630,257	20,375,055	20,817,635
TRANSPORTATION EXP.				
SALARIES AND WAGES	877,966	942,163	1,015,670	1,023,243
EMPLOYEE BENEFITS	402,787	423,694	487,712	513,483
SERVICES,SUPPLIES AND OTHER	562,964	626,295	504,512	482,650
OTHER EXPENDITURES	166,614	347,290	524,320	524,320
TOTAL TRANSPORTATION EXP.	2,010,331	2,339,442	2,532,214	2,543,696
OTHER USES	4,362,470	3,819,406	6,092,173	5,201,873
PRINCIPAL	172,000	180,000	188,000	196,000
INTEREST	43,593	38,881	33,949	28,798
RESERVED OPENING FUND BALANCE	-	109,827	74,982	74,982
UNRESERVED FUND BALANCE	8,953,533	8,668,851	5,463,987	3,642,843
ENDING FUND BALANCE	8,953,533	8,778,678	5,538,969	3,717,825
TOTAL EXPENDITURES	\$ 64,270,794	\$ 64,415,446	\$ 72,510,341	\$ 68,528,176

EXPENDITURES PER PUPIL \$ 17,039 \$ 17,230 \$ 20,981 \$ 20,342

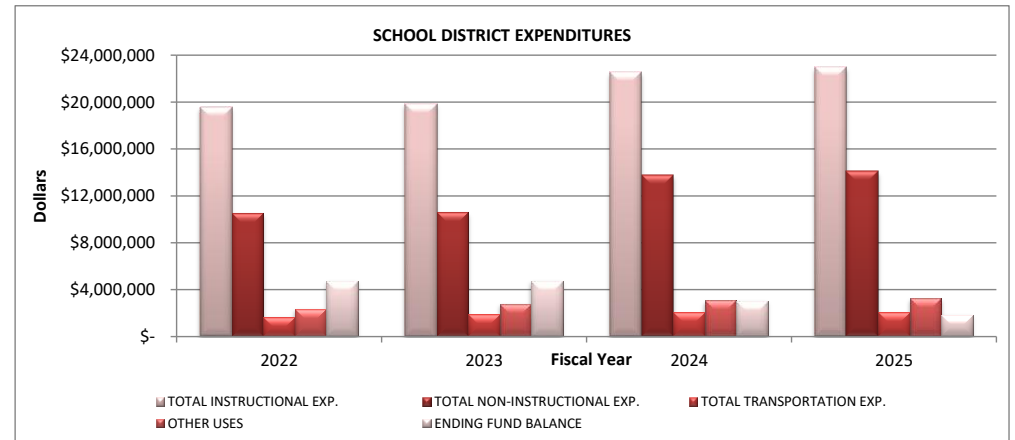
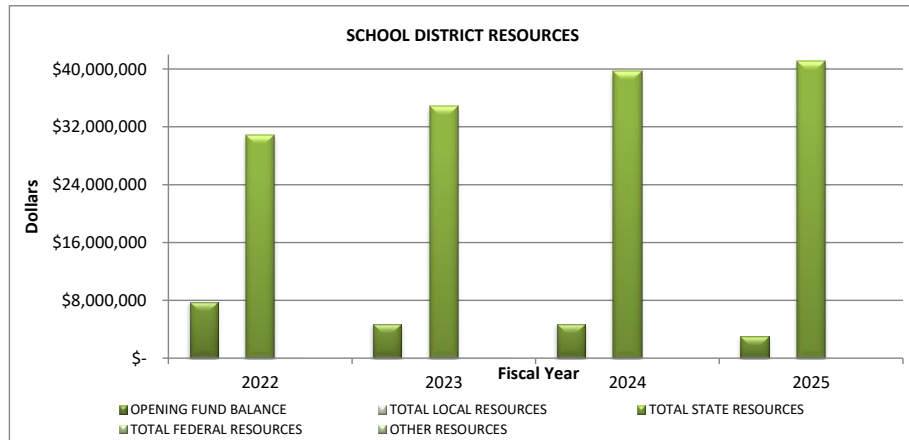


HUMBOLDT COUNTY SCHOOL DISTRICT

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESOURCES				
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	7,832,613	4,770,703	4,766,472	3,048,511
OPENING FUND BALANCE	7,832,613	4,770,703	4,766,472	3,048,511
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	70,489	110,253	94,500	88,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	70,489	110,253	94,500	88,000
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	30,892,019	34,873,175	39,648,446	41,105,544
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	30,892,019	34,873,175	39,648,446	41,105,544
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	82,517	84,323	-	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	82,517	84,323	-	-
OTHER RESOURCES	-	94,534	-	-
TOTAL RESOURCES	\$ 38,877,638	\$ 39,932,988	\$ 44,509,418	\$ 44,242,055

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 11,969,464	\$ 12,486,411	\$ 13,841,286	\$ 13,928,719
EMPLOYEE BENEFITS	5,567,530	5,737,292	6,605,487	6,653,974
SERVICES,SUPPLIES AND OTHER	1,959,268	1,500,696	2,059,005	2,330,260
OTHER EXPENDITURES	52,997	126,106	26,100	26,100
TOTAL INSTRUCTIONAL EXP.	19,549,259	19,850,505	22,531,878	22,939,053
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	5,745,439	5,385,308	7,311,058	7,572,008
EMPLOYEE BENEFITS	2,568,105	2,352,859	3,340,433	3,456,036
SERVICES,SUPPLIES AND OTHER	2,107,062	2,742,537	2,991,665	2,990,324
OTHER EXPENDITURES	91,361	104,713	117,446	62,446
TOTAL NON-INSTRUCTIONAL EXP.	10,511,967	10,585,417	13,760,602	14,080,814
TRANSPORTATION EXP.				
SALARIES AND WAGES	728,596	783,840	821,720	822,752
EMPLOYEE BENEFITS	331,381	342,338	388,489	404,986
SERVICES,SUPPLIES AND OTHER	460,648	546,175	349,725	349,725
OTHER EXPENDITURES	166,614	239,835	524,320	524,320
TOTAL TRANSPORTATION EXP.	1,687,239	1,912,188	2,084,254	2,101,783
OTHER USES	2,358,470	2,818,406	3,084,173	3,243,873
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	109,827	74,982	74,982
UNRESERVED FUND BALANCE	4,770,703	4,656,645	2,973,529	1,801,550
ENDING FUND BALANCE	4,770,703	4,766,472	3,048,511	1,876,532
TOTAL EXPENDITURES	\$ 38,877,638	\$ 39,932,988	\$ 44,509,418	\$ 44,242,055



LANDER COUNTY SCHOOLS

NUMBER OF SCHOOLS - 5

RANK BY ENROLLMENT - 11

RANK BY ASSESSED VALUE PER PUPIL - 4

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	981.00	990.00	992.99	1,003.88	ASSESSED VALUE	1,534,595,705	1,370,456,228	1,350,901,008	1,215,371,666
FTE TOTAL EMPLOYEES	157.00	162.00	167.00	156.00	COMBINED SCHOOL RATE	\$ 0.7500	\$ 0.7500	\$ 0.7500	\$ 0.7500
FTE CLASSROOM TEACHERS	61.00	71.00	72.57	71.00	ASSESSED VALUE PER PUPIL	1,564,318	1,384,299	1,360,438	1,210,674

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

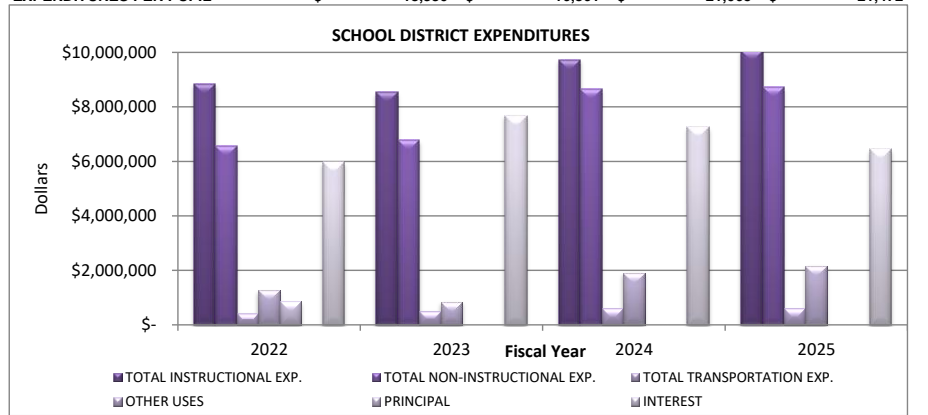
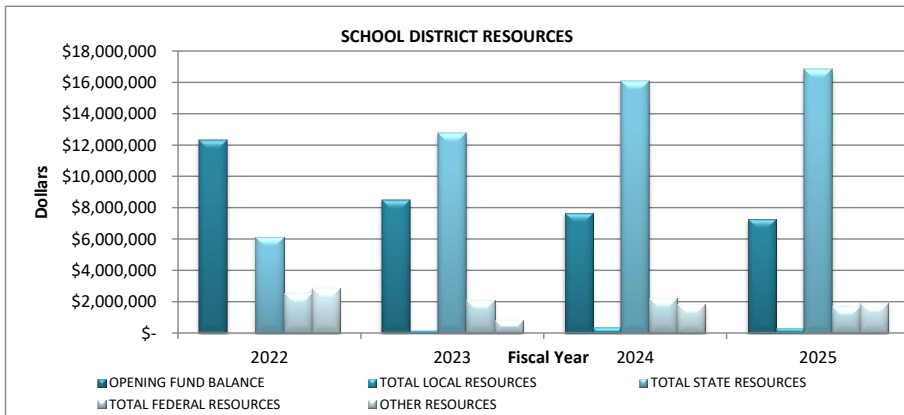
SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	12,315,984	8,503,035	7,678,953	7,249,697
OPENING FUND BALANCE	12,315,984	8,503,035	7,678,953	7,249,697
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	60,727	76,881	252,500	210,500
PROPERTY TAX RESOURCES	-	87,895	120,000	120,000
TOTAL LOCAL RESOURCES	60,727	164,776	372,500	330,500
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	6,150,367	12,748,930	16,085,466	16,823,279
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	6,150,367	12,748,930	16,085,466	16,823,279
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,556,633	2,108,691	2,200,429	1,690,104
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	2,556,633	2,108,691	2,200,429	1,690,104
OTHER RESOURCES	2,870,443	844,461	1,830,178	1,913,603
TOTAL RESOURCES	\$ 23,954,154	\$ 24,369,893	\$ 28,167,526	\$ 28,007,183

RESOURCES PER PUPIL	2022	2023	2024	2025
	\$ 11,864	\$ 16,027	\$ 20,633	\$ 20,677

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 5,623,535	\$ 5,497,395	\$ 6,186,397	\$ 6,336,508
EMPLOYEE BENEFITS	2,482,253	2,357,438	2,773,552	3,045,239
SERVICES,SUPPLIES AND OTHER	739,505	636,321	766,842	678,434
OTHER EXPENDITURES	7,557	47,827	9,830	8,240
TOTAL INSTRUCTIONAL EXP.	8,852,850	8,538,981	9,736,621	10,068,421
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	2,387,892	2,589,980	3,066,581	2,849,871
EMPLOYEE BENEFITS	1,171,892	1,301,416	1,525,361	1,529,811
SERVICES,SUPPLIES AND OTHER	2,913,292	2,752,413	3,583,096	4,155,991
OTHER EXPENDITURES	95,115	138,447	484,743	184,472
TOTAL NON-INSTRUCTIONAL EXP.	6,568,191	6,782,256	8,659,781	8,720,145
TRANSPORTATION EXP.				
SALARIES AND WAGES	180,799	217,522	246,512	242,454
EMPLOYEE BENEFITS	56,314	59,824	83,362	75,285
SERVICES,SUPPLIES AND OTHER	179,505	236,994	286,375	286,625
OTHER EXPENDITURES	93	-	-	-
TOTAL TRANSPORTATION EXP.	416,711	514,340	616,249	604,364
OTHER USES	1,263,394	856,363	1,905,178	2,162,603
PRINCIPAL	864,000	-	-	-
INTEREST	16,164	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	5,972,844	7,677,953	7,249,697	6,451,650
ENDING FUND BALANCE	5,972,844	7,677,953	7,249,697	6,451,650

TOTAL EXPENDITURES	2022	2023	2024	2025
	\$ 23,954,154	\$ 24,369,893	\$ 28,167,526	\$ 28,007,183

EXPENDITURES PER PUPIL	2022	2023	2024	2025
	\$ 18,330	\$ 16,861	\$ 21,065	\$ 21,472

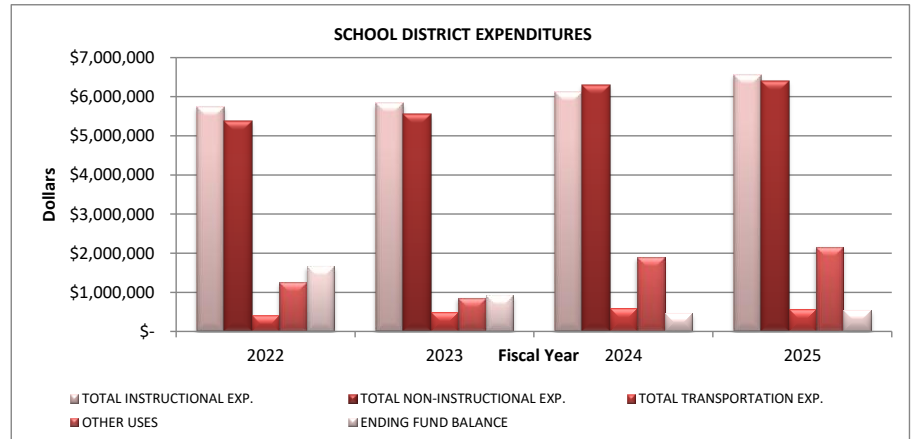
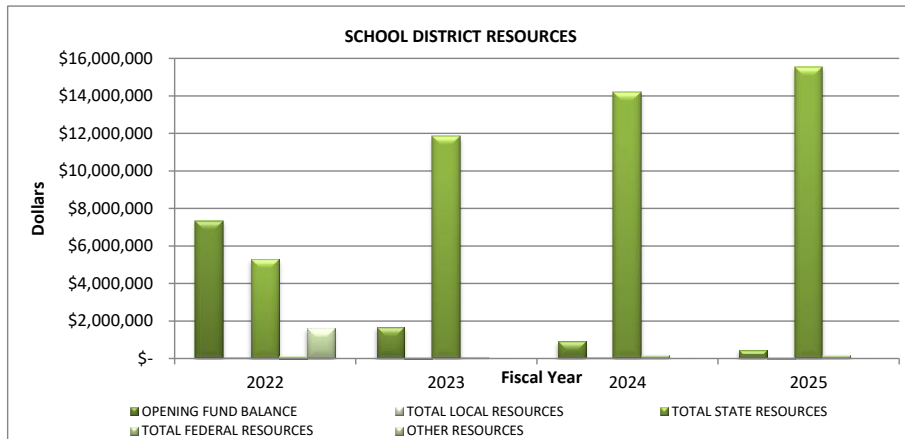


LANDER COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	7,339,365	1,662,765	923,466	465,619
OPENING FUND BALANCE	7,339,365	1,662,765	923,466	465,619
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	75,426	57,489	77,500	70,500
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	75,426	57,489	77,500	70,500
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	5,285,350	11,863,091	14,201,212	15,538,986
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	5,285,350	11,863,091	14,201,212	15,538,986
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	144,034	81,657	184,607	184,607
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	144,034	81,657	184,607	184,607
OTHER RESOURCES	1,609,573	3,045	5,000	1,000
TOTAL RESOURCES	\$ 14,453,748	\$ 13,668,047	\$ 15,391,785	\$ 16,260,712

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 3,793,800	\$ 3,835,728	\$ 3,948,605	\$ 4,181,792
EMPLOYEE BENEFITS	1,679,402	1,655,639	1,773,663	2,001,921
SERVICES,SUPPLIES AND OTHER	264,352	331,166	385,462	371,902
OTHER EXPENDITURES	7,557	5,289	9,590	8,000
TOTAL INSTRUCTIONAL EXP.	5,745,111	5,827,822	6,117,320	6,563,615
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	2,061,150	2,217,166	2,405,374	2,416,663
EMPLOYEE BENEFITS	1,066,804	1,135,411	1,271,909	1,368,090
SERVICES,SUPPLIES AND OTHER	2,217,985	2,163,605	2,534,743	2,526,187
OTHER EXPENDITURES	27,642	36,464	96,634	94,850
TOTAL NON-INSTRUCTIONAL EXP.	5,373,581	5,552,646	6,308,660	6,405,790
TRANSPORTATION EXP.				
SALARIES AND WAGES	175,999	212,722	232,250	228,192
EMPLOYEE BENEFITS	55,824	59,334	81,932	73,855
SERVICES,SUPPLIES AND OTHER	179,505	235,694	280,826	281,076
OTHER EXPENDITURES	93	-	-	-
TOTAL TRANSPORTATION EXP.	411,421	507,750	595,008	583,123
OTHER USES	1,260,870	856,363	1,905,178	2,162,603
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	1,662,765	923,466	465,619	545,581
ENDING FUND BALANCE	1,662,765	923,466	465,619	545,581
TOTAL EXPENDITURES	\$ 14,453,748	\$ 13,668,047	\$ 15,391,785	\$ 16,260,712



LINCOLN COUNTY SCHOOLS

NUMBER OF SCHOOLS - 9

RANK BY ENROLLMENT - 12

RANK BY ASSESSED VALUE PER PUPIL - 13

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	826.00	887.56	875.00	884.00	ASSESSED VALUE	304,038,163	306,573,341	315,023,149	357,927,161
FTE TOTAL EMPLOYEES	140.00	139.00	142.00	145.00	COMBINED SCHOOL RATE	\$ 0.9731	\$ 0.9731	\$ 0.9731	\$ 0.9731
FTE CLASSROOM TEACHERS	77.00	75.00	77.00	73.00	ASSESSED VALUE PER PUPIL	368,085	345,411	360,026	404,895

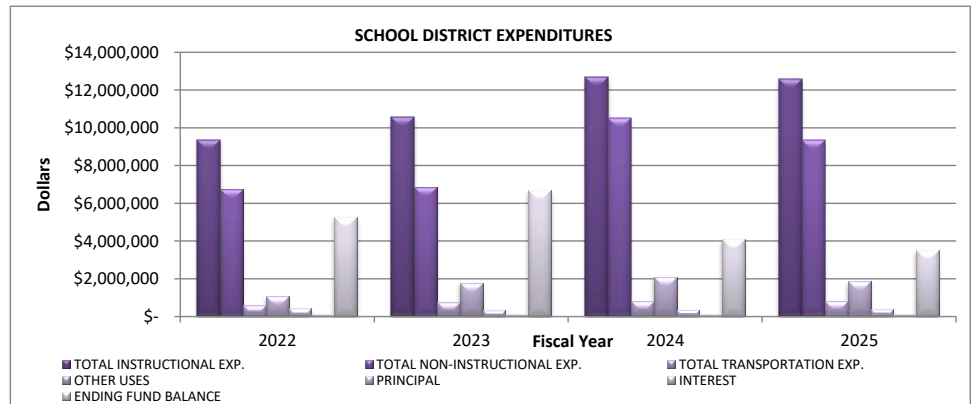
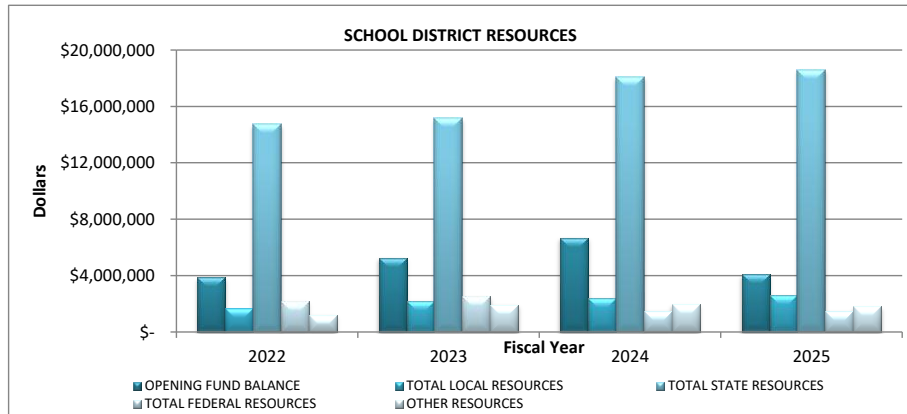
BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	3,882,976	5,276,671	6,686,466	4,086,185
OPENING FUND BALANCE	3,882,976	5,276,671	6,686,466	4,086,185
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,105,510	1,644,551	1,824,827	1,972,316
PROPERTY TAX RESOURCES	569,481	580,091	589,386	666,266
TOTAL LOCAL RESOURCES	1,674,991	2,224,642	2,414,213	2,638,582
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	14,749,390	13,832,455	16,864,865	17,370,772
PROPERTY TAX RESOURCES	-	1,333,465	1,233,363	1,233,363
TOTAL STATE RESOURCES	14,749,390	15,165,920	18,098,228	18,604,135
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,155,910	2,513,063	1,500,000	1,480,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	2,155,910	2,513,063	1,500,000	1,480,000
OTHER RESOURCES	1,209,501	1,948,168	1,955,024	1,825,087
TOTAL RESOURCES	\$ 23,672,768	\$ 27,128,464	\$ 30,653,931	\$ 28,633,989

RESOURCES PER PUPIL \$ 23,959 \$ 24,620 \$ 27,391 \$ 27,769

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 5,289,847	\$ 5,433,192	\$ 5,802,304	\$ 6,223,600
EMPLOYEE BENEFITS	2,521,269	2,707,008	3,267,504	3,249,853
SERVICES,SUPPLIES AND OTHER	1,526,574	2,384,586	2,868,303	2,822,746
OTHER EXPENDITURES	43,004	43,268	748,110	302,714
TOTAL INSTRUCTIONAL EXP.	9,380,694	10,568,054	12,686,221	12,598,913
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	2,725,701	2,499,254	2,732,970	2,870,526
EMPLOYEE BENEFITS	1,355,700	1,205,037	1,547,953	1,592,800
SERVICES,SUPPLIES AND OTHER	2,270,568	2,877,619	5,378,671	4,195,750
OTHER EXPENDITURES	406,243	262,744	832,450	677,845
TOTAL NON-INSTRUCTIONAL EXP.	6,758,212	6,844,654	10,492,044	9,336,921
TRANSPORTATION EXP.				
SALARIES AND WAGES	201,472	196,400	204,000	214,200
EMPLOYEE BENEFITS	89,121	98,166	149,185	155,000
SERVICES,SUPPLIES AND OTHER	208,586	316,496	365,000	365,000
OTHER EXPENDITURES	93,000	141,102	90,000	90,000
TOTAL TRANSPORTATION EXP.	592,179	752,164	808,185	824,200
OTHER USES	1,082,860	1,791,566	2,095,024	1,865,575
PRINCIPAL	432,931	350,100	366,052	376,100
INTEREST	149,221	135,460	120,220	106,875
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	5,276,671	6,686,466	4,086,185	3,525,405
ENDING FUND BALANCE	5,276,671	6,686,466	4,086,185	3,525,405
TOTAL EXPENDITURES	\$ 23,672,768	\$ 27,128,464	\$ 30,653,931	\$ 28,633,989

EXPENDITURES PER PUPIL \$ 22,271 \$ 23,032 \$ 30,363 \$ 28,403

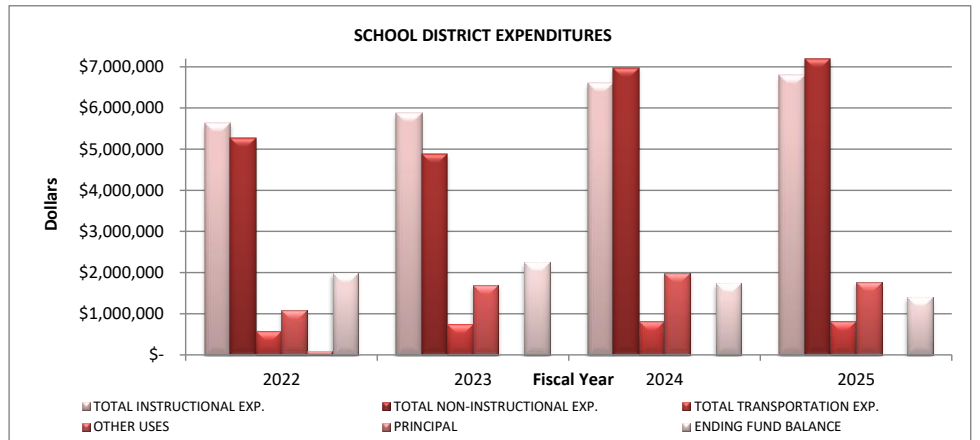
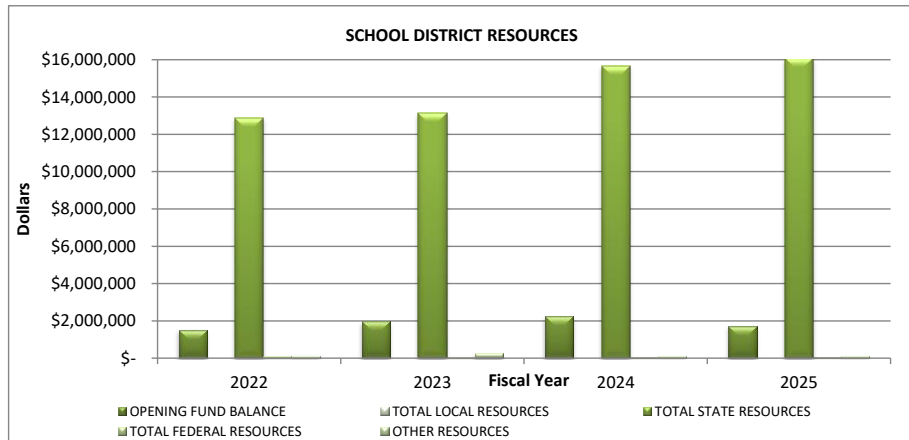


LINCOLN COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	1,530,615	1,981,463	2,248,492	1,735,174
OPENING FUND BALANCE	1,530,615	1,981,463	2,248,492	1,735,174
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	3,677	22,202	10,200	10,200
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	3,677	22,202	10,200	10,200
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	12,878,015	13,119,758	15,684,988	16,094,007
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	12,878,015	13,119,758	15,684,988	16,094,007
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	102,137	66,083	80,000	60,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	102,137	66,083	80,000	60,000
OTHER RESOURCES	141,641	256,602	100,000	100,000
TOTAL RESOURCES	\$ 14,656,085	\$ 15,446,108	\$ 18,123,680	\$ 17,999,381

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 3,681,748	\$ 3,813,339	\$ 3,954,550	\$ 4,223,678
EMPLOYEE BENEFITS	1,689,184	1,789,412	2,296,056	2,225,000
SERVICES,SUPPLIES AND OTHER	257,127	267,591	331,700	330,700
OTHER EXPENDITURES	7,072	5,524	25,000	25,000
TOTAL INSTRUCTIONAL EXP.	5,635,131	5,875,866	6,607,306	6,804,378
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	2,165,285	1,950,941	2,401,049	2,520,526
EMPLOYEE BENEFITS	1,167,689	1,014,521	1,369,393	1,398,800
SERVICES,SUPPLIES AND OTHER	1,555,950	1,767,017	2,571,265	2,623,500
OTHER EXPENDITURES	385,056	145,541	636,284	654,845
TOTAL NON-INSTRUCTIONAL EXP.	5,273,980	4,878,020	6,977,991	7,197,671
TRANSPORTATION EXP.				
SALARIES AND WAGES	201,472	196,400	204,000	214,200
EMPLOYEE BENEFITS	89,121	98,166	149,185	155,000
SERVICES,SUPPLIES AND OTHER	201,423	316,496	365,000	365,000
OTHER EXPENDITURES	93,000	141,102	90,000	90,000
TOTAL TRANSPORTATION EXP.	585,016	752,164	808,185	824,200
OTHER USES	1,082,860	1,691,566	1,995,024	1,765,575
PRINCIPAL	95,131	-	-	-
INTEREST	2,504	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	1,981,463	2,248,492	1,735,174	1,407,557
ENDING FUND BALANCE	1,981,463	2,248,492	1,735,174	1,407,557
TOTAL EXPENDITURES	\$ 14,656,085	\$ 15,446,108	\$ 18,123,680	\$ 17,999,381



LYON COUNTY SCHOOLS

NUMBER OF SCHOOLS - 18

RANK BY ENROLLMENT - 4

RANK BY ASSESSED VALUE PER PUPIL - 16

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	8,810.00	9,023.00	9,011.00	9,045.31	ASSESSED VALUE	2,417,992,311	2,764,911,430	3,083,725,885	3,291,747,293
FTE TOTAL EMPLOYEES	1,035.00	1,056.00	1,061.00	1,061.00	COMBINED SCHOOL RATE	\$ 1.3367	\$ 1.3367	\$ 1.3367	\$ 1.3367
FTE CLASSROOM TEACHERS	533.00	535.00	538.00	538.00	ASSESSED VALUE PER PUPIL	274,460	306,429	342,218	363,918

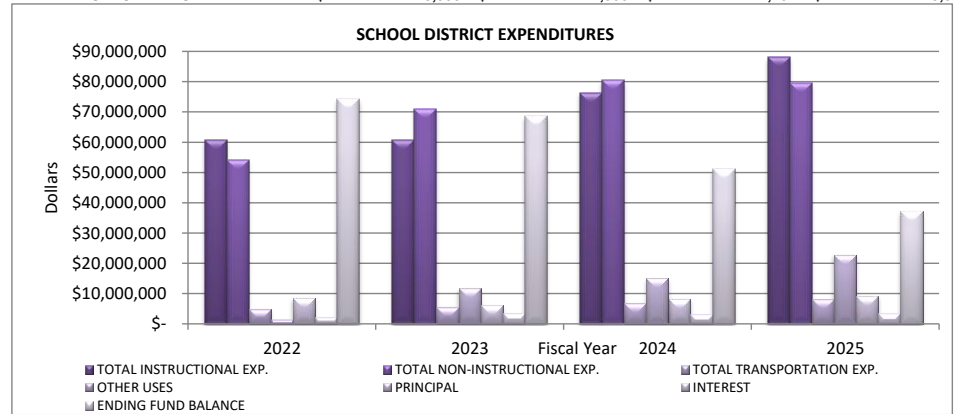
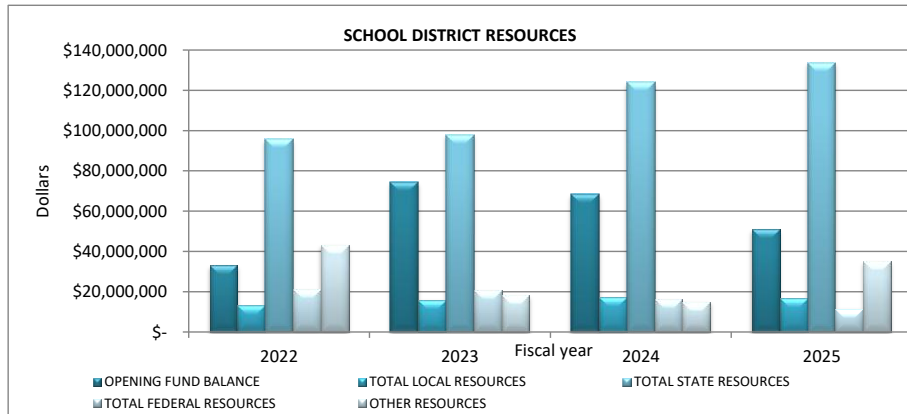
BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	33,032,064	74,221,861	68,496,377	51,067,208
OPENING FUND BALANCE	33,032,064	74,221,861	68,496,377	51,067,208
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	3,170,063	4,366,180	4,785,491	3,804,109
PROPERTY TAX RESOURCES	10,051,518	11,626,064	12,751,514	12,928,180
TOTAL LOCAL RESOURCES	13,221,581	15,992,244	17,537,005	16,732,289
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	15,388,499	7,119,675	10,981,521	15,145,458
PROPERTY TAX RESOURCES	80,271,823	90,925,464	112,908,599	118,489,605
TOTAL STATE RESOURCES	95,660,322	98,045,139	123,890,120	133,635,063
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	21,183,156	20,612,582	16,337,320	11,615,540
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	21,183,156	20,612,582	16,337,320	11,615,540
OTHER RESOURCES	43,274,787	18,251,572	14,977,000	35,290,000
TOTAL RESOURCES	\$ 206,371,910	\$ 227,123,398	\$ 241,237,822	\$ 248,340,100

RESOURCES PER PUPIL \$ 19,675 \$ 16,946 \$ 19,170 \$ 21,809

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 37,650,500	\$ 39,290,644	\$ 46,424,696	\$ 54,322,242
EMPLOYEE BENEFITS	14,623,811	14,898,605	19,414,425	22,607,128
SERVICES,SUPPLIES AND OTHER	8,194,067	6,175,275	10,081,932	10,618,340
OTHER EXPENDITURES	158,060	224,757	404,785	433,970
TOTAL INSTRUCTIONAL EXP.	60,626,438	60,589,281	76,325,838	87,981,680
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	19,620,939	19,151,952	22,634,514	26,486,000
EMPLOYEE BENEFITS	7,031,568	7,053,290	8,754,963	11,159,940
SERVICES,SUPPLIES AND OTHER	25,782,427	42,274,487	45,350,093	39,344,052
OTHER EXPENDITURES	1,757,983	2,594,689	3,683,579	2,468,530
TOTAL NON-INSTRUCTIONAL EXP.	54,192,917	71,074,418	80,423,149	79,458,522
TRANSPORTATION EXP.				
SALARIES AND WAGES	2,693,371	2,589,381	3,087,010	3,829,000
EMPLOYEE BENEFITS	929,205	928,740	1,225,178	1,689,000
SERVICES,SUPPLIES AND OTHER	1,172,524	1,478,985	1,740,264	1,727,000
OTHER EXPENDITURES	184,764	664,638	825,752	970,000
TOTAL TRANSPORTATION EXP.	4,979,864	5,661,744	6,878,204	8,215,000
OTHER USES	1,511,485	11,665,098	15,030,000	22,775,000
PRINCIPAL	8,610,000	6,080,000	8,335,000	9,190,000
INTEREST	2,229,345	3,556,481	3,178,424	3,506,149
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	74,221,861	68,496,377	51,067,208	37,213,748
ENDING FUND BALANCE	74,221,861	68,496,377	51,067,208	37,213,748
TOTAL EXPENDITURES	\$ 206,371,910	\$ 227,123,399	\$ 241,237,823	\$ 248,340,099

EXPENDITURES PER PUPIL \$ 15,000 \$ 17,580 \$ 21,104 \$ 23,341

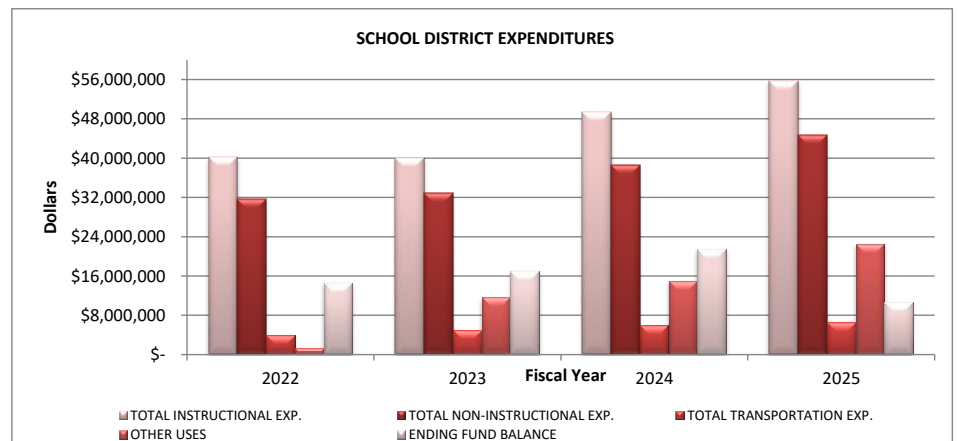
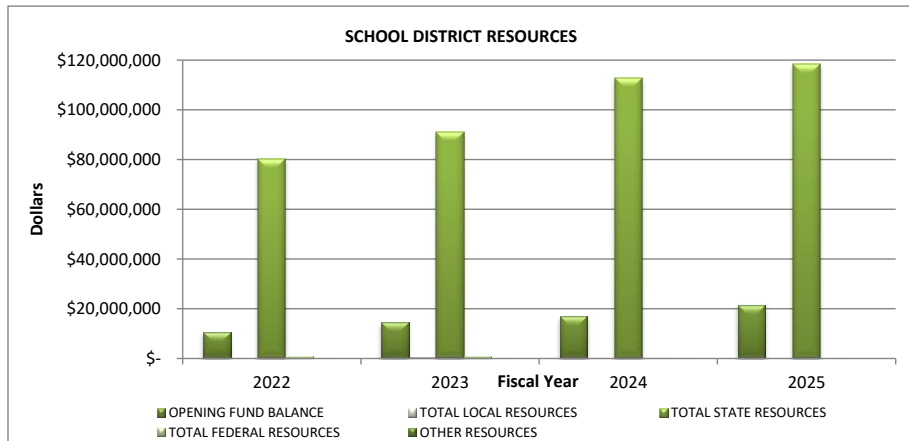


LYON COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	10,672,987	14,646,595	17,054,019	21,568,273
OPENING FUND BALANCE	10,672,987	14,646,595	17,054,019	21,568,273
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	(188,070)	444,605	196,893	150,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	(188,070)	444,605	196,893	150,000
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	-	-	-	-
PROPERTY TAX RESOURCES	80,271,823	90,925,464	112,908,599	118,489,605
TOTAL STATE RESOURCES	80,271,823	90,925,464	112,908,599	118,489,605
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	943,132	756,658	313,878	150,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	943,132	756,658	313,878	150,000
OTHER RESOURCES	147,540	86,484	2,000	-
TOTAL RESOURCES	\$ 91,847,412	\$ 106,859,806	\$ 130,475,389	\$ 140,357,878

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 26,214,538	\$ 26,672,700	\$ 31,449,991	\$ 35,409,000
EMPLOYEE BENEFITS	10,724,969	10,730,451	13,794,601	15,015,000
SERVICES,SUPPLIES AND OTHER	3,182,796	2,630,607	3,981,210	5,205,000
OTHER EXPENDITURES	28,032	30,440	107,372	155,000
TOTAL INSTRUCTIONAL EXP.	40,150,335	40,064,198	49,333,174	55,784,000
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	15,157,537	15,123,605	17,228,864	19,347,000
EMPLOYEE BENEFITS	5,817,601	5,701,112	7,022,870	8,427,000
SERVICES,SUPPLIES AND OTHER	9,409,884	10,811,152	12,949,918	15,133,000
OTHER EXPENDITURES	1,259,866	1,348,857	1,379,703	1,710,000
TOTAL NON-INSTRUCTIONAL EXP.	31,644,888	32,984,726	38,581,355	44,617,000
TRANSPORTATION EXP.				
SALARIES AND WAGES	1,994,861	2,188,566	2,440,251	2,764,000
EMPLOYEE BENEFITS	719,588	770,657	963,321	1,198,000
SERVICES,SUPPLIES AND OTHER	1,159,638	1,467,914	1,738,264	1,725,000
OTHER EXPENDITURES	131,507	664,638	825,752	970,000
TOTAL TRANSPORTATION EXP.	4,005,594	5,091,775	5,967,588	6,657,000
OTHER USES	1,400,000	11,665,088	15,025,000	22,590,000
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	14,646,595	17,054,019	21,568,273	10,709,878
ENDING FUND BALANCE	14,646,595	17,054,019	21,568,273	10,709,878
TOTAL EXPENDITURES	\$ 91,847,412	\$ 106,859,806	\$ 130,475,390	\$ 140,357,878



MINERAL COUNTY SCHOOLS

NUMBER OF SCHOOLS - 5

RANK BY ENROLLMENT - 14

RANK BY ASSESSED VALUE PER PUPIL - 9

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	606.00	558.74	560.00	555.00	ASSESSED VALUE	259,850,454	266,676,164	290,198,000	287,576,702
FTE TOTAL EMPLOYEES	95.00	95.00	94.00	94.00	COMBINED SCHOOL RATE	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
FTE CLASSROOM TEACHERS	41.83	42.00	41.00	41.00	ASSESSED VALUE PER PUPIL	428,796	477,281	518,211	518,156

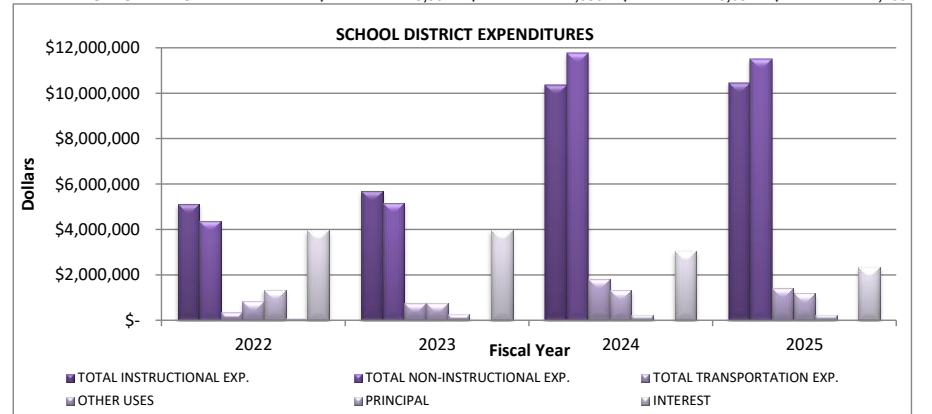
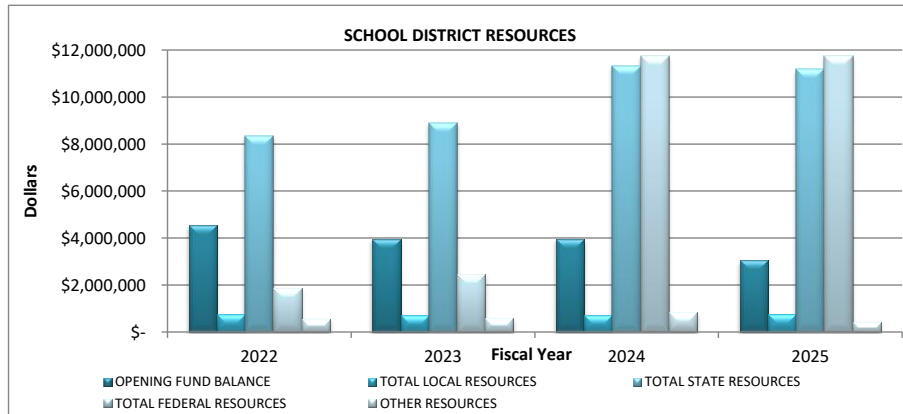
BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	4,554,733	3,963,218	3,961,516	3,064,210
OPENING FUND BALANCE	4,554,733	3,963,218	3,961,516	3,064,210
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	183,477	237,793	242,953	232,676
PROPERTY TAX RESOURCES	569,737	490,342	493,539	550,883
TOTAL LOCAL RESOURCES	753,214	728,135	736,492	783,559
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	8,355,233	8,896,870	11,338,403	11,170,731
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	8,355,233	8,896,870	11,338,403	11,170,731
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,852,106	2,452,568	11,757,010	11,757,010
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	1,852,106	2,452,568	11,757,010	11,757,010
OTHER RESOURCES	556,480	580,853	836,764	436,805
TOTAL RESOURCES	\$ 16,071,766	\$ 16,621,644	\$ 28,630,185	\$ 27,212,315

RESOURCES PER PUPIL \$ 19,005 \$ 22,655 \$ 44,051 \$ 43,510

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 3,188,226	\$ 3,349,692	\$ 5,353,878	\$ 5,679,107
EMPLOYEE BENEFITS	1,244,373	1,258,730	2,462,106	2,567,904
SERVICES,SUPPLIES AND OTHER	656,972	1,057,747	2,440,936	2,113,738
OTHER EXPENDITURES	34,730	30,004	115,846	106,296
TOTAL INSTRUCTIONAL EXP.	5,124,301	5,696,173	10,372,766	10,467,045
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	1,848,247	2,040,983	3,896,724	4,028,718
EMPLOYEE BENEFITS	1,064,763	1,427,968	2,653,547	2,663,698
SERVICES,SUPPLIES AND OTHER	1,427,819	1,546,230	4,827,660	4,422,185
OTHER EXPENDITURES	18,057	140,141	406,885	406,885
TOTAL NON-INSTRUCTIONAL EXP.	4,358,886	5,155,322	11,784,816	11,521,486
TRANSPORTATION EXP.				
SALARIES AND WAGES	164,925	182,794	294,408	324,255
EMPLOYEE BENEFITS	88,411	82,763	152,232	155,895
SERVICES,SUPPLIES AND OTHER	104,355	316,898	1,094,692	659,030
OTHER EXPENDITURES	51	178,796	290,634	290,634
TOTAL TRANSPORTATION EXP.	357,742	761,251	1,831,966	1,429,814
OTHER USES	836,975	762,411	1,318,220	1,178,291
PRINCIPAL	1,338,874	261,251	238,000	241,000
INTEREST	91,770	23,720	20,208	16,947
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	3,963,218	3,961,516	3,064,210	2,357,730
ENDING FUND BALANCE	3,963,218	3,961,516	3,064,210	2,357,730
TOTAL EXPENDITURES	\$ 16,071,766	\$ 16,621,644	\$ 28,630,186	\$ 27,212,315

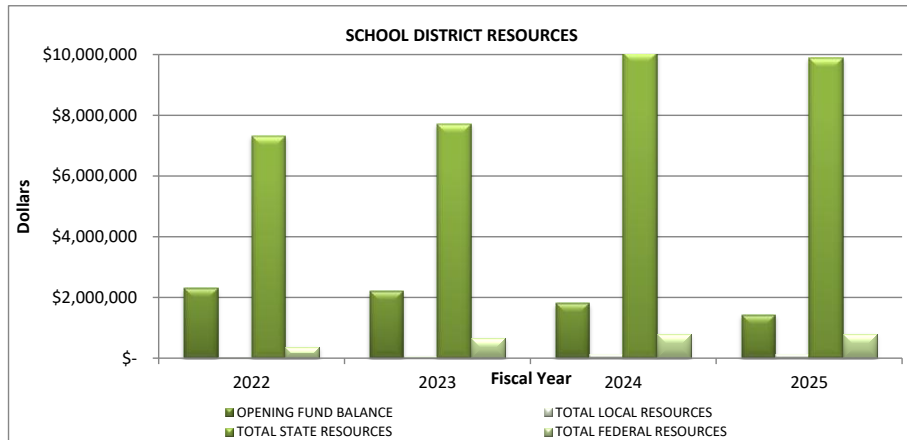
EXPENDITURES PER PUPIL \$ 19,981 \$ 22,658 \$ 45,654 \$ 44,783



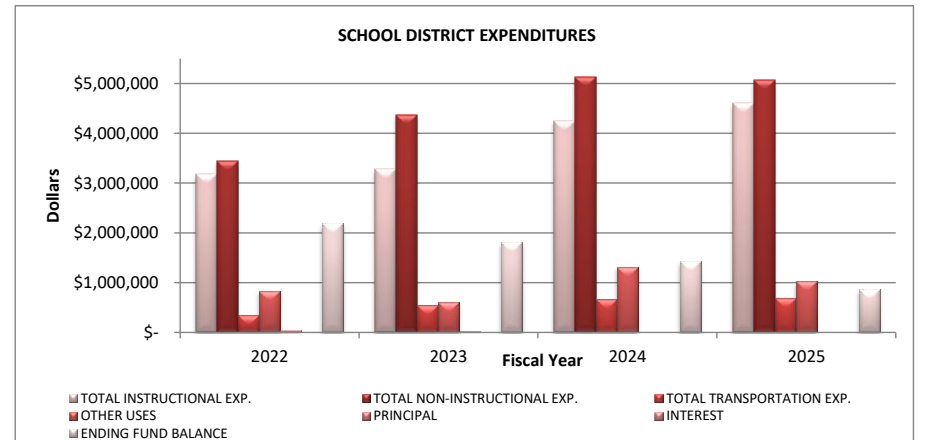
MINERAL COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	2,310,177	2,194,348	1,814,311	1,431,036
OPENING FUND BALANCE	2,310,177	2,194,348	1,814,311	1,431,036
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	38,934	67,776	128,193	128,193
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	38,934	67,776	128,193	128,193
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	7,322,671	7,715,726	10,057,889	9,898,209
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	7,322,671	7,715,726	10,057,889	9,898,209
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	379,590	668,658	799,581	799,581
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	379,590	668,658	799,581	799,581
OTHER RESOURCES	-	-	-	-
TOTAL RESOURCES	\$ 10,051,372	\$ 10,646,508	\$ 12,799,974	\$ 12,257,019



EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 2,082,950	\$ 2,163,966	\$ 2,557,013	\$ 2,819,978
EMPLOYEE BENEFITS	849,874	886,905	1,258,364	1,338,763
SERVICES,SUPPLIES AND OTHER	228,569	210,635	330,170	339,670
OTHER EXPENDITURES	11,691	19,777	110,561	101,061
TOTAL INSTRUCTIONAL EXP.	3,173,084	3,281,283	4,256,108	4,599,472
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	1,678,882	1,939,627	2,112,975	2,256,229
EMPLOYEE BENEFITS	1,009,897	1,356,926	1,262,401	1,312,468
SERVICES,SUPPLIES AND OTHER	848,587	1,014,965	1,704,090	1,447,882
OTHER EXPENDITURES	(100,286)	58,597	50,154	50,154
TOTAL NON-INSTRUCTIONAL EXP.	3,437,080	4,370,115	5,129,620	5,066,733
TRANSPORTATION EXP.				
SALARIES AND WAGES	164,349	182,794	292,139	321,986
EMPLOYEE BENEFITS	88,387	82,763	151,456	155,119
SERVICES,SUPPLIES AND OTHER	101,926	135,006	208,446	208,446
OTHER EXPENDITURES	51	140,267	12,950	12,950
TOTAL TRANSPORTATION EXP.	354,713	540,830	664,991	698,501
OTHER USES	836,975	612,411	1,318,220	1,028,291
PRINCIPAL	53,356	27,251	-	-
INTEREST	1,816	307	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	2,194,348	1,814,311	1,431,036	864,021
ENDING FUND BALANCE	2,194,348	1,814,311	1,431,036	864,021
TOTAL EXPENDITURES	\$ 10,051,372	\$ 10,646,508	\$ 12,799,975	\$ 12,257,018



NYE COUNTY SCHOOLS

NUMBER OF SCHOOLS - 26

RANK BY ENROLLMENT - 6

RANK BY ASSESSED VALUE PER PUPIL - 12

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	5,354.72	5,575.40	5,423.92	5,423.92	ASSESSED VALUE	2,311,658,811	2,176,704,827	2,241,880,703	2,463,174,325
FTE TOTAL EMPLOYEES	784.75	824.80	878.31	872.32	COMBINED SCHOOL RATE	\$ 1.3350	\$ 1.3350	\$ 1.3350	\$ 1.3350
FTE CLASSROOM TEACHERS	311.30	318.30	333.50	333.50	ASSESSED VALUE PER PUPIL	431,705	390,412	413,332	454,132

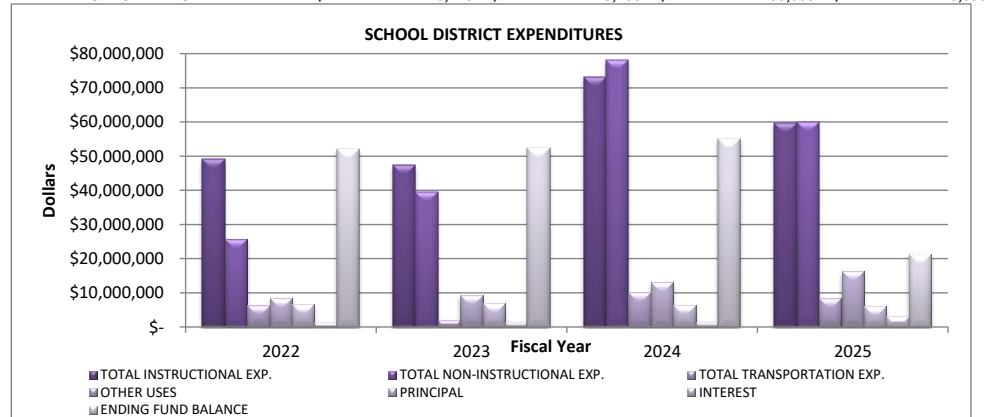
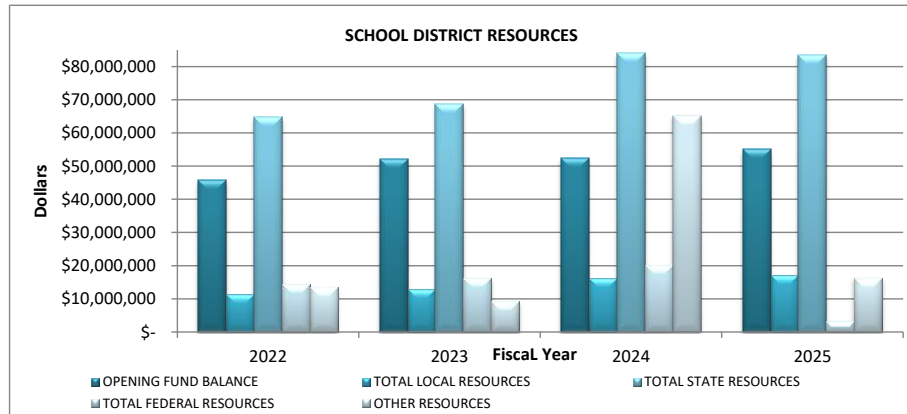
BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	45,703,565	52,155,461	52,379,179	55,144,308
OPENING FUND BALANCE	45,703,565	52,155,461	52,379,179	55,144,308
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	11,409,196	13,012,778	16,140,255	17,069,854
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	11,409,196	13,012,778	16,140,255	17,069,854
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	64,753,989	68,608,505	84,051,553	83,316,094
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	64,753,989	68,608,505	84,051,553	83,316,094
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	14,478,520	16,189,928	20,080,581	3,331,589
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	14,478,520	16,189,928	20,080,581	3,331,589
OTHER RESOURCES	13,481,503	9,228,330	65,216,796	16,280,701
TOTAL RESOURCES	\$ 149,826,773	\$ 159,195,002	\$ 237,868,364	\$ 175,142,546

RESOURCES PER PUPIL \$ 19,445 \$ 19,199 \$ 34,198 \$ 22,124

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 28,258,060	\$ 28,165,435	\$ 35,605,457	\$ 34,998,695
EMPLOYEE BENEFITS	12,011,708	12,451,045	16,791,047	17,425,132
SERVICES,SUPPLIES AND OTHER	8,947,923	6,734,165	20,838,923	7,217,224
OTHER EXPENDITURES	13,274	18,584	72,349	25,475
TOTAL INSTRUCTIONAL EXP.	49,230,965	47,369,229	73,307,776	59,666,526
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	11,349,485	14,398,594	13,800,019	16,688,010
EMPLOYEE BENEFITS	5,337,960	6,830,822	6,980,807	8,776,763
SERVICES,SUPPLIES AND OTHER	9,001,211	17,810,462	52,283,337	32,267,942
OTHER EXPENDITURES	38,427	513,629	4,958,910	2,149,811
TOTAL NON-INSTRUCTIONAL EXP.	25,727,083	39,553,507	78,023,073	59,882,526
TRANSPORTATION EXP.				
SALARIES AND WAGES	2,721,105	1,031,395	3,407,087	4,052,867
EMPLOYEE BENEFITS	1,176,673	434,725	1,738,909	2,407,160
SERVICES,SUPPLIES AND OTHER	2,357,950	652,450	5,006,546	1,931,597
OTHER EXPENDITURES	4,722	62,143	14,520	11,520
TOTAL TRANSPORTATION EXP.	6,260,450	2,180,713	10,167,062	8,403,144
OTHER USES	8,473,964	9,228,330	13,128,062	16,280,701
PRINCIPAL	6,627,000	6,991,000	6,560,000	6,221,000
INTEREST	1,351,850	1,493,045	1,538,086	3,249,783
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	52,155,461	52,379,178	55,144,308	21,438,865
ENDING FUND BALANCE	52,155,461	52,379,178	55,144,308	21,438,865
TOTAL EXPENDITURES	\$ 149,826,773	\$ 159,195,002	\$ 237,868,367	\$ 175,142,545

EXPENDITURES PER PUPIL \$ 18,240 \$ 19,158 \$ 33,689 \$ 28,338

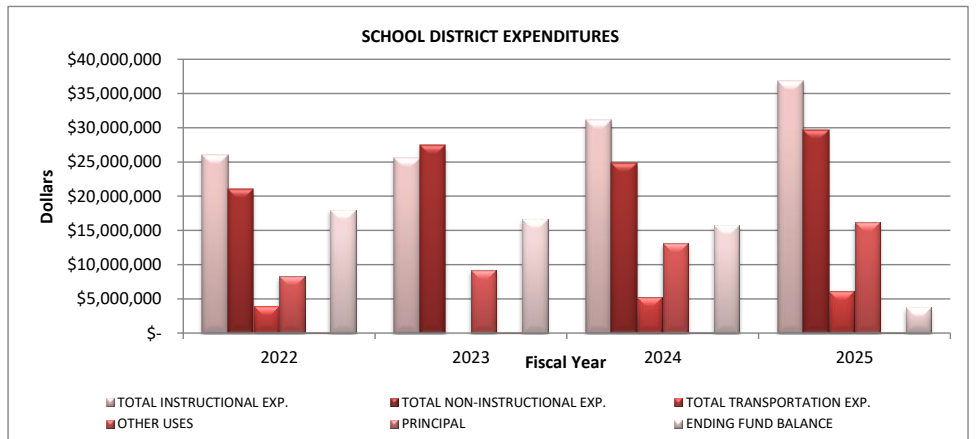
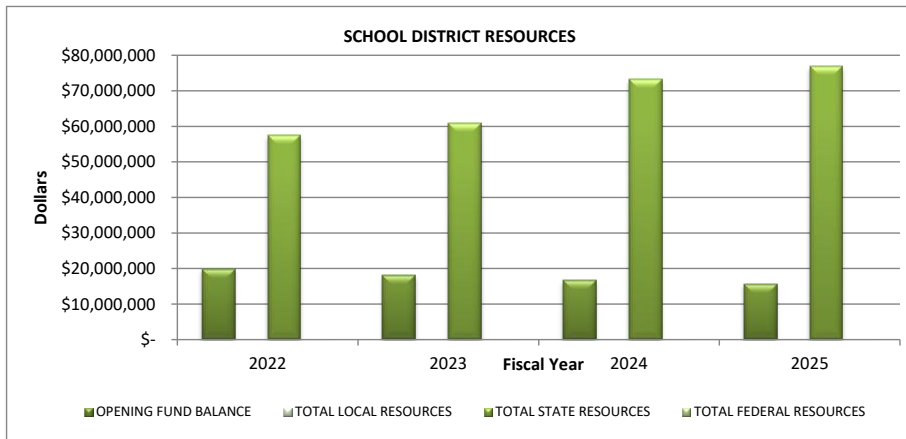


NYE COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	20,020,161	18,048,274	16,678,096	15,753,422
OPENING FUND BALANCE	20,020,161	18,048,274	16,678,096	15,753,422
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	25,743	246,507	230,000	239,450
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	25,743	246,507	230,000	239,450
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	57,428,480	60,947,384	73,270,928	76,927,862
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	57,428,480	60,947,384	73,270,928	76,927,862
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	-	-	-	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	-	-	-	-
OTHER RESOURCES	-	-	-	-
TOTAL RESOURCES	\$ 77,474,384	\$ 79,242,165	\$ 90,179,024	\$ 92,920,734

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 16,386,486	\$ 16,893,985	\$ 19,355,228	\$ 23,597,966
EMPLOYEE BENEFITS	6,814,898	7,262,475	9,022,342	11,186,980
SERVICES,SUPPLIES AND OTHER	2,758,018	1,425,424	2,696,793	2,046,758
OTHER EXPENDITURES	8,567	11,585	16,475	19,475
TOTAL INSTRUCTIONAL EXP.	25,967,969	25,593,469	31,090,838	36,851,179
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	10,294,147	12,709,565	11,368,252	14,189,343
EMPLOYEE BENEFITS	4,893,229	6,137,603	5,896,526	7,574,173
SERVICES,SUPPLIES AND OTHER	5,768,371	8,505,236	7,523,778	7,848,849
OTHER EXPENDITURES	34,690	78,320	52,972	59,372
TOTAL NON-INSTRUCTIONAL EXP.	20,990,437	27,430,724	24,841,528	29,671,737
TRANSPORTATION EXP.				
SALARIES AND WAGES	1,867,149	86,954	2,330,567	2,870,544
EMPLOYEE BENEFITS	802,085	4,277	1,200,309	1,657,781
SERVICES,SUPPLIES AND OTHER	1,301,764	44,315	1,696,518	1,657,097
OTHER EXPENDITURES	4,722	-	14,520	11,520
TOTAL TRANSPORTATION EXP.	3,975,720	135,546	5,241,914	6,196,942
OTHER USES	8,315,984	9,228,330	13,075,322	16,280,701
PRINCIPAL	176,000	176,000	176,000	176,000
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	18,048,274	16,678,096	15,753,422	3,744,175
ENDING FUND BALANCE	18,048,274	16,678,096	15,753,422	3,744,175
TOTAL EXPENDITURES	\$ 77,474,384	\$ 79,242,165	\$ 90,179,024	\$ 92,920,734



PERSHING COUNTY SCHOOLS

NUMBER OF SCHOOLS - 4

RANK BY ENROLLMENT - 13

RANK BY ASSESSED VALUE PER PUPIL - 7

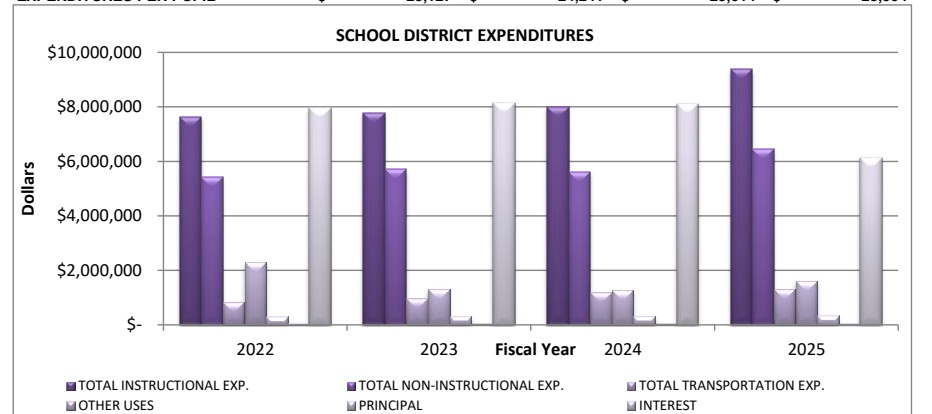
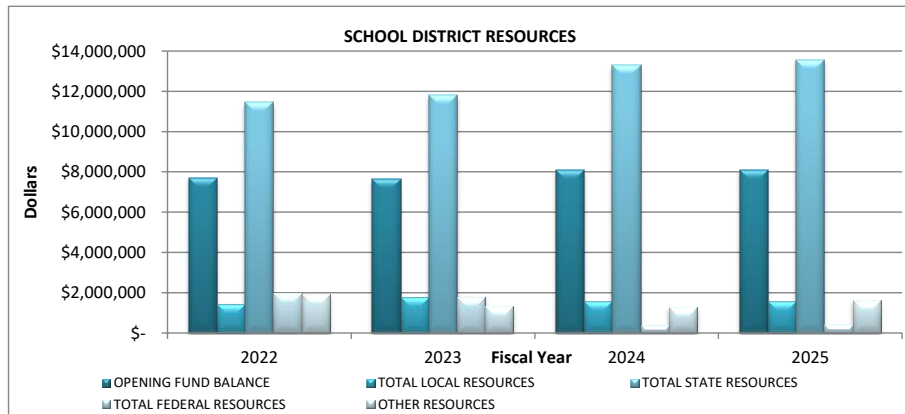
	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	660.00	667.00	659.00	661.00	ASSESSED VALUE	332,605,301	368,898,192	384,514,450	411,169,653
FTE TOTAL EMPLOYEES	122.00	118.00	122.00	122.00	COMBINED SCHOOL RATE	\$ 1.1500	\$ 1.1500	\$ 1.1500	\$ 1.1500
FTE CLASSROOM TEACHERS	60.00	54.00	60.00	60.00	ASSESSED VALUE PER PUPIL	503,947	553,071	583,482	622,042

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	7,711,825	7,629,882	8,061,493	8,109,610
OPENING FUND BALANCE	7,711,825	7,629,882	8,061,493	8,109,610
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,452,200	363,331	406,865	302,335
PROPERTY TAX RESOURCES	-	1,412,317	1,160,000	1,269,778
TOTAL LOCAL RESOURCES	1,452,200	1,775,648	1,566,865	1,572,113
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	11,468,445	11,687,535	13,167,465	13,573,755
PROPERTY TAX RESOURCES	-	116,191	120,000	-
TOTAL STATE RESOURCES	11,468,445	11,803,726	13,287,465	13,573,755
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,983,726	1,796,240	395,376	421,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	1,983,726	1,796,240	395,376	421,000
OTHER RESOURCES	1,931,456	1,317,744	1,282,438	1,612,002
TOTAL RESOURCES	\$ 24,547,652	\$ 24,323,240	\$ 24,593,637	\$ 25,288,480
RESOURCES PER PUPIL	\$ 25,509	\$ 25,028	\$ 25,087	\$ 25,989

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 4,404,935	\$ 4,727,062	\$ 4,994,912	\$ 5,886,000
EMPLOYEE BENEFITS	2,024,883	2,129,982	2,327,580	2,806,264
SERVICES,SUPPLIES AND OTHER	1,119,857	864,457	654,037	647,924
OTHER EXPENDITURES	88,211	67,017	28,627	28,500
TOTAL INSTRUCTIONAL EXP.	7,637,886	7,788,518	8,005,156	9,368,688
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	1,921,104	2,026,174	2,177,776	2,230,000
EMPLOYEE BENEFITS	948,564	1,129,369	1,047,456	1,293,000
SERVICES,SUPPLIES AND OTHER	2,380,409	1,918,952	1,742,529	2,192,362
OTHER EXPENDITURES	161,024	633,096	654,506	747,000
TOTAL NON-INSTRUCTIONAL EXP.	5,411,101	5,707,591	5,622,267	6,462,362
TRANSPORTATION EXP.				
SALARIES AND WAGES	316,408	352,719	418,000	500,000
EMPLOYEE BENEFITS	161,936	174,874	248,000	292,500
SERVICES,SUPPLIES AND OTHER	213,552	237,184	262,920	314,500
OTHER EXPENDITURES	162,099	204,688	259,500	221,000
TOTAL TRANSPORTATION EXP.	853,995	969,465	1,188,420	1,328,000
OTHER USES	2,298,361	1,317,744	1,282,438	1,612,002
PRINCIPAL	310,000	322,000	322,000	344,000
INTEREST	72,205	63,746	63,746	50,000
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	7,964,104	8,154,176	8,109,610	6,123,428
ENDING FUND BALANCE	7,964,104	8,154,176	8,109,610	6,123,428
TOTAL EXPENDITURES	\$ 24,547,652	\$ 24,323,240	\$ 24,593,637	\$ 25,288,480

EXPENDITURES PER PUPIL \$ 25,127 \$ 24,241 \$ 25,014 \$ 28,994

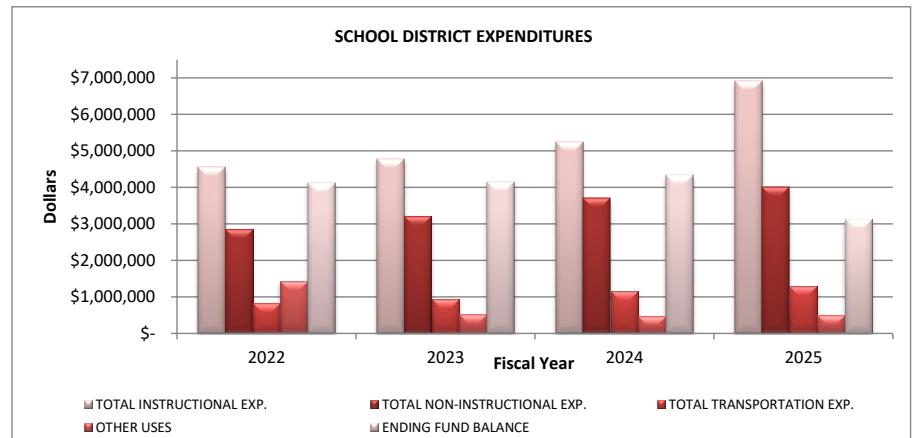
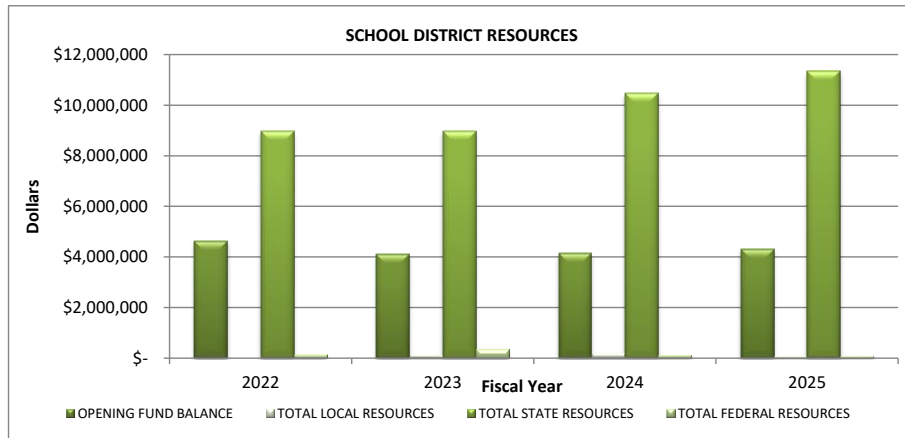


PERSHING COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	4,647,253	4,107,067	4,135,933	4,326,572
OPENING FUND BALANCE	4,647,253	4,107,067	4,135,933	4,326,572
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	6,126	115,079	192,100	101,800
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	6,126	115,079	192,100	101,800
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	8,982,112	8,992,677	10,461,451	11,329,161
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	8,982,112	8,992,677	10,461,451	11,329,161
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	151,599	366,905	125,376	100,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	151,599	366,905	125,376	100,000
OTHER RESOURCES	-	-	-	-
TOTAL RESOURCES	\$ 13,787,090	\$ 13,581,728	\$ 14,914,860	\$ 15,857,533

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 2,932,817	\$ 3,034,400	\$ 3,315,000	\$ 4,337,000
EMPLOYEE BENEFITS	1,327,986	1,303,007	1,525,300	2,078,500
SERVICES,SUPPLIES AND OTHER	250,957	386,947	387,000	467,000
OTHER EXPENDITURES	30,110	46,138	18,100	27,500
TOTAL INSTRUCTIONAL EXP.	4,541,870	4,770,492	5,245,400	6,910,000
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	1,409,385	1,553,178	1,880,000	1,930,000
EMPLOYEE BENEFITS	710,695	890,699	905,000	1,140,000
SERVICES,SUPPLIES AND OTHER	708,547	779,074	897,700	899,000
OTHER EXPENDITURES	29,336	(14,988)	18,250	36,000
TOTAL NON-INSTRUCTIONAL EXP.	2,857,963	3,207,963	3,700,950	4,005,000
TRANSPORTATION EXP.				
SALARIES AND WAGES	302,172	334,780	400,000	480,000
EMPLOYEE BENEFITS	160,462	172,944	246,000	290,000
SERVICES,SUPPLIES AND OTHER	213,552	237,184	254,000	305,000
OTHER EXPENDITURES	162,099	204,688	259,500	221,000
TOTAL TRANSPORTATION EXP.	838,285	949,596	1,159,500	1,296,000
OTHER USES	1,441,905	517,744	482,438	512,000
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	4,107,067	4,135,933	4,326,572	3,134,531
ENDING FUND BALANCE	4,107,067	4,135,933	4,326,572	3,134,531
TOTAL EXPENDITURES	\$ 13,787,090	\$ 13,581,728	\$ 14,914,860	\$ 15,857,533



STOREY COUNTY SCHOOLS

NUMBER OF SCHOOLS - 4

RANK BY ENROLLMENT - 15

RANK BY ASSESSED VALUE PER PUPIL - 15

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	421.60	394.00	392.00	392.40	ASSESSED VALUE	1,549,397,544	1,798,426,195	2,802,786,720	3,589,095,999
FTE TOTAL EMPLOYEES	66.00	68.00	69.00	68.00	COMBINED SCHOOL RATE	\$ 0.8947	\$ 0.8947	\$ 0.8947	\$ 0.8947
FTE CLASSROOM TEACHERS	30.00	30.00	30.00	30.00	ASSESSED VALUE PER PUPIL	3,675,042	4,564,533	7,149,966	9,146,524

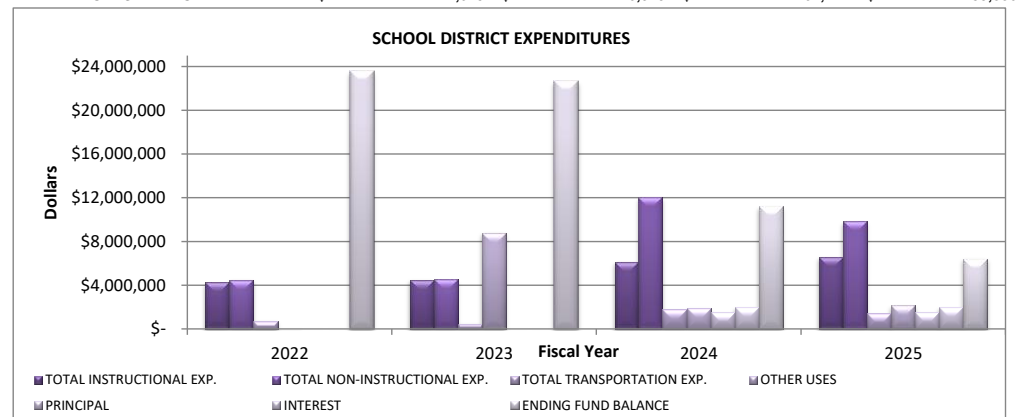
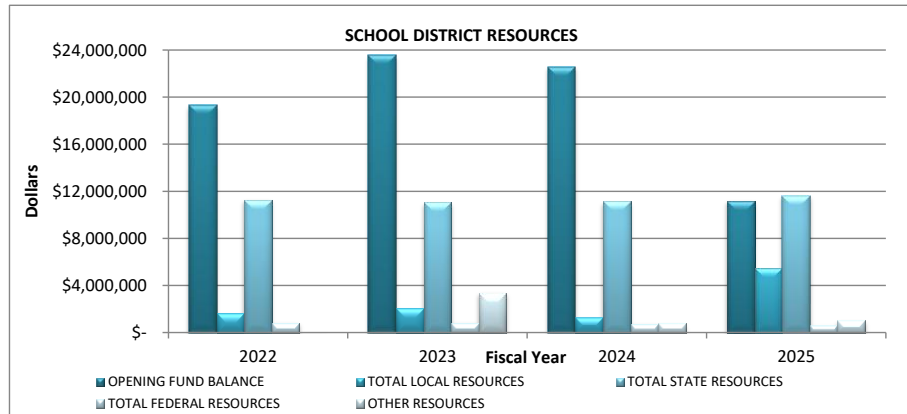
BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	19,320,539	23,542,216	22,577,418	11,186,799
OPENING FUND BALANCE	19,320,539	23,542,216	22,577,418	11,186,799
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	129,789	492,005	503,700	703,711
PROPERTY TAX RESOURCES	1,496,688	1,558,654	788,571	4,762,837
TOTAL LOCAL RESOURCES	1,626,477	2,050,659	1,292,271	5,466,548
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	11,273,174	11,071,180	11,143,586	11,618,579
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	11,273,174	11,071,180	11,143,586	11,618,579
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	840,209	838,095	743,063	616,418
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	840,209	838,095	743,063	616,418
OTHER RESOURCES	41,473	3,387,883	810,237	1,018,615
TOTAL RESOURCES	\$ 33,101,872	\$ 40,890,033	\$ 36,566,575	\$ 29,906,959

RESOURCES PER PUPIL \$ 32,688 \$ 44,030 \$ 35,687 \$ 47,707

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 2,439,795	\$ 2,487,907	\$ 3,088,281	\$ 3,426,472
EMPLOYEE BENEFITS	1,225,597	1,154,732	1,674,010	1,780,203
SERVICES,SUPPLIES AND OTHER	594,294	828,385	1,381,328	1,390,722
OTHER EXPENDITURES	5,163	4,684	8,520	8,520
TOTAL INSTRUCTIONAL EXP.	4,264,849	4,475,708	6,152,139	6,605,917
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	1,581,439	1,576,110	1,474,416	1,390,071
EMPLOYEE BENEFITS	715,967	684,739	697,686	678,147
SERVICES,SUPPLIES AND OTHER	2,191,314	2,252,605	5,497,121	6,870,968
OTHER EXPENDITURES	13,376	17,496	4,362,300	905,300
TOTAL NON-INSTRUCTIONAL EXP.	4,502,096	4,530,950	12,031,523	9,844,486
TRANSPORTATION EXP.				
SALARIES AND WAGES	159,920	196,307	307,761	357,975
EMPLOYEE BENEFITS	89,561	100,303	193,806	215,350
SERVICES,SUPPLIES AND OTHER	167,755	105,784	937,180	591,300
OTHER EXPENDITURES	334,178	78,592	332,000	250,000
TOTAL TRANSPORTATION EXP.	751,414	480,986	1,770,747	1,414,625
OTHER USES	41,297	8,781,975	1,925,367	2,134,245
PRINCIPAL	-	-	1,500,000	1,500,000
INTEREST	-	-	2,000,000	2,000,000
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	23,542,216	22,620,414	11,186,799	6,407,686
ENDING FUND BALANCE	23,542,216	22,620,414	11,186,799	6,407,686
TOTAL EXPENDITURES	\$ 33,101,872	\$ 40,890,033	\$ 36,566,575	\$ 29,906,959

EXPENDITURES PER PUPIL \$ 22,675 \$ 46,370 \$ 64,744 \$ 59,886

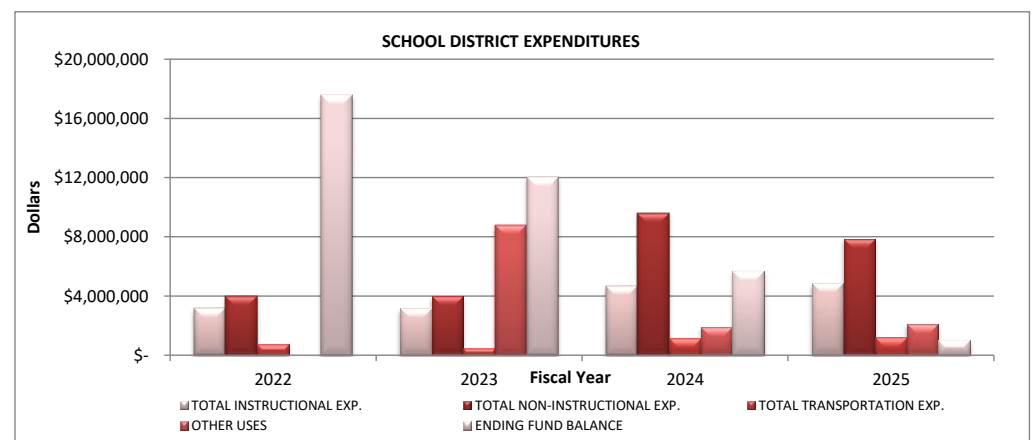
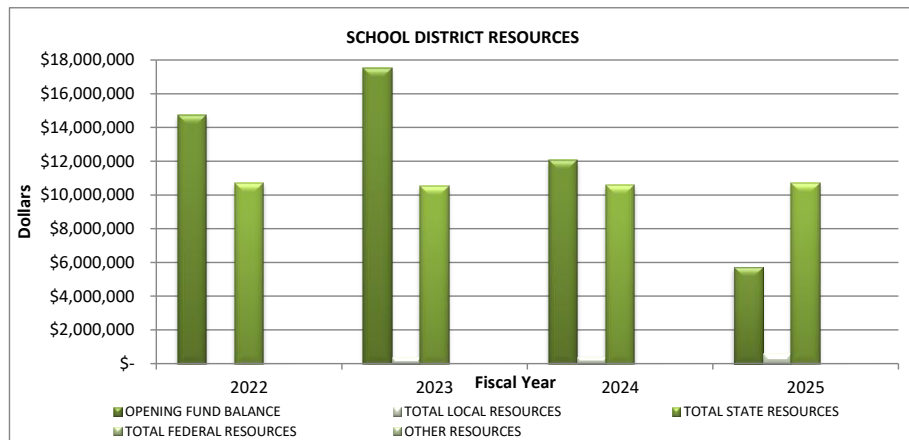


STOREY COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	14,718,863	17,549,289	12,061,488	5,709,873
OPENING FUND BALANCE	14,718,863	17,549,289	12,061,488	5,709,873
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	28,456	377,890	410,700	611,200
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	28,456	377,890	410,700	611,200
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	10,722,339	10,506,181	10,569,402	10,706,618
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	10,722,339	10,506,181	10,569,402	10,706,618
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	33,841	18,706	30,000	30,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	33,841	18,706	30,000	30,000
OTHER RESOURCES	-	-	-	-
TOTAL RESOURCES	\$ 25,503,499	\$ 28,452,066	\$ 23,071,590	\$ 17,057,691

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 1,947,352	\$ 1,950,255	\$ 2,369,157	\$ 2,459,147
EMPLOYEE BENEFITS	964,957	870,725	1,280,662	1,306,451
SERVICES,SUPPLIES AND OTHER	256,223	331,458	1,033,073	1,086,373
OTHER EXPENDITURES	5,163	4,684	8,520	8,520
TOTAL INSTRUCTIONAL EXP.	3,173,695	3,157,122	4,691,412	4,860,491
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	1,422,984	1,524,792	1,412,500	1,325,928
EMPLOYEE BENEFITS	678,252	675,868	669,322	649,068
SERVICES,SUPPLIES AND OTHER	1,890,807	1,762,146	4,208,895	5,851,295
OTHER EXPENDITURES	13,376	17,496	3,282,300	25,300
TOTAL NON-INSTRUCTIONAL EXP.	4,005,419	3,980,302	9,573,017	7,851,591
TRANSPORTATION EXP.				
SALARIES AND WAGES	157,670	190,039	297,457	349,675
EMPLOYEE BENEFITS	88,929	99,455	190,164	212,439
SERVICES,SUPPLIES AND OTHER	153,022	105,093	390,300	390,300
OTHER EXPENDITURES	334,178	78,592	300,000	250,000
TOTAL TRANSPORTATION EXP.	733,799	473,179	1,177,921	1,202,414
OTHER USES	41,297	8,779,975	1,919,367	2,128,045
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	17,549,289	12,061,488	5,709,873	1,015,150
ENDING FUND BALANCE	17,549,289	12,061,488	5,709,873	1,015,150
TOTAL EXPENDITURES	\$ 25,503,499	\$ 28,452,066	\$ 23,071,590	\$ 17,057,691



WASHOE COUNTY SCHOOLS

NUMBER OF SCHOOLS - 95

RANK BY ENROLLMENT - 2

RANK BY ASSESSED VALUE PER PUPIL - 10

	2022	2023	2024	2025
ENROLLMENT	62,166.00	61,130.00	60,057.00	58,938.00
FTE TOTAL EMPLOYEES	7,135.00	6,873.00	7,052.90	7,342.00
FTE CLASSROOM TEACHERS	3,521.70	3,321.00	3,372.00	3,387.20

	2022	2023	2024	2025
ASSESSED VALUE	20,550,253,841	21,487,837,028	28,178,020,257	30,538,620,281
COMBINED SCHOOL RATE	\$ 1.1385	\$ 1.1385	\$ 1.1385	\$ 1.1385
ASSESSED VALUE PER PUPIL	330,571	351,511	469,188	518,148

BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ 46,542	\$ -
UNRESERVED FUND BALANCE	647,599,597	540,787,324	499,858,413	263,624,221
OPENING FUND BALANCE	647,599,597	540,787,324	499,904,955	263,624,221
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	91,453,780	116,073,542	181,124,554	108,044,711
PROPERTY TAX RESOURCES	71,843,742	77,043,940	82,995,184	89,655,317
TOTAL LOCAL RESOURCES	163,297,522	193,117,482	264,119,738	197,700,028
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	574,504,669	574,847,974	709,264,079	722,286,292
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	574,504,669	574,847,974	709,264,079	722,286,292
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	62,653,731	99,158,528	105,191,139	72,621,241
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	62,653,731	99,158,528	105,191,139	72,621,241
OTHER RESOURCES	214,958,667	149,372,379	304,825,409	317,901,141

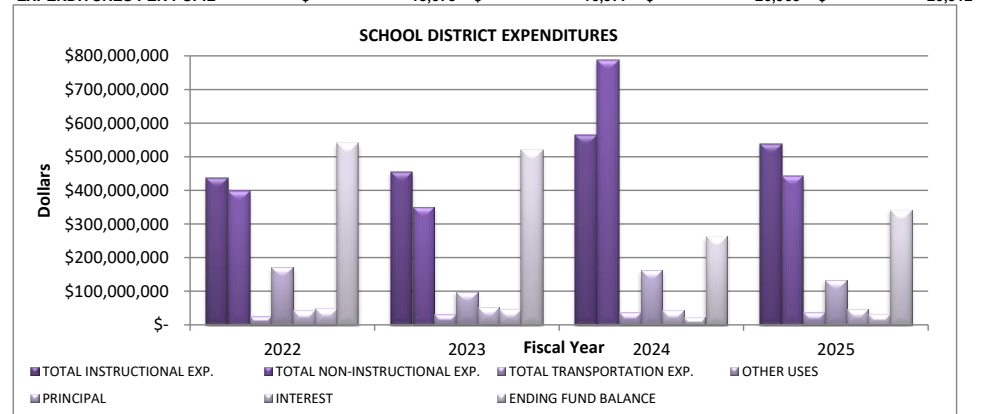
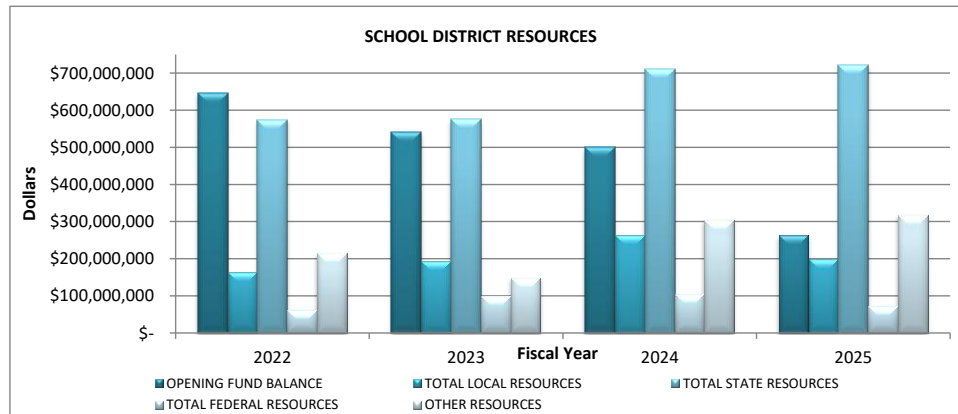
TOTAL RESOURCES \$ 1,663,014,186 \$ 1,557,283,687 \$ 1,883,305,320 \$ 1,574,132,923

RESOURCES PER PUPIL \$ 16,334 \$ 16,628 \$ 23,035 \$ 22,235

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 277,340,997	\$ 285,968,029	\$ 322,567,625	\$ 320,665,629
EMPLOYEE BENEFITS	116,575,320	115,973,087	151,177,234	148,281,481
SERVICES,SUPPLIES AND OTHER	38,807,711	49,811,728	84,229,289	62,535,940
OTHER EXPENDITURES	3,212,579	3,288,167	5,681,421	6,881,804
TOTAL INSTRUCTIONAL EXP.	435,936,607	455,041,011	563,655,569	538,364,854
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	121,295,407	138,754,043	141,569,151	149,071,137
EMPLOYEE BENEFITS	48,310,777	48,858,344	61,290,473	66,007,838
SERVICES,SUPPLIES AND OTHER	217,274,151	150,435,920	550,812,384	203,716,439
OTHER EXPENDITURES	10,540,439	12,780,148	35,247,258	23,648,368
TOTAL NON-INSTRUCTIONAL EXP.	397,420,774	350,828,455	788,919,266	442,443,782
TRANSPORTATION EXP.				
SALARIES AND WAGES	14,803,684	18,077,783	21,509,449	22,012,777
EMPLOYEE BENEFITS	5,929,656	7,238,572	8,979,511	9,447,545
SERVICES,SUPPLIES AND OTHER	5,752,162	5,212,523	6,840,493	6,998,216
OTHER EXPENDITURES	136,262	2,472,819	62,250	62,250
TOTAL TRANSPORTATION EXP.	26,621,764	33,001,697	37,391,703	38,520,788
OTHER USES	171,875,855	98,234,395	162,055,001	132,311,783
PRINCIPAL	43,034,428	52,584,000	44,295,000	47,385,000
INTEREST	48,782,377	48,094,031	23,364,564	33,504,275
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	539,342,381	519,500,098	263,624,221	341,602,444
ENDING FUND BALANCE	539,342,381	519,500,098	263,624,221	341,602,444

TOTAL EXPENDITURES \$ 1,663,014,186 \$ 1,557,283,687 \$ 1,883,305,320 \$ 1,574,132,926

EXPENDITURES PER PUPIL \$ 18,075 \$ 16,977 \$ 26,969 \$ 20,912

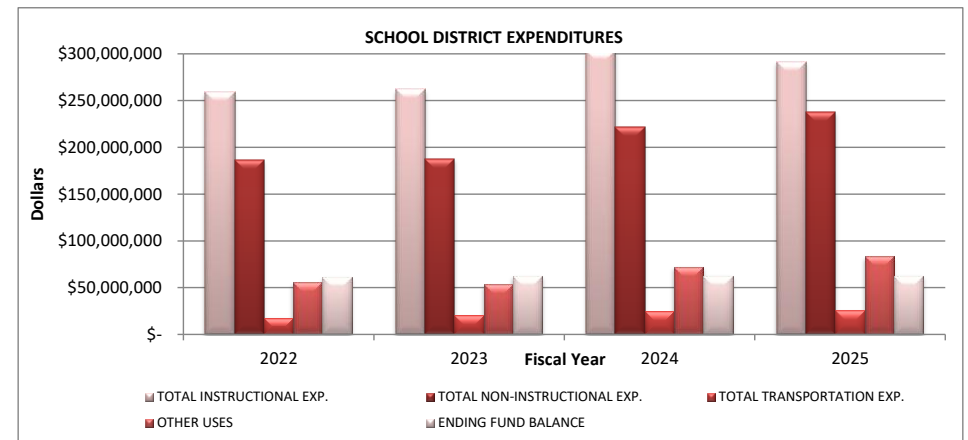
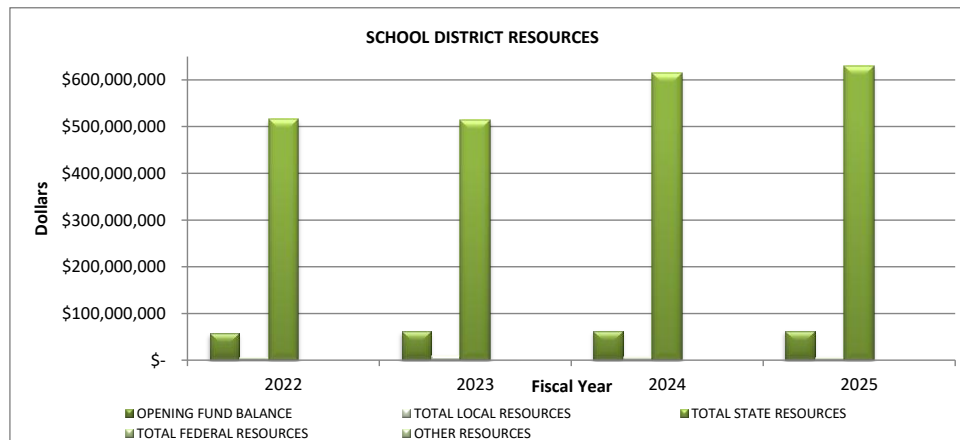


WASHOE COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	58,217,661	61,561,019	62,649,101	62,752,862
OPENING FUND BALANCE	58,217,661	61,561,019	62,649,101	62,752,862
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	6,072,449	10,048,002	8,123,291	7,516,011
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	6,072,449	10,048,002	8,123,291	7,516,011
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	515,769,253	514,110,805	614,112,707	630,233,850
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	515,769,253	514,110,805	614,112,707	630,233,850
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	383,389	569,513	360,000	360,000
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	383,389	569,513	360,000	360,000
OTHER RESOURCES	53,434	125,373	50,000	50,000
TOTAL RESOURCES	\$ 580,496,186	\$ 586,414,712	\$ 685,295,099	\$ 700,912,723

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 178,064,672	\$ 181,412,300	\$ 196,164,544	\$ 192,312,620
EMPLOYEE BENEFITS	73,482,488	73,743,656	93,458,781	88,083,266
SERVICES,SUPPLIES AND OTHER	7,135,416	7,025,023	13,207,336	10,259,760
OTHER EXPENDITURES	270,481	148,555	319,695	1,052,774
TOTAL INSTRUCTIONAL EXP.	258,953,057	262,329,534	303,150,356	291,708,420
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	110,369,926	107,999,780	127,072,959	136,143,699
EMPLOYEE BENEFITS	44,488,625	44,361,857	54,908,778	60,336,848
SERVICES,SUPPLIES AND OTHER	31,102,972	34,743,890	39,281,769	40,964,232
OTHER EXPENDITURES	837,497	464,189	1,034,506	359,345
TOTAL NON-INSTRUCTIONAL EXP.	186,799,020	187,569,716	222,298,012	237,804,124
TRANSPORTATION EXP.				
SALARIES AND WAGES	10,521,231	12,359,908	14,824,294	15,012,664
EMPLOYEE BENEFITS	4,075,420	4,787,685	5,658,491	6,065,780
SERVICES,SUPPLIES AND OTHER	3,053,755	3,362,069	4,127,479	4,327,479
OTHER EXPENDITURES	84,435	67,123	62,250	62,250
TOTAL TRANSPORTATION EXP.	17,734,841	20,576,785	24,672,514	25,468,173
OTHER USES	55,448,249	53,289,576	72,421,354	83,179,144
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	61,561,019	62,649,101	62,752,862	62,752,862
ENDING FUND BALANCE	61,561,019	62,649,101	62,752,862	62,752,862
TOTAL EXPENDITURES	\$ 580,496,186	\$ 586,414,712	\$ 685,295,099	\$ 700,912,723



WHITE PINE COUNTY SCHOOLS

NUMBER OF SCHOOLS - 8

RANK BY ENROLLMENT - 10

RANK BY ASSESSED VALUE PER PUPIL - 8

	2022	2023	2024	2025		2022	2023	2024	2025
ENROLLMENT	1,191.16	1,269.72	1,238.52	1,248.65	ASSESSED VALUE	697,277,807	789,589,634	683,110,768	746,542,775
FTE TOTAL EMPLOYEES	169.75	164.00	108.00	108.00	COMBINED SCHOOL RATE	\$ 0.9990	\$ 0.9990	\$ 0.9990	\$ 0.9990
FTE CLASSROOM TEACHERS	73.40	106.00	167.00	167.00	ASSESSED VALUE PER PUPIL	585,377	621,861	551,554	597,880

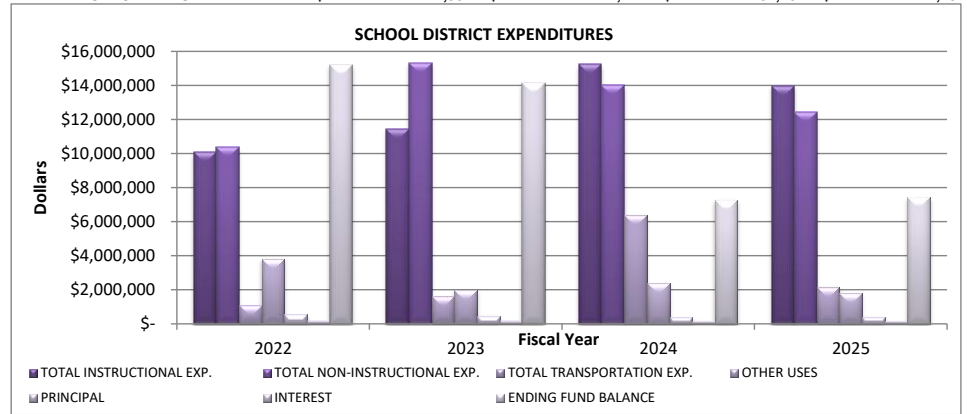
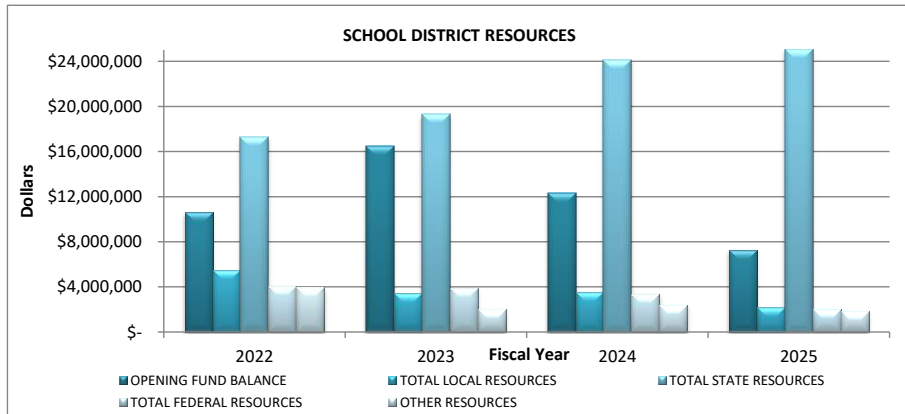
BUDGETARY DATA-ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	10,625,765	16,527,043	12,359,639	7,278,087
OPENING FUND BALANCE	10,625,765	16,527,043	12,359,639	7,278,087
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	4,252,262	3,440,947	3,574,321	2,211,601
PROPERTY TAX RESOURCES	1,229,114	-	-	-
TOTAL LOCAL RESOURCES	5,481,376	3,440,947	3,574,321	2,211,601
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	17,279,441	19,299,026	24,164,038	25,053,830
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	17,279,441	19,299,026	24,164,038	25,053,830
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	4,070,462	3,924,499	3,402,591	2,018,637
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	4,070,462	3,924,499	3,402,591	2,018,637
OTHER RESOURCES	3,962,592	2,016,384	2,420,023	1,824,485
TOTAL RESOURCES	\$ 41,419,636	\$ 45,207,899	\$ 45,920,612	\$ 38,386,640

RESOURCES PER PUPIL \$ 25,852 \$ 22,588 \$ 27,098 \$ 24,914

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 5,489,762	\$ 7,019,871	\$ 9,226,218	\$ 8,813,812
EMPLOYEE BENEFITS	2,368,413	3,079,434	4,146,987	4,059,165
SERVICES,SUPPLIES AND OTHER	2,257,443	1,322,751	1,706,705	1,086,747
OTHER EXPENDITURES	5,064	18,135	151,679	7,707
TOTAL INSTRUCTIONAL EXP.	10,120,682	11,440,191	15,231,589	13,967,431
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	2,399,738	4,119,504	5,203,494	4,837,064
EMPLOYEE BENEFITS	1,199,584	1,733,291	2,369,391	2,442,825
SERVICES,SUPPLIES AND OTHER	6,744,876	9,135,240	6,204,265	4,854,290
OTHER EXPENDITURES	24,864	335,544	237,143	292,617
TOTAL NON-INSTRUCTIONAL EXP.	10,369,062	15,323,579	14,014,293	12,426,796
TRANSPORTATION EXP.				
SALARIES AND WAGES	544,239	621,802	747,367	747,367
EMPLOYEE BENEFITS	293,687	290,405	316,990	316,654
SERVICES,SUPPLIES AND OTHER	279,718	625,208	4,949,750	714,626
OTHER EXPENDITURES	5,630	87,148	386,584	386,484
TOTAL TRANSPORTATION EXP.	1,123,274	1,624,563	6,400,691	2,165,131
OTHER USES	3,826,931	2,015,015	2,422,523	1,826,985
PRINCIPAL	562,000	480,000	395,000	410,000
INTEREST	207,802	191,342	178,430	166,580
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	15,209,885	14,133,209	7,278,087	7,423,716
ENDING FUND BALANCE	15,209,885	14,133,209	7,278,087	7,423,716
TOTAL EXPENDITURES	\$ 41,419,636	\$ 45,207,899	\$ 45,920,613	\$ 38,386,639

EXPENDITURES PER PUPIL \$ 22,004 \$ 24,474 \$ 31,201 \$ 24,797

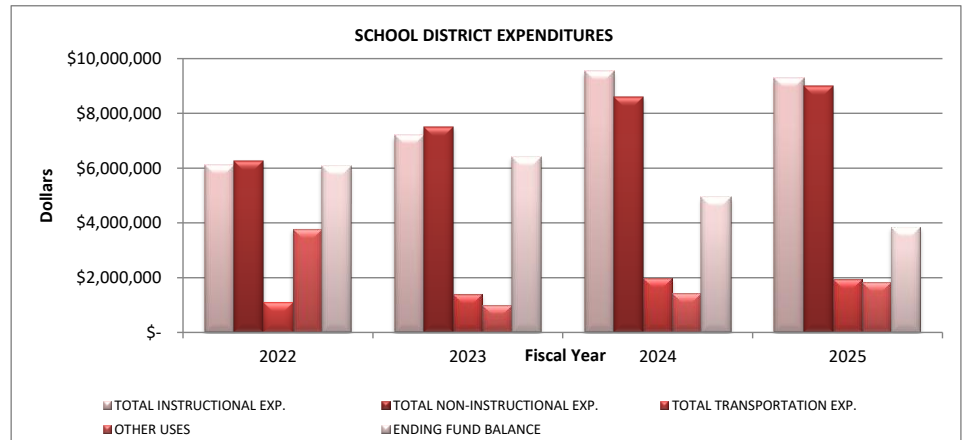
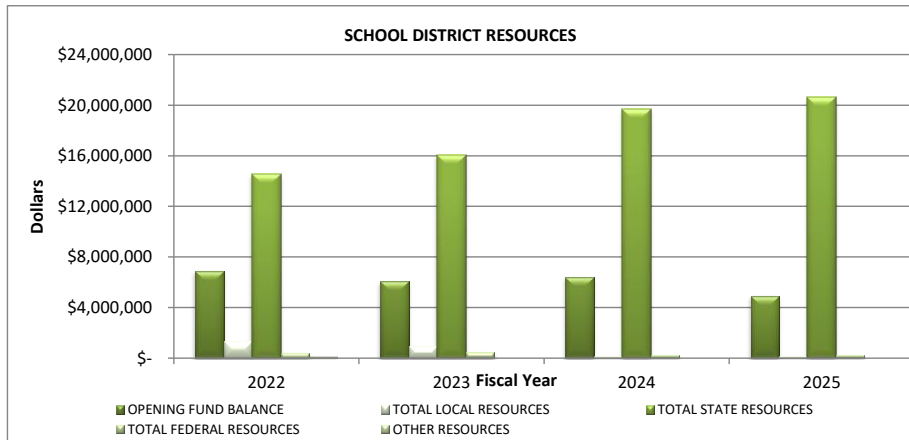


WHITE PINE COUNTY SCHOOLS

BUDGETARY DATA-GENERAL FUND

SCHOOL DISTRICT ACTIVITIES	ACTUAL	ACTUAL	EST.	BUDGET
RESOURCES	2022	2023	2024	2025
RESERVED OPENING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
UNRESERVED FUND BALANCE	6,897,417	6,061,880	6,416,249	4,937,774
OPENING FUND BALANCE	6,897,417	6,061,880	6,416,249	4,937,774
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	100,815	933,791	149,608	149,608
PROPERTY TAX RESOURCES	1,229,114	-	-	-
TOTAL LOCAL RESOURCES	1,329,929	933,791	149,608	149,608
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	14,557,681	16,091,671	19,692,016	20,599,141
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	14,557,681	16,091,671	19,692,016	20,599,141
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	426,003	454,629	226,400	226,400
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	426,003	454,629	226,400	226,400
OTHER RESOURCES	140,356	49	-	-
TOTAL RESOURCES	\$ 23,351,386	\$ 23,542,020	\$ 26,484,273	\$ 25,912,923

EXPD/EXPENSES	ACTUAL	ACTUAL	EST.	BUDGET
	2022	2023	2024	2025
INSTRUCTIONAL EXP.				
SALARIES AND WAGES	\$ 3,810,901	\$ 4,392,578	\$ 5,700,228	\$ 5,700,943
EMPLOYEE BENEFITS	1,602,496	1,948,978	2,651,520	2,651,418
SERVICES,SUPPLIES AND OTHER	691,780	847,772	1,171,079	928,745
OTHER EXPENDITURES	2,495	10,935	7,707	7,707
TOTAL INSTRUCTIONAL EXP.	6,107,672	7,200,263	9,530,534	9,288,813
NON-INSTRUCTIONAL EXP.				
SALARIES AND WAGES	2,271,594	2,594,645	3,270,720	3,277,294
EMPLOYEE BENEFITS	1,155,271	1,259,339	1,637,936	1,737,827
SERVICES,SUPPLIES AND OTHER	2,820,269	3,626,126	3,580,266	3,727,518
OTHER EXPENDITURES	23,190	29,440	121,990	258,365
TOTAL NON-INSTRUCTIONAL EXP.	6,270,324	7,509,550	8,610,912	9,001,004
TRANSPORTATION EXP.				
SALARIES AND WAGES	544,239	618,568	747,367	747,367
EMPLOYEE BENEFITS	293,687	289,454	316,990	316,654
SERVICES,SUPPLIES AND OTHER	279,718	407,996	534,089	504,626
OTHER EXPENDITURES	5,630	87,148	386,584	386,484
TOTAL TRANSPORTATION EXP.	1,123,274	1,403,166	1,985,030	1,955,131
OTHER USES	3,788,236	1,012,792	1,420,023	1,824,485
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED FUND BALANCE	6,061,880	6,416,249	4,937,774	3,843,490
ENDING FUND BALANCE	6,061,880	6,416,249	4,937,774	3,843,490
TOTAL EXPENDITURES	\$ 23,351,386	\$ 23,542,020	\$ 26,484,273	\$ 25,912,923



TOTAL - ALL CITIES

	2022	2023	2024	2025
POPULATION	1,718,462	1,759,885	1,778,710	1,803,524
FTE EMPLOYEES CITIES	10,785.78	11,371.91	11,865.84	12,053.66

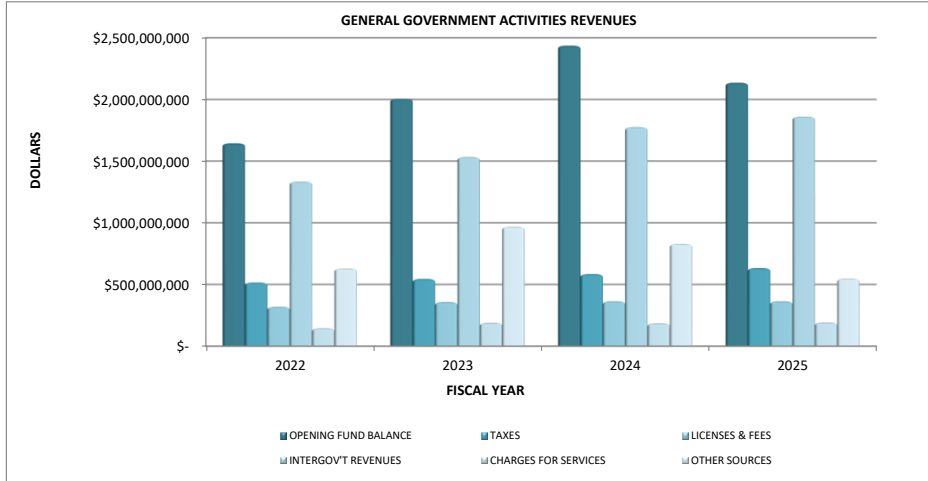
	2022	2023	2024	2025
ASSESSED VALUE	65,442,177,591	62,362,376,852	85,792,876,211	94,385,059,352

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

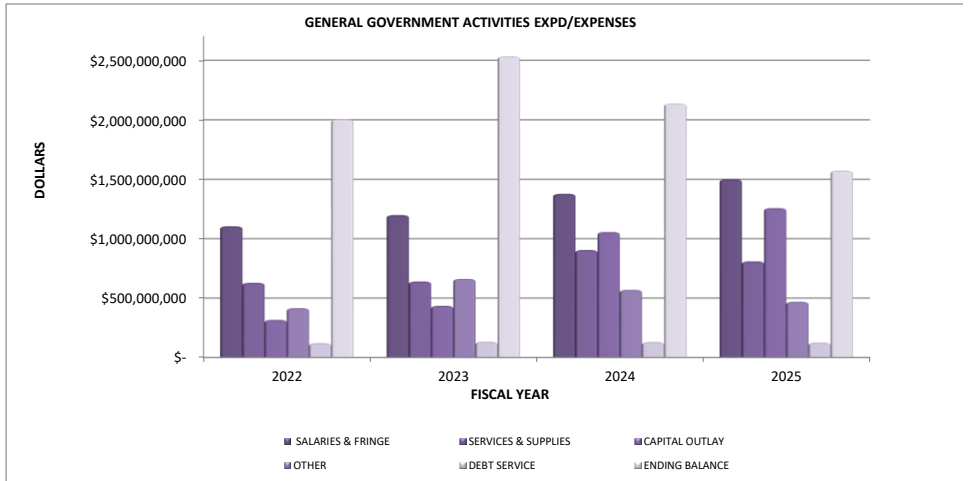
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 1,644,434,984	\$ 2,005,907,422	\$ 2,436,102,170	\$ 2,135,603,695
PRIOR YEAR ADJUSTMENTS	23,306	23,306	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	442,998,750	480,326,407	520,330,639	570,208,034
NET PROCEEDS OF MINES	38,980	-	-	-
OTHER TAXES	72,522,512	64,623,913	63,808,291	63,039,380
LICENSES AND FEES	318,940,925	357,527,333	363,162,959	363,270,582
INTERGOVERNMENTAL REVENUES	1,332,562,214	1,532,407,061	1,774,934,740	1,859,661,344
CHARGES FOR SERVICES	145,526,773	188,995,331	184,578,120	191,416,104
FINES AND FORFEITS	28,658,629	27,371,484	24,944,762	23,333,264
SPECIAL ASSESSMENTS	9,410,807	10,038,614	8,562,835	9,935,437
MISCELLANEOUS REVENUES	117,030,093	155,518,446	234,435,623	151,115,787
OTHER FINANCING SOURCES	473,556,661	774,591,941	560,679,075	362,996,601
TOTAL RESOURCES	\$ 4,585,704,634	\$ 5,597,331,258	\$ 6,171,539,214	\$ 5,730,580,228

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 699,254,959	\$ 762,457,757	\$ 852,528,716	\$ 916,793,930
BENEFITS	405,164,061	436,135,299	525,137,201	582,736,065
SERVICES & SUPPLIES	628,377,642	639,561,796	904,517,329	809,058,674
CAPITAL OUTLAY	315,997,418	434,484,744	1,056,075,099	1,256,996,017
OTHER	986,172	427,181	2,820,766	1,181,650
OTHER FINANCING USES	413,848,390	660,561,917	566,093,333	467,571,348
PRINCIPAL	78,034,031	84,109,804	78,577,328	74,463,199
INTEREST	41,477,319	47,295,559	50,165,746	49,506,387
ENDING BALANCE	2,002,564,646	2,532,297,209	2,135,623,696	1,572,272,960
TOTAL EXPENDITURES	\$ 4,585,704,634	\$ 5,597,331,258	\$ 6,171,539,214	\$ 5,730,580,228

REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 1,712	\$ 2,041	\$ 2,100	\$ 1,993

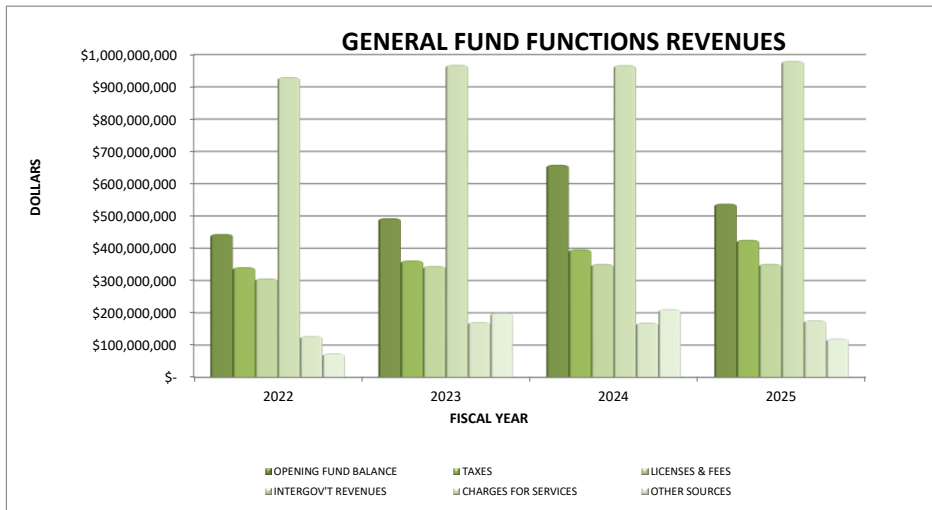


EXP. PER CAPITA	2022	2023	2024	2025
	\$ 1,503	\$ 1,742	\$ 2,269	\$ 2,306



TOTAL - ALL CITIES

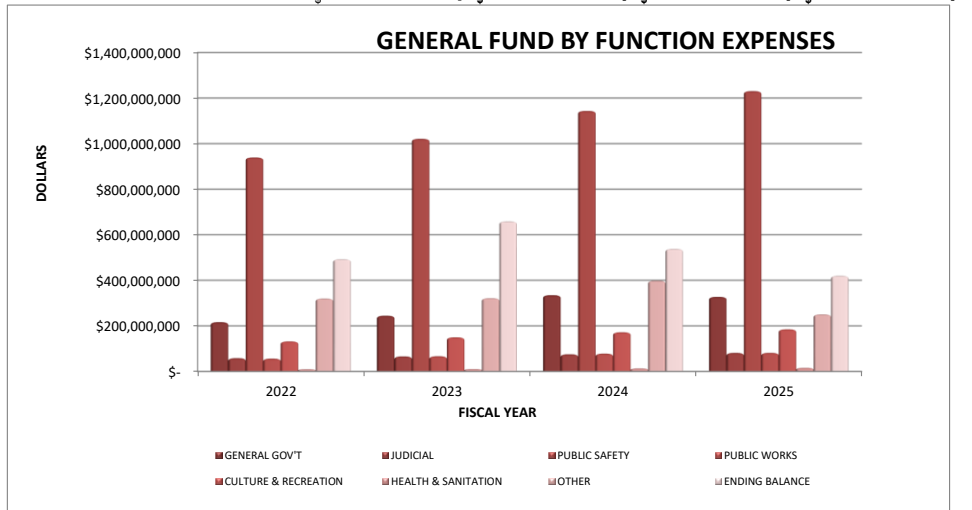
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 443,820,511	\$ 492,917,563	\$ 658,217,401	\$ 537,689,656
PRIOR YEAR ADJUSTMENTS	23,306	23,306	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	331,592,232	351,731,304	387,368,019	417,971,750
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	9,366,314	9,987,144	9,012,230	7,826,387
LICENSES AND FEES	306,271,003	344,569,623	350,935,743	351,256,880
INTERGOVERNMENTAL REVENUES	929,866,669	967,476,524	966,613,217	979,758,990
CHARGES FOR SERVICES	127,670,194	171,089,425	169,234,805	176,214,277
FINES AND FORFEITS	22,798,837	20,620,731	17,359,287	17,813,239
SPECIAL ASSESSMENTS	2,778,087	3,033,322	3,675,282	4,253,343
MISCELLANEOUS REVENUES	18,514,077	64,424,492	96,008,602	56,094,072
OTHER FINANCING SOURCES	29,898,100	111,397,215	93,549,563	41,535,494
TOTAL RESOURCES	\$ 2,222,599,330	\$ 2,537,270,649	\$ 2,751,974,149	\$ 2,590,414,088



PROPRIETARY ACTIVITIES: Total Cities Proprietary and Enterprise Funds

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 1,080,438,108	\$ 1,140,644,916	\$ 1,182,947,555	\$ 1,222,481,666
NON-OPERATING REVENUE	68,931,118	152,712,513	164,642,075	226,946,996

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 216,306,593	\$ 244,500,215	\$ 334,724,023	\$ 327,191,891
JUDICIAL	58,207,602	65,830,389	75,221,991	81,268,640
PUBLIC SAFETY	939,207,234	1,021,108,300	1,143,534,655	1,230,394,308
PUBLIC WORKS	56,042,061	66,575,323	77,951,984	81,426,684
CULTURE AND RECREATION	131,551,427	149,476,905	171,699,723	184,576,383
WELFARE	-	-	-	-
HEALTH & SANITATION	9,260,923	10,047,586	13,048,597	15,706,219
COMMUNITY SUPPORT	26,340,684	16,400,613	75,707,885	31,503,085
OTHER	2,445,010	5,680,482	1,671,977	1,174,459
OTHER FINANCING USES	290,986,080	299,410,130	320,723,659	217,546,849
ENDING BALANCE	492,251,717	658,240,707	537,689,656	419,625,574
TOTAL EXPENDITURES	\$ 2,222,599,330	\$ 2,537,270,649	\$ 2,751,974,149	\$ 2,590,414,088



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 971,693,205	\$ 1,076,817,095	\$ 1,245,897,281	\$ 1,281,600,972
NON-OPERATING EXPENSES	76,693,584	36,691,566	44,499,259	39,654,737
NET INCOME	\$ 100,982,437	\$ 179,848,768	\$ 57,193,090	\$ 128,172,953

CITY OF FALLON

DEMOGRAPHICS:

COUNTY - CHURCHILL

	2022	2023	2024	2025
POPULATION	9,077	9,123	9,308	9,551
FTE EMPLOYEES CITY	120	120	124	120

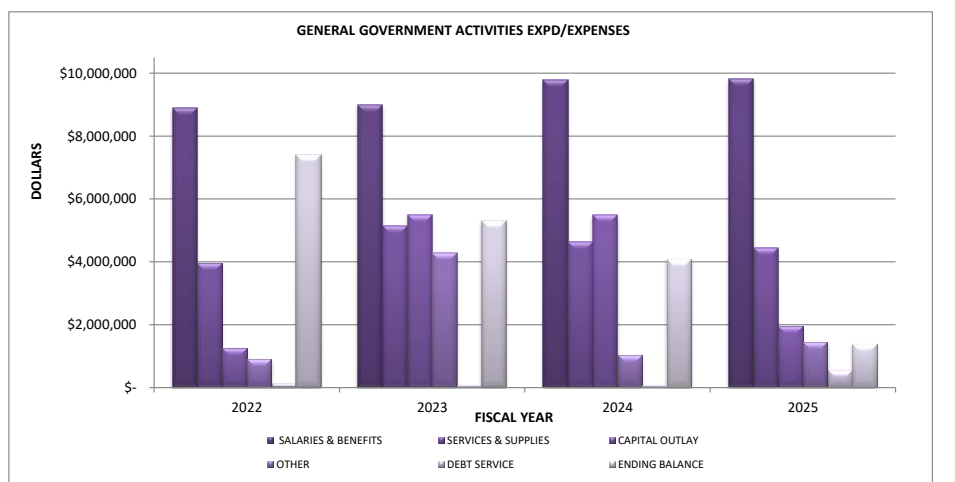
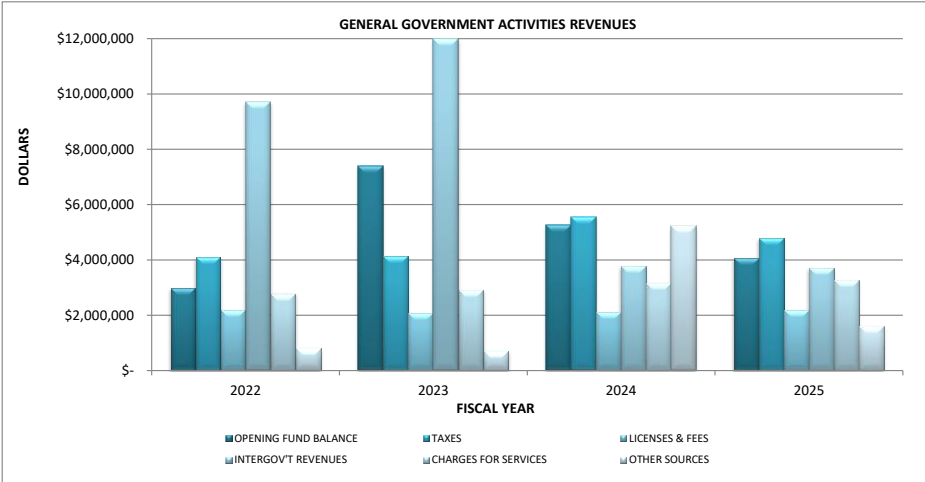
RANK BY POPULATION - 10

	2022	2023	2024	2025
ASSESSED VALUE	215,426,603	254,795,746	323,379,392	310,329,739
*COMBINED AD VALOREM	\$ 0.7971	\$ 0.7971	\$ 0.7971	\$ 0.7971
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

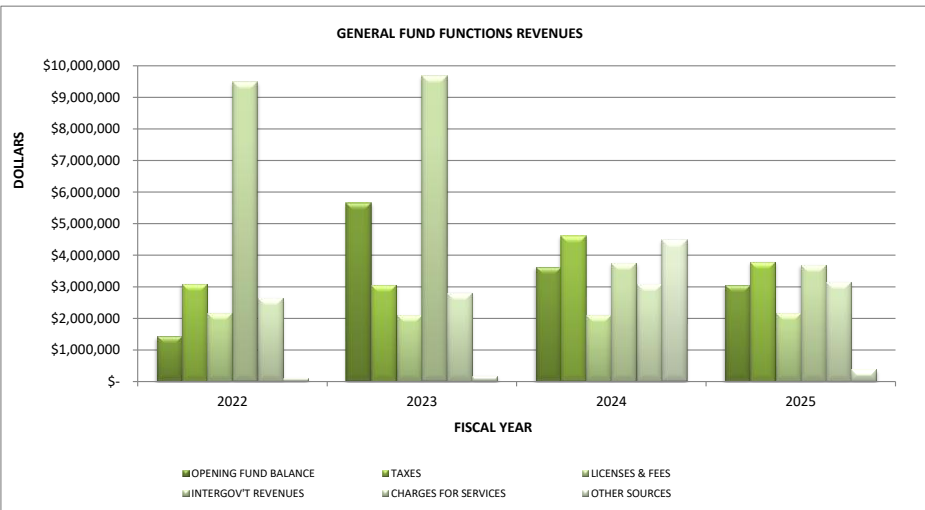
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 2,975,178	\$ 7,407,743	\$ 5,283,289	\$ 4,083,745
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	1,688,877	1,934,334	1,935,000	2,190,507
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	2,402,484	2,210,011	3,624,397	2,600,486
LICENSES AND FEES	2,188,558	2,095,692	2,122,693	2,177,235
INTERGOVERNMENTAL REVENUES	9,714,454	11,991,894	3,769,791	3,718,012
CHARGES FOR SERVICES	2,789,701	2,925,652	3,176,620	3,260,062
FINES AND FORFEITS	51,127	58,626	61,557	62,788
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	43,579	133,109	101,933	99,274
OTHER FINANCING SOURCES	723,698	531,657	5,050,000	1,450,000
TOTAL RESOURCES	\$ 22,577,656	\$ 29,288,718	\$ 25,125,280	\$ 19,642,109
REVENUES PER CAPITA	\$ 2,160	\$ 2,398	\$ 2,132	\$ 1,629

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 5,824,447	\$ 5,900,519	\$ 6,316,231	\$ 6,124,818
BENEFITS	3,061,898	3,105,196	3,470,976	3,702,334
SERVICES & SUPPLIES	3,952,138	5,126,583	4,636,528	4,445,047
CAPITAL OUTLAY	1,274,034	5,507,239	5,492,800	1,950,000
OTHER	-	-	-	-
OTHER FINANCING USES	923,698	4,294,235	1,050,000	1,450,000
PRINCIPAL	131,689	64,954	65,000	467,000
INTEREST	2,009	6,703	10,000	108,000
ENDING BALANCE	7,407,743	5,283,289	4,083,745	1,394,910
TOTAL EXPENDITURES	\$ 22,577,656	\$ 29,288,718	\$ 25,125,280	\$ 19,642,109
EXP. PER CAPITA	\$ 1,671	\$ 2,631	\$ 2,261	\$ 1,911



CITY OF FALLON

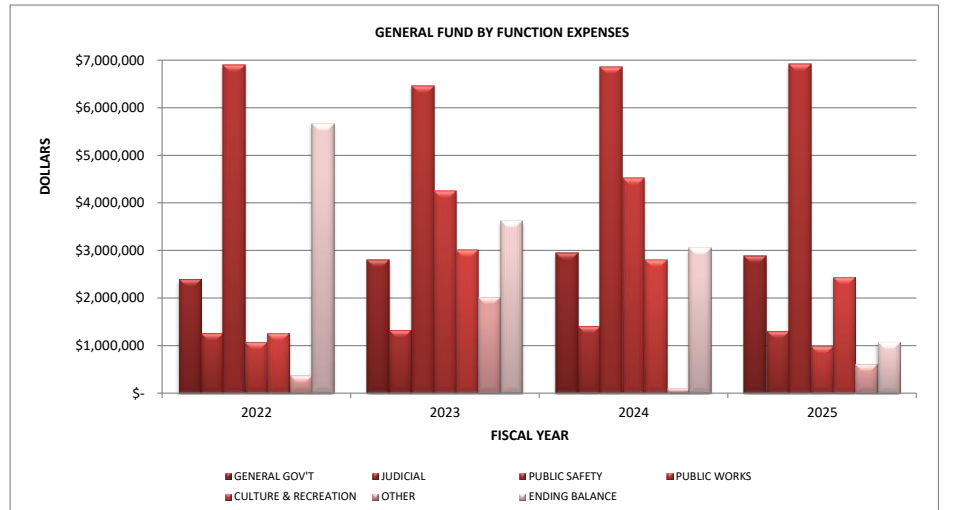
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 1,427,415	\$ 5,656,036	\$ 3,617,252	\$ 3,044,356
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	1,601,116	1,838,465	1,850,000	2,100,507
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	1,485,332	1,216,261	2,768,397	1,694,486
LICENSES AND FEES	2,188,558	2,095,692	2,122,693	2,177,235
INTERGOVERNMENTAL REVENUES	9,482,050	9,678,158	3,749,691	3,698,012
CHARGES FOR SERVICES	2,661,014	2,823,336	3,081,620	3,155,062
FINES AND FORFEITS	51,127	58,626	61,557	62,788
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	15,177	75,090	76,592	68,933
OTHER FINANCING SOURCES	35,000	50,000	4,350,000	250,000
TOTAL RESOURCES	\$ 18,946,789	\$ 23,491,664	\$ 21,677,802	\$ 16,251,379



PROPRIETARY ACTIVITIES: Electric Fund, Water Fund, Sewer Fund, Sanitation Fund, Landfill Fund, Data Processing, Public Works Internal Service

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 22,353,512	\$ 24,175,500	\$ 27,647,000	\$ 27,620,300
NON-OPERATING REVENUE	111,049	591,961	1,400,215	291,265

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 2,391,062	\$ 2,810,467	\$ 2,943,473	\$ 2,892,673
JUDICIAL	1,261,880	1,320,815	1,405,074	1,304,516
PUBLIC SAFETY	6,908,188	6,454,286	6,851,958	6,916,792
PUBLIC WORKS	1,083,135	4,256,560	4,516,000	1,000,000
CULTURE AND RECREATION	1,270,759	3,018,703	2,801,941	2,441,165
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
COMMUNITY SUPPORT	-	-	-	-
OTHER	-	1	2	3
OTHER FINANCING USES	375,729	2,013,581	115,000	615,000
ENDING BALANCE	5,656,036	3,617,252	3,044,356	1,081,233
TOTAL EXPENDITURES	\$ 18,946,789	\$ 23,491,664	\$ 21,677,802	\$ 16,251,379



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 22,533,771	\$ 25,977,894	\$ 27,143,581	\$ 27,735,282
NON-OPERATING EXPENSES	1,132,888	1,294,689	1,487,200	1,241,600
NET INCOME	\$ (1,202,098)	\$ (2,505,122)	\$ 416,434	\$ (1,065,317)

BOULDER CITY

DEMOGRAPHICS:

COUNTY - CLARK

	2022	2023	2024	2025
POPULATION	16,127	15,189	15,012	14,958
FTE EMPLOYEES CITY	207.80	214.80	216.00	224.00

RANK BY POPULATION - 9

	2022	2023	2024	2025
ASSESSED VALUE	881,829,534	943,894,377	1,038,665,412	1,078,014,719
*COMBINED AD VALOREM	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600
*Highest combined rate county-wide	\$ 3.4030	\$ 3.4030	\$ 3.4030	\$ 3.4030

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 62,501,323	\$ 75,050,329	\$ 88,230,648	\$ 77,264,804
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	2,132,905	2,051,801	2,167,241	2,092,459
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	568,552	575,208	486,433	578,101
LICENSES AND FEES	1,734,018	1,743,316	1,507,768	1,982,159
INTERGOVERNMENTAL REVENUES	24,237,944	26,582,188	41,945,718	17,326,869
CHARGES FOR SERVICES	5,583,798	6,558,366	5,033,400	5,776,400
FINES AND FORFEITS	460,482	332,523	493,000	309,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	22,234,727	25,720,155	21,703,669	19,951,702
OTHER FINANCING SOURCES	15,413,826	6,273,824	7,766,537	41,441,433
TOTAL RESOURCES	\$ 134,867,575	\$ 144,887,710	\$ 169,334,414	\$ 166,722,927

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 15,559,936	\$ 17,203,985	\$ 18,139,685	\$ 18,335,643
BENEFITS	7,726,573	8,663,384	11,192,606	13,678,157
SERVICES & SUPPLIES	13,264,463	13,435,192	18,912,008	22,240,442
CAPITAL OUTLAY	7,174,127	9,671,680	35,311,980	9,874,668
OTHER	-	-	-	-
OTHER FINANCING USES	15,760,401	6,734,612	7,571,000	32,140,064
PRINCIPAL	319,917	870,942	861,336	321,426
INTEREST	11,829	77,267	80,995	52,579
ENDING BALANCE	75,050,329	88,230,648	77,264,804	70,079,948
TOTAL EXPENDITURES	\$ 134,867,575	\$ 144,887,710	\$ 169,334,414	\$ 166,722,927

REVENUES PER CAPITA

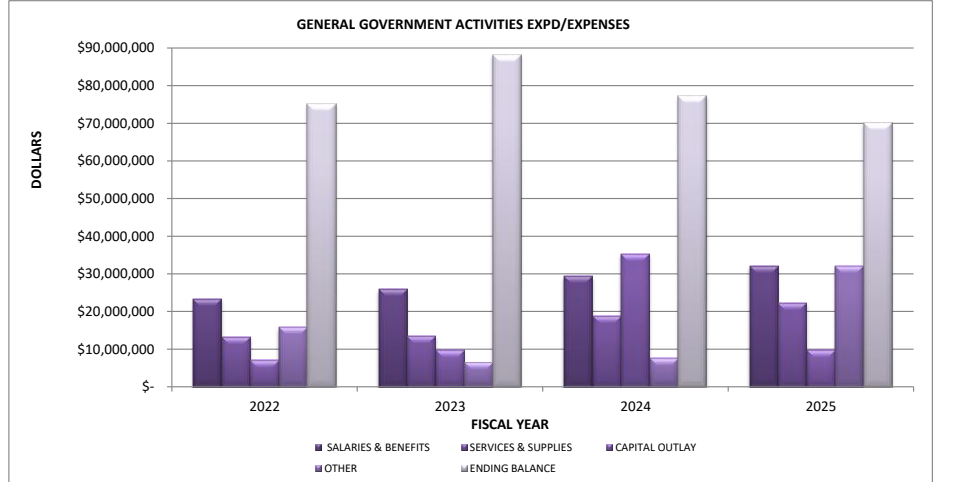
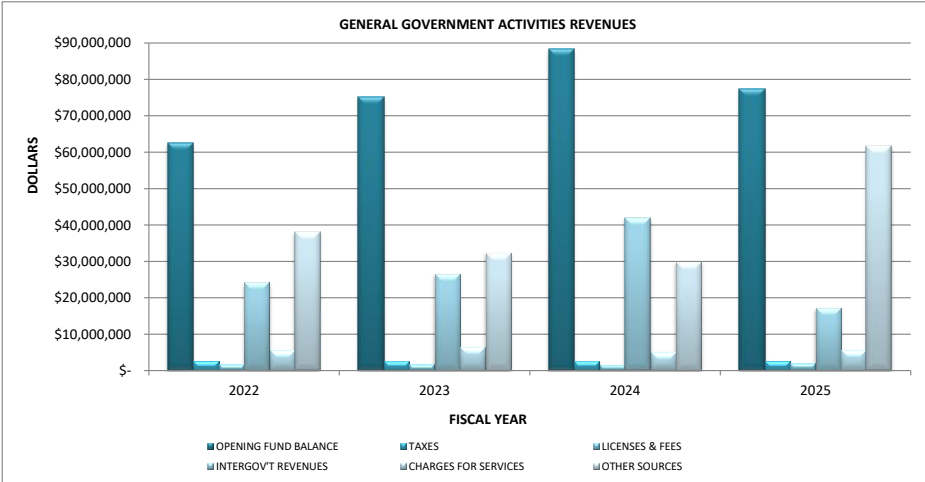
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TOTAL EXPENDITURES

\$ 134,867,575 \$ 144,887,710 \$ 169,334,414 \$ 166,722,927

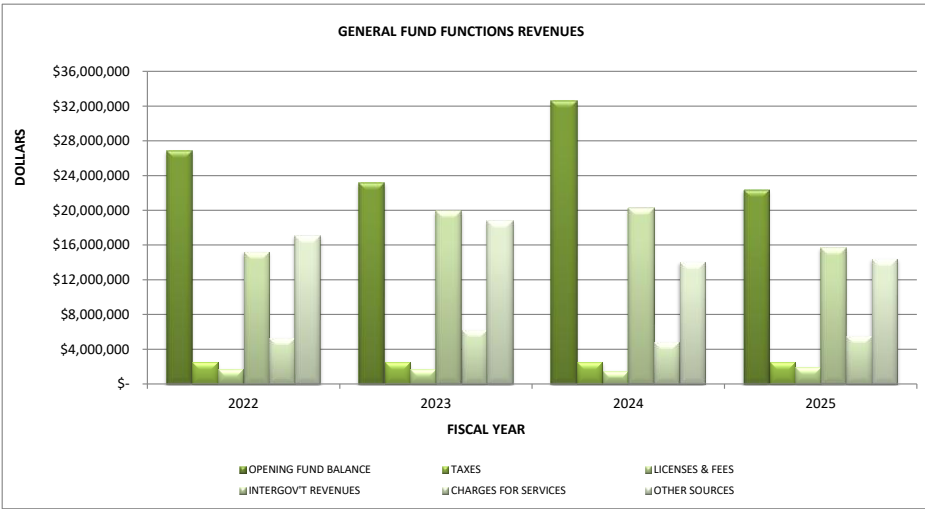
EXP. PER CAPITA

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BOULDER CITY

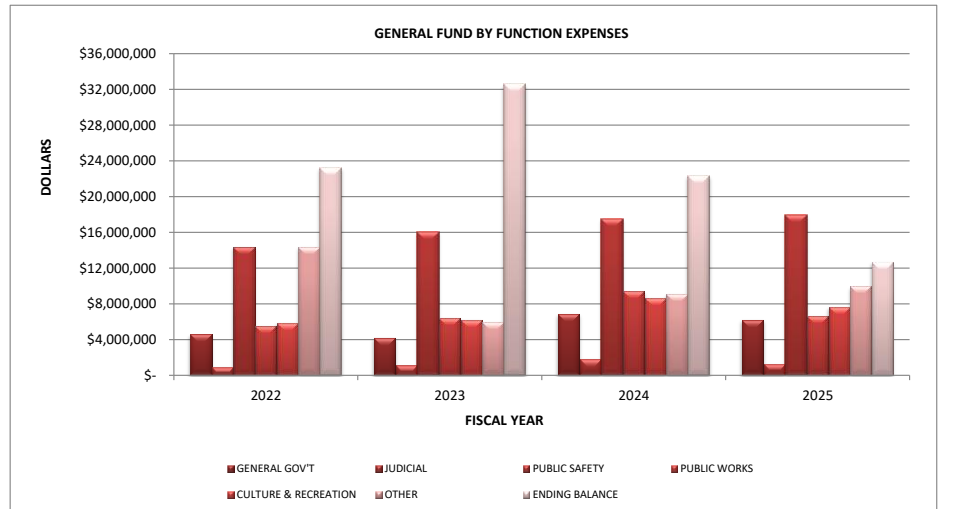
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 26,887,648	\$ 23,209,819	\$ 32,556,644	\$ 22,311,143
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	2,038,027	1,975,904	2,077,716	2,006,622
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	527,552	558,208	446,433	538,101
LICENSES AND FEES	1,734,018	1,743,316	1,507,768	1,982,159
INTERGOVERNMENTAL REVENUES	15,222,512	19,932,110	20,223,972	15,611,579
CHARGES FOR SERVICES	5,298,877	6,251,442	4,813,400	5,511,400
FINES AND FORFEITS	346,880	234,977	403,000	228,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	16,525,102	18,358,582	13,632,508	14,177,374
OTHER FINANCING SOURCES	202,608	223,334	-	-
TOTAL RESOURCES	\$ 68,783,224	\$ 72,487,692	\$ 75,661,441	\$ 62,366,378



PROPRIETARY ACTIVITIES: Utility Fund, Cemetery Fund, Aviation Fund, Golf Course Fund

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 33,568,148	\$ 29,887,938	\$ 33,413,067	\$ 32,482,179
NON-OPERATING REVENUE	147,977	9,740,590	17,175,274	2,304,250

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 4,585,674	\$ 4,238,371	\$ 6,854,941	\$ 6,222,328
JUDICIAL	933,120	1,105,227	1,815,572	1,316,598
PUBLIC SAFETY	14,319,917	16,040,533	17,529,525	17,912,926
PUBLIC WORKS	5,536,033	6,431,525	9,393,152	6,616,473
CULTURE AND RECREATION	5,878,920	6,172,132	8,610,967	7,694,256
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
COMMUNITY SUPPORT	1,432,625	1,712,451	2,006,815	1,957,323
OTHER	71,718	570,809	568,326	-
OTHER FINANCING USES	12,815,398	3,660,000	6,571,000	7,987,064
ENDING BALANCE	23,209,819	32,556,644	22,311,143	12,659,410
TOTAL EXPENDITURES	\$ 68,783,224	\$ 72,487,692	\$ 75,661,441	\$ 62,366,378



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 28,872,420	\$ 26,964,440	\$ 32,578,933	\$ 32,094,033
NON-OPERATING EXPENSES	829,544	366,448	325,935	287,701
NET INCOME	\$ 4,014,161	\$ 12,297,640	\$ 17,683,473	\$ 2,404,695

CITY OF HENDERSON

DEMOGRAPHICS:

COUNTY - CLARK

	2022	2023	2024	2025
POPULATION	322,800	330,561	334,640	341,980
FTE EMPLOYEES CITY	2,524.00	2,731.00	2,859.00	2,898.00

RANK BY POPULATION - 2

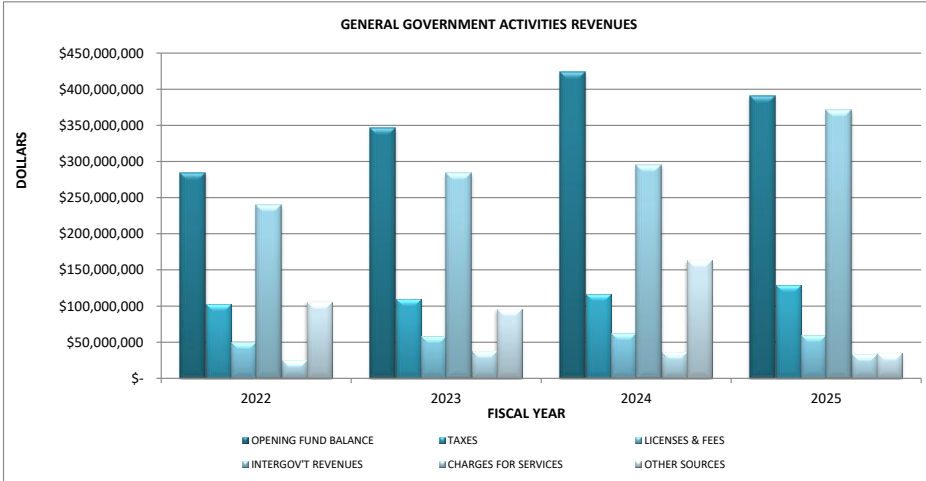
	2022	2023	2024	2025
ASSESSED VALUE	15,900,864,128	17,867,892,352	20,178,244,921	22,656,448,433
*COMBINED AD VALOREM	\$ 0.7708	\$ 0.7708	\$ 0.7708	\$ 0.7708
*Highest combined rate county-wide	\$ 3.4030	\$ 3.4030	\$ 3.4030	\$ 3.4030

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

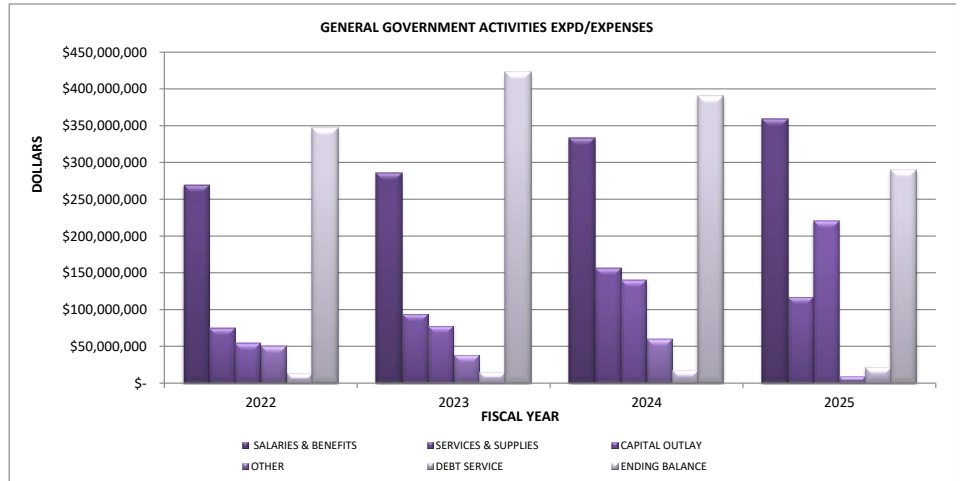
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 284,605,736	\$ 347,106,029	\$ 423,324,146	\$ 390,258,675
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	96,212,719	103,518,847	112,243,626	125,307,469
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	6,772,433	6,647,662	3,810,000	4,319,000
LICENSES AND FEES	50,769,026	58,172,575	63,261,000	60,128,850
INTERGOVERNMENTAL REVENUES	239,337,853	284,785,900	294,932,848	371,063,220
CHARGES FOR SERVICES	24,855,538	38,116,207	37,000,920	33,547,200
FINES AND FORFEITS	4,191,648	3,591,764	3,233,921	3,376,700
SPECIAL ASSESSMENTS	134,458	180,024	95,724	99,593
MISCELLANEOUS REVENUES	16,403,197	32,006,546	25,932,445	19,093,227
OTHER FINANCING SOURCES	85,687,481	60,358,235	134,194,905	11,984,949
TOTAL RESOURCES	\$ 808,970,089	\$ 934,483,789	\$ 1,098,029,535	\$ 1,019,178,883

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 175,891,636	\$ 187,836,639	\$ 213,409,791	\$ 226,930,530
BENEFITS	93,149,620	97,383,941	119,674,290	132,726,450
SERVICES & SUPPLIES	74,851,256	93,581,285	156,424,794	117,289,885
CAPITAL OUTLAY	54,593,966	78,110,372	140,570,140	220,888,278
OTHER	-	-	85,974	72,000
OTHER FINANCING USES	50,320,463	38,796,968	59,455,695	9,541,949
PRINCIPAL	8,518,601	10,019,218	11,118,835	13,298,661
INTEREST	5,227,670	5,431,220	7,031,341	8,133,977
ENDING BALANCE	346,416,877	423,324,146	390,258,675	290,297,153
TOTAL EXPENDITURES	\$ 808,970,089	\$ 934,483,789	\$ 1,098,029,535	\$ 1,019,178,883

REVENUES PER CAPITA \$ 1,624 \$ 1,777 \$ 2,016 \$ 1,839



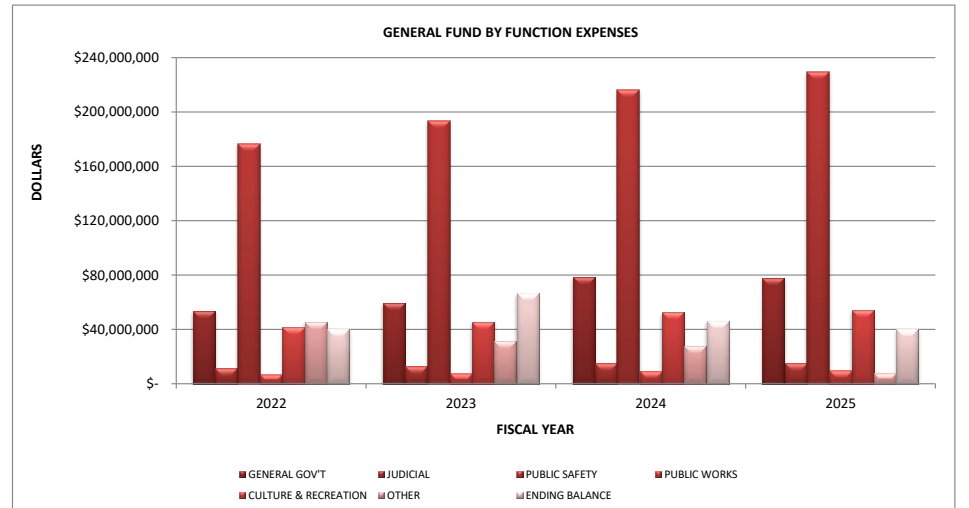
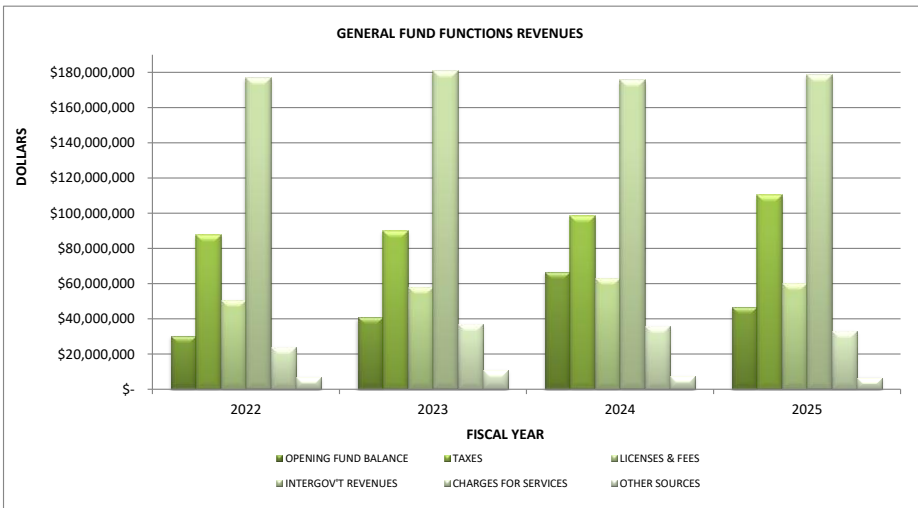
EXP. PER CAPITA \$ 1,433 \$ 1,546 \$ 2,115 \$ 2,131



CITY OF HENDERSON

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 30,265,300	\$ 40,756,212	\$ 66,781,664	\$ 46,498,424
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	87,740,618	89,965,546	98,436,392	110,055,001
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	50,769,026	58,172,575	63,261,000	60,128,850
INTERGOVERNMENTAL REVENUES	176,674,490	180,737,588	175,492,617	178,722,548
CHARGES FOR SERVICES	24,253,101	37,157,888	36,198,700	33,061,200
FINES AND FORFEITS	3,263,751	2,835,426	2,432,464	2,931,700
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	3,530,507	5,809,742	4,871,412	3,830,200
OTHER FINANCING SOURCES	164,580	2,273,644	113,012	-
TOTAL RESOURCES	\$ 376,661,373	\$ 417,708,621	\$ 447,587,261	\$ 435,227,923

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 53,812,756	\$ 59,538,058	\$ 78,845,177	\$ 78,113,608
JUDICIAL	11,679,288	13,063,890	15,290,698	15,432,302
PUBLIC SAFETY	176,762,426	193,257,056	216,482,644	229,368,021
PUBLIC WORKS	7,039,984	7,840,927	9,763,349	9,847,266
CULTURE AND RECREATION	41,557,172	45,804,039	52,611,820	54,085,578
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
COMMUNITY SUPPORT	1,653,562	1,935,200	4,427,209	5,886,158
OTHER	201,026	340,846	194,769	119,611
OTHER FINANCING USES	43,888,099	29,146,941	23,473,171	2,083,112
ENDING BALANCE	40,067,060	66,781,664	46,498,424	40,292,267
TOTAL EXPENDITURES	\$ 376,661,373	\$ 417,708,621	\$ 447,587,261	\$ 435,227,923



PROPRIETARY ACTIVITIES: Convention Center, Sewer Fund, Water Fund, Development Center, City Shop, Citywide, Engineering, Self-Insurance (Liability), Health Insurance Self-Insurance, Workmen's Compensation, LID Revolving Loan

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 256,826,656	\$ 259,829,994	\$ 266,896,360	\$ 279,930,764
NON-OPERATING REVENUE	10,310,899	19,947,934	24,752,243	17,912,000

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 241,353,749	\$ 275,763,336	\$ 312,894,473	\$ 300,818,957
NON-OPERATING EXPENSES	16,357,034	6,475,914	6,495,557	6,265,091

NET INCOME	\$ 9,426,772	\$ (2,461,322)	\$ (27,741,427)	\$ (9,241,284)
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CITY OF LAS VEGAS

DEMOGRAPHICS:

COUNTY - CLARK

	2022	2023	2024	2025
POPULATION	655,489	664,960	660,987	666,780
FTE EMPLOYEES CITY	3,627	3,755	3,824	3,863

RANK BY POPULATION - 1

	2022	2023	2024	2025
ASSESSED VALUE	22,246,535,827	24,498,940,906	27,914,752,749	30,701,448,280
*COMBINED AD VALOREM	\$ 0.7715	\$ 0.7715	\$ 0.7715	\$ 0.7715
*Highest combined rate county-wide	\$ 3.4030	\$ 3.4030	\$ 3.4030	\$ 3.4030

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 674,374,652	\$ 819,061,870	\$ 1,048,744,717	\$ 922,644,648
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	116,845,261	124,732,828	136,000,000	142,087,500
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	23,578,961	23,991,494	26,294,257	27,260,000
LICENSES AND FEES	103,027,064	113,758,801	117,092,481	119,523,644
INTERGOVERNMENTAL REVENUES	615,239,197	716,856,251	756,931,232	813,102,887
CHARGES FOR SERVICES	52,120,946	54,845,758	53,281,608	57,750,221
FINES AND FORFEITS	13,321,635	12,126,296	10,655,000	9,250,000
SPECIAL ASSESSMENTS	3,094,354	3,113,626	1,376,824	2,404,000
MISCELLANEOUS REVENUES	61,516,036	42,947,276	101,368,227	64,420,400
OTHER FINANCING SOURCES	214,769,079	442,802,051	256,177,881	191,738,413

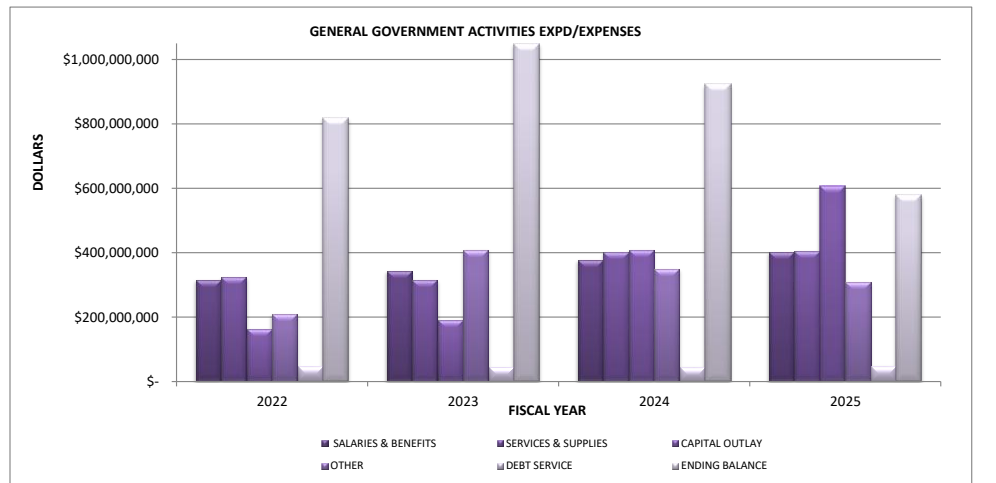
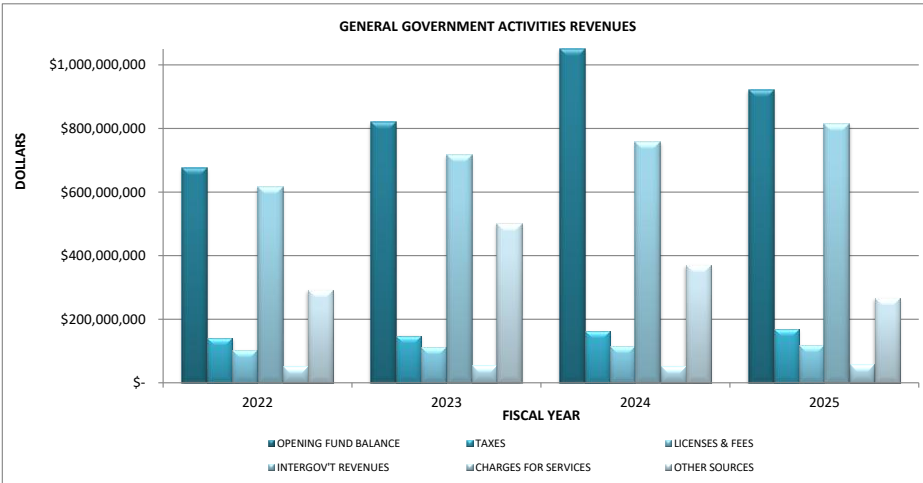
EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 196,146,311	\$ 215,125,835	\$ 231,626,480	\$ 247,004,490
BENEFITS	118,597,850	127,764,361	145,238,936	154,771,283
SERVICES & SUPPLIES	324,260,508	315,925,844	402,667,512	404,994,117
CAPITAL OUTLAY	163,571,384	191,182,307	409,325,525	606,452,204
OTHER	800,253	-	2,242,200	661,000
OTHER FINANCING USES	207,975,606	409,231,706	348,809,003	309,131,467
PRINCIPAL	29,857,595	28,901,074	26,868,598	29,385,451
INTEREST	17,615,809	17,360,407	18,499,325	18,989,306
ENDING BALANCE	819,061,869	1,048,744,718	922,644,649	578,792,396

TOTAL RESOURCES \$ 1,877,887,185 \$ 2,354,236,252 \$ 2,507,922,231 \$ 2,350,181,713

TOTAL EXPENDITURES \$ 1,877,887,185 \$ 2,354,236,252 \$ 2,507,922,231 \$ 2,350,181,713

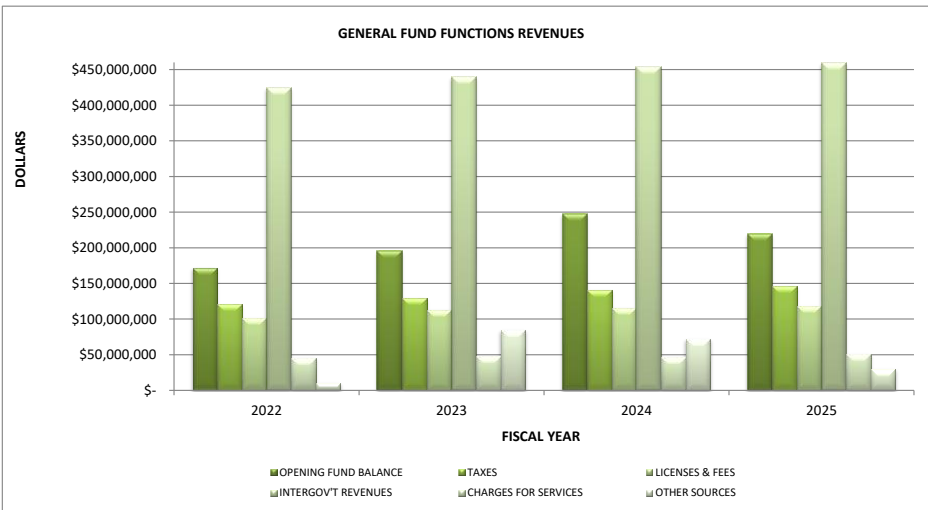
REVENUES PER CAPITA \$ 1,836 \$ 2,309 \$ 2,208 \$ 2,141

EXP. PER CAPITA \$ 1,615 \$ 1,963 \$ 2,398 \$ 2,657

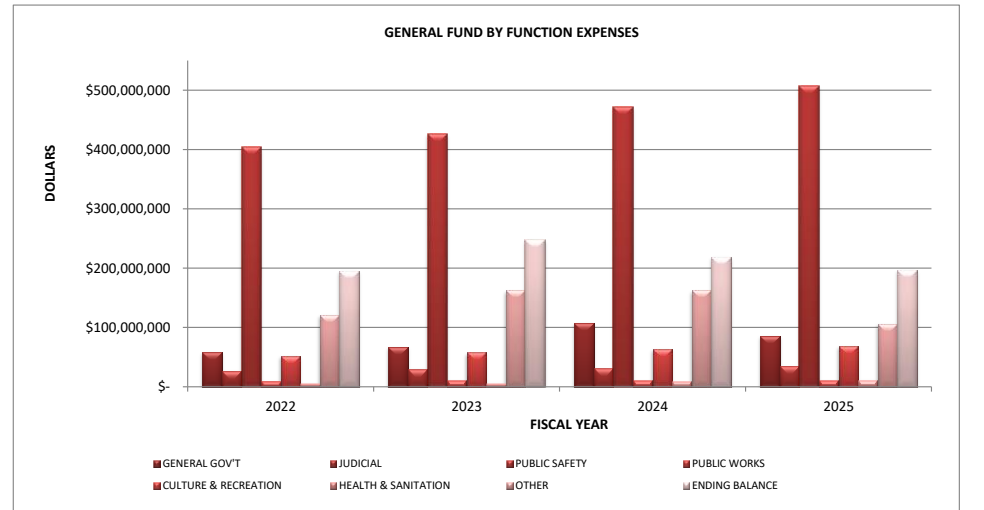


CITY OF LAS VEGAS

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 172,408,999	\$ 195,595,398	\$ 247,924,237	\$ 219,255,152
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	116,845,261	124,732,828	136,000,000	142,087,500
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	3,827,011	4,336,119	4,300,000	4,100,000
LICENSES AND FEES	101,600,076	112,730,825	115,544,610	118,129,610
INTERGOVERNMENTAL REVENUES	423,921,322	439,560,439	452,941,371	458,849,930
CHARGES FOR SERVICES	45,265,869	48,053,418	46,866,247	51,537,243
FINES AND FORFEITS	9,023,484	7,475,012	5,455,000	5,050,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	1,506,447	6,908,514	9,673,001	7,599,998
OTHER FINANCING SOURCES	-	69,717,839	57,010,689	16,955,775
TOTAL RESOURCES	\$ 874,398,469	\$ 1,009,110,392	\$ 1,075,715,155	\$ 1,023,565,208



EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 58,521,282	\$ 67,266,671	\$ 107,529,990	\$ 85,668,854
JUDICIAL	27,091,968	29,254,480	31,113,452	35,632,702
PUBLIC SAFETY	403,470,850	426,724,955	471,138,226	507,333,239
PUBLIC WORKS	10,303,440	10,973,251	10,848,051	11,277,069
CULTURE AND RECREATION	52,236,601	58,041,622	64,324,282	68,534,552
WELFARE	-	-	-	-
HEALTH & SANITATION	6,167,575	6,642,942	9,238,919	11,472,940
COMMUNITY SUPPORT	10,088,076	-	-	-
OTHER	7,312	740,063	44,727	187,754
OTHER FINANCING USES	110,915,967	161,542,171	162,222,356	106,459,304
ENDING BALANCE	195,595,398	247,924,237	219,255,152	196,998,794
TOTAL EXPENDITURES	\$ 874,398,469	\$ 1,009,110,392	\$ 1,075,715,155	\$ 1,023,565,208



PROPRIETARY ACTIVITIES: Municipal Golf, Sanitation, Woodlawn Cemetery, Municipal Parking, Video Production, Development Services, Remburseable Expenses, Fire Communications, Graphic Arts, Computer Services, Communications, Automotive Operations, Workers Compensation, Group Insurance, Liability Insurance, Property Damage Insurance, Fire Equipment Acquisition, Miscellaneous Stores

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 287,562,233	\$ 322,475,783	\$ 329,060,030	\$ 347,261,669
NON-OPERATING REVENUE	29,806,683	47,956,082	46,453,022	43,850,184

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 267,758,357	\$ 305,341,910	\$ 391,204,689	\$ 393,821,232
NON-OPERATING EXPENSES	22,407,072	4,112,401	3,628,605	4,122,372

NET INCOME	\$ 27,203,487	\$ 60,977,554	\$ (19,320,242)	\$ (6,831,751)
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CITY OF MESQUITE

DEMOGRAPHICS:

COUNTY - CLARK

	2022	2023	2024	2025
POPULATION	24,971	22,981	22,205	22,711
FTE EMPLOYEES CITY	202.00	211.50	219.10	228.30

RANK BY POPULATION - 7

	2022	2023	2024	2025
ASSESSED VALUE	1,015,706,707	1,163,008,536	1,320,603,792	1,517,995,538
*COMBINED AD VALOREM	\$ 0.5520	\$ 0.5520	\$ 0.5520	\$ 0.5520
*Highest combined rate county-wide	\$ 3.4030	\$ 3.4030	\$ 3.4030	\$ 3.4030

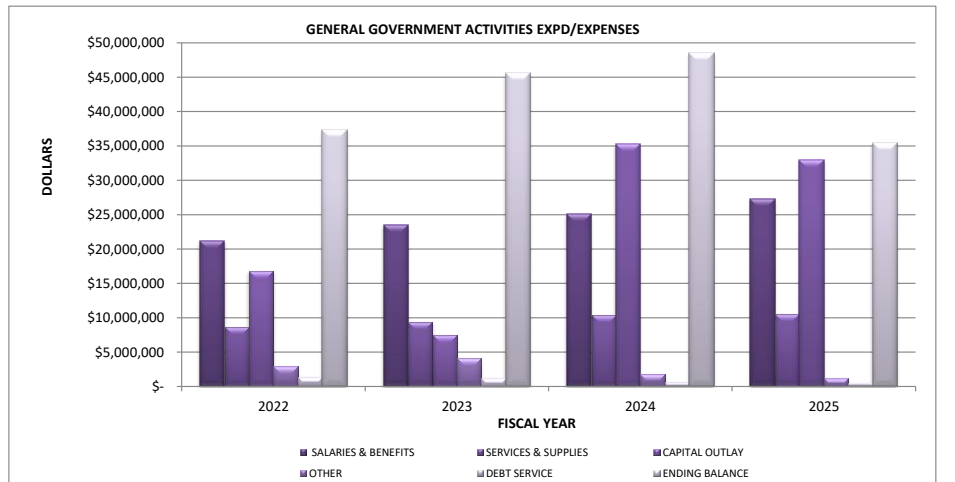
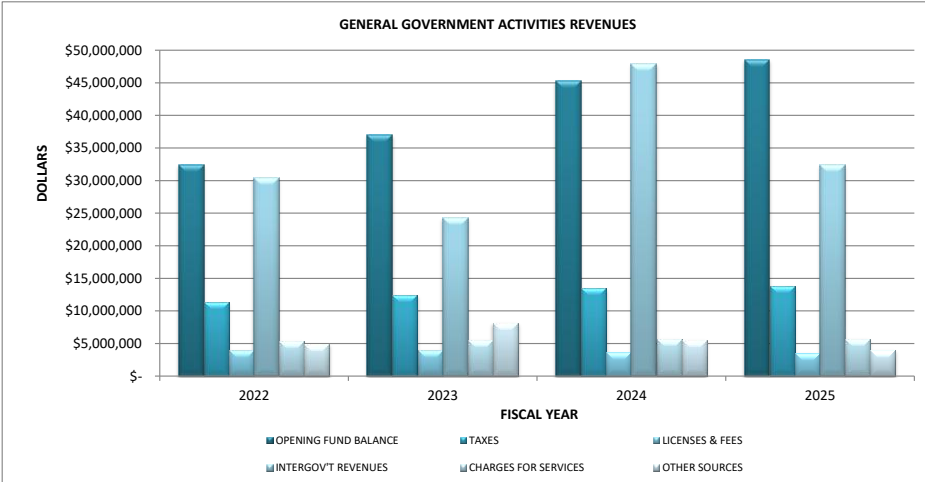
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 32,359,659	\$ 37,028,592	\$ 45,258,016	\$ 48,506,563
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	10,377,420	11,413,130	12,501,160	12,839,764
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	950,430	991,899	1,001,400	990,500
LICENSES AND FEES	3,991,436	3,978,241	3,703,765	3,577,858
INTERGOVERNMENTAL REVENUES	30,461,766	24,217,034	47,963,874	32,411,953
CHARGES FOR SERVICES	5,360,065	5,563,661	5,758,207	5,724,212
FINES AND FORFEITS	229,397	289,989	270,250	270,250
SPECIAL ASSESSMENTS	1,436,465	1,262,745	786,090	709,215
MISCELLANEOUS REVENUES	537,461	2,237,642	2,782,610	1,850,465
OTHER FINANCING SOURCES	2,742,000	4,426,767	1,770,246	1,182,532
TOTAL RESOURCES	\$ 88,446,099	\$ 91,409,700	\$ 121,795,618	\$ 108,063,312

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 14,193,093	\$ 15,641,372	\$ 16,198,905	\$ 17,454,568
BENEFITS	6,972,548	7,806,731	8,883,236	9,863,221
SERVICES & SUPPLIES	8,713,990	9,450,098	10,435,298	10,534,107
CAPITAL OUTLAY	16,858,083	7,528,097	35,290,927	32,921,349
OTHER	-	14,401	5,000	5,000
OTHER FINANCING USES	2,940,543	4,135,345	1,851,138	1,265,532
PRINCIPAL	1,130,000	1,035,000	400,000	380,000
INTEREST	284,441	239,622	224,550	192,415
ENDING BALANCE	37,353,401	45,559,038	48,506,563	35,447,120
TOTAL EXPENDITURES	\$ 88,446,099	\$ 91,409,704	\$ 121,795,617	\$ 108,063,312

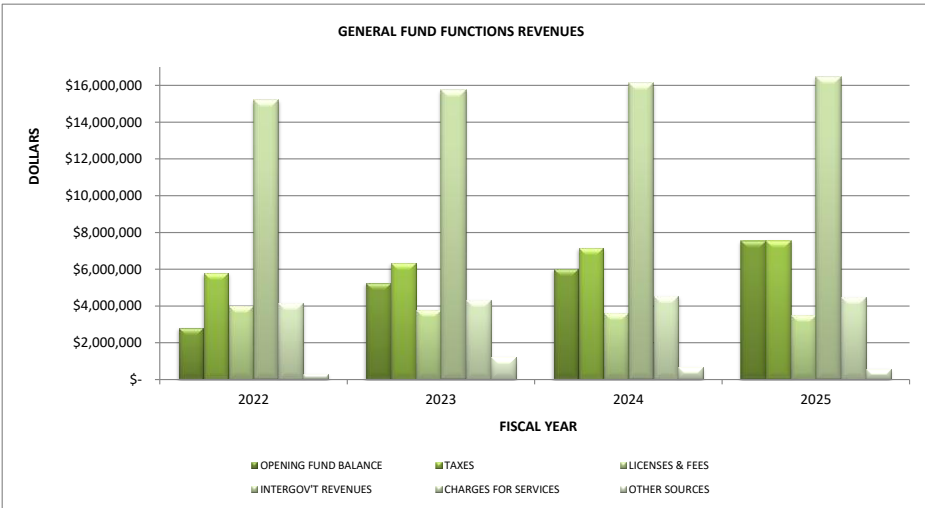
REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 2,246	\$ 2,366	\$ 3,447	\$ 2,622

EXP. PER CAPITA	2022	2023	2024	2025
	\$ 2,046	\$ 1,995	\$ 3,301	\$ 3,197



CITY OF MESQUITE

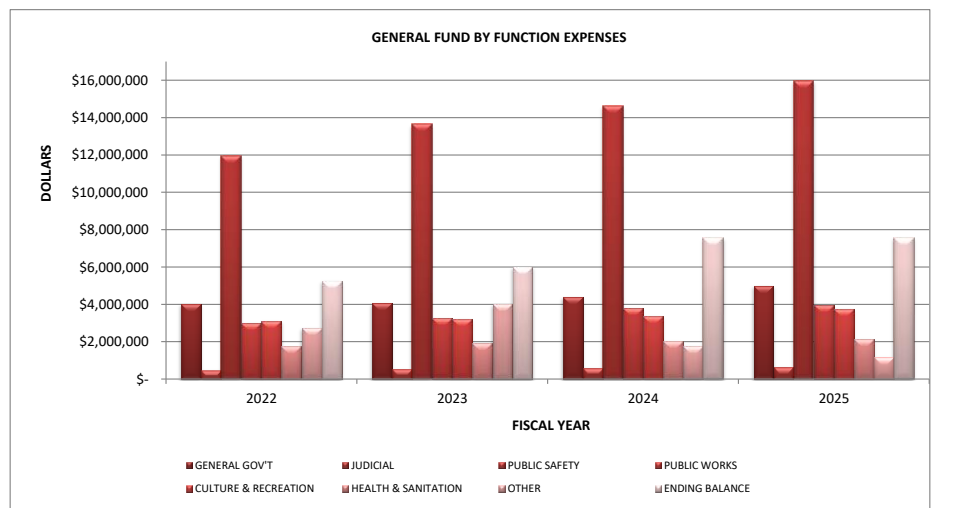
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 2,827,972	\$ 5,242,878	\$ 6,027,493	\$ 7,559,301
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	4,842,657	5,365,440	6,172,550	6,577,305
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	950,430	991,899	1,001,400	990,500
LICENSES AND FEES	3,991,436	3,808,118	3,631,625	3,496,990
INTERGOVERNMENTAL REVENUES	15,228,137	15,761,809	16,108,470	16,478,420
CHARGES FOR SERVICES	4,153,930	4,351,237	4,527,090	4,509,560
FINES AND FORFEITS	204,949	251,271	247,250	247,250
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	101,876	695,539	420,660	330,940
OTHER FINANCING SOURCES	3,000	306,040	5,000	5,000
TOTAL RESOURCES	\$ 32,304,387	\$ 36,774,231	\$ 38,141,538	\$ 40,195,266



PROPRIETARY ACTIVITIES: Sewer

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 3,171,667	\$ 3,294,776	\$ 3,395,000	\$ 3,495,000
NON-OPERATING REVENUE	1,987,168	2,212,747	1,841,800	1,937,000

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 4,007,826	\$ 4,064,557	\$ 4,401,073	\$ 4,984,219
JUDICIAL	465,478	551,120	582,490	634,440
PUBLIC SAFETY	11,959,517	13,637,870	14,616,399	15,968,859
PUBLIC WORKS	3,020,407	3,280,182	3,795,544	3,959,898
CULTURE AND RECREATION	3,125,028	3,239,676	3,362,185	3,780,893
WELFARE	-	-	-	-
HEALTH & SANITATION	1,744,253	1,942,008	2,059,298	2,133,874
COMMUNITY SUPPORT	-	-	-	-
OTHER	-	-	-	-
OTHER FINANCING USES	2,739,000	4,031,325	1,765,248	1,177,532
ENDING BALANCE	5,242,878	6,027,493	7,559,301	7,555,551
TOTAL EXPENDITURES	\$ 32,304,387	\$ 36,774,231	\$ 38,141,538	\$ 40,195,266



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 14,492,358	\$ 4,533,696	\$ 7,483,421	\$ 10,063,985
NON-OPERATING EXPENSES	481,095	1,451,171	1,451,171	1,451,171
NET INCOME	\$ (9,814,618)	\$ (477,344)	\$ (3,697,792)	\$ (6,083,156)

CITY OF NO. LAS VEGAS

DEMOGRAPHICS:

COUNTY - CLARK

	2022	2023	2024	2025
POPULATION	258,761	275,733	278,671	282,496
FTE EMPLOYEES CITY	1,503.87	1,651.04	1,857.99	1,920.99

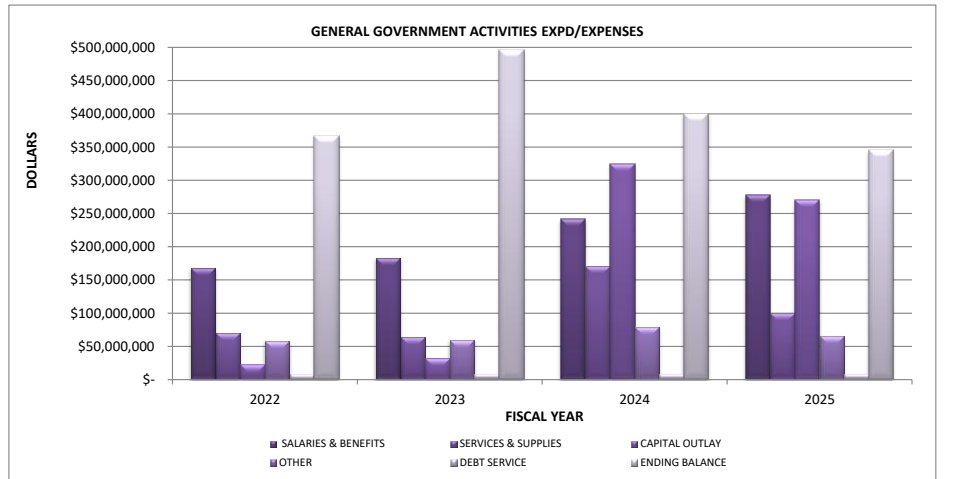
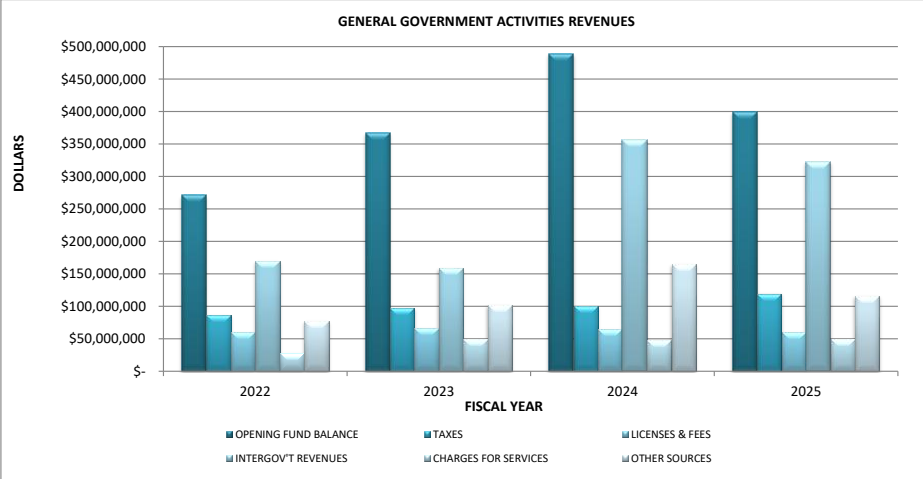
RANK BY POPULATION - 3

	2022	2023	2024	2025
ASSESSED VALUE	9,388,146,391	1,115,246,293	13,255,789,143	14,744,458,750
*COMBINED AD VALOREM	1.1587	1.1587	1.1587	1.1587
*Highest combined rate county-wide	3.4030	3.4030	3.4030	3.4030

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

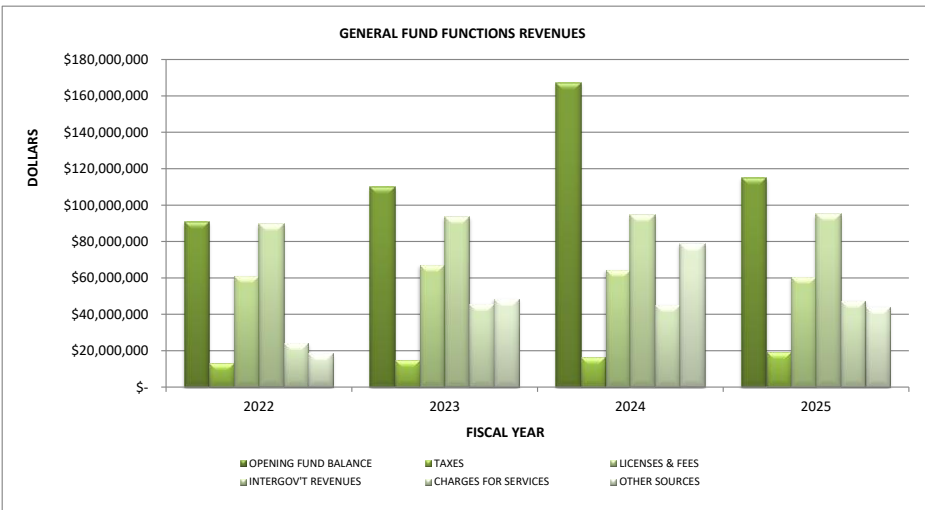
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 270,982,546	\$ 366,645,147	\$ 488,451,776	\$ 399,789,877
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	85,001,060	96,240,880	99,322,293	118,104,282
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	2,281,759	1,758,207	1,254,200	1,656,050
LICENSES AND FEES	61,216,146	67,249,957	64,513,304	60,492,000
INTERGOVERNMENTAL REVENUES	169,323,582	159,764,364	357,007,530	321,882,621
CHARGES FOR SERVICES	28,636,581	50,160,749	48,076,582	50,549,990
FINES AND FORFEITS	6,229,437	5,962,761	5,110,758	5,000,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(7,927,091)	29,027,378	63,276,416	27,569,600
OTHER FINANCING SOURCES	78,768,101	67,346,787	97,352,793	83,671,511
TOTAL RESOURCES	\$ 694,512,121	\$ 844,156,230	\$ 1,224,365,652	\$ 1,068,715,931
REVENUES PER CAPITA	\$ 1,637	\$ 1,732	\$ 2,641	\$ 2,368

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 100,075,566	\$ 109,121,692	\$ 141,093,578	\$ 157,673,301
BENEFITS	68,011,759	73,827,274	100,776,297	120,029,684
SERVICES & SUPPLIES	70,602,665	64,371,999	170,683,231	100,465,955
CAPITAL OUTLAY	23,030,509	32,123,507	324,608,538	269,759,858
OTHER	27,250	1,813	5,000	5,000
OTHER FINANCING USES	57,762,965	60,134,076	78,897,781	66,396,511
PRINCIPAL	3,455,000	3,780,000	3,975,000	4,170,000
INTEREST	4,901,265	4,728,013	4,536,350	4,337,600
ENDING BALANCE	366,645,142	496,067,858	399,789,877	345,878,022
TOTAL EXPENDITURES	\$ 694,512,121	\$ 844,156,232	\$ 1,224,365,652	\$ 1,068,715,931
EXP. PER CAPITA	\$ 1,267	\$ 1,262	\$ 2,959	\$ 2,559



CITY OF NO. LAS VEGAS

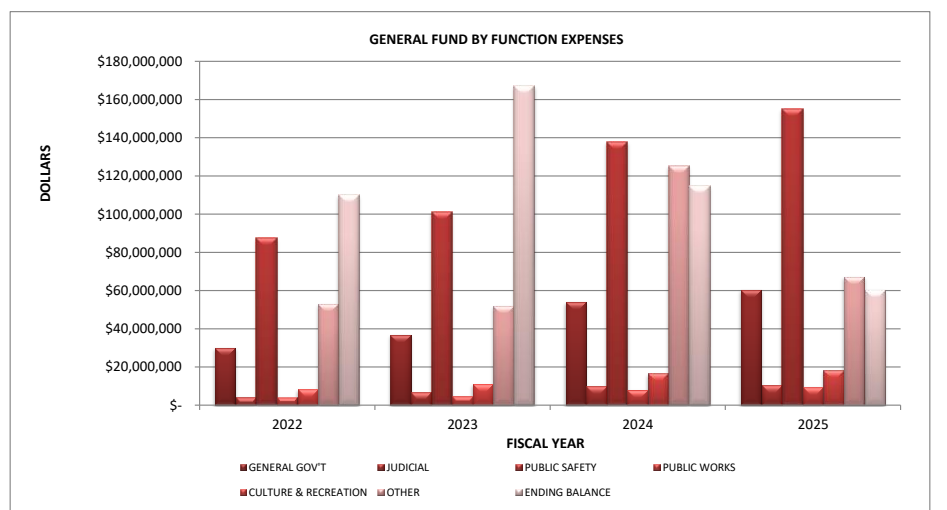
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 90,747,885	\$ 109,904,008	\$ 167,017,804	\$ 114,828,201
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	13,258,427	15,040,697	16,424,761	19,526,557
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	61,216,146	67,249,957	64,513,304	60,492,000
INTERGOVERNMENTAL REVENUES	89,525,661	93,430,040	94,668,913	94,897,479
CHARGES FOR SERVICES	24,047,587	45,529,973	45,284,582	47,592,990
FINES AND FORFEITS	5,892,425	5,547,462	4,432,500	5,000,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(8,417,077)	22,956,211	55,240,388	20,905,000
OTHER FINANCING SOURCES	21,050,753	20,109,496	19,000,000	18,000,000
TOTAL RESOURCES	\$ 297,321,807	\$ 379,767,844	\$ 466,582,252	\$ 381,242,227



PROPRIETARY ACTIVITIES: Water/Sewer, Golf Course, Self Insurance, Motor Equipment

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 197,603,533	\$ 207,395,860	\$ 207,877,179	\$ 208,736,386
NON-OPERATING REVENUE	8,734,879	16,674,297	20,986,755	29,298,514

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 29,859,976	\$ 36,751,559	\$ 54,045,686	\$ 60,342,094
JUDICIAL	4,225,958	6,696,663	9,816,887	10,415,306
PUBLIC SAFETY	87,701,452	101,263,867	137,903,558	154,953,901
PUBLIC WORKS	4,134,624	4,768,272	8,218,240	9,609,973
CULTURE AND RECREATION	8,444,569	11,178,167	16,604,965	18,230,174
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
COMMUNITY SUPPORT	1,576,620	3,265,487	58,365,458	9,760,709
OTHER	-	-	-	-
OTHER FINANCING USES	51,474,600	48,826,025	66,799,257	57,518,549
ENDING BALANCE	109,904,008	167,017,804	114,828,201	60,411,521
TOTAL EXPENDITURES	\$ 297,321,807	\$ 379,767,844	\$ 466,582,252	\$ 381,242,227



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 138,497,051	\$ 143,961,036	\$ 148,480,888	\$ 165,651,134
NON-OPERATING EXPENSES	12,141,065	11,904,187	11,848,657	11,445,930
NET INCOME	\$ 55,700,296	\$ 68,204,934	\$ 68,534,389	\$ 60,937,836

CITY OF CARLIN

DEMOGRAPHICS:

COUNTY - ELKO

	2022	2023	2024	2025
POPULATION	2,674	2,615	2,531	2,578
FTE EMPLOYEES CITY	28	26	27	29

RANK BY POPULATION - 15

	2022	2023	2024	2025
ASSESSED VALUE	39,970,577	41,365,766	45,437,134	48,912,258
*COMBINED AD VALOREM	\$ 3.6566	\$ 3.6566	\$ 3.6566	\$ 3.6566
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 6,996,998	\$ 7,836,736	\$ 7,789,371	\$ 6,878,873
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	488,452	528,345	579,507	617,233
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	39,611	60,558	39,500	65,500
LICENSES AND FEES	90,568	79,228	65,500	75,000
INTERGOVERNMENTAL REVENUES	2,841,597	2,729,077	2,847,000	5,960,970
CHARGES FOR SERVICES	79,920	86,461	67,750	52,500
FINES AND FORFEITS	7,254	6,173	23,000	23,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	104,084	83,375	119,375	722,400
OTHER FINANCING SOURCES	330,000	797,100	447,100	283,100
TOTAL RESOURCES	\$ 10,978,484	\$ 12,207,053	\$ 11,978,103	\$ 14,678,576

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 948,075	\$ 1,008,399	\$ 1,083,000	\$ 1,282,110
BENEFITS	546,256	564,306	596,700	737,300
SERVICES & SUPPLIES	959,045	1,132,271	1,866,230	1,781,080
CAPITAL OUTLAY	346,272	903,506	999,100	2,954,000
OTHER	-	-	-	-
OTHER FINANCING USES	330,000	797,100	542,100	3,442,206
PRINCIPAL	6,918	7,221	7,544	7,874
INTEREST	5,182	4,879	4,556	4,226
ENDING BALANCE	7,836,736	7,789,371	6,878,873	4,469,780
TOTAL EXPENDITURES	\$ 10,978,484	\$ 12,207,053	\$ 11,978,103	\$ 14,678,576

REVENUES PER CAPITA

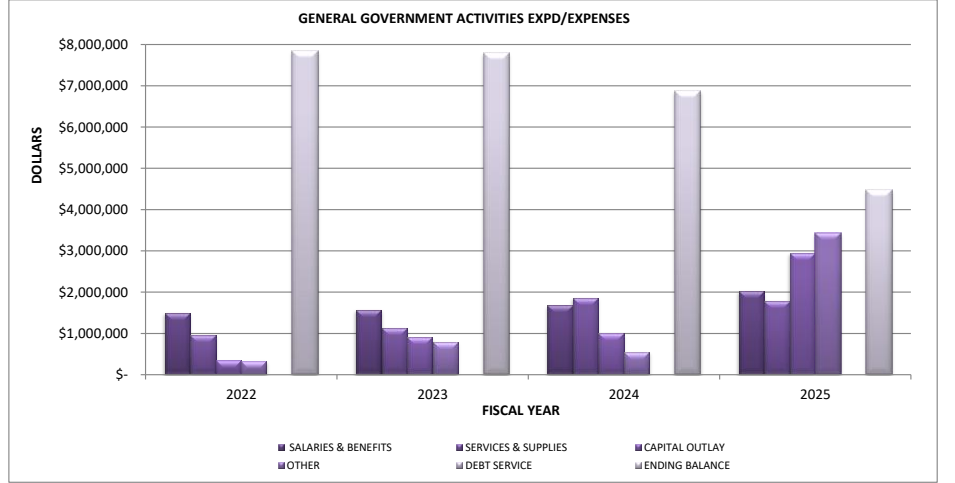
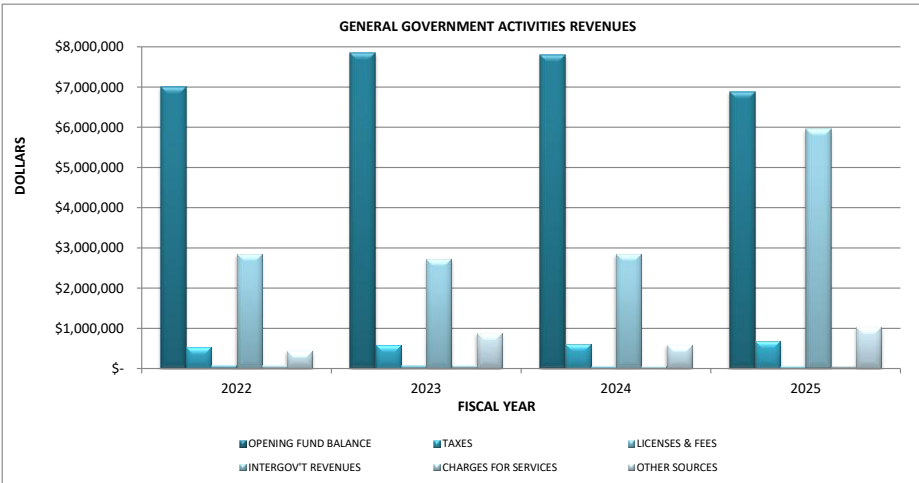
2022	1488.962603	\$	1,671	\$	1,655	\$	3,025
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TOTAL EXPENDITURES

2022	\$ 10,978,484	\$	12,207,053	\$	11,978,103	\$	14,678,576
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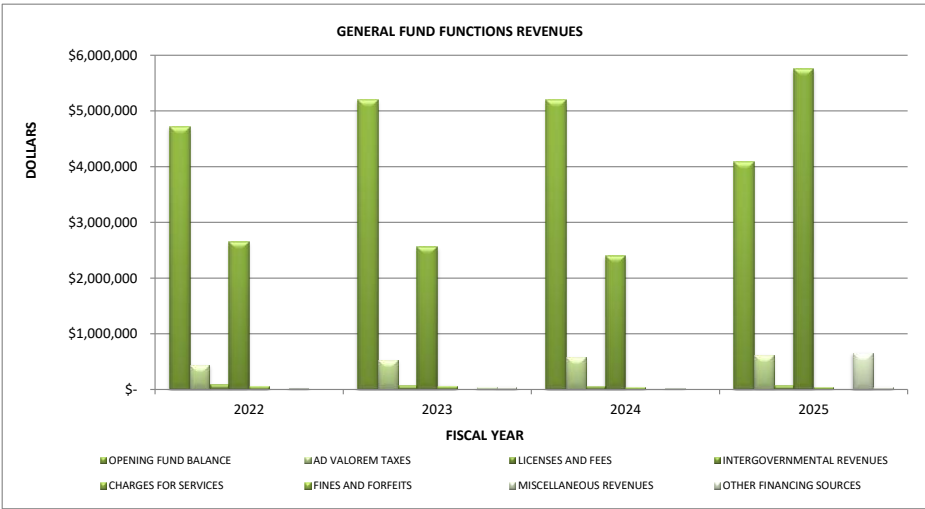
EXP. PER CAPITA

2022	\$ 1,175	\$	1,689	\$	2,015	\$	3,960
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CITY OF CARLIN

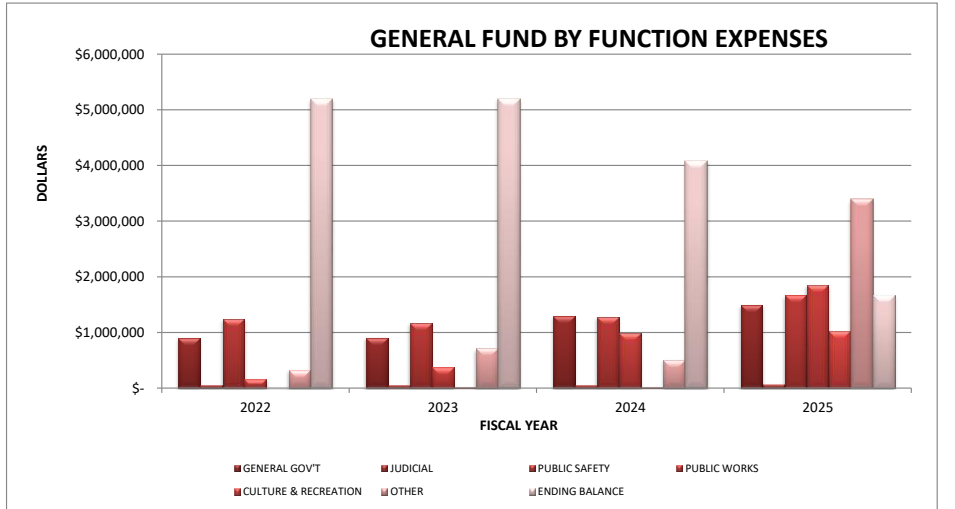
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 4,719,802	\$ 5,194,928	\$ 5,203,739	\$ 4,083,416
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	447,489	528,345	579,507	617,233
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	90,568	79,228	65,500	75,000
INTERGOVERNMENTAL REVENUES	2,644,355	2,561,880	2,403,000	5,762,605
CHARGES FOR SERVICES	68,017	72,692	52,500	40,000
FINES AND FORFEITS	7,254	6,173	13,000	13,000
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	28,456	38,781	22,500	652,500
OTHER FINANCING SOURCES	-	50,000	-	50,000
TOTAL RESOURCES	\$ 8,005,941	\$ 8,532,027	\$ 8,339,746	\$ 11,293,754



PROPRIETARY ACTIVITIES: Utility

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 1,138,432	\$ 1,408,556	\$ 991,000	\$ 1,397,000
NON-OPERATING REVENUE	15,126	17,334	15,500	17,500

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 897,868	\$ 910,217	\$ 1,303,250	\$ 1,490,970
JUDICIAL	56,323	59,926	60,600	72,600
PUBLIC SAFETY	1,246,314	1,163,453	1,277,130	1,668,480
PUBLIC WORKS	172,170	378,755	984,600	1,851,000
CULTURE AND RECREATION	20,996	27,893	23,750	1,024,000
WELFARE	-	-	-	-
HEALTH & SANITATION	87,342	75,944	94,900	122,500
COMMUNITY SUPPORT	-	-	-	-
OTHER	-	-	-	-
OTHER FINANCING USES	330,000	712,100	512,100	3,392,205
ENDING BALANCE	5,194,928	5,203,739	4,083,416	1,671,999
TOTAL EXPENDITURES	\$ 8,005,941	\$ 8,532,027	\$ 8,339,746	\$ 11,293,754



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 1,196,967	\$ 1,166,067	\$ 1,325,250	\$ 1,438,250
NON-OPERATING EXPENSES	-	-	-	108,715
NET INCOME	\$ (43,409)	\$ 259,823	\$ (318,750)	\$ (132,465)

CITY OF ELKO

DEMOGRAPHICS:

COUNTY - ELKO

	2022	2023	2024	2025
POPULATION	21,492	20,976	21,303	21,707
FTE EMPLOYEES CITY	198.75	203.00	204.50	206.00

RANK BY POPULATION - 8

	2022	2023	2024	2025
ASSESSED VALUE	599,426,921	615,366,265	684,836,376	755,835,427
*COMBINED AD VALOREM	\$ 3.6600	\$ 3.6600	\$ 3.6600	\$ 3.6600
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

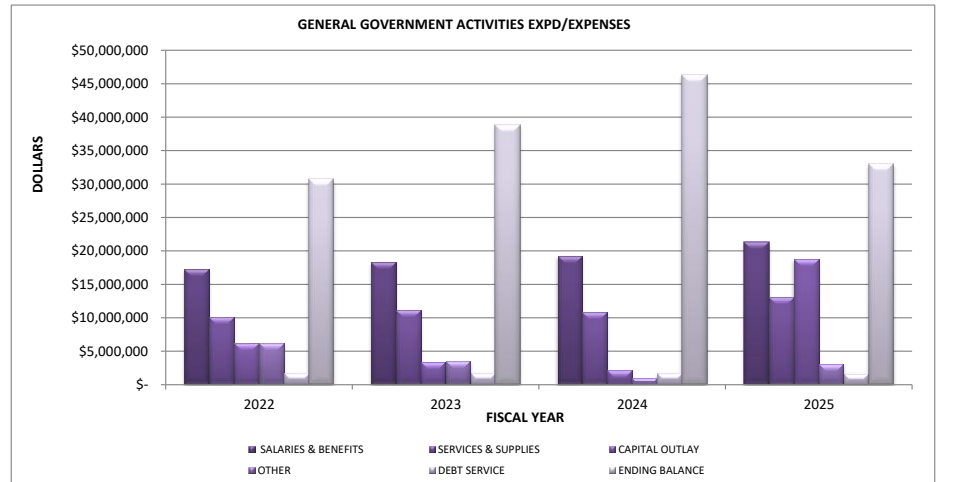
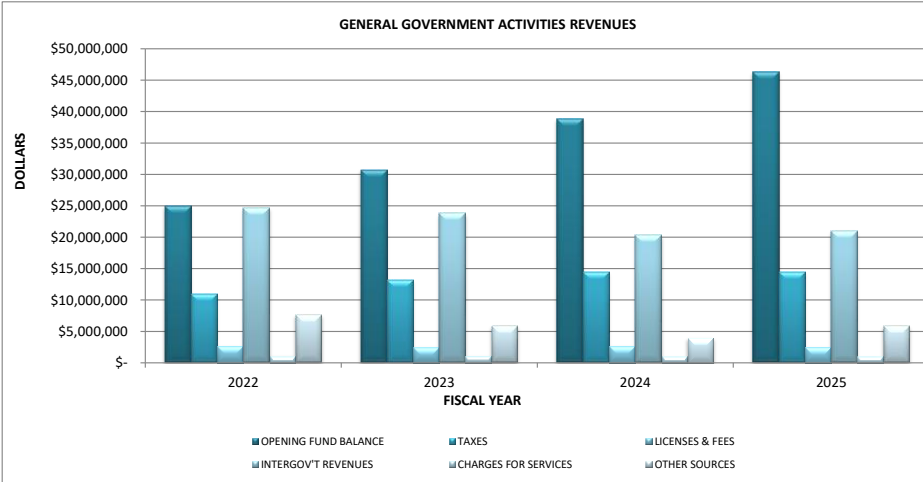
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 24,914,330	\$ 30,686,513	\$ 38,825,187	\$ 46,359,587
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	7,033,666	8,952,790	9,906,020	9,714,961
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	3,958,445	4,184,025	4,596,775	4,734,678
LICENSES AND FEES	2,745,787	2,487,655	2,725,786	2,533,243
INTERGOVERNMENTAL REVENUES	24,705,779	23,787,047	20,305,570	20,919,748
CHARGES FOR SERVICES	1,088,900	1,103,670	1,047,937	1,023,314
FINES AND FORFEITS	52,547	812,662	835,656	814,951
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	591,254	1,987,648	2,000,140	2,100,935
OTHER FINANCING SOURCES	7,042,097	3,084,358	1,185,540	2,906,002
TOTAL RESOURCES	\$ 72,132,805	\$ 77,086,368	\$ 81,428,611	\$ 91,107,419

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 10,665,810	\$ 11,335,305	\$ 11,531,998	\$ 12,905,551
BENEFITS	6,578,481	7,005,097	7,755,128	8,459,531
SERVICES & SUPPLIES	10,123,806	11,239,887	10,894,169	13,166,922
CAPITAL OUTLAY	6,192,027	3,445,807	2,161,029	18,784,805
OTHER	-	785	785	1,500
OTHER FINANCING USES	6,196,766	3,541,850	1,036,406	3,091,129
PRINCIPAL	1,250,000	1,295,000	1,335,000	1,375,000
INTEREST	439,402	397,450	354,509	309,801
ENDING BALANCE	30,686,513	38,825,187	46,359,587	33,013,180
TOTAL EXPENDITURES	\$ 72,132,805	\$ 77,086,368	\$ 81,428,611	\$ 91,107,419

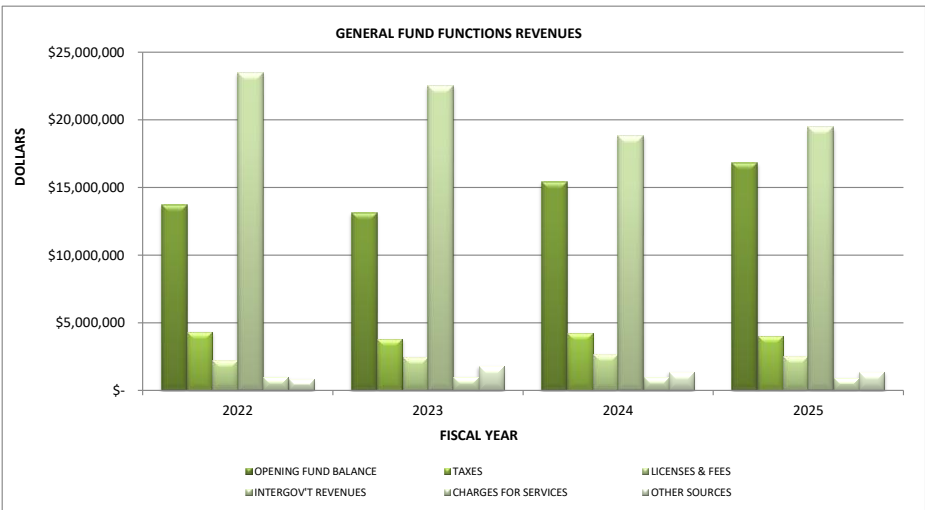
REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 2,197	\$ 2,212	\$ 2,000	\$ 2,061

EXP. PER CAPITA	2022	2023	2024	2025
	\$ 1,928	\$ 1,824	\$ 1,646	\$ 2,676



CITY OF ELKO

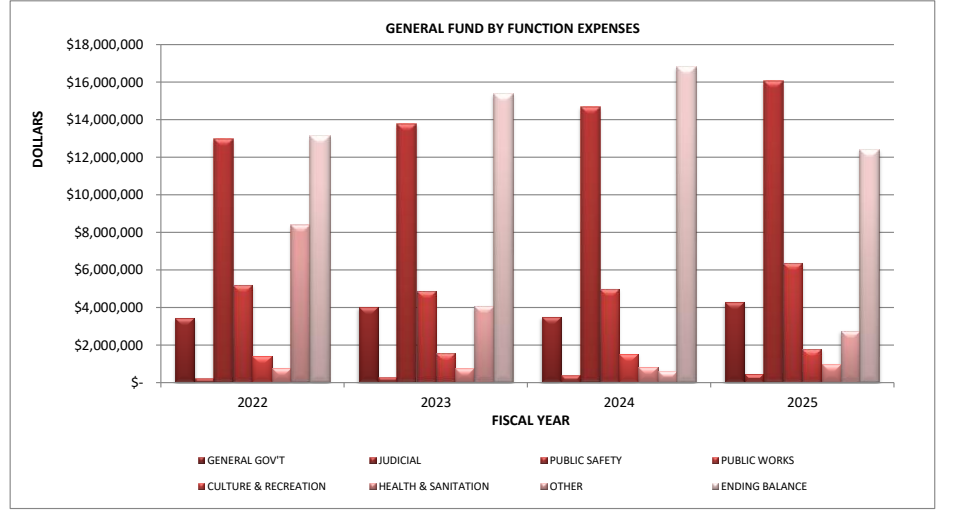
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 13,726,995	\$ 13,118,082	\$ 15,385,222	\$ 16,828,365
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	4,329,402	3,803,411	4,235,000	4,041,235
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	2,221,716	2,487,655	2,725,786	2,533,243
INTERGOVERNMENTAL REVENUES	23,466,324	22,493,423	18,795,932	19,437,087
CHARGES FOR SERVICES	1,016,959	1,015,850	979,390	950,089
FINES AND FORFEITS	52,547	86,991	107,630	86,951
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	770,241	1,721,047	1,200,381	940,135
OTHER FINANCING SOURCES	-	-	27,326	333,719
TOTAL RESOURCES	\$ 45,584,184	\$ 44,726,459	\$ 43,456,667	\$ 45,150,824



PROPRIETARY ACTIVITIES: Water, Sewer, Landfill, Health Insurance

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 14,569,281	\$ 14,651,535	\$ 15,640,233	\$ 16,252,969
NON-OPERATING REVENUE	3,408,539	7,096,109	5,001,086	14,024,304

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 3,426,727	\$ 4,005,300	\$ 3,521,691	\$ 4,302,589
JUDICIAL	236,607	308,825	418,161	474,100
PUBLIC SAFETY	12,978,510	13,771,380	14,660,347	16,051,332
PUBLIC WORKS	5,199,507	4,864,687	5,007,457	6,396,127
CULTURE AND RECREATION	1,444,975	1,571,133	1,549,149	1,799,409
WELFARE	-	-	-	-
HEALTH & SANITATION	792,507	761,939	842,996	982,722
COMMUNITY SUPPORT	3,416,755	1,462,088	483,010	802,170
OTHER	-	-	-	-
OTHER FINANCING USES	4,970,514	2,595,885	145,491	1,939,697
ENDING BALANCE	13,118,082	15,385,222	16,828,365	12,402,678
TOTAL EXPENDITURES	\$ 45,584,184	\$ 44,726,459	\$ 43,456,667	\$ 45,150,824



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 18,925,867	\$ 20,111,771	\$ 20,430,354	\$ 25,849,771
NON-OPERATING EXPENSES	762,362	18,728	50,686	365,111
NET INCOME	\$ (1,710,409)	\$ 1,617,145	\$ 160,279	\$ 4,062,391

CITY OF WELLS

DEMOGRAPHICS:

COUNTY - ELKO

	2022	2023	2024	2025
POPULATION	1,296	1,272	1,272	1,290
FTE EMPLOYEES CITY	14.00	14.50	13.50	14.50

RANK BY POPULATION - 17

	2022	2023	2024	2025
ASSESSED VALUE	30,492,360	31,541,064	34,065,102	40,599,477
*COMBINED AD VALOREM	\$ 1.1514	\$ 1.3514	\$ 1.3514	\$ 1.3514
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 3,457,126	\$ 4,325,400	\$ 5,502,258	\$ 5,129,196
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	420,107	516,445	475,114	557,667
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	603,125	600,034	408,500	408,500
LICENSES AND FEES	114,006	177,534	111,100	111,100
INTERGOVERNMENTAL REVENUES	3,229,823	6,042,211	1,984,532	2,049,807
CHARGES FOR SERVICES	289,327	389,976	270,550	269,500
FINES AND FORFEITS	1,807	25,027	25,400	30,400
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	114,464	243,287	106,602	137,800
OTHER FINANCING SOURCES	75,000	143,500	195,000	220,000
TOTAL RESOURCES	\$ 8,304,785	\$ 12,463,414	\$ 9,079,056	\$ 8,913,970

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 597,088	\$ 603,248	\$ 645,969	\$ 657,489
BENEFITS	247,605	233,948	295,581	300,759
SERVICES & SUPPLIES	2,362,839	1,675,606	1,569,336	1,648,917
CAPITAL OUTLAY	646,190	4,221,125	1,142,500	1,602,000
OTHER	-	-	-	-
OTHER FINANCING USES	75,000	185,756	255,000	280,000
PRINCIPAL	42,360	34,872	35,794	37,237
INTEREST	8,303	6,601	5,680	4,236
ENDING BALANCE	4,325,400	5,502,258	5,129,196	4,383,332
TOTAL EXPENDITURES	\$ 8,304,785	\$ 12,463,414	\$ 9,079,056	\$ 8,913,970

REVENUES PER CAPITA

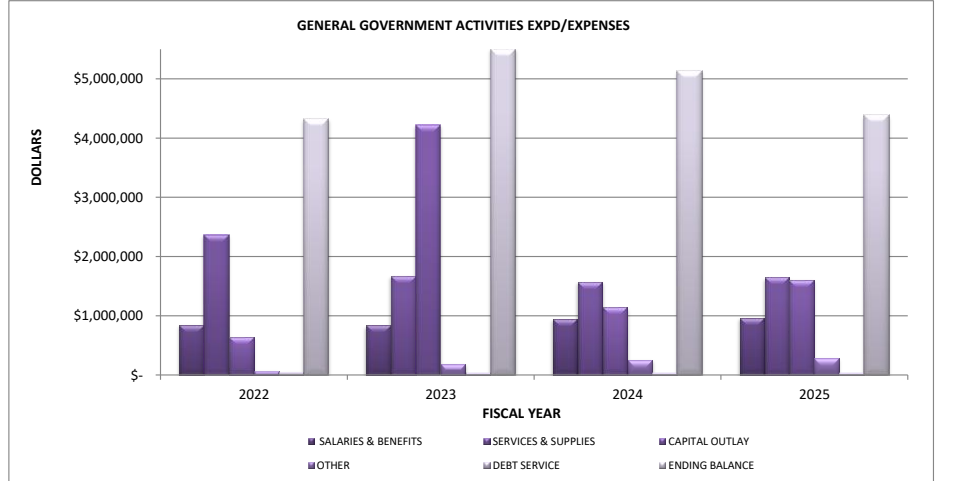
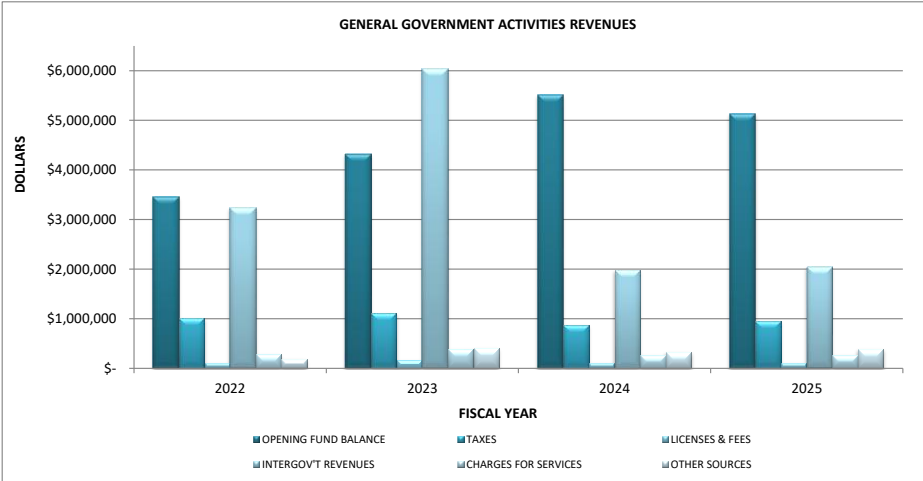
3740 \$ 6,398 \$ 2,812 \$ 2,934

TOTAL EXPENDITURES

\$ 8,304,785 \$ 12,463,414 \$ 9,079,056 \$ 8,913,970

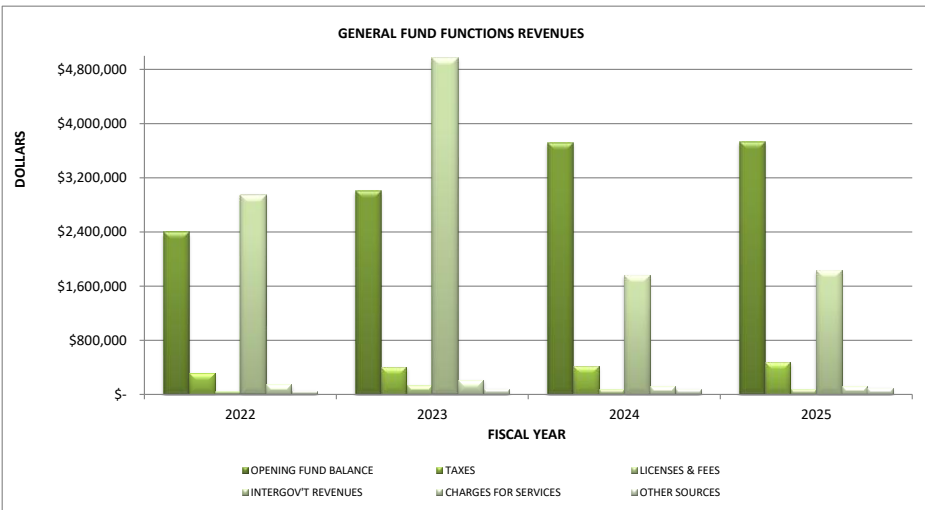
EXP. PER CAPITA

\$ 3,071 \$ 5,473 \$ 3,105 \$ 3,512



CITY OF WELLS

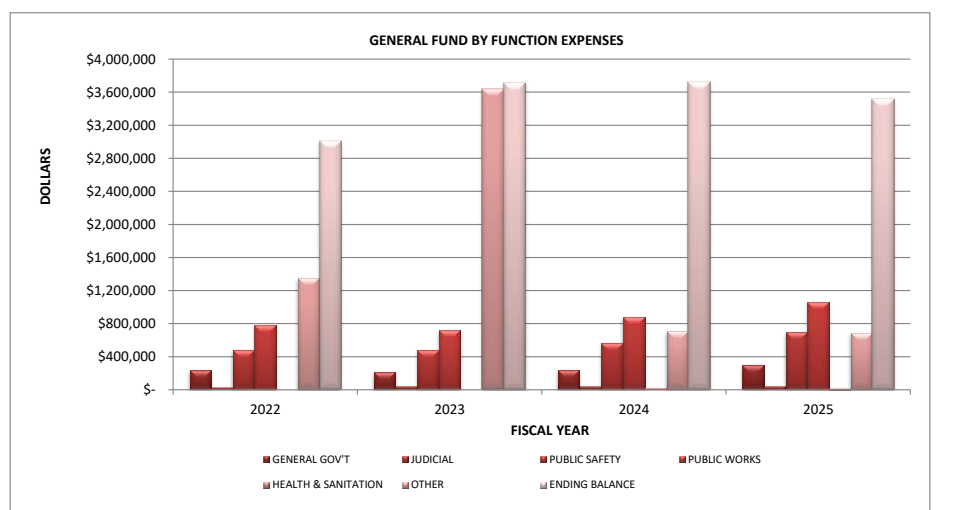
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 2,393,201	\$ 3,011,863	\$ 3,717,713	\$ 3,724,973
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	319,785	412,448	425,114	477,667
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	46,734	139,862	81,100	81,100
INTERGOVERNMENTAL REVENUES	2,952,745	4,964,332	1,759,309	1,832,584
CHARGES FOR SERVICES	146,975	215,603	119,950	119,950
FINES AND FORFEITS	1,807	3,838	20,400	20,400
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	53,854	83,268	59,102	80,300
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 5,915,101	\$ 8,831,214	\$ 6,182,688	\$ 6,336,974



PROPRIETARY ACTIVITIES: Water, Sewer, Sanitation

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 1,140,188	\$ 1,145,998	\$ 1,249,900	\$ 1,270,101
NON-OPERATING REVENUE	28,660	543,376	12,000	23,000

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 237,691	\$ 218,803	\$ 240,926	\$ 304,789
JUDICIAL	33,801	40,495	40,738	41,678
PUBLIC SAFETY	486,342	484,885	565,329	701,119
PUBLIC WORKS	784,454	723,084	877,523	1,063,921
CULTURE AND RECREATION	-	-	-	-
WELFARE	-	-	-	-
HEALTH & SANITATION	7,837	6,564	26,600	18,450
COMMUNITY SUPPORT	1,047,168	299,660	234,600	186,800
OTHER	230,945	3,196,510	216,999	219,937
OTHER FINANCING USES	75,000	143,500	255,000	280,000
ENDING BALANCE	3,011,863	3,717,713	3,724,973	3,520,280
TOTAL EXPENDITURES	\$ 5,915,101	\$ 8,831,214	\$ 6,182,688	\$ 6,336,974



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 1,043,603	\$ 1,059,772	\$ 1,239,762	\$ 1,293,128
NON-OPERATING EXPENSES	17,524	10,844	15,679	11,249
NET INCOME	\$ 107,721	\$ 618,758	\$ 6,459	\$ (11,276)

CITY OF WEST WENDOVER

DEMOGRAPHICS:

COUNTY - ELKO

	2022	2023	2024	2025
POPULATION	4,535	4,452	4,464	4,540
FTE EMPLOYEES CITY	64.10	63.00	59.30	54.50

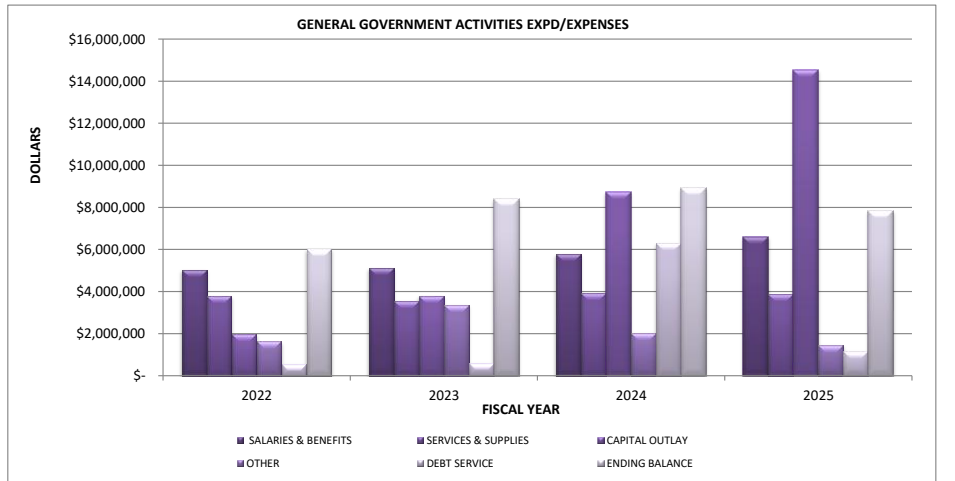
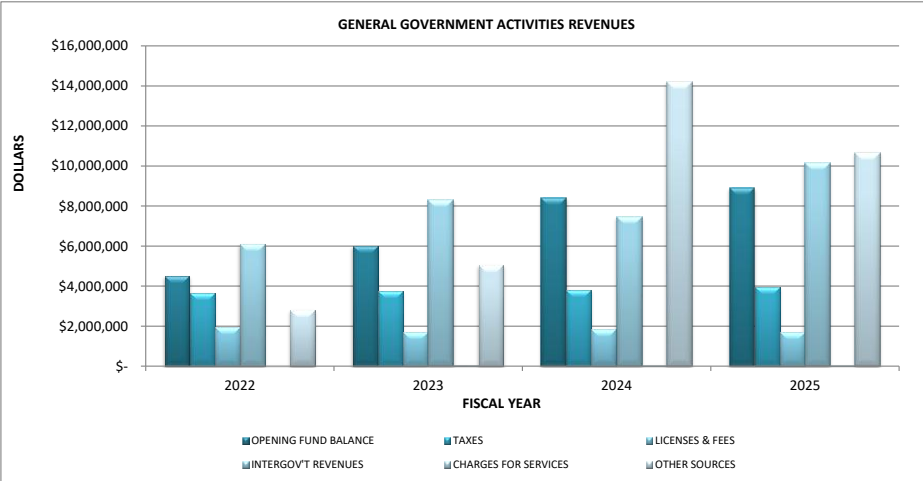
RANK BY POPULATION - 12

	2022	2023	2024	2025
ASSESSED VALUE	143,601,735	145,789,932	165,181,645	178,537,202
*COMBINED AD VALOREM	\$ 1.1514	\$ 1.3514	\$ 1.3514	\$ 1.3514
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

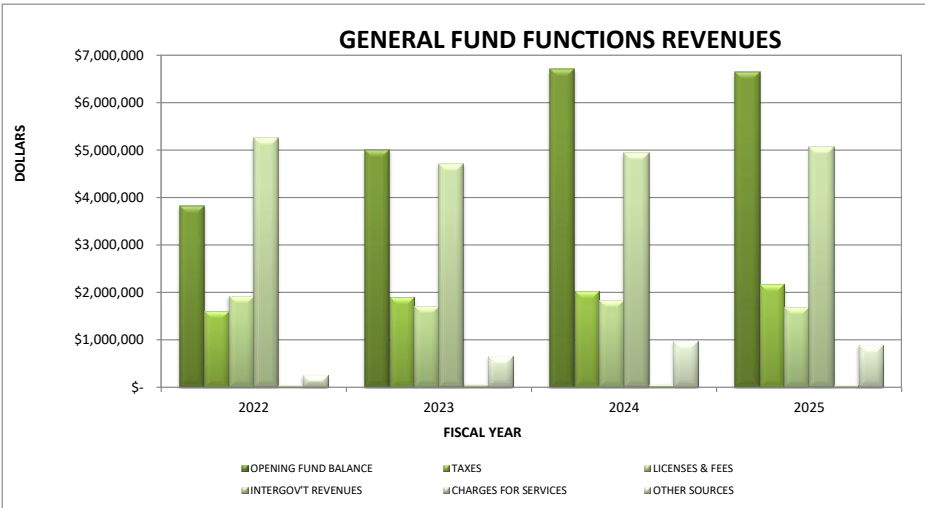
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 4,513,625	\$ 6,032,212	\$ 8,383,958	\$ 8,920,332
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	1,674,545	1,895,195	2,031,678	2,172,608
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	1,967,604	1,848,971	1,780,000	1,806,600
LICENSES AND FEES	1,935,265	1,708,833	1,832,150	1,700,540
INTERGOVERNMENTAL REVENUES	6,111,193	8,287,355	7,474,056	10,133,187
CHARGES FOR SERVICES	54,179	80,815	68,650	65,290
FINES AND FORFEITS	49,720	46,078	60,951	44,200
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	280,026	679,628	1,007,000	926,700
OTHER FINANCING SOURCES	2,488,564	4,312,852	13,113,503	9,708,174
TOTAL RESOURCES	\$ 19,074,721	\$ 24,891,939	\$ 35,751,946	\$ 35,477,631
REVENUES PER CAPITA	\$ 3,211	\$ 4,236	\$ 6,131	\$ 5,850

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 3,234,354	\$ 3,277,271	\$ 3,611,481	\$ 4,011,311
BENEFITS	1,812,100	1,866,387	2,190,776	2,583,376
SERVICES & SUPPLIES	3,793,834	3,564,668	3,953,677	3,886,403
CAPITAL OUTLAY	1,992,070	3,798,910	8,741,333	14,529,547
OTHER	-	-	-	-
OTHER FINANCING USES	1,633,311	3,378,297	2,033,982	1,460,974
PRINCIPAL	387,972	401,597	5,926,434	551,384
INTEREST	188,868	220,851	373,931	634,243
ENDING BALANCE	6,032,212	8,383,958	8,920,332	7,820,393
TOTAL EXPENDITURES	\$ 19,074,721	\$ 24,891,939	\$ 35,751,946	\$ 35,477,631
EXP. PER CAPITA	\$ 2,876	\$ 3,708	\$ 6,011	\$ 6,092



CITY OF WEST WENDOVER

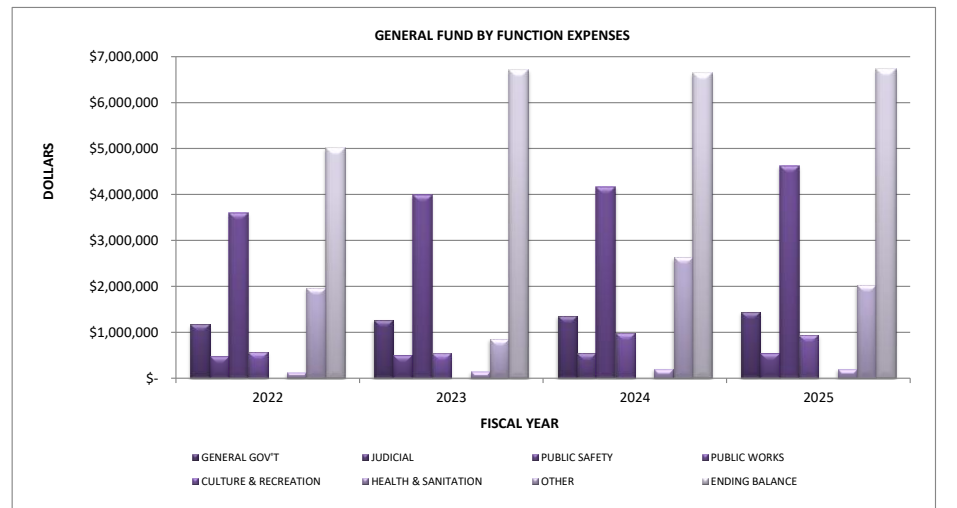
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 3,821,755	\$ 5,011,874	\$ 6,712,256	\$ 6,651,175
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	1,614,981	1,895,195	2,031,678	2,172,608
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	1,935,265	1,708,833	1,832,150	1,700,540
INTERGOVERNMENTAL REVENUES	5,263,677	4,712,658	4,945,456	5,061,147
CHARGES FOR SERVICES	48,446	72,532	61,150	57,790
FINES AND FORFEITS	49,720	46,078	44,450	44,200
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	205,270	608,021	934,500	849,200
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 12,939,114	\$ 14,055,191	\$ 16,561,640	\$ 16,536,660



PROPRIETARY ACTIVITIES: Water, Sewer, Compost, Health Insurance

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 5,044,353	\$ 6,711,772	\$ 6,306,121	\$ 6,728,949
NON-OPERATING REVENUE	1,725,911	243,331	461,951	375,648

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 1,170,081	\$ 1,266,652	\$ 1,353,974	\$ 1,442,975
JUDICIAL	482,724	514,390	551,512	551,923
PUBLIC SAFETY	3,599,715	4,000,100	4,155,997	4,631,383
PUBLIC WORKS	571,395	541,452	991,437	937,213
CULTURE AND RECREATION	15,522	17,748	24,800	24,800
WELFARE	-	-	-	-
HEALTH & SANITATION	126,199	148,416	203,748	196,126
COMMUNITY SUPPORT	333,748	340,604	645,015	612,496
OTHER	55,853	55,622	-	-
OTHER FINANCING USES	1,572,003	457,951	1,983,982	1,410,974
ENDING BALANCE	5,011,874	6,712,256	6,651,175	6,728,770
TOTAL EXPENDITURES	\$ 12,939,114	\$ 14,055,191	\$ 16,561,640	\$ 16,536,660



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 4,627,075	\$ 6,951,960	\$ 6,487,646	\$ 6,829,530
NON-OPERATING EXPENSES	211,803	195,759	178,659	163,789
NET INCOME	\$ 1,931,386	\$ (192,616)	\$ 101,767	\$ 111,278

CITY OF WINNEMUCCA

DEMOGRAPHICS:

COUNTY - HUMBOLDT

	2022	2023	2024	2025
POPULATION	7,937	8,306	8,554	8,518
FTE EMPLOYEES CITY	57.00	58.00	58.00	58.00

RANK BY POPULATION - 11

	2022	2023	2024	2025
ASSESSED VALUE	235,810,131	241,919,691	272,745,762	298,721,596
*COMBINED AD VALOREM	\$ 0.9700	\$ 0.9700	\$ 0.9700	\$ 0.9700
*Highest combined rate county-wide	\$ 3.17	\$ 3.17	\$ 3.17	\$ 3.17

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 15,406,569	\$ 16,573,634	\$ 24,182,782	\$ 20,488,742
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	2,238,360	2,297,262	2,454,291	2,638,683
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	280,733	363,969	220,000	250,000
LICENSES AND FEES	741,385	708,382	610,000	625,000
INTERGOVERNMENTAL REVENUES	5,278,438	11,957,378	11,841,385	10,678,600
CHARGES FOR SERVICES	313,310	330,715	258,600	285,000
FINES AND FORFEITS	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	595,199	1,168,333	846,513	987,498
OTHER FINANCING SOURCES	300,000	6,100,000	300,000	100,000
TOTAL RESOURCES	\$ 25,153,994	\$ 39,499,673	\$ 40,713,571	\$ 36,053,523

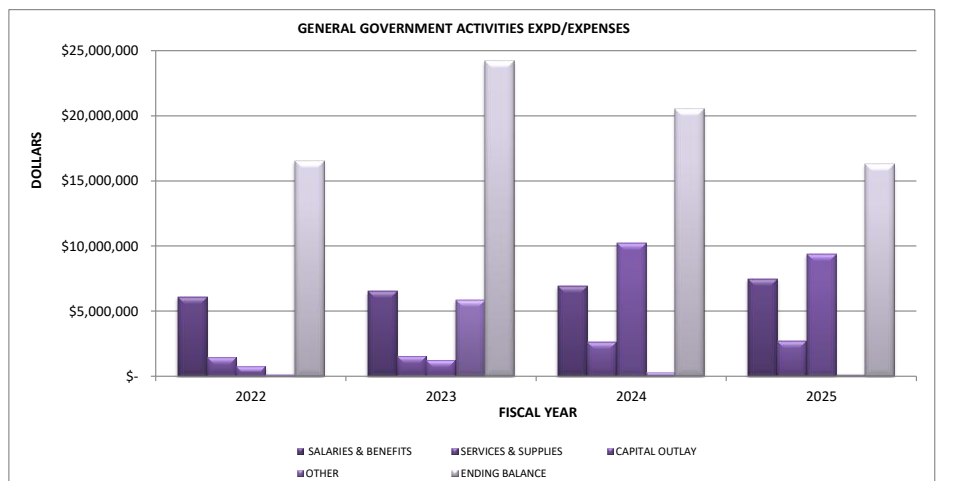
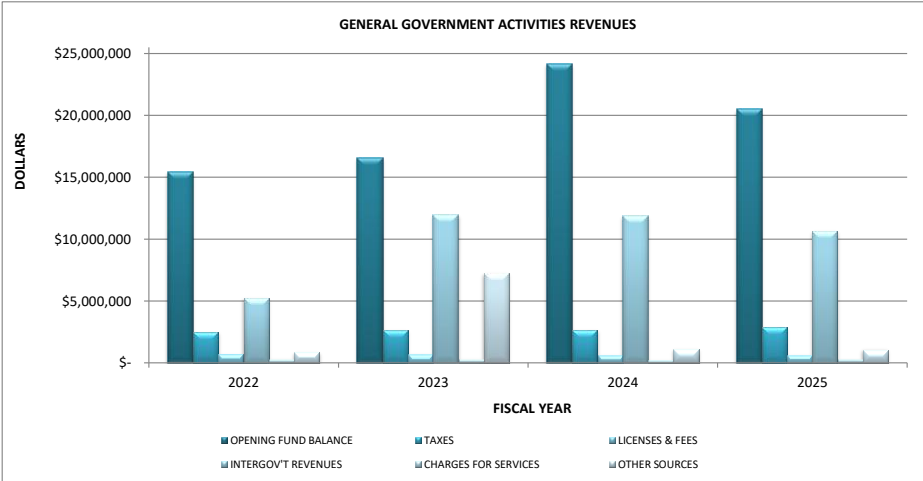
EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 3,788,118	\$ 3,942,671	\$ 3,978,200	\$ 4,300,700
BENEFITS	2,314,641	2,578,209	2,980,950	3,201,650
SERVICES & SUPPLIES	1,473,859	1,596,400	2,647,395	2,701,155
CAPITAL OUTLAY	780,188	1,272,813	10,226,831	9,352,600
OTHER	-	-	-	-
OTHER FINANCING USES	200,000	5,838,624	350,000	150,000
PRINCIPAL	19,437	84,009	41,453	41,453
INTEREST	4,118	4,165	-	-
ENDING BALANCE	16,573,634	24,182,782	20,488,742	16,305,965
TOTAL EXPENDITURES	\$ 25,153,995	\$ 39,499,673	\$ 40,713,571	\$ 36,053,523

REVENUES PER CAPITA

1228 \$ 2,760 \$ 1,933 \$ 1,827

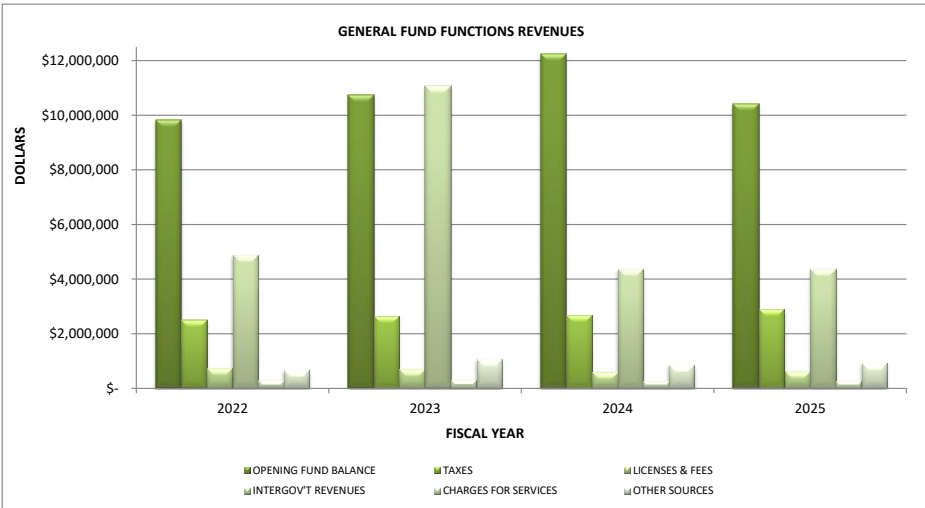
EXP. PER CAPITA

\$ 1,081 \$ 1,844 \$ 2,364 \$ 2,318



CITY OF WINNEMUCCA

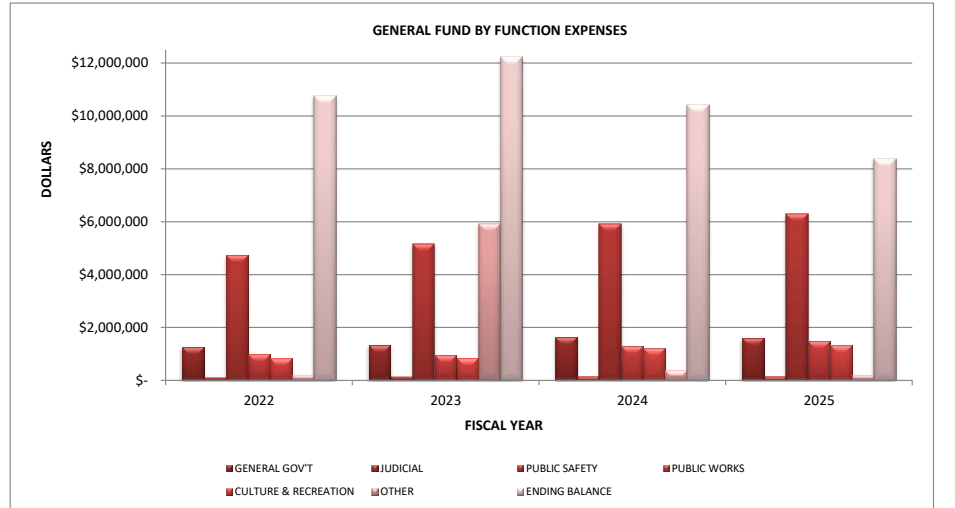
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 9,817,383	\$ 10,741,782	\$ 12,230,503	\$ 10,405,586
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	2,238,360	2,297,262	2,454,291	2,638,683
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	280,733	363,969	220,000	250,000
LICENSES AND FEES	741,385	708,382	610,000	625,000
INTERGOVERNMENTAL REVENUES	4,869,854	11,073,199	4,374,000	4,369,000
CHARGES FOR SERVICES	310,209	328,454	258,600	285,000
FINES AND FORFEITS	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	576,749	983,341	771,513	822,498
OTHER FINANCING SOURCES	100,000	100,000	100,000	100,000
TOTAL RESOURCES	\$ 18,934,673	\$ 26,596,389	\$ 21,018,907	\$ 19,495,767



PROPRIETARY ACTIVITIES: Water, Sewer

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 5,043,411	\$ 4,952,777	\$ 4,611,000	\$ 5,451,000
NON-OPERATING REVENUE	1,111,311	1,093,036	25,000	55,000

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 1,273,391	\$ 1,324,464	\$ 1,634,200	\$ 1,616,700
JUDICIAL	143,273	150,953	162,050	167,100
PUBLIC SAFETY	4,725,066	5,163,268	5,903,997	6,297,447
PUBLIC WORKS	984,653	955,047	1,311,138	1,495,788
CULTURE AND RECREATION	842,954	845,356	1,210,483	1,338,770
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
COMMUNITY SUPPORT	-	-	-	-
OTHER	23,555	88,174	41,453	41,453
OTHER FINANCING USES	200,000	5,838,624	350,000	150,000
ENDING BALANCE	10,741,782	12,230,503	10,405,586	8,388,509
TOTAL EXPENDITURES	\$ 18,934,674	\$ 26,596,389	\$ 21,018,907	\$ 19,495,767



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 3,351,682	\$ 3,642,693	\$ 3,869,364	\$ 4,724,698
NON-OPERATING EXPENSES	501,247	372,031	372,200	372,200
NET INCOME	\$ 2,301,793	\$ 2,031,089	\$ 394,436	\$ 409,102

CITY OF CALIENTE

DEMOGRAPHICS:

COUNTY - HUMBOLDT

	2022	2023	2024	2025
POPULATION	1,133	1,100	1,167	1,114
FTE EMPLOYEES CITY	13.50	13.50	13.50	13.50

RANK BY POPULATION - 11

	2022	2023	2024	2025
ASSESSED VALUE	18,873,722	19,153,565	20,161,042	24,626,503
*COMBINED AD VALOREM	\$ 0.9115	\$ 0.9115	\$ 0.9115	\$ 0.9115
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 604,494	\$ 717,427	\$ 100,879	\$ 891,249
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	159,837	166,131	176,577	192,158
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	104,358	111,456	100,000	105,000
LICENSES AND FEES	90,111	135,181	111,450	111,450
INTERGOVERNMENTAL REVENUES	641,380	923,554	2,150,827	435,043
CHARGES FOR SERVICES	74,734	73,460	74,835	134,822
FINES AND FORFEITS	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	48,834	31,013	19,400	26,900
OTHER FINANCING SOURCES	81,263	50,000	89,200	75,000
TOTAL RESOURCES	\$ 1,805,011	\$ 2,208,222	\$ 2,823,168	\$ 1,971,622

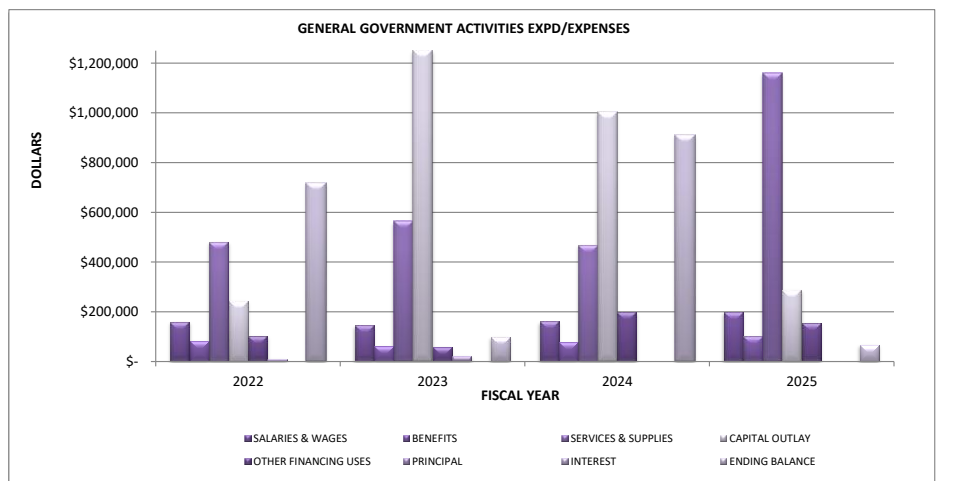
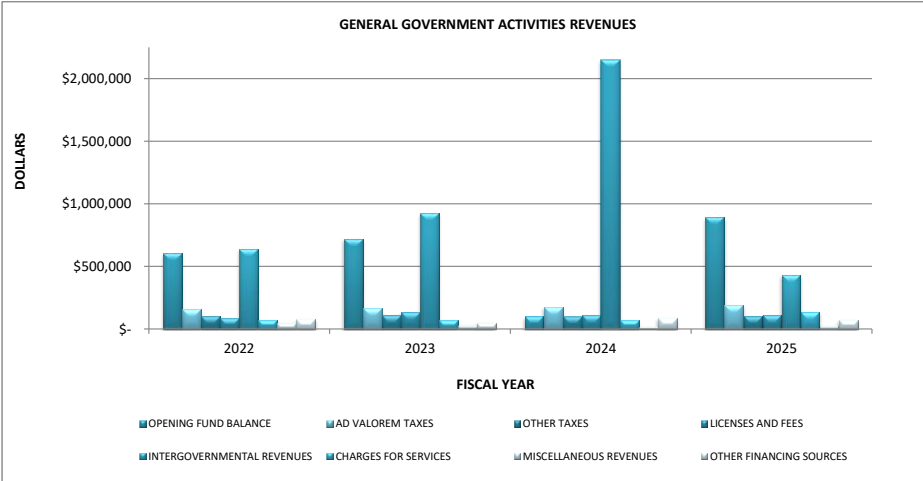
EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 160,101	\$ 146,001	\$ 161,510	\$ 199,914
BENEFITS	84,693	63,288	79,480	102,472
SERVICES & SUPPLIES	482,419	563,170	468,108	1,158,881
CAPITAL OUTLAY	244,707	1,251,230	1,002,309	286,757
OTHER	-	-	-	-
OTHER FINANCING USES	103,456	60,629	200,512	155,097
PRINCIPAL	11,211	22,487	-	-
INTEREST	997	538	-	-
ENDING BALANCE	717,427	100,879	911,249	68,501
TOTAL EXPENDITURES	\$ 1,805,011	\$ 2,208,222	\$ 2,823,168	\$ 1,971,622

REVENUES PER CAPITA

1060 \$ 1,355 \$ 2,333 \$ 970

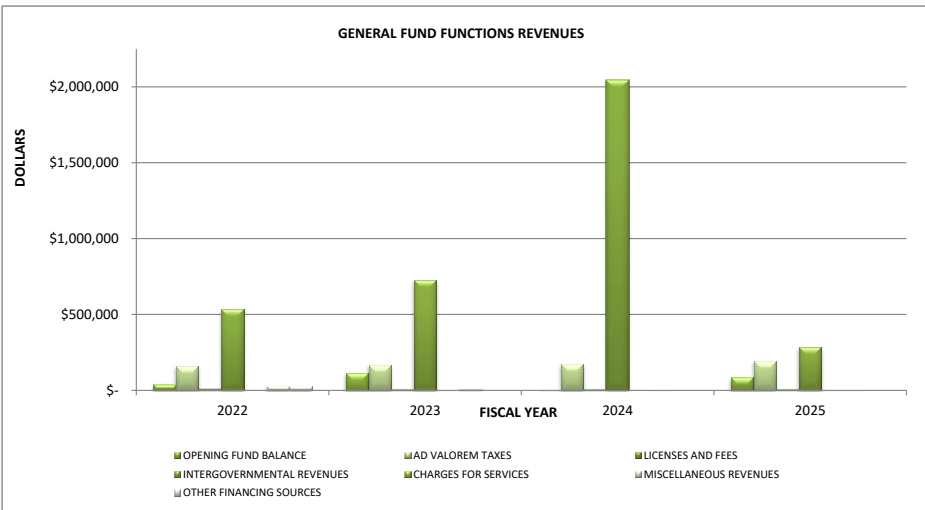
EXP. PER CAPITA

\$ 960 \$ 1,916 \$ 1,638 \$ 1,708



CITY OF CALIENTE

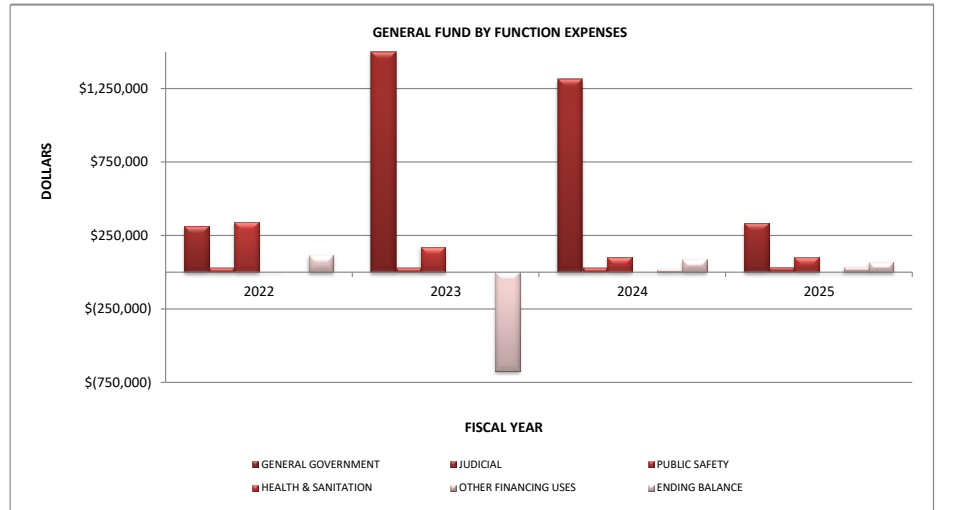
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 43,355	\$ 117,829	\$ (673,589)	\$ 86,338
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	159,837	166,131	176,577	192,158
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	12,487	11,737	11,450	11,450
INTERGOVERNMENTAL REVENUES	535,704	727,388	2,043,873	287,169
CHARGES FOR SERVICES	1,300	2,425	1,650	4,000
FINES AND FORFEITS	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	31,071	10,122	3,500	2,000
OTHER FINANCING SOURCES	30,000	-	-	-
TOTAL RESOURCES	\$ 813,754	\$ 1,035,632	\$ 1,563,461	\$ 583,115



PROPRIETARY ACTIVITIES: Water, Sewer

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 1,991,502	\$ 2,174,241	\$ 2,536,848	\$ 2,611,736
NON-OPERATING REVENUE	107,767	259,077	244,733	23,037

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 316,973	\$ 1,498,653	\$ 1,312,967	\$ 336,433
JUDICIAL	33,686	33,500	33,500	34,100
PUBLIC SAFETY	343,378	175,480	106,080	105,000
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	-	-	-	-
WELFARE	-	-	-	-
HEALTH & SANITATION	1,888	1,588	4,576	4,675
COMMUNITY SUPPORT	-	-	-	-
OTHER	-	-	-	-
OTHER FINANCING USES	-	-	20,000	34,406
ENDING BALANCE	117,829	(673,589)	86,338	68,501
TOTAL EXPENDITURES	\$ 813,754	\$ 1,035,632	\$ 1,563,461	\$ 583,115



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 1,996,685	\$ 2,228,764	\$ 2,613,988	\$ 2,887,674
NON-OPERATING EXPENSES	52,962	49,235	44,672	40,834
NET INCOME	\$ 49,622	\$ 155,319	\$ 122,921	\$ (293,735)

CITY OF FERNLEY

DEMOGRAPHICS:

COUNTY - LYON

	2022	2023	2024	2025
POPULATION	20,901	21,105	23,210	24,394
FTE EMPLOYEES CITY	80.55	81.56	86.71	88.63

RANK BY POPULATION - 6

	2022	2023	2024	2025
ASSESSED VALUE	918,792,910	1,078,312,797	1,191,684,345	1,294,284,937
*COMBINED AD VALOREM	\$ 0.6751	\$ 0.6735	\$ 0.6748	\$ 0.6756
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

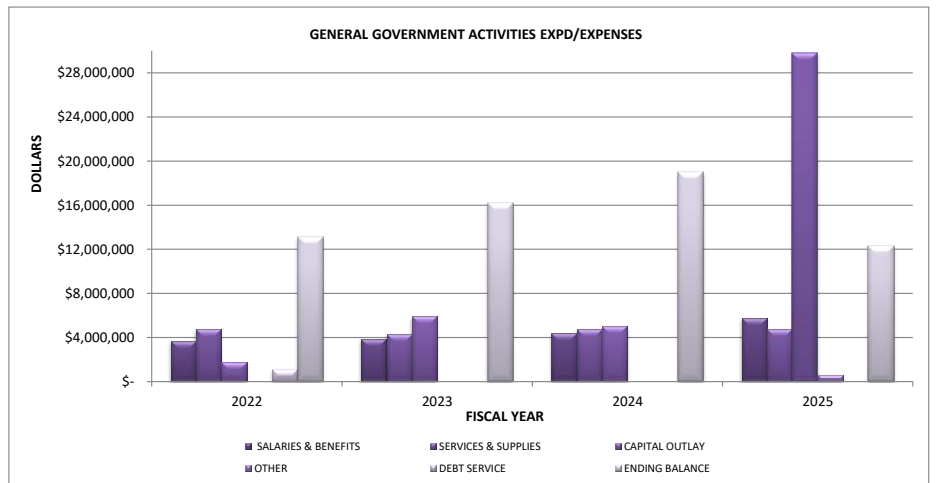
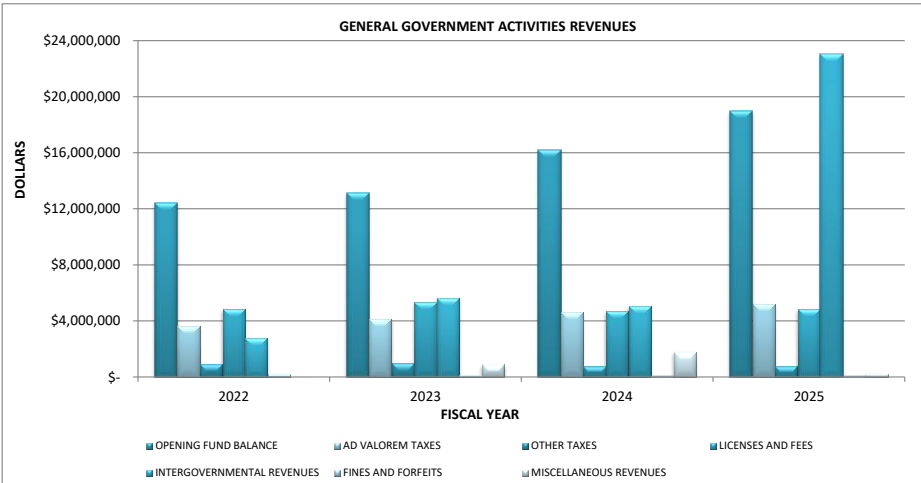
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 12,447,497	\$ 13,135,464	\$ 16,171,588	\$ 18,978,558
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	3,615,242	4,113,287	4,615,475	5,249,790
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	957,224	1,000,614	775,000	800,000
LICENSES AND FEES	4,841,836	5,340,054	4,696,307	4,855,500
INTERGOVERNMENTAL REVENUES	2,770,410	5,646,687	5,054,093	23,042,606
CHARGES FOR SERVICES	-	-	-	-
FINES AND FORFEITS	205,469	153,295	130,577	133,100
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(277,452)	897,552	1,766,259	216,250
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 24,560,226	\$ 30,286,953	\$ 33,209,299	\$ 53,275,804

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 2,644,377	\$ 2,754,891	\$ 3,009,665	\$ 3,953,285
BENEFITS	1,084,976	1,146,715	1,386,469	1,830,810
SERVICES & SUPPLIES	4,752,676	4,307,431	4,756,772	4,740,836
CAPITAL OUTLAY	1,819,957	5,906,328	5,077,835	29,847,790
OTHER	-	-	-	-
OTHER FINANCING USES	-	-	-	634,468
PRINCIPAL	1,119,337	-	-	-
INTEREST	3,439	-	-	-
ENDING BALANCE	13,135,464	16,171,588	18,978,558	12,268,615
TOTAL EXPENDITURES	\$ 24,560,226	\$ 30,286,953	\$ 33,209,299	\$ 53,275,804

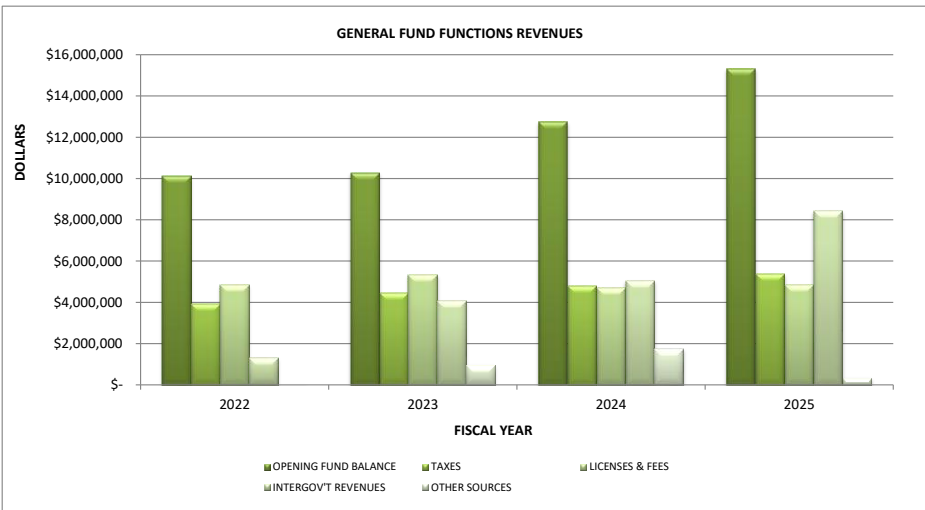
REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 580	\$ 813	\$ 734	\$ 1,406

EXP. PER CAPITA	2022	2023	2024	2025
	\$ 547	\$ 669	\$ 613	\$ 1,681



CITY OF FERNLEY

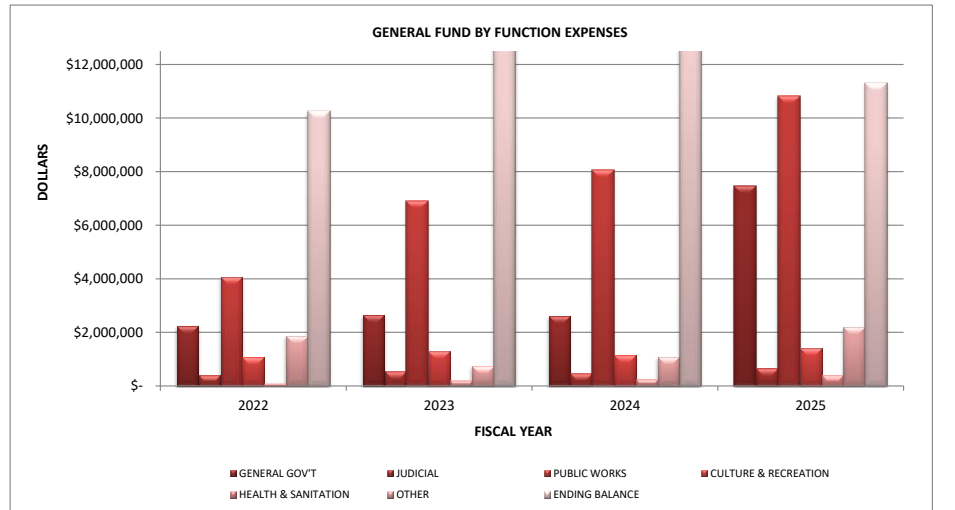
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 10,106,359	\$ 10,277,199	\$ 12,739,826	\$ 15,316,351
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	3,615,242	4,113,287	4,615,475	5,249,790
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	300,018	324,739	175,000	150,000
LICENSES AND FEES	4,841,836	5,340,054	4,696,307	4,855,500
INTERGOVERNMENTAL REVENUES	1,305,941	4,070,272	5,054,093	8,415,384
CHARGES FOR SERVICES	-	-	-	-
FINES AND FORFEITS	165,581	124,498	113,577	112,100
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	(249,851)	844,427	1,634,959	204,250
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 20,085,126	\$ 25,094,476	\$ 29,029,237	\$ 34,303,375



PROPRIETARY ACTIVITIES: Water, Sewer

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 15,062,971	\$ 15,665,497	\$ 16,232,484	\$ 16,335,810
NON-OPERATING REVENUE	4,766,008	5,706,666	9,521,819	11,335,815

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 2,251,981	\$ 2,638,300	\$ 2,623,360	\$ 7,477,196
JUDICIAL	413,737	540,131	469,748	656,282
PUBLIC SAFETY	-	-	-	-
PUBLIC WORKS	4,081,764	6,914,751	8,081,051	10,819,281
CULTURE AND RECREATION	1,094,342	1,291,868	1,160,487	1,412,845
WELFARE	-	-	-	-
HEALTH & SANITATION	108,416	208,099	275,452	425,104
COMMUNITY SUPPORT	734,911	761,501	1,102,788	1,561,848
OTHER	1,122,776	-	-	-
OTHER FINANCING USES	-	-	-	634,468
ENDING BALANCE	10,277,199	12,739,826	15,316,351	11,316,351
TOTAL EXPENDITURES	\$ 20,085,126	\$ 25,094,476	\$ 29,029,237	\$ 34,303,375



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 10,578,197	\$ 11,813,254	\$ 13,360,384	\$ 15,138,001
NON-OPERATING EXPENSES	2,777,016	1,757,668	1,657,793	1,621,306
NET INCOME	\$ 6,473,766	\$ 7,801,241	\$ 10,736,126	\$ 10,912,318

CITY OF YERINGTON

DEMOGRAPHICS:

COUNTY - LYON

	2022	2023	2024	2025
POPULATION	3,488	3,538	3,423	3,541
FTE EMPLOYEES CITY	22	21	28	28

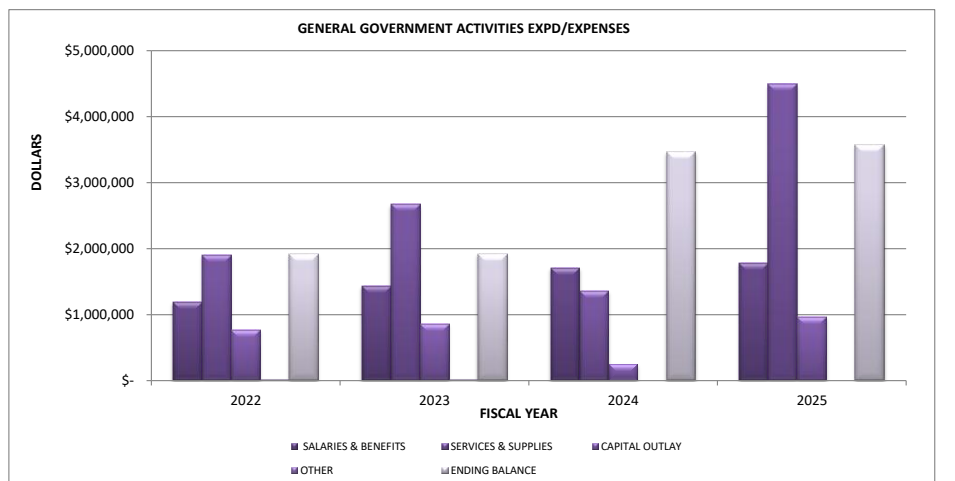
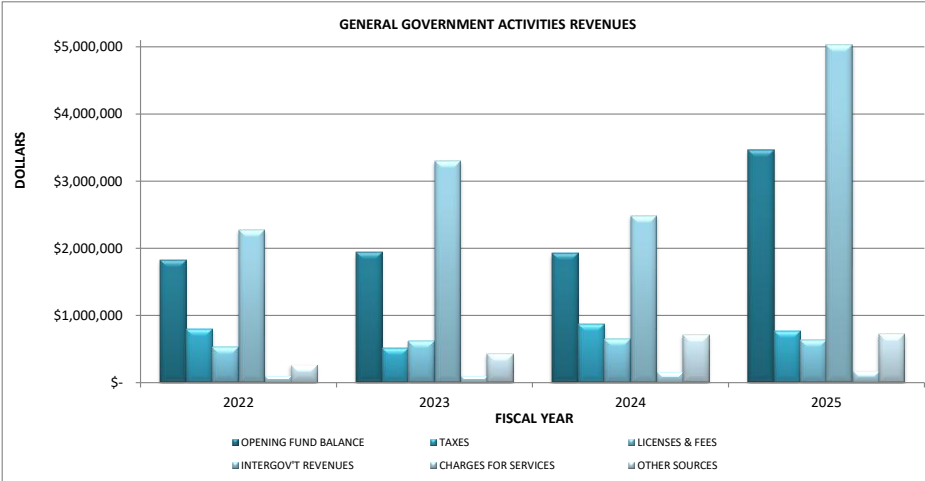
RANK BY POPULATION - 14

	2022	2023	2024	2025
ASSESSED VALUE	74,608,726	193,750,411	204,085,803	168,742,878
*COMBINED AD VALOREM	\$ 0.4044	\$ 0.4044	\$ 0.4044	\$ 0.4044
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

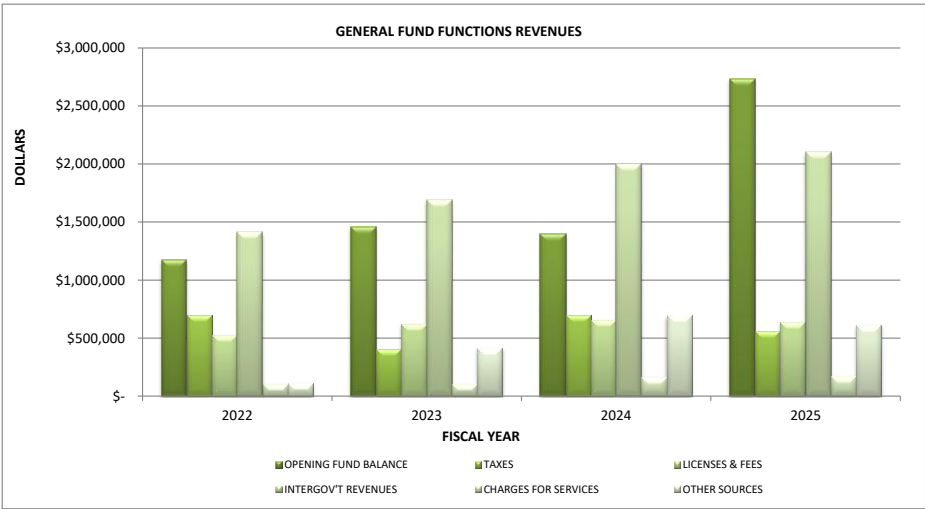
GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 1,828,563	\$ 1,940,447	\$ 1,925,107	\$ 3,471,252
PRIOR YEAR ADJUSTMENTS	23,306	23,306	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	701,142	406,270	700,137	560,770
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	101,171	109,907	172,759	215,000
LICENSES AND FEES	528,988	621,116	656,705	636,700
INTERGOVERNMENTAL REVENUES	2,278,244	3,306,250	2,478,716	5,032,033
CHARGES FOR SERVICES	105,432	106,238	163,352	172,500
FINES AND FORFEITS	28,698	34,381	27,775	30,525
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	211,856	377,217	675,468	696,600
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 5,807,400	\$ 6,925,132	\$ 6,800,019	\$ 10,815,380
REVENUES PER CAPITA	\$ 1,141	\$ 1,409	\$ 1,424	\$ 2,074

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 745,352	\$ 899,875	\$ 1,038,828	\$ 1,079,411
BENEFITS	451,306	540,218	665,892	706,617
SERVICES & SUPPLIES	1,898,548	2,671,777	1,365,637	4,490,036
CAPITAL OUTLAY	771,747	864,849	258,410	963,500
OTHER	23,306	23,306	-	-
OTHER FINANCING USES	-	-	-	-
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
ENDING BALANCE	1,917,141	1,925,107	3,471,252	3,575,816
TOTAL EXPENDITURES	\$ 5,807,400	\$ 6,925,132	\$ 6,800,019	\$ 10,815,380
EXP. PER CAPITA	\$ 1,115	\$ 1,413	\$ 972	\$ 2,044



CITY OF YERINGTON

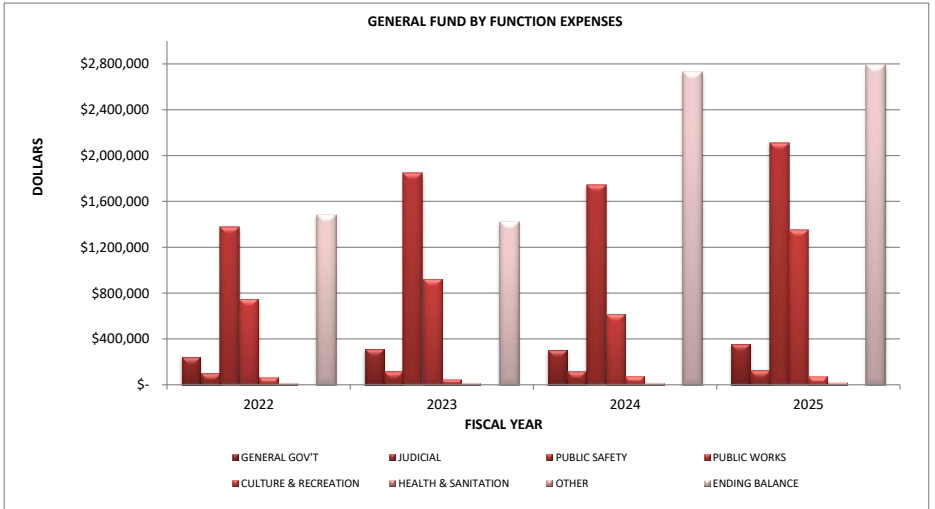
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 1,171,202	\$ 1,457,074	\$ 1,400,081	\$ 2,732,044
PRIOR YEAR ADJUSTMENTS	23,306	23,306	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	701,142	406,270	700,137	560,770
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	528,988	621,116	656,705	636,700
INTERGOVERNMENTAL REVENUES	1,409,988	1,692,228	1,998,313	2,106,701
CHARGES FOR SERVICES	105,432	106,238	163,352	172,500
FINES AND FORFEITS	27,059	33,175	26,000	28,500
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	61,721	358,420	669,078	588,600
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 4,028,838	\$ 4,697,827	\$ 5,613,666	\$ 6,825,815



PROPRIETARY ACTIVITIES: Water, Mason Water, Sewer

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 2,367,748	\$ 2,300,962	\$ 2,728,817	\$ 2,949,516
NON-OPERATING REVENUE	243,386	478,045	8,678,496	193,500

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 242,706	\$ 313,339	\$ 305,947	\$ 352,971
JUDICIAL	102,994	119,364	116,543	129,136
PUBLIC SAFETY	1,374,502	1,845,345	1,743,523	2,108,345
PUBLIC WORKS	744,365	926,015	618,753	1,347,532
CULTURE AND RECREATION	65,226	51,527	77,604	76,371
WELFARE	-	-	-	-
HEALTH & SANITATION	18,665	18,850	19,252	23,277
COMMUNITY SUPPORT	-	-	-	-
OTHER	-	-	-	-
OTHER FINANCING USES	-	-	-	-
ENDING BALANCE	1,480,380	1,423,387	2,732,044	2,788,183
TOTAL EXPENDITURES	\$ 4,028,838	\$ 4,697,827	\$ 5,613,666	\$ 6,825,815



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 2,648,748	\$ 3,122,883	\$ 2,293,026	\$ 2,553,315
NON-OPERATING EXPENSES	533,487	532,541	8,966,802	1,044,901
NET INCOME	\$ (571,101)	\$ (876,417)	\$ 147,485	\$ (455,200)

CITY OF LOVELOCK

DEMOGRAPHICS:

COUNTY - PERSHING

	2022	2023	2024	2025
POPULATION	2,046	2,029	2,084	2,079
FTE EMPLOYEES CITY	14.17	15.97	16.00	17.00

RANK BY POPULATION - 16

	2022	2023	2024	2025
ASSESSED VALUE	27,547,264	26,617,748	29,552,709	32,672,389
*COMBINED AD VALOREM	\$ 0.5624	\$ 0.5624	\$ 0.5624	\$ 0.5624
*Highest combined rate county-wide	\$ 3.6592	\$ 3.6592	\$ 3.6592	\$ 3.6592

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 972,925	\$ 996,109	\$ 1,088,836	\$ 862,075
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	141,229	146,925	158,446	167,130
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	10,889	10,790	10,960	9,535
LICENSES AND FEES	103,131	123,432	117,100	78,500
INTERGOVERNMENTAL REVENUES	898,423	1,547,204	1,297,425	926,135
CHARGES FOR SERVICES	8,985	6,135	5,000	5,000
FINES AND FORFEITS	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	76,437	113,076	113,470	116,500
OTHER FINANCING SOURCES	15,000	-	15,000	15,000
TOTAL RESOURCES	\$ 2,227,019	\$ 2,943,671	\$ 2,806,237	\$ 2,179,875

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 394,461	\$ 497,172	\$ 515,251	\$ 614,500
BENEFITS	212,651	254,804	337,590	427,800
SERVICES & SUPPLIES	400,744	515,835	715,577	513,000
CAPITAL OUTLAY	159,437	587,024	324,544	178,000
OTHER	-	-	-	-
OTHER FINANCING USES	63,617	-	51,200	60,000
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
ENDING BALANCE	996,109	1,088,836	862,075	386,575
TOTAL EXPENDITURES	\$ 2,227,019	\$ 2,943,671	\$ 2,806,237	\$ 2,179,875

REVENUES PER CAPITA

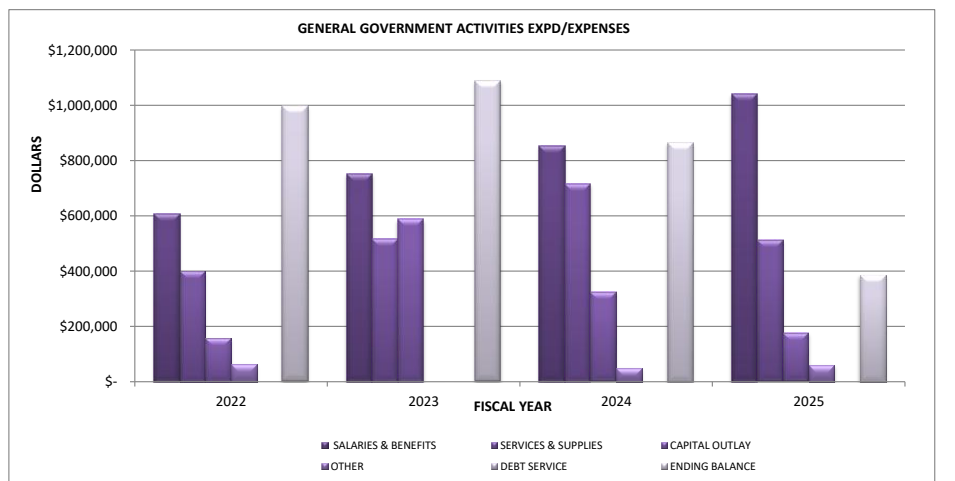
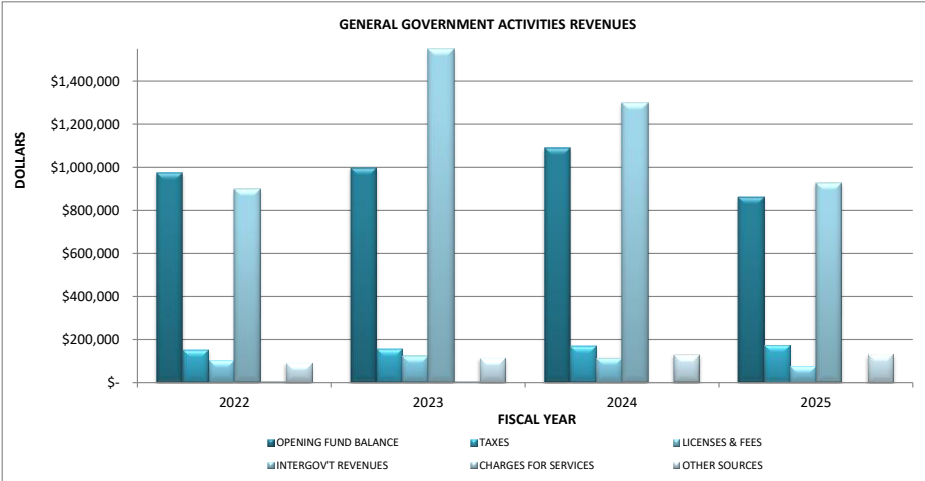
\$ 613	\$ 960	\$ 824	\$ 634
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TOTAL EXPENDITURES

\$ 2,227,019	\$ 2,943,671	\$ 2,806,237	\$ 2,179,875
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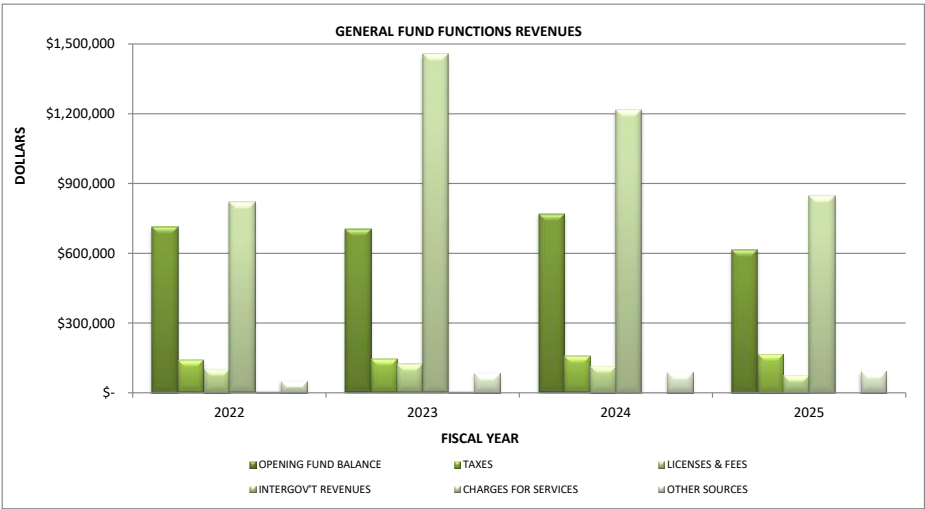
EXP. PER CAPITA

\$ 602	\$ 914	\$ 933	\$ 863
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CITY OF LOVELOCK

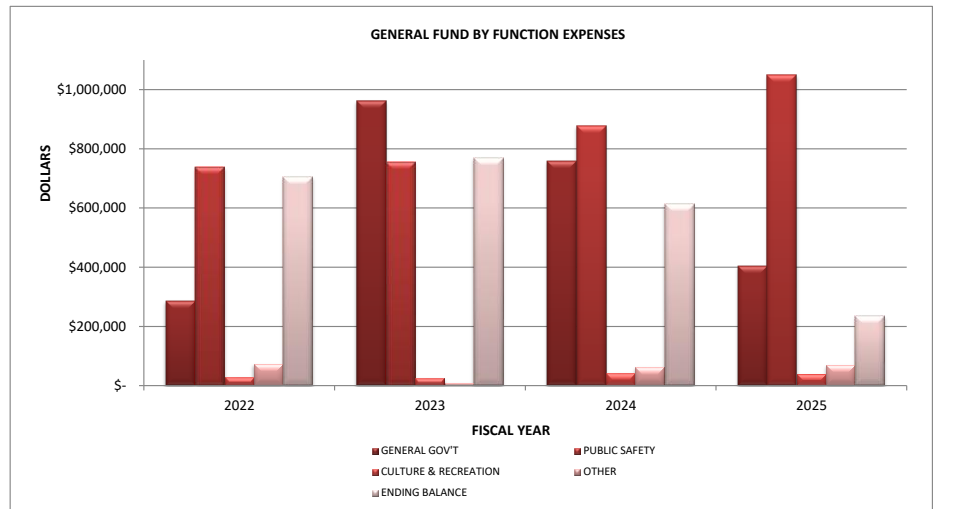
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 711,286	\$ 705,207	\$ 769,058	\$ 613,313
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	141,229	146,925	158,446	167,130
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	103,131	123,432	117,100	78,500
INTERGOVERNMENTAL REVENUES	819,799	1,454,755	1,215,700	844,876
CHARGES FOR SERVICES	8,985	6,135	5,000	5,000
FINES AND FORFEITS	-	-	-	-
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	50,421	86,218	88,970	92,000
OTHER FINANCING SOURCES	-	-	-	-
TOTAL RESOURCES	\$ 1,834,851	\$ 2,522,672	\$ 2,354,274	\$ 1,800,819



PROPRIETARY ACTIVITIES: Utility

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 586,761	\$ 627,982	\$ 630,137	\$ 640,400
NON-OPERATING REVENUE	369,625	3,546	649,575	410,000

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 286,566	\$ 961,336	\$ 759,059	\$ 404,500
JUDICIAL	-	-	-	-
PUBLIC SAFETY	739,714	757,094	877,307	1,050,500
PUBLIC WORKS	-	-	-	-
CULTURE AND RECREATION	28,747	25,184	42,395	39,600
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
COMMUNITY SUPPORT	11,000	10,000	11,000	11,000
OTHER	-	-	-	-
OTHER FINANCING USES	63,617	-	51,200	60,000
ENDING BALANCE	705,207	769,058	613,313	235,219
TOTAL EXPENDITURES	\$ 1,834,851	\$ 2,522,672	\$ 2,354,274	\$ 1,800,819



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 905,842	\$ 1,065,381	\$ 968,631	\$ 1,317,500
NON-OPERATING EXPENSES	\$ 163,186	\$ 159,111	\$ 154,694	\$ 150,213
NET INCOME	\$ (112,642)	\$ (592,964)	\$ 156,387	\$ (417,313)

CITY OF RENO

DEMOGRAPHICS:

COUNTY - WASHOE

	2022	2023	2024	2025
POPULATION	258,230	264,318	274,129	277,517
FTE EMPLOYEES CITY	1,442.74	1,511.74	1,553.24	1,582.24

RANK BY POPULATION - 4

	2022	2023	2024	2025
ASSESSED VALUE	10,111,719,650	10,453,332,120	13,862,380,661	15,026,028,144
*COMBINED AD VALOREM	\$ 0.9598	\$ 0.9598	\$ 0.9598	\$ 0.9598
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

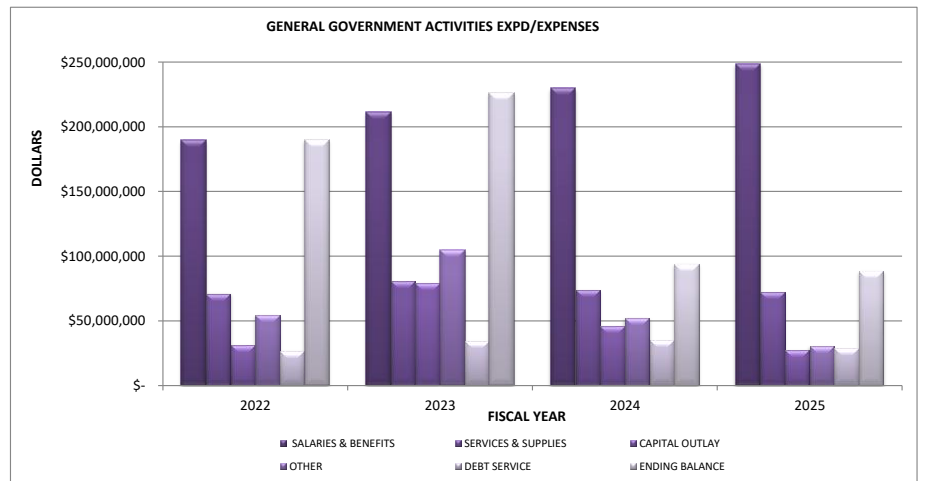
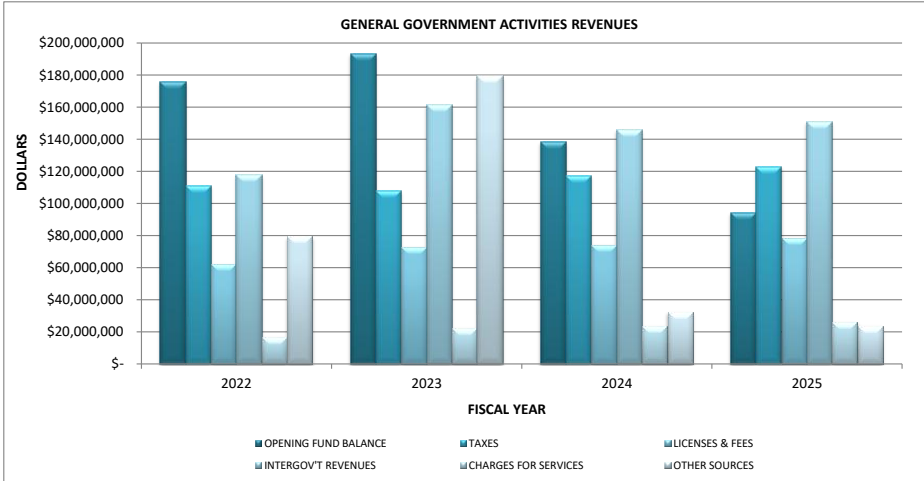
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 175,641,760	\$ 193,013,960	\$ 138,022,155	\$ 94,085,259
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	88,041,558	93,137,064	100,919,074	108,915,053
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	23,008,859	14,844,365	16,115,000	14,090,000
LICENSES AND FEES	62,283,217	73,176,986	74,354,036	78,303,203
INTERGOVERNMENTAL REVENUES	117,693,603	161,225,781	145,852,693	150,677,958
CHARGES FOR SERVICES	16,895,786	22,201,522	23,970,853	26,119,661
FINES AND FORFEITS	3,217,458	3,306,096	3,397,364	3,348,000
SPECIAL ASSESSMENTS	3,867,022	4,707,752	5,439,197	5,912,388
MISCELLANEOUS REVENUES	22,400,417	14,368,019	8,927,584	5,293,515
OTHER FINANCING SOURCES	50,001,311	156,852,130	14,644,613	9,290,117
TOTAL RESOURCES	\$ 563,050,991	\$ 736,833,675	\$ 531,642,569	\$ 496,035,154

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 121,544,248	\$ 136,117,371	\$ 143,671,400	\$ 154,825,005
BENEFITS	67,915,858	75,113,758	85,944,336	93,516,871
SERVICES & SUPPLIES	71,252,687	80,464,671	74,296,550	72,715,954
CAPITAL OUTLAY	31,255,979	79,669,204	46,195,735	27,526,725
OTHER	132,514	343,212	402,302	402,300
OTHER FINANCING USES	54,279,245	104,666,993	52,125,022	30,000,739
PRINCIPAL	16,176,288	17,223,083	17,835,373	13,893,411
INTEREST	10,435,336	16,935,293	17,086,592	14,851,928
ENDING BALANCE	190,058,839	226,300,091	94,085,259	88,302,221
TOTAL EXPENDITURES	\$ 563,050,994	\$ 736,833,676	\$ 531,642,569	\$ 496,035,154

REVENUES PER CAPITA \$ 1,500 \$ 2,057 \$ 1,436 \$ 1,448

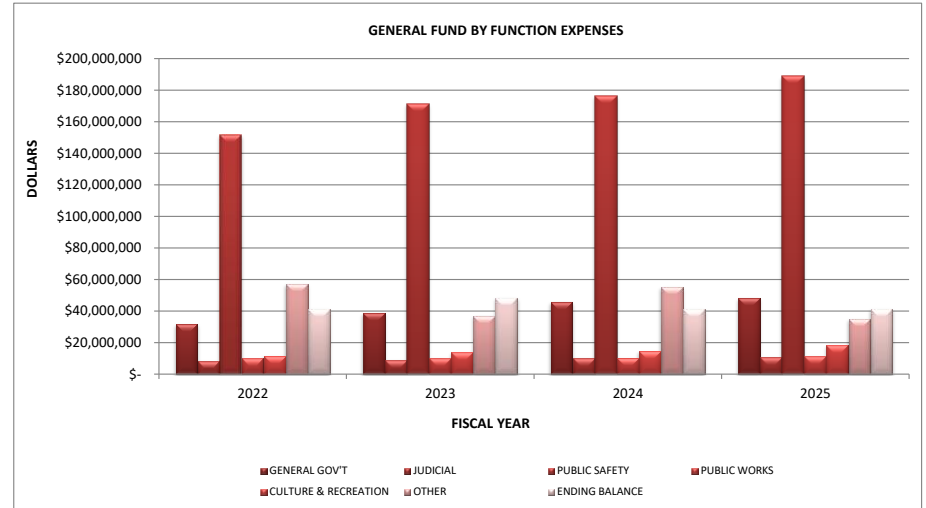
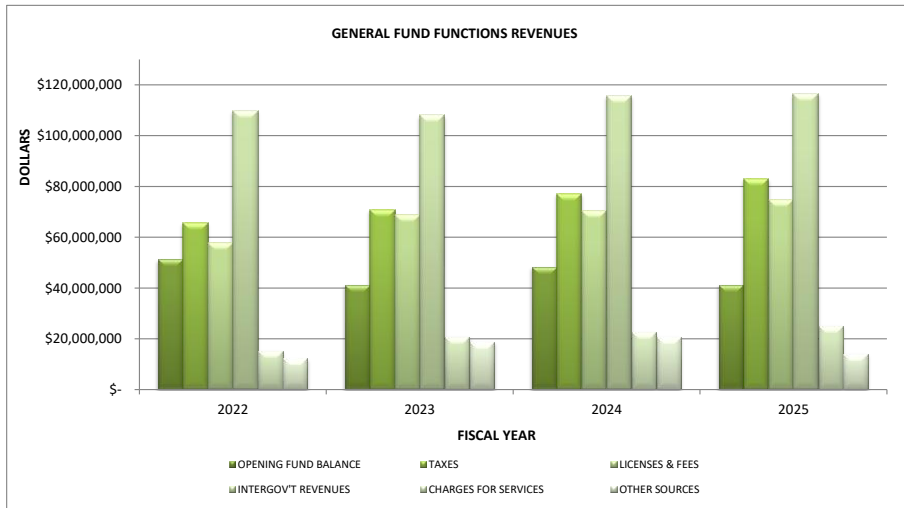
EXP. PER CAPITA \$ 1,444 \$ 1,932 \$ 1,596 \$ 1,469



CITY OF RENO

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 51,289,698	\$ 41,254,404	\$ 48,218,827	\$ 41,159,179
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	65,601,314	70,905,726	77,030,375	82,850,984
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	-	-	-	-
LICENSES AND FEES	57,793,357	68,886,558	70,542,595	74,503,203
INTERGOVERNMENTAL REVENUES	109,586,365	107,974,155	115,585,587	116,404,200
CHARGES FOR SERVICES	15,282,721	20,900,101	22,770,853	24,919,661
FINES AND FORFEITS	3,100,303	3,291,391	3,382,906	3,348,000
SPECIAL ASSESSMENTS	2,778,087	3,033,322	3,675,282	4,253,343
MISCELLANEOUS REVENUES	3,512,976	3,460,224	4,500,988	3,081,000
OTHER FINANCING SOURCES	2,941,239	8,889,348	8,993,536	3,441,000
TOTAL RESOURCES	\$ 311,886,060	\$ 328,595,229	\$ 354,700,949	\$ 353,960,570

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 31,673,189	\$ 38,761,377	\$ 46,091,251	\$ 48,171,620
JUDICIAL	8,246,819	8,950,682	10,189,374	10,793,778
PUBLIC SAFETY	151,770,253	171,138,160	176,285,982	188,743,944
PUBLIC WORKS	10,047,749	10,401,388	10,605,696	11,606,082
CULTURE AND RECREATION	11,843,380	14,082,360	14,793,489	18,291,687
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
COMMUNITY SUPPORT	4,445,438	5,115,583	6,872,917	8,222,840
OTHER	655,912	688,457	605,701	605,701
OTHER FINANCING USES	51,948,916	31,238,395	48,097,360	26,365,739
ENDING BALANCE	41,254,404	48,218,827	41,159,179	41,159,179
TOTAL EXPENDITURES	\$ 311,886,060	\$ 328,595,229	\$ 354,700,949	\$ 353,960,570



PROPRIETARY ACTIVITIES: Sanitary Sewer, Animal Control, Building Permit, Motor Vehicle, Risk Retention, Self-funded Medical Plan, Workers Compensation, Golf Courses, Dispatch, Planning

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 144,460,488	\$ 153,047,554	\$ 161,460,919	\$ 166,118,284
NON-OPERATING REVENUE	2,964,108	15,749,464	11,396,360	79,655,000

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 125,866,796	\$ 146,003,211	\$ 160,955,009	\$ 159,746,316
NON-OPERATING EXPENSES	16,379,984	6,546,528	5,600,000	6,348,622

NET INCOME **\$ 5,177,816** **\$ 16,247,279** **\$ 6,302,270** **\$ 79,678,346**

CITY OF SPARKS

DEMOGRAPHICS:

COUNTY - WASHOE

	2022	2023	2024	2025
POPULATION	103,230	107,489	111,735	113,816
FTE EMPLOYEES CITY	632	647	668	670

RANK BY POPULATION - 5

	2022	2023	2024	2025
ASSESSED VALUE	3,524,585,790	3,595,987,087	5,179,480,004	5,431,595,703
*COMBINED AD VALOREM	\$ 0.9598	\$ 0.9598	\$ 0.9598	\$ 0.9598
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 66,947,121	\$ 73,600,643	\$ 87,281,524	\$ 79,791,152
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	26,097,345	28,137,424	34,000,000	36,650,000
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	4,370,522	4,712,612	2,528,000	2,542,000
LICENSES AND FEES	22,297,813	25,730,539	25,402,014	26,087,050
INTERGOVERNMENTAL REVENUES	72,012,421	77,256,768	67,139,569	66,956,913
CHARGES FOR SERVICES	6,677,002	5,903,560	5,829,396	6,181,232
FINES AND FORFEITS	551,510	560,717	559,200	580,700
SPECIAL ASSESSMENTS	878,508	774,467	865,000	810,241
MISCELLANEOUS REVENUES	(28,872)	3,269,492	3,355,906	2,881,025
OTHER FINANCING SOURCES	15,085,648	21,132,680	28,291,757	8,195,370

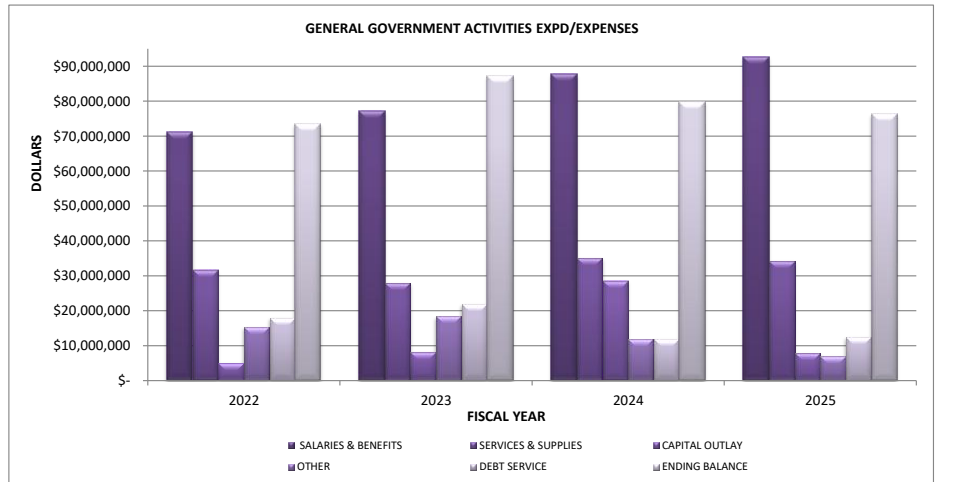
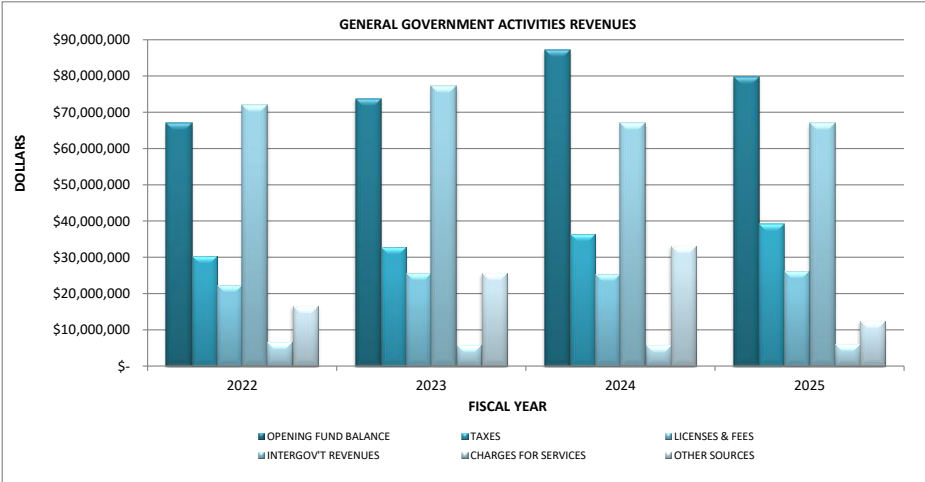
EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 45,554,330	\$ 49,667,815	\$ 55,015,203	\$ 57,687,209
BENEFITS	25,696,464	27,438,972	32,756,158	35,112,559
SERVICES & SUPPLIES	31,773,966	27,984,971	35,125,967	34,264,259
CAPITAL OUTLAY	5,130,137	8,340,294	28,669,707	7,944,090
OTHER	2,849	43,664	79,505	34,850
OTHER FINANCING USES	15,253,319	18,385,726	11,749,796	6,956,212
PRINCIPAL	15,543,230	20,056,439	10,106,961	10,534,302
INTEREST	2,334,080	1,879,499	1,957,917	1,888,076
ENDING BALANCE	73,600,643	87,281,522	79,791,152	76,254,127

TOTAL RESOURCES \$ 214,889,018 \$ 241,078,902 \$ 255,252,366 \$ 230,675,683

TOTAL EXPENDITURES \$ 214,889,018 \$ 241,078,902 \$ 255,252,366 \$ 230,675,683

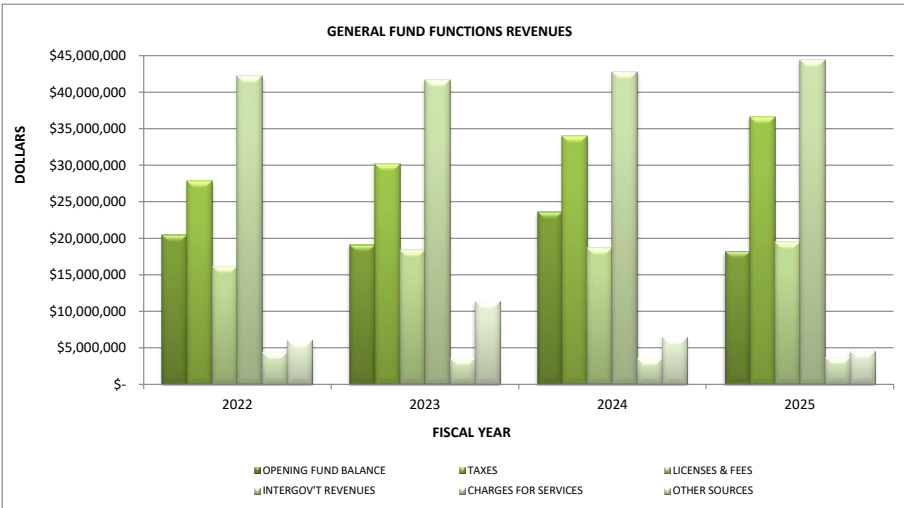
REVENUES PER CAPITA \$ 1,433 \$ 1,558 \$ 1,503 \$ 1,326

EXP. PER CAPITA \$ 1,369 \$ 1,431 \$ 1,570 \$ 1,357

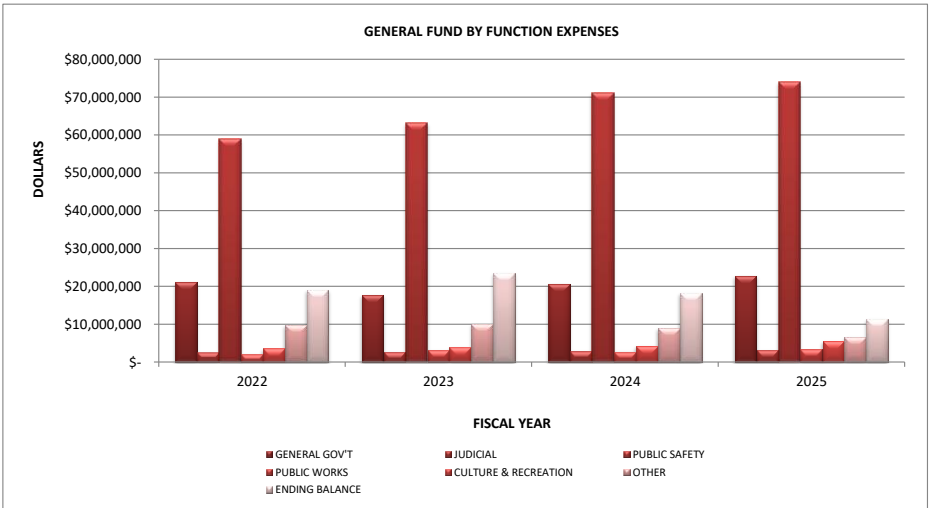


CITY OF SPARKS

GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 20,507,892	\$ 19,047,442	\$ 23,554,983	\$ 18,203,419
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	26,097,345	28,137,424	34,000,000	36,650,000
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	1,782,794	1,973,340	-	-
LICENSES AND FEES	16,213,706	18,422,472	18,736,250	19,478,250
INTERGOVERNMENTAL REVENUES	42,207,381	41,692,244	42,783,689	44,466,250
CHARGES FOR SERVICES	4,416,179	3,666,776	3,563,421	3,799,832
FINES AND FORFEITS	551,510	560,717	559,200	580,700
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	126,945	1,232,441	1,932,460	1,615,010
OTHER FINANCING SOURCES	5,367,327	9,677,514	3,950,000	2,400,000
TOTAL RESOURCES	\$ 117,271,079	\$ 124,410,370	\$ 129,080,003	\$ 127,193,461



EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 21,154,547	\$ 17,710,328	\$ 20,725,018	\$ 22,801,936
JUDICIAL	2,524,376	2,726,303	2,842,128	3,196,408
PUBLIC SAFETY	58,853,719	63,158,274	71,182,688	74,073,574
PUBLIC WORKS	2,177,168	3,113,322	2,774,487	3,351,040
CULTURE AND RECREATION	3,593,096	4,019,445	4,365,466	5,617,911
WELFARE	-	-	-	-
HEALTH & SANITATION	-	-	-	-
COMMUNITY SUPPORT	257,581	1,304,083	739,000	670,050
OTHER	75,913	-	-	-
OTHER FINANCING USES	9,587,237	8,823,632	8,247,796	6,023,799
ENDING BALANCE	19,047,442	23,554,983	18,203,419	11,458,744
TOTAL EXPENDITURES	\$ 117,271,079	\$ 124,410,370	\$ 129,080,002	\$ 127,193,462



PROPRIETARY ACTIVITIES: Sewer, Joint Treatment Plant, Development Services, Office Service & Supply, Motor Vehicle, Group Insurance, Workers Compensation, Municipal Self Insurance

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 84,304,195	\$ 87,319,379	\$ 98,634,108	\$ 99,558,903
NON-OPERATING REVENUE	2,520,798	23,565,531	14,625,807	14,089,506

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 84,004,322	\$ 93,648,137	\$ 108,347,244	\$ 116,749,409
NON-OPERATING EXPENSES	1,641,719	1,093,657	105,437	67,740
NET INCOME	\$ 1,178,952	\$ 16,143,116	\$ 4,807,234	\$ (3,168,740)

CITY OF ELY

DEMOGRAPHICS:

COUNTY - WHITE PINE

	2022	2023	2024	2025
POPULATION	4,275	4,138	4,015	3,954
FTE EMPLOYEES CITY	34	33	38	38

RANK BY POPULATION - 13

	2022	2023	2024	2025
ASSESSED VALUE	68,238,615	75,462,196	71,830,219	75,807,379
*COMBINED AD VALOREM	\$ -	\$ -	\$ -	\$ -
*Highest combined rate county-wide	\$ 3.66	\$ 3.66	\$ 3.66	\$ 3.66

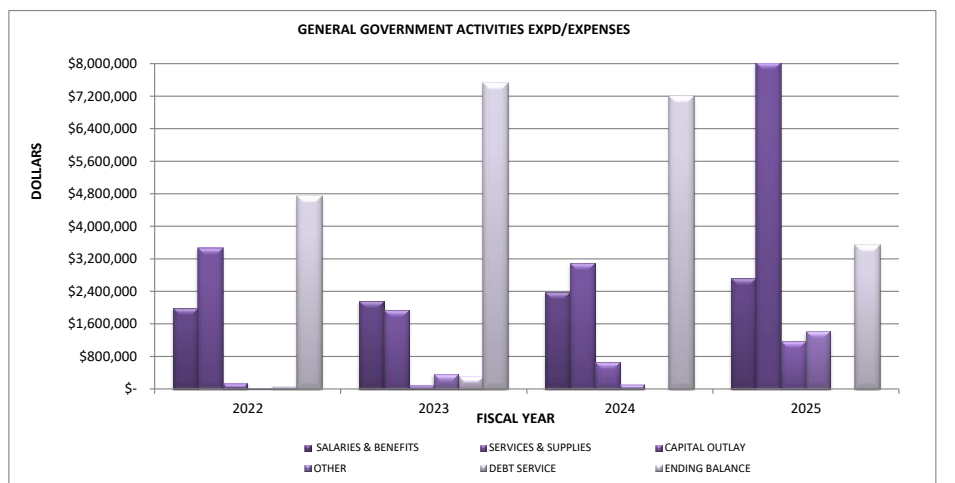
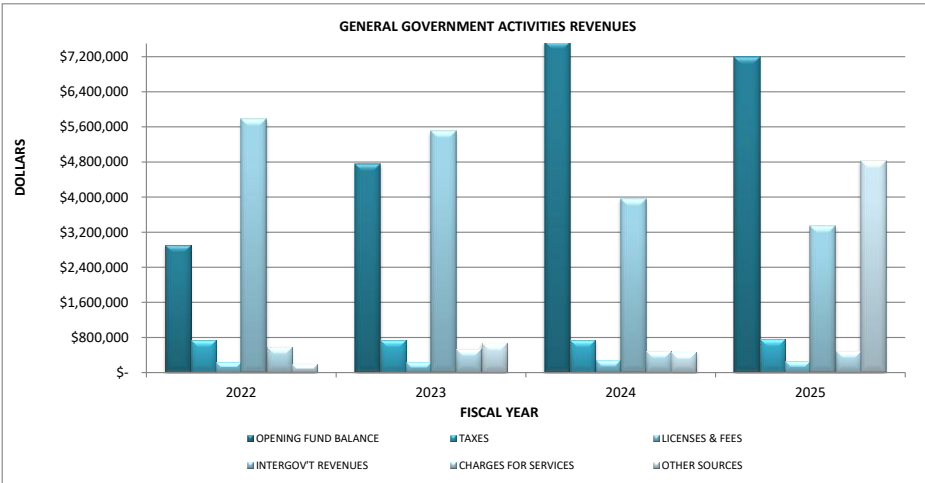
BUDGETARY DATA - ALL FUNDS EXCLUDING PROPRIETARY AND ENTERPRISE FUNDS

GENERAL GOVERNMENT ACTIVITIES RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 2,904,882	\$ 4,749,167	\$ 7,535,933	\$ 7,199,108
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	129,025	137,449	145,000	150,000
NET PROCEEDS OF MINES	38,980	-	-	-
OTHER TAXES	565,352	602,131	591,110	608,430
LICENSES AND FEES	242,570	239,811	279,800	271,550
INTERGOVERNMENTAL REVENUES	5,786,107	5,500,118	3,957,881	3,342,782
CHARGES FOR SERVICES	592,569	542,386	493,860	499,200
FINES AND FORFEITS	60,440	65,096	60,353	59,650
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	105,937	227,700	332,606	4,024,996
OTHER FINANCING SOURCES	33,593	380,000	85,000	735,000
TOTAL RESOURCES	\$ 10,459,455	\$ 12,443,858	\$ 13,481,543	\$ 16,890,716

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
SALARIES & WAGES	\$ 1,287,656	\$ 1,377,696	\$ 1,481,541	\$ 1,754,095
BENEFITS	698,782	778,710	911,800	985,191
SERVICES & SUPPLIES	3,458,199	1,954,108	3,098,540	8,021,678
CAPITAL OUTLAY	156,604	100,452	675,856	1,179,846
OTHER	-	-	-	-
OTHER FINANCING USES	30,000	380,000	114,698	1,415,000
PRINCIPAL	64,476	313,908	-	-
INTEREST	14,571	3,051	-	-
ENDING BALANCE	4,749,167	7,535,933	7,199,108	3,534,906
TOTAL EXPENDITURES	\$ 10,459,455	\$ 12,443,858	\$ 13,481,543	\$ 16,890,716

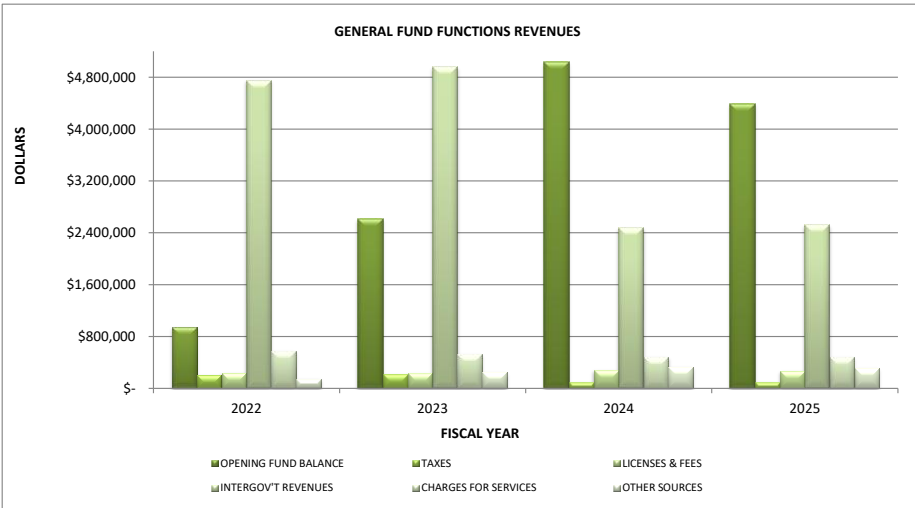
REVENUES PER CAPITA	2022	2023	2024	2025
	\$ 1,767	\$ 1,860	\$ 1,481	\$ 2,451

EXP. PER CAPITA	2022	2023	2024	2025
	\$ 1,336	\$ 1,186	\$ 1,565	\$ 3,378



CITY OF ELY

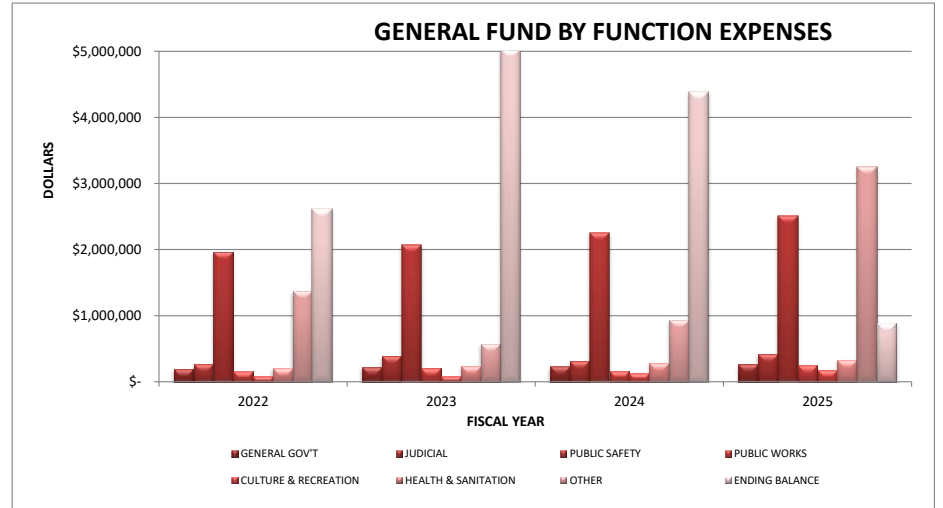
GENERAL FUND-BY FUNCTION RESOURCES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPENING FUND BALANCE	\$ 946,364	\$ 2,615,528	\$ 5,033,688	\$ 4,388,920
PRIOR YEAR ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-	-
AD VALOREM TAXES	-	-	-	-
NET PROCEEDS OF MINES	-	-	-	-
OTHER TAXES	212,444	222,609	101,000	103,300
LICENSES AND FEES	242,570	239,811	279,800	271,550
INTERGOVERNMENTAL REVENUES	4,750,364	4,959,846	2,469,231	2,514,019
CHARGES FOR SERVICES	584,593	535,325	487,300	493,000
FINES AND FORFEITS	60,440	65,096	60,353	59,650
SPECIAL ASSESSMENTS	-	-	-	-
MISCELLANEOUS REVENUES	84,192	194,504	276,090	254,134
OTHER FINANCING SOURCES	3,593	-	-	-
TOTAL RESOURCES	\$ 6,884,560	\$ 8,832,719	\$ 8,707,462	\$ 8,084,573



PROPRIETARY ACTIVITIES: Municipal Water, Sanitary Landfill, Municipal Sanitation

	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING REVENUE	\$ 3,643,029	\$ 3,578,812	\$ 3,637,352	\$ 3,640,700
NON-OPERATING REVENUE	571,224	833,387	1,400,439	11,151,473

EXPD/EXPENSES	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
GENERAL GOVERNMENT	\$ 196,297	\$ 221,763	\$ 232,040	\$ 265,436
JUDICIAL	275,570	393,625	313,464	415,671
PUBLIC SAFETY	1,967,371	2,072,294	2,253,965	2,509,446
PUBLIC WORKS	161,213	206,105	165,506	248,021
CULTURE AND RECREATION	89,140	90,052	135,940	184,372
WELFARE	-	-	-	-
HEALTH & SANITATION	206,241	241,236	282,856	326,551
COMMUNITY SUPPORT	1,343,200	193,956	820,073	1,831,691
OTHER	-	-	-	-
OTHER FINANCING USES	30,000	380,000	114,698	1,415,000
ENDING BALANCE	2,615,528	5,033,688	4,388,920	888,385
TOTAL EXPENDITURES	\$ 6,884,560	\$ 8,832,719	\$ 8,707,462	\$ 8,084,573



	ACTUAL 2022	ACTUAL 2023	EST. 2024	BUDGET 2025
OPERATING EXPENSES	\$ 3,039,715	\$ 3,460,890	\$ 4,220,638	\$ 12,888,757
NON-OPERATING EXPENSES	303,596	350,654	2,115,512	4,546,192
NET INCOME	\$ 870,942	\$ 600,655	\$ (1,298,359)	\$ (2,642,776)

HISTORY OF ASSESSED VALUES WITH % INCREASE (DECREASE) OVER PRIOR YEAR

COUNTIES	FISCAL YEAR 2015-16	FISCAL YEAR 2016-17	FISCAL YEAR 2017-18	FISCAL YEAR 2018-19	FISCAL YEAR 2019-20	FISCAL YEAR 2020-21	FISCAL YEAR 2021-22	FISCAL YEAR 2022-23	FISCAL YEAR 2023-24	FISCAL YEAR 2024-25
CARSON CITY	1,373,408,853 6.72%	1,445,154,773 5.22%	1,502,046,933 3.94%	1,568,475,621 4.42%	1,666,547,892 6.25%	1,814,811,670 8.90%	1,799,198,563 -0.86%	2,075,625,383 15.36%	2,332,697,425 12.39%	2,545,236,822 9.11%
CHURCHILL	734,347,493 4.68%	801,051,091 9.08%	820,038,393 2.37%	840,079,069 2.44%	869,263,253 3.47%	895,312,015 3.00%	926,262,132 3.46%	970,660,762 4.79%	1,175,483,570 21.10%	1,193,054,035 1.49%
CLARK	69,266,468,466 10.11%	74,597,622,262 7.70%	78,890,801,494 5.76%	84,428,728,091 7.02%	92,239,056,371 9.25%	99,962,719,089 8.37%	103,215,191,148 3.25%	115,981,318,714 12.37%	132,090,463,013 13.89%	146,284,576,844 10.75%
DOUGLAS	2,727,497,704 2.54%	2,850,564,551 4.51%	2,908,641,064 2.04%	3,076,916,940 5.79%	3,325,384,336 8.08%	3,538,641,085 6.41%	3,664,516,681 3.56%	3,994,970,231 9.02%	4,640,874,683 16.17%	4,725,769,154 1.83%
ELKO	1,901,937,199 3.44%	2,007,908,293 5.57%	2,100,000,798 4.59%	2,191,111,161 4.34%	2,183,998,632 -0.32%	2,307,887,553 5.67%	2,529,304,538 9.59%	2,369,199,810 -6.33%	2,498,944,791 5.48%	2,581,976,730 3.32%
ESMERALDA	68,967,729 -13.82%	80,831,115 17.20%	83,790,387 3.66%	72,333,983 -13.67%	66,608,464 -7.92%	120,193,550 80.45%	97,542,476 -18.85%	98,289,312 0.77%	194,159,347 97.54%	219,451,173 13.03%
EUREKA	1,530,900,503 24.85%	1,260,990,662 -17.63%	1,034,728,897 -17.94%	1,407,180,192 36.00%	1,220,871,907 -13.24%	1,208,149,464 -1.04%	1,936,571,803 60.29%	1,703,378,514 -12.04%	1,577,791,095 -7.37%	1,681,334,732 6.56%
HUMBOLDT	1,443,913,248 7.64%	1,326,684,368 -8.12%	1,331,495,805 0.36%	1,326,732,085 -0.36%	1,259,675,966 -5.05%	1,421,877,282 12.88%	1,888,368,432 32.81%	1,686,653,201 -10.68%	1,637,371,105 -2.92%	2,224,759,229 35.87%
LANDER	1,168,524,947 -2.85%	1,068,973,861 -8.52%	1,465,577,371 37.10%	1,881,047,549 28.35%	1,887,857,499 0.36%	1,602,462,246 -15.12%	1,534,595,705 -4.24%	1,370,456,228 -10.70%	1,350,901,008 -1.43%	1,215,371,666 -10.03%
LINCOLN	340,585,201 -2.71%	305,687,430 -10.25%	286,580,877 -6.25%	281,018,607 -1.94%	290,726,134 3.45%	290,075,392 -0.22%	304,038,163 4.81%	306,573,341 0.83%	315,023,149 2.76%	357,927,161 13.62%
LYON	1,524,874,295 7.25%	1,566,054,910 2.70%	1,682,761,005 7.45%	1,838,828,115 9.27%	2,064,010,723 12.25%	2,273,021,391 10.13%	2,417,992,311 6.38%	2,764,911,430 14.35%	3,083,725,885 11.53%	3,291,747,293 6.75%
MINERAL	166,510,772 19.36%	173,319,613 4.09%	172,060,924 -0.73%	191,445,849 11.27%	232,583,403 21.49%	229,822,634 -1.19%	259,850,454 13.07%	266,676,164 2.63%	290,198,000 8.82%	287,576,702 -0.90%
NYE	1,471,597,293 9.44%	1,632,742,448 10.95%	1,910,358,824 17.00%	1,999,579,546 4.67%	2,248,151,058 12.43%	2,196,383,282 -2.30%	2,311,658,811.00 5.25%	2,176,704,827 -5.84%	2,236,617,148 2.75%	2,445,572,856 9.34%
PERSHING	253,552,819 -10.63%	301,128,604 18.76%	317,408,981 5.41%	338,541,572 6.66%	339,553,990 0.30%	328,601,056 -3.23%	332,605,301.00 1.22%	368,898,192 10.91%	384,514,450 4.23%	411,169,653 6.93%
STOREY	510,697,664 -1.40%	558,248,599 9.31%	686,763,955 23.02%	892,921,142 30.02%	1,178,862,581 32.02%	1,549,397,544 31.43%	1,798,426,195.00 16.07%	2,957,123,851 64.43%	2,802,786,720 -5.22%	3,589,095,999 28.05%
WASHOE	14,342,710,925 7.95%	15,432,327,199 7.60%	16,136,670,732 4.56%	16,886,587,798 4.65%	18,398,773,380 8.95%	19,346,366,369 5.15%	20,550,253,841.00 6.22%	21,487,837,028 4.56%	28,178,020,257 31.13%	30,538,620,281 8.38%
WHITE PINE	442,009,737 -3.79%	422,596,545 -4.39%	454,121,947 7.46%	607,488,375 33.77%	618,760,105 1.86%	670,770,280 8.41%	697,277,807.00 3.95%	789,589,634 13.24%	683,110,768 -13.49%	746,542,775 9.29%
STATE TOTAL	99,268,504,848 9.03%	105,831,886,324 6.61%	111,783,848,387 5.62%	119,829,015,695 7.20%	130,090,685,694 8.56%	139,756,491,902 7.43%	146,263,654,361 4.66%	161,368,866,622 10.33%	185,472,682,414 14.94%	204,339,783,105 10.17%
REDEVELOPMENT	2,146,144,306 27.61%	2,499,678,505 16.47%	2,943,888,431 17.77%	3,569,547,265 21.25%	4,037,658,208 13.11%	4,567,271,105 13.12%	5,015,520,496 9.81%	5,759,969,136 14.84%	6,809,479,988 18.22%	8,458,483,334 24.22%
ST TOTAL/REDVLP	101,414,649,154 9.37%	108,331,564,829 6.82%	114,727,736,818 5.90%	123,398,562,960 7.56%	134,128,343,902 8.70%	144,323,763,007 7.60%	151,279,174,857 4.82%	167,128,835,758 10.48%	192,282,162,402 15.05%	212,798,266,439 10.67%

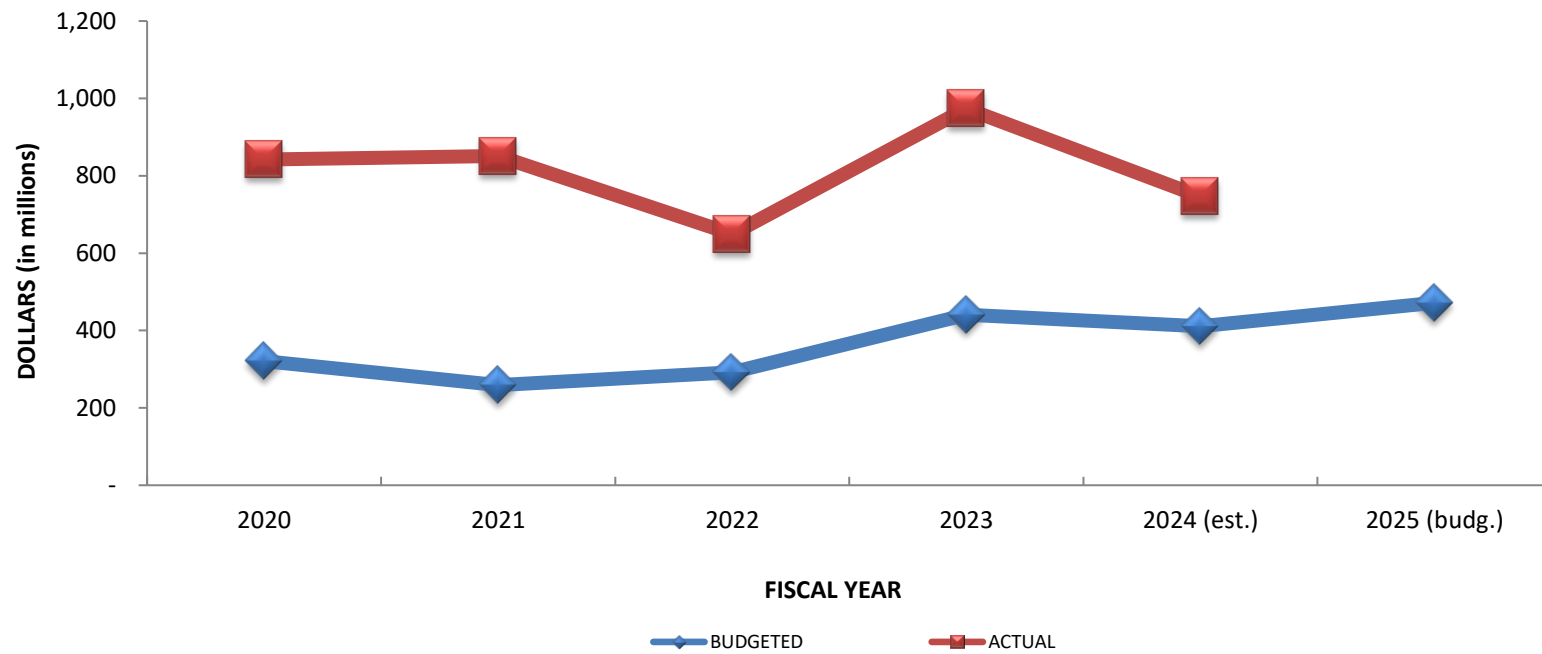
COUNTIES
BUDGETED vs. ACTUAL-GENERAL FUND

COUNTY	2019-20		2020-21		2021-22	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ESTIMATE
Carson City	\$ 6,534,890	\$ 20,398,497	\$ 6,299,110	\$ 21,580,002	\$ 6,560,821	\$ 18,133,406
Churchill	2,913,492	11,310,788	3,817,202	6,561,826	4,205,901	7,120,395
Clark	149,745,351	418,266,313	116,616,882	439,660,749	165,089,086	338,020,002
Douglas	10,919,425	25,057,561	12,777,032	21,459,260	9,441,677	12,268,883
Elko	3,692,078	16,708,545	3,798,444	18,952,669	4,267,355	10,489,288
Esmeralda	101,459	4,029,903	1,943,344	5,525,442	2,634,414	3,234,837
Eureka	28,270,210	49,065,626	25,240,583	52,643,311	35,561,883	39,595,084
Humboldt	674,655	17,103,751	1,550,370	15,362,984	1,230,476	9,552,403
Lander	32,065,681	40,484,634	2,968,955	36,612,744	29,874,170	26,806,497
Lincoln	184,555	1,877,527	175,000	2,252,509	293,862	1,406,008
Lyon	2,624,961	10,439,718	2,152,665	10,852,579	3,056,197	7,895,042
Mineral	476,815	1,083,559	563,938	827,165	574,600	1,305,331
Nye	9,338,686	10,313,983	8,763,349	5,284,035	7,440,033	6,031,497
Pershing	996,339	2,706,773	1,042,637	4,131,513	956,472	2,579,250
Storey	97,798	28,468,540	11,225,460	36,820,915	255,464	25,040,168
Washoe	59,593,412	164,600,181	48,827,105	153,572,311	8,940,753	123,888,504
White Pine	12,487,447	19,841,657	11,067,957	19,419,735	11,940,208	15,887,940
COUNTY TOTAL	\$ 320,717,254	\$ 841,757,556	\$ 258,830,033	\$ 851,519,749	\$ 292,323,372	\$ 649,254,535
		162.46%		228.99%		122.10%

COUNTIES
BUDGETED vs. ACTUAL-GENERAL FUND

COUNTY	2022-23		2023-24		2024-25	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Carson City	\$15,894,701	\$ 21,580,002	\$9,882,174	\$18,133,406	\$15,894,701	
Churchill	2,012,545	6,561,826	2,383,411	7,120,395	2,012,545	
Clark	218,892,784	439,660,749	212,820,407	338,020,002	218,892,784	
Douglas	10,503,499	83,362,829	10,216,173	48,741,210	34,490,155	
Elko	5,111,283	18,952,669	5,746,719	10,489,288	5,111,283	
Esmeralda	666,798	5,525,442	1,148,626	3,234,837	666,798	
Eureka	26,660,876	52,643,311	17,757,162	39,595,084	26,660,876	
Humboldt	5,017,067	15,362,984	1,297,023	9,552,403	5,017,067	
Lander	15,946,058	36,612,744	21,071,127	26,806,497	15,946,058	
Lincoln	489,822	2,252,509	589,150	1,406,008	489,822	
Lyon	5,520,439	71,133,004	4,674,990	68,562,857	11,801,865	
Mineral	396,807	827,165	500,202	1,305,331	396,807	
Nye	5,632,697	5,284,035	5,913,831	6,031,497	5,632,697	
Pershing	308,490	4,131,513	302,857	2,579,250	308,490	
Storey	10,283,448	36,820,915	12,681,658	25,040,168	10,283,448	
Washoe	105,727,499	153,572,311	97,960,895	123,888,504	105,727,499	
White Pine	12,184,776	19,419,735	5,898,906	15,887,940	12,184,776	
COUNTY TOTAL	\$441,249,589	\$ 973,703,743	\$ 410,845,311	\$ 746,394,677	\$ 471,517,671	

COUNTIES BUDGETED vs ACTUAL-GENERAL FUND



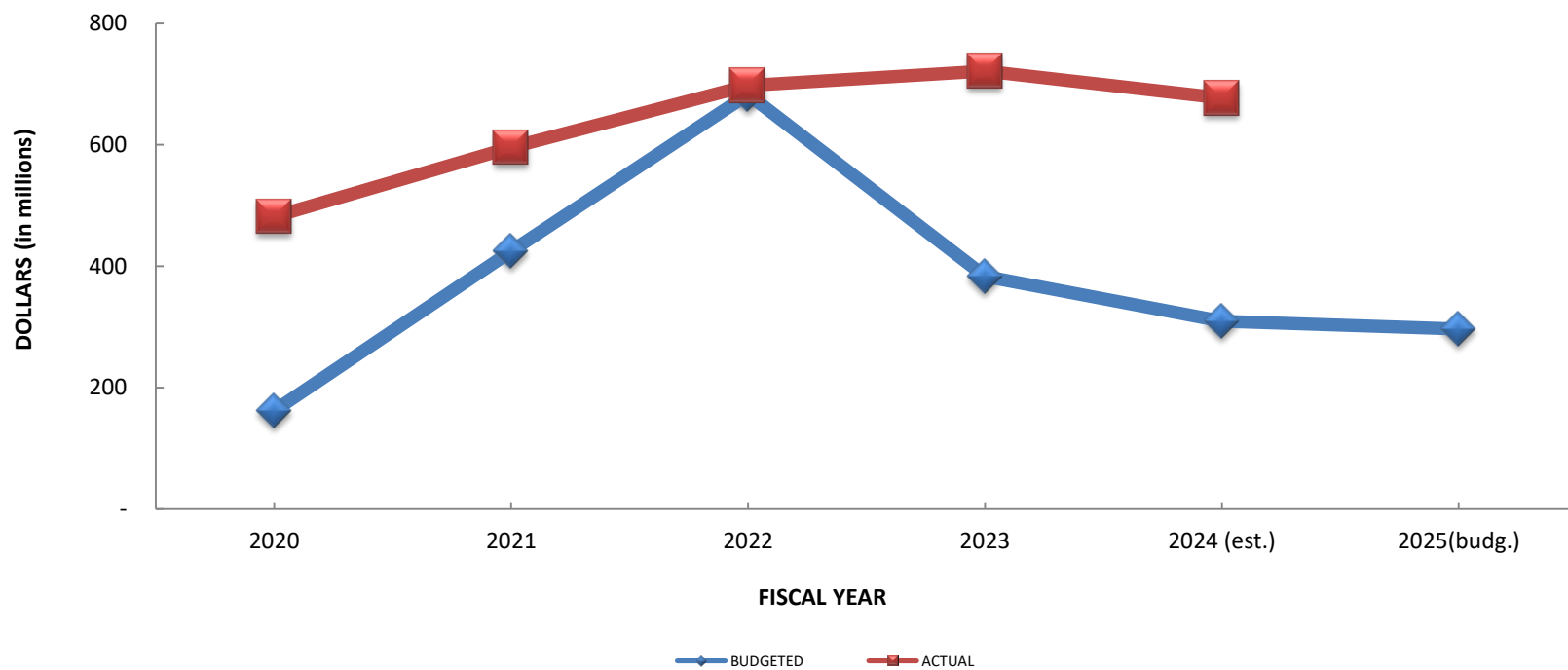
SCHOOLS
BUDGETED vs ACTUAL-GENERAL FUND

SCHOOL DISTRICTS	2019-20		2020-2021		2021-22	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Carson City	\$10,521,220	\$ 13,477,392	\$ 10,251,088	\$ 13,573,272	\$ 11,237,010	\$ 14,567,623
Churchill	717,665	2,862,532	1,395,914	5,050,082	3,470,302	5,319,002
Clark	52,701,000	291,140,159	291,140,159	377,044,115	500,432,000	493,617,892
Douglas	2,284,331	7,091,273	2,479,974	8,463,919	6,621,223	11,567,941
Elko	11,628,852	13,480,742	26,600,410	20,959,488	17,086,465	13,346,990
Esmeralda	1,600,354	2,393,033	1,915,384	2,475,118	2,333,690	2,318,587
Eureka	24,872,853	32,229,619	1,030,346	33,969,502	21,471,063	24,230,658
Humboldt	2,451,637	7,167,310	1,876,532	7,832,613	1,822,633	4,770,703
Lander	15,547,155	7,006,697	545,581	7,339,365	4,412,666	1,662,765
Lincoln	424,452	887,024	1,407,557	1,530,615	776,427	1,981,463
Lyon	3,098,128	8,680,541	10,709,878	10,672,987	8,843,854	14,646,595
Mineral	551,221	2,215,408	864,021	2,310,177	1,120,098	2,194,348
Nye	2,481,735	20,203,801	3,744,175	20,020,161	12,658,838	18,048,274
Pershing	925,864	3,528,839	3,134,531	4,647,253	4,263,896	4,107,067
Storey	673,459	10,866,348	1,015,150	14,718,863	24,238,820	17,549,289
Washoe	28,394,593	52,346,398	62,752,862	58,217,660	56,935,972	61,561,019
White Pine	3,031,008	6,235,681	3,843,490	6,897,417	5,465,267	6,061,880
SCHOOL DISTRICTS	\$161,905,527	\$ 481,812,797	\$ 424,707,052	\$ 595,722,607	\$ 683,190,224	\$ 697,552,096
TOTAL		242.95%		267.94%		64.24%

SCHOOLS
BUDGETED vs ACTUAL-GENERAL FUND

SCHOOL DISTRICTS	2022-23		2023-24 (EST)		2024-25 (Budget)	
	BUDGET	ACTUAL	BUDGET	ESTIMATED	BUDGET	ACTUAL
Carson City	\$ 8,947,213	\$ 16,908,976	\$12,413,073	\$ 12,413,073	\$ 10,251,088	
Churchill	1,255,088	5,826,203	4,099,750	4,099,741	1,395,914	
Clark	256,757,200	530,927,896	186,969,000	497,558,477	163,060,994	
Douglas	2,531,049	10,619,028	2,763,726	6,016,132	2,479,974	
Elko	6,418,159	9,929,596	5,890,227	25,435,123	26,600,410	
Esmeralda	1,604,109	2,113,814	1,500,336	2,020,883	1,915,384	
Eureka	12,922,738	16,468,282	7,658,057	7,933,057	1,030,346	
Humboldt	1,632,497	4,766,472	1,918,255	3,048,511	1,876,532	
Lander	1,971,968	923,466	618,004	465,619	545,581	
Lincoln	910,551	2,248,492	1,735,174	1,735,174	1,407,557	
Lyon	4,293,265	17,054,019	9,028,107	21,568,273	10,709,878	
Mineral	283,131	1,814,311	1,431,036	1,431,036	864,021	
Nye	2,865,410	16,678,096	5,108,652	15,753,422	3,744,175	
Pershing	3,105,506	4,135,933	3,516,421	4,326,572	3,134,531	
Storey	19,392,790	12,061,488	5,752,826	5,709,873	1,015,150	
Washoe	53,713,032	62,649,101	55,917,074	62,752,862	62,752,862	
White Pine	4,542,801	6,416,249	3,062,540	4,937,774	3,843,490	
SCHOOL DISTRICTS	\$ 383,146,507	\$ 721,541,422	\$ 309,382,258	\$ 677,205,602	\$ 296,627,887	
TOTAL		5.61%		76.75%		

SCHOOL DISTRICTS BUDGETED vs ACTUAL-GENERAL FUND



CITIES
BUDGETED vs ACTUAL-GENERAL FUND

CITY	2019-20		2020-21		2021-22	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Fallon	\$ 795,635	\$ 1,188,291	\$ 631,008	1,427,415	\$ 824,440	\$ 5,656,036
Boulder City	19,343,305	24,558,097	3,324,498	24,586,885	14,975,069	23,209,819
Henderson	30,664,663	27,165,660	30,215,473	30,215,473	24,881,997	40,067,060
Las Vegas	124,406,691	172,408,999	138,225,852	172,408,999	138,385,771	195,595,398
Mesquite	2,932,203	2,111,887	2,115,671	2,827,972	2,131,688	5,242,878
No. Las Vegas	23,129,263	60,051,469	24,287,942	90,747,883	33,517,711	109,904,008
Carlin	3,196,848	5,806,796	1,326,512	4,719,802	1,234,326	5,194,928
Elko	4,365,234	10,079,101	1,928,535	13,726,995	5,022,259	13,118,082
Wells	1,827,358	2,162,686	1,523,511	2,393,201	1,375,882	3,011,863
West Wendover	1,314,453	2,707,192	2,294,478	3,743,833	1,827,962	5,011,874
Winnemucca	4,817,960	8,445,350	5,190,205	9,767,475	5,774,701	10,741,782
Caliente	53,926	147,301	27,215	43,355	33,009	117,829
Yerington	232,379	782,668	732,653	1,194,508	1,341,684	1,480,380
Fernley	4,989,499	8,313,443	7,000,580	10,106,359	4,974,049	10,277,199
Lovelock	191,295	450,398	349,393	711,286	468,009	705,207
Reno	20,630,686	59,793,269	28,143,747	51,289,698	29,248,049	41,254,404
Sparks	4,471,229	6,860,784	3,967,592	20,507,892	7,060,719	19,047,442
Ely	349,856	692,060	172,428	946,364	408,435	2,615,528
CITIES TOTAL	\$ 247,712,483	\$ 393,725,451	\$ 251,457,293	\$ 441,365,395	\$ 273,485,760	\$ 492,251,717
		58.94%		75.52%		79.99%

CITIES
BUDGETED vs ACTUAL-GENERAL FUND

CITY	2022-23		2023-24		2024-25	
	BUDGET	ACTUAL	BUDGET	ESTIMATE	BUDGET	ACTUAL
Fallon	\$ 952,130	\$ 3,617,252	\$1,155,700	\$3,044,356	\$1,081,233	
Boulder City	4,568,850	32,556,644	10,424,609	22,311,143	12,659,410	
Henderson	27,740,969	66,781,664	39,613,245	46,498,424	40,292,267	
Las Vegas	164,409,596	247,924,237	208,699,036	219,255,152	196,998,794	
Mesquite	3,118,069	6,027,493	7,317,744	7,559,301	7,555,551	
No. Las Vegas	53,330,676	167,017,804	40,719,353	114,828,201	60,411,521	
Carlin	1,418,978	5,203,739	2,141,723	4,083,416	1,671,999	
Elko	13,415,125	15,385,222	8,944,050	16,828,365	12,402,678	
Wells	2,085,551	3,717,713	3,123,057	3,724,973	3,520,280	
West Wendover	3,861,819	6,712,256	5,653,272	6,651,175	6,728,770	
Winnemucca	5,385,970	12,230,503	5,566,338	10,405,586	8,388,509	
Caliente	33,655	(673,589)	55,132	86,338	68,501	
Yerington	1,818,962	1,423,387	3,129,734	2,732,044	2,788,183	
Fernley	3,275,199	12,739,826	3,652,010	15,316,351	11,316,351	
Lovelock	335,294	769,058	296,420	613,313	235,219	
Reno	32,100,000	48,218,827	34,500,000	41,159,179	41,159,179	
Sparks	9,523,409	23,554,983	15,220,501	18,203,419	11,458,744	
Ely	1,632,611	5,033,688	1,619,055	4,388,920	888,385	
CITIES TOTAL	\$ 329,006,863	\$ 658,240,707	\$ 391,830,979	\$ 537,689,656	\$ 419,625,574	\$ -
		100.07%		37.22%		

CITIES BUDGETED vs ACTUAL-GENERAL FUND

