



Compliance and Controls



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, 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, Nevada as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Clark County School District's basic financial statements, and have issued our report thereon dated October 10, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clark County School District's internal control over financial reporting (internal control) to determine the 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 Clark County School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Clark County School 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 entity'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 over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clark County School 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 determination of financial statement amounts. 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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Las Vegas, Nevada
October 10, 2016



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 of the
Clark County School District
Clark County, Nevada

Report on Compliance for Each Major Federal Program

We have audited Clark County School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Clark County School District's major federal programs for the year ended June 30, 2016. Clark County School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of Clark County School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Clark County School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Clark County School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Clark County School 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, 2016.

Report on Internal Control over Compliance

Management of Clark County School District is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Clark County School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Clark County School District's 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



Las Vegas, Nevada
October 10, 2016

Clark County School District, Nevada
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Program Expenditures
U.S. DEPARTMENT OF EDUCATION			
Title I, Part A Cluster			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Focus School Improvement - Title I	84.010	15-626-02-001	\$ 27,724
Title I - Part D, Subpart II (Neglected and Delinquent)	84.010	16-650-02000	651,605
Title I-A (Basic)	84.010	16-633-02000	51,459,207
Title I-A (Basic 2)	84.010	16-633-02000	29,051,554
Title I School Improvement Grant (SIG) - Underperforming	84.010	16-624-02000	3,133,997
			<u>84,324,086</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Title I: Part D Neglected & Delinquent Children - Correctional	84.013	16-630-02000	146,233
			<u>146,233</u>
Special Education Cluster (IDEA)			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Educate Students with Disabilities (IDEA)	84.027	16-639-02000	41,030,695
State Systemic Improvement Plan (SSIP) Phase II	84.027	16-667-02000	155,277
			<u>41,185,972</u>
Educate the Handicapped Child: Preschool	84.173	16-665-02000	1,092,312
			<u>1,092,312</u>
Total Special Education Cluster (IDEA)			<u>42,278,284</u>
DIRECT PROGRAM			
Impact Aid: Maintenance and Operations	84.041		71,349
			<u>71,349</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Carl D. Perkins - Basic Grant	84.048	16-631-02000	3,951,401
Carl D. Perkins Nontraditional Employment & Training	84.048	16-637-02000	45,562
Carl D. Perkins - Corrections	84.048	16-635-02000	18,239
			<u>4,015,202</u>
DIRECT PROGRAM			
Indian Education: Formula Grants to Local Schools	84.060	S060A140203	159,563
			<u>159,563</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

Clark County School District, Nevada
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Program Expenditures
PASS THROUGH PROGRAMS DEPARTMENT OF EMPLOYEE TRAINING AND REHABILITATION (DETR)			
Job Exploration and Expectation Program (JEEP)	84.126	1968-19-REHAB	\$ 295,029
			<u>295,029</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
School Climate Transformation	84.184	16-682-02000	9,554
			<u>9,554</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Education for Homeless Children and Youth	84.196	16-688-02000	101,567
			<u>101,567</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
21st Century Community Learning Centers	84.287	SQUIRES	93,257
21st Century Community Learning Centers	84.287	LOMAN	125,166
21st Century Community Learning Centers	84.287	BELL	122,526
21st Century Community Learning Centers	84.287	MCCALL	108,799
21st Century Community Learning Centers	84.287	EDWARDS	120,204
21st Century Community Learning Centers	84.287	LUNT	120,021
21st Century Community Learning Centers	84.287	CASHMAN	100,802
21st Century Community Learning Centers	84.287	WILLIAMS	93,744
21st Century Community Learning Centers	84.287	TATE ES	77,574
21st Century Community Learning Centers	84.287	SMITH	13,755
21st Century Community Learning Centers	84.287	DIAZ ES	87,293
21st Century Community Learning Centers	84.287	SAWYER ES	75,983
21st Century Community Learning Centers	84.287	SEWELL ES	111,922
21st Century Community Learning Centers	84.287	DISTRICT INITIATIVE	270,247
21st Century Community Learning Centers	84.287	ROWE ES	104,781
21st Century Community Learning Centers	84.287	MENDOZA	92,648
21st Century Community Learning Centers	84.287	CRAIG ES	78,495
21st Century Community Learning Centers	84.287	WILLIAMS ES	95,435
21st Century Community Learning Centers	84.287	WHITNEY ES	99,495
			<u>1,992,144</u>
PASS THROUGH PROGRAMS FROM THE SRI INTERNATIONAL			
SRI Partnership	84.305	141-000023	30,844
			<u>30,844</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Project Improve	84.323	16-763-02000	19,505
			<u>19,505</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Advanced Placement Fee Payment Program	84.330	16-640-02-000	2,842
			<u>2,842</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

Clark County School District, Nevada
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Program Expenditures
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Gear Up Program	84.334	16-610-02000	\$ 682,464
			<u>682,464</u>
DIRECT PROGRAM			
High School Graduation Initiative Program	84.360		483,486
			<u>483,486</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title III - English Language Acquisition	84.365	15-658-02000	69,913
Title III - English Language Acquisition	84.365	16-658-02000	4,304,622
			<u>4,374,536</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Mathematics and Science Partnerships	84.366	14-706-02000	2,814
Math and Science Partnership Project (MSP)-Science	84.366	15-711-02000	313,612
Math and Science Partnership Project (MSP)-Math	84.366	15-706-02000	149,979
			<u>466,404</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Improving Teacher Quality	84.367	16-709-02000	5,134,413
Improving Teacher Quality	84.367	16-709-02000CE	124,786
			<u>5,259,199</u>
PASS THROUGH PROGRAMS FROM UNIVERSITY OF LAS VEGAS			
Improving Teacher Quality	84.367	14-778X-00	22,018
Improving Teacher Quality	84.367	14-781J-00	6,730
NeCoTIP-Blended English Language Learning	84.367	15-790P-00	35,577
NeCoTIP - Integrating Science, Engineering and Language Arts	84.367	15-912L-00	15,595
NeCoTIP-Blended Tech and Stats Edu or Conceptual	84.367	15-790G-0	24,640
			<u>104,560</u>
Total Improving Teacher Quality			<u>5,363,759</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Striving Readers Comprehensive Literacy District	84.371	16-642-643-644-645-646	6,512,899
			<u>6,512,899</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title 1 1003(g) School Improvement Plan	84.377	15-623-02-003	331,797
Title 1 1003(g) School Improvement Plan	84.377	16-623-02-000	681,686
Title 1 1003(g) School Improvement Plan	84.377	16-623-02-004	488,324
Title 1 1003(g) School Improvement Plan	84.377	16-623-02-004	685,446
Title 1 1003(g) School Improvement Plan	84.377	15-623-02-002	289,374
			<u>2,476,627</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

Clark County School District, Nevada
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Program Expenditures
DIRECT PROGRAMS			
Investing in Innovation (i3) Fund	84.411		\$ 550,463
			<u>550,463</u>
DIRECT PROGRAMS			
Professional Development for Arts Educators (PDAE)	84.351		42,415
			<u>42,415</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA			
DEPARTMENT OF EDUCATION			
Nevada Ready Pre-Kindergarten	84.419	S419A150004	464,020
			<u>464,020</u>
Total U.S. Department of Education			<u>154,863,275</u>
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster			
PASS THROUGH PROGRAMS FROM THE NEVADA			
DEPARTMENT OF AGRICULTURE			
Federal School Breakfast	10.553	Not available	28,426,966
			<u>28,426,966</u>
PASS THROUGH PROGRAMS FROM THE NEVADA			
DEPARTMENT OF AGRICULTURE			
Federal School Lunch - Cash	10.555	Not available	76,480,823
Federal School Lunch - Commodity	10.555	Not available	8,493,879
Federal Pass-through-Snacks	10.555	Not available	48,890
			<u>85,023,592</u>
Total Child Nutrition Cluster			<u>113,450,558</u>
PASS THROUGH PROGRAMS FROM THE NEVADA			
DEPARTMENT OF AGRICULTURE			
Federal Fresh Fruit & Vegetable	10.582	Not available	823,665
			<u>823,665</u>
PASS THROUGH PROGRAMS FROM THE NEVADA			
DEPARTMENT OF AGRICULTURE			
Forest Service Schools and Roads Cluster:			
Secure Rural Community Self Determination Act of 2000	10.666	Not available	86,050
			<u>86,050</u>
Total U.S. Department of Agriculture			<u>114,360,273</u>
U.S. DEPARTMENT OF THE INTERIOR			
DIRECT PROGRAM			
Indian Education Assistance - J. O'Malley Supplement	15.130		17,873
			<u>17,873</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

Clark County School District, Nevada
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Program Expenditures
DIRECT PROGRAM			
DOI - Lake Mead National Recreation Area (LAKE)	15.931	P12AC30136	\$ 5,216
			<u>5,216</u>
Total U.S. Department of the Interior			<u>23,089</u>
U.S. DEPARTMENT OF LABOR			
PASS THROUGH PROGRAMS WORKFORCE CONNECTIONS			
Youthbuild Program	17.274	SNWIB-YOUTHBUILD	<u>35,830</u>
Total U.S. Department of Labor			<u>35,830</u>
U.S. DEPARTMENT OF TRANSPORTATION			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF TRANSPORTATION			
Safe Routes to School	20.205	P390-15-063	<u>200,294</u>
Total U.S. Department of Transportation			<u>200,294</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT PROGRAMS			
Refugee School Impact Aid Grant	93.576		<u>166,918</u>
			<u>166,918</u>
DIRECT PROGRAMS			
PROJECT AWARE	93.243		<u>32,214</u>
			<u>32,214</u>
PASS THROUGH PROGRAMS FROM SOUTHERN NEVADA HEALTH DISTRICT			
Southern Nevada Partnership to Improve Community Health	93.331	SNHD-6-PICH-INT-15-	<u>570,841</u>
			<u>570,841</u>
PASS THROUGH PROGRAMS FROM PACT COALITION			
PACT-Quannah McCall	93.959	2B08TI010039-14	21,808
PACT-Quannah McCall	93.959	2B08TI010039-14	6,750
PACT - Safe and Drug Free	93.959	2B08TI010039-14	111,884
PACT - Safe and Drug Free (Round 1)	93.959	2B08TI010039-14	<u>12,750</u>
			<u>153,192</u>
Total U.S. Department of Health and Human Services			<u>\$ 923,165</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

Clark County School District, Nevada
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Program Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY			
PASS THROUGH PROGRAMS FROM NEVADA DIVISION OF EMERGENCY MANAGEMENT			
Seismic DW Gas Valve Hazard Mitigation	97.039	9704713-3100	140,717
Total U.S. Department of Homeland Security			<u>140,717</u>
Total Federal Financial Assistance			<u>\$ 270,546,643</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Clark County School District (the “District”), and is presented on the modified accrual basis of accounting. The information in this schedule 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). The District, received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a sub-recipient is treated as an expenditure when it is paid to the sub-recipient.

Note B – 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. 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.

Clark County School District did not elect to use the 10% De Minimis indirect cost rate.

Note C – Relationship to Basic Financial Statements

Expenditures of federal awards have been included in the individual funds of the District as follows:

General Fund	\$ 157,399
Special Revenue Fund - Federal Projects	156,115,021
Enterprise Fund - Food Service	<u>114,274,224</u>
Total	<u>\$ 270,546,644</u>

Note D – Food Donation

The amounts shown as expenditures of the National School Lunch Program – Commodities program represent the fair value of commodity food received by the District.

Clark County School District, Nevada
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major programs:	
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
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Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No
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Identification of major programs:	
<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Child Nutrition Cluster	10.553 & 10.555
English Language Acquisition State Grants	84.365
Striving Readers	84.371

Dollar threshold used to distinguish between Type A and Type B programs	\$3,000,000
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Auditee qualified as low-risk auditee	Yes
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Clark County School District, Nevada
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

Section II – Financial Statement Findings

None noted in the current year audit

Section III – Federal Award Findings and Questioned Costs

None noted in the current year audit



AUDITOR'S COMMENTS

The Board of Trustees of the
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, 2016, and the related notes to the financial statements, nothing came to our attention that caused us to believe that Clark County School District failed to comply with the specific requirements of Nevada Revised Statutes 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 Clark County School District conformed to all significant statutory constraints on its financial administration during the year except for those items identified in Note 11 of the accompanying financial statements.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

The District monitored all significant constraints on its financial administration during the year ended June 30, 2016.

PRIOR YEAR RECOMMENDATIONS

We noted no material weakness and reported no significant deficiencies in internal controls.

CURRENT YEAR RECOMMENDATIONS

We noted no material weakness and reported no significant deficiencies in internal controls.

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.

A handwritten signature in cursive script that reads 'Eide Bailly LLP'.

Las Vegas, Nevada
October 10, 2016