

# Compliance and Controls



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**CCSD**   
CLARK COUNTY  
SCHOOL DISTRICT



**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, as of and for the year ended June 30, 2020, 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 16, 2020.

**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) 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 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 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. 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 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*.

**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 Sully LLP".

Las Vegas, Nevada  
October 16, 2020



## **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, 2020. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor’s Responsibility**

Our responsibility is to express an opinion on 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 types of 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 types of 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, 2020.

### **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 types of 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance 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.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Las Vegas, Nevada  
October 16, 2020

CLARK COUNTY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program	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	19-650-02000	\$ 9,196
Title 1 Grants to Local Educational Agencies	84.010	20-650-02000	588,658
Title 1 Grants to Local Educational Agencies	84.010	19-633-02000	100,780
Title 1 Grants to Local Educational Agencies	84.010	20-633-02000	102,930,882
Title 1 Grants to Local Educational Agencies	84.010	19-624-02000	262,136
Title 1 Grants to Local Educational Agencies	84.010	20-624-02000	1,635,348
			<u>105,527,000</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Migrant Education, Title I-C	84.011	20-629-02000	1,126
			<u>1,126</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title I Program for Neglected and Delinquent Children and Youth	84.013	19-630-02000	3,145
	84.013	20-630-02000	223,191
			<u>226,336</u>
Special Education Cluster (IDEA)			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Special Education	84.027	19-639-02000	(321,815)
Special Education	84.027	20-639-02000	43,070,628
Special Education	84.027	19-667-02000	3,333
Special Education	84.027	20-667-02000	721,573
			<u>43,473,719</u>
Special Education Preschool Grant	84.173	19-665-02000	504
Special Education Preschool Grant	84.173	20-665-02000	1,056,638
			<u>1,057,142</u>
Total Special Education Cluster (IDEA)			
			<u>44,530,861</u>
DIRECT PROGRAM			
Impact Aid	84.041	S041B192995	51,714
			<u>51,714</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Career and Technical Education	84.048	19-631-02000	(2,892)
Career and Technical Education	84.048	20-631-02000	3,850,882
Career and Technical Education	84.048	19-637-02000	47
Career and Technical Education	84.048	20-637-02000	44,210
Career and Technical Education	84.048	20-635-02000	22,609
			<u>3,914,856</u>
DIRECT PROGRAM			
Indian Education	84.060	S060A180203	1,431
Indian Education	84.060	S060A190203	95,944
			<u>97,375</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Expenditures
<b>PASS THROUGH PROGRAMS DEPARTMENT OF EMP TRAINING AND REHABILITATION (DETR)</b>			
Rehabilitation Services Vocational	84.126	1968-19-REHAB	\$ (58,760)
Rehabilitation Services Vocational	84.126	1968-19-REHAB	563,533
			<u>504,773</u>
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
School Safety National Activities	84.184	19-682-02000	444
			<u>444</u>
<b>DIRECT PROGRAM</b>			
School Safety National Activities	84.184	S184S180007	11,750
			<u>11,750</u>
<b>Total School Safety National Activities</b>			<u>12,194</u>
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
Education for Homeless Children and Youth	84.196	19-688-02000	309
Education for Homeless Children and Youth	84.196	20-688-0200	136,204
			<u>136,513</u>
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
21st Century Community Learning Centers	84.287	19-770-02000 (SQUIRES)	731
21st Century Community Learning Centers	84.287	20-770-02000 (SQUIRES)	137,797
21st Century Community Learning Centers	84.287	19-770-02000 (LOWMAN)	614
21st Century Community Learning Centers	84.287	20-770-02000 (LOWMAN)	109,210
21st Century Community Learning Centers	84.287	19-770-02000 (REX BELL)	687
21st Century Community Learning Centers	84.287	20-770-02000 (REX BELL)	106,690
21st Century Community Learning Centers	84.287	19-770-02000 (MCCALL)	(95)
21st Century Community Learning Centers	84.287	20-770-02000 (MCCALL)	98,010
21st Century Community Learning Centers	84.287	19-770-02000 (EDWARDS)	-
21st Century Community Learning Centers	84.287	20-770-02000 (EDWARDS)	35,100
21st Century Community Learning Centers	84.287	19-770-02000 (LUNT)	-
21st Century Community Learning Centers	84.287	20-770-02000 (LUNT)	119,083
21st Century Community Learning Centers	84.287	19-770-02000 (CASHMAN)	-
21st Century Community Learning Centers	84.287	20-770-02000 (CASHMAN)	50,978
21st Century Community Learning Centers	84.287	19-770-02000(W WILLIAMS)	141
21st Century Community Learning Centers	84.287	20-770-02000(W WILLIAMS)	72,061
21st Century Community Learning Centers	84.287	19-770-02000(TATE)	671
21st Century Community Learning Centers	84.287	20-770-02000(TATE)	118,223
21st Century Community Learning Centers	84.287	19-770-02000 (DIAZ)	-
21st Century Community Learning Centers	84.287	20-770-02000 (DIAZ)	91,805
21st Century Community Learning Centers	84.287	19-770-02000 (PITTMAN)	(1,959)
21st Century Community Learning Centers	84.287	20-770-02000 (PITTMAN)	88,397
21st Century Community Learning Centers	84.287	19-769-02000(COHORT IV)	(7,903)
21st Century Community Learning Centers	84.287	20-769-02000(COHORT IV)	2,081,354
21st Century Community Learning Centers	84.287	19-770-02000 (SEWELL)	-
21st Century Community Learning Centers	84.287	20-770-02000 (SEWELL)	87,106
21st Century Community Learning Centers	84.287	19-770-02000 (DISTRICT)	(3,060)
21st Century Community Learning Centers	84.287	20-770-02000 (DISTRICT)	122,768
21st Century Community Learning Centers	84.287	19-770-02000 (MENDOZA)	51
21st Century Community Learning Centers	84.287	20-770-02000 (MENDOZA)	105,483
21st Century Community Learning Centers	84.287	19-770-02000 (CRAIG)	25
21st Century Community Learning Centers	84.287	20-770-02000 (CRAIG)	<u>106,240</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Expenditures
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION (Continued)			
21st Century Community Learning Centers	84.287	19-770-02000(T WILLIAMS)	\$ -
21st Century Community Learning Centers	84.287	20-770-02000(T WILLIAMS)	77,976
21st Century Community Learning Centers	84.287	19-770-02000 (WHITNEY)	207
21st Century Community Learning Centers	84.287	20-770-02000 (WHITNEY)	96,654
			<u>3,695,045</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Special Education State Personnel Development	84.323	19-763-02000	576
Special Education State Personnel Development	84.323	20-763-02000	268,539
			<u>269,115</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	19-610-02000	333
			<u>333</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
English Language Acquisition	84.365	19-659-02000	888
English Language Acquisition	84.365	20-659-02000	80,791
English Language Acquisition	84.365	19-658-02000	45,404
English Language Acquisition	84.365	20-658-02000	4,509,680
			<u>4,636,763</u>
PASS THROUGH PROGRAMS FROM THE NEW TEACHER PROJECT			
Supporting Effective Instruction	84.367	U367D170012	220,410
			<u>220,410</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Supporting Effective Instruction	84.367	19-709-02000	18,185
Supporting Effective Instruction	84.367	20-709-02000	7,990,143
			<u>8,008,328</u>
Total Supporting Effective Instruction State Grant			<u>8,228,738</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Student Support and Academic Enrichment Program	84.424	19-715-02000	68,374
Student Support and Academic Enrichment Program	84.424	20-715-02000	3,545,100
			<u>3,613,474</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title 1 1003(g) School Improvement Plan	84.377	19-623-02000	159,252
Title 1 1003(g) School Improvement Plan	84.377	20-623-02000	1,427,777
Title 1 1003(g) School Improvement Plan	84.377	19-623-02000	131,468
Title 1 1003(g) School Improvement Plan	84.377	20-623-02000	548,678
			<u>2,267,175</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.



CLARK COUNTY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Expenditures
<b>DIRECT PROGRAM</b>			
Magnet Schools Assistance	84.165	U165A170032	\$ 3,186,862
			<u>3,186,862</u>
<b>PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION</b>			
Preschool Development Grant	84.419	S419A150004	16,579
Preschool Development Grant	84.419	20-795-02000	572,126
			<u>588,705</u>
Total U.S. Department of Education			<u>181,488,958</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>Child Nutrition Cluster</b>			
<b>PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE</b>			
School Breakfast Program	10.553	Not Available	30,209,798
			<u>30,209,798</u>
<b>PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE</b>			
National School Lunch Program	10.555	Not Available	75,681,696
National School Lunch Program-Commodities	10.555	Not Available	15,704,026
National School Lunch Program	10.555	Not Available	11,794
			<u>91,397,516</u>
Total Child Nutrition Cluster			<u>121,607,314</u>
<b>PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE</b>			
Child & Adult Care Food Program	10.558	Not Available	2,066,852
			<u>2,066,852</u>
<b>PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE</b>			
Federal Fresh Fruit & Vegetable Program	10.582	Not Available	964,609
			<u>964,609</u>
<b>Forest Service Schools and Roads Cluster:</b>			
<b>PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE</b>			
Schools and Roads	10.666	Not Available	70,610
			<u>70,610</u>
Total Forest Service Schools and Roads Cluster			<u>70,610</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Expenditures
Total U.S. Department of Agriculture			<u>\$ 124,709,385</u>
U.S. DEPARTMENT OF THE INTERIOR			
477 Cluster			
DIRECT PROGRAM			
Indian Education Assistance to Schools	15.130	140A1619P0095	(1,115)
Indian Education Assistance to Schools	15.130	A19AC00053	<u>10,071</u>
			<u>8,956</u>
Total 477 Cluster			<u>8,956</u>
Total U.S. Department of Interior			<u>8,956</u>
U.S. DEPARTMENT OF JUSTICE			
PASS THROUGH PROGRAMS FROM NEVADA OFFICE OF THE ATTORNEY GENERAL			
Community-Based Violence Prevention Program	16.123	2019-GANG-02	<u>24,273</u>
			<u>24,273</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
National Institute of Justice Research, Evaluation, and Development	16.560	20-617-02000	<u>6,634</u>
			<u>6,634</u>
Total U.S. Department of Justice			<u>30,907</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Highway Planning and Construction Cluster			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF TRANSPORTATION			
Highway Planning and Construction	20.205	PR082-17-063	241,868
Highway Planning and Construction	20.205	PR081-17-063	80,816
Highway Planning and Construction	20.205	PR601-19-063	<u>30,509</u>
			<u>353,193</u>
Total for Highway Planning and Construction Cluster			<u>353,193</u>
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF PUBLIC SAFETY			
State and Community Highway Safety	20.600	956-781-041	<u>13,244</u>
			<u>13,244</u>
Total U.S. Department of Transportation			<u>366,437</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CLARK COUNTY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR FISCAL YEAR ENDED JUNE 30, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Agency or Pass-through Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS THROUGH PROGRAMS FROM PACT COALITION			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	2B08TI010039-14	\$ 10,298
Block Grant for Prevention and Treatment of Substance Abuse	93.959	2B08TI01003919	9,359
Block Grant for Prevention and Treatment of Substance Abuse	93.959	2B08TI010039-14	32,711
Block Grant for Prevention and Treatment of Substance Abuse	93.959	B08TI010039-18S1	4,206
			<u>56,574</u>
PASS THROUGH PROGRAM FROM PACT COALITION			
Drug-Free Communities Support Program	93.276	SP080666	18,257
Drug-Free Communities Support Program	93.276	1H79SP080666-01	2,152
			<u>20,409</u>
PASS THROUGH PROGRAMS FROM CATHOLIC CHARITIES OF SOUTHERN NEVADA			
Refugee and Entrant Assistance	93.566	RSIG2017	-
Refugee and Entrant Assistance	93.566	RSIG2020	60,376
Refugee and Entrant Assistance	93.566	RSIG2019	89,280
			<u>149,656</u>
Total U.S. Department of Health and Human Services			<u>226,639</u>
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY			
PASS THROUGH PROGRAMS FROM ENVIRONMENTAL PROTECTION			
State Clean Diesel Grant Program	66.040	DEP-S19-025	659,116
State Clean Diesel Grant Program	66.040	DEP-S20-041	425,000
			<u>1,084,116</u>
Total U.S. Environmental Protection Agency			<u>1,084,116</u>
PASS THROUGH PROGRAMS FROM NEVADA HUMANITIES			
Promotion of the Humanities	45.129	2019-11	416
			<u>416</u>
Total Nevada Humanities			<u>416</u>
NATIONAL SCIENCE FOUNDATION			
PASS THROUGH PROGRAMS FROM UNIVERSITY OF LAS VEGAS			
Education and Human Resources	47.076	16-918B-00	11
			<u>11</u>
Total National Science Foundation			<u>11</u>
Total Federal Financial Assistance			<u>\$ 307,915,825</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 award activity of Clark County School District (the “District”) under programs of the federal government for the year ended June 30, 2020. 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.

**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 subrecipient.

**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	\$ 122,324
Major Fund - Federal Projects	183,154,726
Enterprise Fund - Food Service	<u>124,638,775</u>
Total	<u>\$ 307,915,825</u>

**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 – Commodities program of represent the fair value of commodity food received by the District. At June 30, 2020, the District had food commodities totaling \$5,846,801 in inventory.

**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 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>CFDA Number</u>
Title I Grants to Local Educational Agencies	84.010
Special Education Cluster (IDEA)	84.027 & 84.173
Student Support and Academic Enrichment Program	84.424

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?	No
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**Section II – Financial Statement Findings**

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None reported.

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**Section III – Federal Award Findings and Questioned Costs**

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None reported.



**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, 2020, 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 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 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, 2020.

PRIOR YEAR RECOMMENDATIONS

No formal recommendations were made in the prior year.

CURRENT YEAR RECOMMENDATIONS

No formal recommendations have been made in the current year.

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.

Las Vegas, Nevada  
October 16, 2020

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9139 W. Russell Rd., Ste. 200 | Las Vegas, NV 89148-1250 | T 702.304.0405 | F 702.304.0415 | EOE

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