



Compliance and Controls

This page is intentionally left blank



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, 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, 2022, 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 21, 2022.

Report on 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 or significant deficiencies may exist that have not been identified.

What inspires you, inspires us. | eidebailly.com

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

Report on 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 Bailly LLP".

Las Vegas, Nevada
October 21, 2022



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 of the
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 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 Clark County School District's major federal programs for the year ended June 30, 2022. 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.

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, 2022.

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 Clark County School 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 Clark County School District's compliance with the compliance requirements referred to above.

What inspires you, inspires us. | eidebailly.com

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

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 Clark County School District's federal programs.

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 Clark County School 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 Clark County School 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 Clark County School 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 Clark County School 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 Clark County School 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 black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Las Vegas, Nevada
October 21, 2022

CLARK COUNTY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2022

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	21-650-02000	\$ 1,178
Title 1 Grants to Local Educational Agencies	84.010	22-650-02000	531,776
Title 1 Grants to Local Educational Agencies	84.010	20-633-02000	(3,793)
Title 1 Grants to Local Educational Agencies	84.010	21-633-02000	(398,210)
Title 1 Grants to Local Educational Agencies	84.010	22-633-02000	70,643,914
Title 1 Grants to Local Educational Agencies	84.010	21-633-02000	97,121
Title 1 Grants to Local Educational Agencies	84.010	22-633-02000	35,579,770
Title 1 Grants to Local Educational Agencies	84.010	21-624-02000	328,867
Title 1 Grants to Local Educational Agencies	84.010	22-624-02000	3,593,395
			<u>110,374,018</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title I: Part D Neglected & Delinquent Children - Correctional	84.013	21-630-02000	1,374
Title I: Part D Neglected & Delinquent Children - Correctional	84.013	22-630-02000	187,655
			<u>189,029</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Migrant Education, Title I-C	84.011	21-629-02000	49
			<u>49</u>
Special Education Cluster (IDEA)			
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Special Education	84.027	21-639-02000	228,825
Special Education	84.027	20-639-02000	1,965
Special Education	84.027	22-639-02000	54,198,361
Special Education	84.027	21-667-02000	2,476
Special Education	84.027	22-764-02000	275,531
Special Education	84.027	22-667-02000	438,835
Special Education	84.027	21-752-02000	3,242,266
			<u>58,388,259</u>
Special Education Preschool Grant	84.173	21-665-02000	17,987
Special Education Preschool Grant	84.173	22-665-02000	1,379,854
			<u>1,397,841</u>
Total Special Education Cluster (IDEA)			<u>59,786,100</u>
DIRECT PROGRAM			
Impact Aid	84.041	S041B192995	52,307
			<u>52,307</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Career and Technical Education-Basic Grants to States (Perkins V)	84.048	21-631-02000	178,013
Career and Technical Education-Basic Grants to States (Perkins V)	84.048	22-631-02000	6,256,396
Career and Technical Education-Basic Grants to States (Perkins V)	84.048	22-635-02000	27,683
			<u>6,462,092</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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
DIRECT PROGRAM			
Indian Education	84.060	S060A190203	\$ 144
Indian Education	84.060	S060A190203	98,034
Indian Education	84.060	S060A200203	51,130
			<u>149,308</u>
PASS THROUGH PROGRAMS DEPARTMENT OF EMP TRAINING AND REHABILITATION (DETR)			
Rehabilitation Services Vocational	84.126	1968-21-REHAB	(3,885)
			<u>(3,885)</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
School Safety National Activities	84.184	21-732-02000	268,315
School Safety National Activities	84.184	22-732-02000	72,095
			<u>340,410</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Education for Homeless Children and Youth	84.196	21-688-0200	23
Education for Homeless Children and Youth	84.196	22-688-0200	174,649
			<u>174,672</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
21st Century Community Learning Centers	84.287	21-770-02000 (SQUIRES)	780
21st Century Community Learning Centers	84.287	22-770-02000 (SQUIRES)	129,715
21st Century Community Learning Centers	84.287	21-770-02000 (LOWMAN)	6,307
21st Century Community Learning Centers	84.287	21-770-02000 (REX BELL)	10
21st Century Community Learning Centers	84.287	21-770-02000 (MCCALL)	1,114
21st Century Community Learning Centers	84.287	21-770-02000 (LUNT)	4,411
21st Century Community Learning Centers	84.287	21-770-02000 (CASHMAN)	82
21st Century Community Learning Centers	84.287	21-770-02000(TATE)	12
21st Century Community Learning Centers	84.287	21-769-02000(COH IV)	24,009
21st Century Community Learning Centers	84.287	22-769-02000(COH IV)	1,922,590
21st Century Community Learning Centers	84.287	22-772-02000(COH VII)	1,137,410
21st Century Community Learning Centers	84.287	21-770-02000(SEWELL)	4,452
21st Century Community Learning Centers	84.287	21-770-02000 (DISTRICT)	8,638
21st Century Community Learning Centers	84.287	22-770-02000 (DISTRICT)	25,958
21st Century Community Learning Centers	84.287	21-770-02000 (MENDOZA)	125
21st Century Community Learning Centers	84.287	21-770-02000 (CRAIG)	688
21st Century Community Learning Centers	84.287	22-770-02000 (CRAIG)	81,946
21st Century Community Learning Centers	84.287	21-770-02000(WILLIAMS)	7,319
21st Century Community Learning Centers	84.287	22-770-02000(WILLIAMS)	82,517
21st Century Community Learning Centers	84.287	21-770-02000 (WHITNEY)	(40)
21st Century Community Learning Centers	84.287	22-770-02000 (WHITNEY)	95,592
			<u>3,533,635</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Special Education State Personnel Development	84.323	21-763-02000	1,094
Special Education State Personnel Development	84.323	22-763-02000	210,789
			<u>211,883</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, 2022

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	21-610-02000	\$ 48,905
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	22-610-02000	1,015,603
			<u>1,064,508</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
English Language Acquisition	84.365	21-658-02000	377,713
English Language Acquisition	84.365	22-658-02000	4,162,806
			<u>4,540,519</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Supporting Effective Instruction State Grants	84.367	21-709-02000	853,843
Supporting Effective Instruction State Grants	84.367	22-709-02000	6,261,438
			<u>7,115,281</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Student Support and Academic Enrichment Program	84.424	21-715-02000	1,169,988
Student Support and Academic Enrichment Program	84.424	22-715-02000	4,728,658
			<u>5,898,646</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
COVID-19 Education Stabilization Fund	84.425	21-741-02000	141,228,673
COVID-19 Education Stabilization Fund	84.425	21-741-02000	179,828,449
COVID-19 Education Stabilization Fund	84.425	20-740-02000	7,841,915
COVID-19 Education Stabilization Fund	84.425	21-745-02000	428,613
COVID-19 Education Stabilization Fund	84.425	21-745-02000	60,533
COVID-19 Education Stabilization Fund	84.425	21-749-02000	693,003
COVID-19 Education Stabilization Fund	84.425	21-729-02000	2,000
COVID-19 Education Stabilization Fund	84.425	22-786-02000	49,985
COVID-19 Education Stabilization Fund	84.425	22-787-02000	27,600
COVID-19 Education Stabilization Fund	84.425	22-752-02000	12,769
			<u>330,173,540</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
Title 1 1003(g) School Improvement Plan	84.377	21-623-02000	50,691
Title 1 1003(g) School Improvement Plan	84.377	21-623-02000	11,664
			<u>62,355</u>
DIRECT PROGRAM			
Magnet Schools Assistance	84.165	U165A170032	430,017
Magnet Schools Assistance	84.165	U165A170032	2,850,751
			<u>3,280,768</u>
Total U.S. Department of Education			<u>533,405,235</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, 2022

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	\$ 36,938,936 <u>36,938,936</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
National School Lunch Program	10.555	N-02-13	127,255,133
National School Lunch Program-Commodities	10.555	E011	14,323,056
National School Lunch Program	10.555	N-02-13	-
			<u>141,578,189</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Summer Food Service Program	10.559	Not Available	1,235,507
Summer Food Service Program	10.559	Not Available	2,926,198
			<u>4,161,705</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Federal Fresh Fruit & Vegetable Program	10.582	F-02-13	1,082,097 <u>1,082,097</u>
Total Child Nutrition Cluster			
			<u>183,760,927</u>
PASS THROUGH PROGRAMS FROM THE NEVADA DEPARTMENT OF AGRICULTURE			
Child & Adult Care Food Program	10.558	S-02-13	2,578,584 <u>2,578,584</u>
Forest Service Schools and Roads Cluster:			
PASS THROUGH PROGRAMS FROM CLARK COUNTY			
Schools and Roads	10.666	Not Available	82,034 <u>82,034</u>
Total Forest Service Schools and Roads Cluster			
			<u>82,034</u>
Total U.S. Department of Agriculture			
			<u>186,421,545</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, 2022

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 THE INTERIOR			
477 Cluster			
DIRECT PROGRAM			
Indian Education Assistance to Schools	15.130	A19AC00053	\$ 14,036
Indian Education Assistance to Schools	15.130	A20AC00053	19,535
Indian Education Assistance to Schools	15.130	A20AV00948	3,849
			<u>37,420</u>
Total 477 Cluster			<u>37,420</u>
Total U.S. Department of Interior			<u>37,420</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	51,202
			<u>51,202</u>
PASS THROUGH PROGRAMS FROM THE STATE OF NEVADA DEPARTMENT OF EDUCATION			
National Institute of Justice Research, Evaluation, and Development	16.560	21-617-02000	81,734
			<u>81,734</u>
PASS THROUGH PROGRAMS FROM THE Nevada Department of Public Safety			
Project Safe Neighborhoods	16.609	20-PSN-03	64,386
			<u>64,386</u>
Total U.S. Department of Justice			<u>197,322</u>
U.S. DEPARTMENT OF TREASURY			
Coronavirus Relief PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF EDUCATION			
COVID-19 Coronavirus Relief Fund	21.019	21-760-02000	168,123
			<u>168,123</u>
Total For US Department of Treasury			<u>168,123</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	PR081-17-063	11,935
Highway Planning and Construction	20.205	PR672-18-063	99,473
Highway Planning and Construction	20.205	PR601-19-063	27,141
Highway Planning and Construction	20.205	D020200013	201,765
			<u>340,314</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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
Total for Highway Planning and Construction Cluster			<u>\$ 340,314</u>
Highway Safety Cluster			
PASS THROUGH PROGRAMS FROM NEVADA DEPARTMENT OF PUBLIC SAFETY			
National Priority Safety Program	20.616	956-781-041	10,763
National Priority Safety Program	20.616	TS-2022-00061	2,063
			<u>12,826</u>
State and Community Highway Safety	20.600	69A37521300004020NV0	26,173
State and Community Highway Safety	20.600	JF-2022-00009	119,079
State and Community Highway Safety	20.600	TS-2022-00003	33,446
			<u>178,698</u>
Total for Highway Safety Cluster			<u>191,524</u>
Total U.S. Department of Transportation			<u>531,838</u>
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	6B08TI83433-01 M003	35,511
Block Grant for Prevention and Treatment of Substance Abuse	93.959	6B08TI083130-01	13,526
			<u>49,037</u>
PASS THROUGH Nevada Department of Health and Human Services			
Covid-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	SG 25392	54,433,756
			<u>54,433,756</u>
PASS THROUGH PROGRAMS FROM CATHOLIC CHARITIES OF SOUTHERN NEVADA			
Refugee and Entrant Assistance	93.566	RSIG2021	31,931
Refugee and Entrant Assistance	93.566	RSIG2022	48,162
Refugee and Entrant Assistance	93.566	AFGHANRSIG2022	2,796
			<u>82,889</u>
Total U.S. Department of Health and Human Services			<u>54,565,682</u>
Institute of Museum and Library Services			
PASS THROUGH PROGRAM FROM Nevada State Library, Archives and Public Records			
Grants to States	45.31	ARP-07	553,765
			<u>553,765</u>
Total Institute of Museum and Library Services			<u>553,765</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, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Financial Assistance Listing/ Federal CFDA Number	Agency or Pass-through Number	Expenditures
Department of Homeland Security			
PASS THROUGH PROGRAM FROM Department of Homeland Security			
Homeland Security Grant Program	97.067	19.31	\$ 177,776
			<u>177,776</u>
Covid-19 Disaster Grants-Public Assistance	97.036	139637	71,002
			<u>71,002</u>
Total Department of Homeland Security			<u>248,778</u>
Total Federal Financial Assistance			<u>\$ 776,129,708</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, 2022. 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 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	\$ 205,343
Major Fund - Federal Projects	589,584,854
Enterprise Fund - Food Service	<u>186,339,511</u>
Total	<u>\$ 776,129,708</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 represent the fair value of commodity food received by the District. At June 30, 2022, the District had food commodities totaling \$5,916,473 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>Assistance Listing Number</u>
Child Nutrition Cluster	10.553, 10.555, 10.559 & 10.582
Magnet Schools Assistance	84.165
21st Century Community Learning Centers	84.287
English Language Acquisition	84.365
COVID-19 Education Stabilization Fund	84.425
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	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

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.



CPAs & BUSINESS ADVISORS

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, 2022, 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.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

The District monitored all significant constraints on its financial administration during the year ended June 30, 2022.

PRIOR YEAR RECOMMENDATIONS

The Summary Schedule of Prior Year Audit Findings provides a status update on prior year recommendations.

CURRENT YEAR RECOMMENDATIONS

The Schedule of Findings and Questioned Costs did not identify any findings or recommendations.

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 black ink that reads "Eide Bailly LLP".

Las Vegas, Nevada
October 21, 2022

What inspires you, inspires us. | eidebailly.com

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

This page is intentionally left blank