I. INTRODUCTORY SECTION	
Board of School Trustees Executive Officials Letter of Transmittal Organization Chart Financial Reporting Awards	xi xii xxiii
II. FINANCIAL SECTION	
Independent Auditor's Report Management's Discussion and Analysis (Required Supplementary Information)	
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Position Statement of Activities	
FUND FINANCIAL STATEMENTS:	
GOVERNMENTAL FUNDS:	
Balance Sheet Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position Statement of Revenues, Expenditures, and Changes in Fund Balances Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds to the Statement of Activities Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Gene Fund Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Speci Education Fund Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Feder Projects Fund PROPRIETARY FUNDS: Statement of Net Position	27 28 29 30 ral 31 ial 39 ral 41
Statement of Revenues, Expenses, and Changes in Net Position	48
Statement of Cash Flows	49
Notes to the Basic Financial Statements	50
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of the District's Contributions Schedule of the District's Proportionate Share of the Net Pension Liability Notes to Required Supplementary Information	103 104
Schedule of Changes in the District's Total OPEB Liability and Related Ratios	108

SUPPLEMENTARY INFORMATION:

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:

GOVERNMENTAL FUNDS:

MAJOR FUNDS:

General Fund:		
Comparative Balance Sheets	A-1	114
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	A-2	115
Dasis) and Actual	/\-2	113
Special Education Fund:		
Comparative Balance Sheets	A-3	123
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	A-4	124
Debt Service Fund:		
Comparative Balance Sheets	A-5	126
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual		
Bond Fund:		
Comparative Balance Sheets	A-7	128
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP		
Basis) and Actual	A-8	129
Federal Projects Fund:		
Comparative Balance Sheets	A-9	132
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP		
Basis) and Actual	A-10 .	133
NONMAJOR GOVERNMENTAL FUNDS:		
Combining Balance Sheets	B-1	142
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances		
NONMAJOR SPECIAL REVENUE FUNDS:		
Combining Palance Shoots	C-1	146
Combining Balance Sheets Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor	C-1	140
Special Revenue Funds	C-2	148
Vegas PBS Fund:		
Comparative Balance Sheets	C-3	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	C-4	151
Medicaid Fund:		
Comparative Balance Sheets	C-5	152
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP		
Basis) and Actual	C-6	153

State Grants Fund:		
Comparative Balance Sheets	. C-7	154
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	C-8	155
Student Activity Fund:		
Comparative Balance Sheets	$C \circ$	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP	. 0-9	100
Basis) and Actual	. C-10 .	160
English Language Learners Fund:		
Comparative Balance Sheets	. C-11 .	161
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	. C-12	162
GATE Fund:		
Comparative Balance Sheets	C-13	163
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP		
Basis) and Actual	. C-14	164
At-Risk Fund:		
Comparative Balance Sheets	. C-15	165
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	. C-16	166
NONMAJOR CAPITAL PROJECTS FUNDS:		
Combining Balance Sheets	D-1	168
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances		
Building and Sites Fund:		
Comparative Balance Sheets	D-3	170
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP		
Basis) and Actual	D-4	171
Governmental Services Tax Fund:		
Comparative Balance Sheets	D-5	172
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP		
Basis) and Actual	D-6	173
Capital Replacement Fund:		
Comparative Balance Sheets	. D-7	175
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	D-8	176
Dasis) aliu Mcluai	. Б-б	170

MAJOR ENTERPRISE FUND:

Food Service Fund.		
Comparative Schedule of Net Position	E-1	178
Schedule of Revenues, Expenses, and Changes in Net Position - Budget (GAAP Basis)		
and Actual	E-2	179
INTERNAL SERVICE FUNDS:		
Combining Statement of Net Position	F-1	182
Combining Statement of Revenues, Expenses, and Changes in Net Position		
Combining Statement of Cash Flows		
Insurance and Risk Management Fund:		
Comparative Schedule of Net Position	F-4	185
Schedule of Revenues, Expenses, and Changes in Net Position - Budget (GAAP Basis) and Actual		
Graphic Arts Production Fund:		
Comparative Schedule of Net Position	F-6	187
Schedule of Revenues, Expenses, and Changes in Net Position - Budget (GAAP Basis)		.07
and Actual	F-7	188
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS:		
Comparative Schedule by Source	G-1	191
Schedule by Function		
Schedule of Changes by Function		
III. STATISTICAL SECTION (unaudited)		
Net Position by Category	1	196
Expenses, Program Revenues, and Net (Expenses)/Revenues by Function/Program	2	198
General Revenues and Other Changes in Net Position	3	200
Fund Balances, Governmental Funds	4	202
Changes in Fund Balances, Governmental Funds	5	204
Taxable Assessed Value and Estimated Net Taxable Value of Property	6	206
Property Tax Rates - All Direct and Overlapping Governments	7	207
Principal Property Tax Payers		
Property Tax Levies and Collections	9	209
Ratios of Outstanding Debt by Type	10	210
Ratios of General Bonded Debt Outstanding	11	211
	I I	
Direct and Overlapping Governmental Activities Debt		213
•	12	
Direct and Overlapping Governmental Activities Debt	12 13	214
Direct and Overlapping Governmental Activities Debt Legal Debt Margin	12 13 14	214 216
Direct and Overlapping Governmental Activities Debt Legal Debt Margin Pledged Revenue Bond Coverage	12 13 14 15	214 216 217
Direct and Overlapping Governmental Activities Debt Legal Debt Margin Pledged Revenue Bond Coverage Demographic and Economic Statistics	12 13 14 15 16	214 216 217 218
Direct and Overlapping Governmental Activities Debt Legal Debt Margin Pledged Revenue Bond Coverage Demographic and Economic Statistics Principal Employers in Clark County	12 13 14 15 16 17	214 216 217 218 219
Direct and Overlapping Governmental Activities Debt Legal Debt Margin Pledged Revenue Bond Coverage Demographic and Economic Statistics Principal Employers in Clark County District Employees by Function	12 13 14 15 16 17	214 216 217 218 219 220
Direct and Overlapping Governmental Activities Debt Legal Debt Margin Pledged Revenue Bond Coverage Demographic and Economic Statistics Principal Employers in Clark County District Employees by Function Governmental Funds Capital Asset Statistics by Function/Program	12 13 14 15 16 17 18 19	214 216 217 218 219 220 222

IV. 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	234
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance	236
Schedule of Expenditures of Federal Awards	239
Notes to the Schedule of Expenditures of Federal Awards	246
Schedule of Findings and Questioned Costs	248
Auditor's Comments:	256
Current Year Statute Compliance	256
Progress on Prior Year Statute Compliance	256
Prior Year Recommendations	256
Current Year Recommendations	256
Nevada Revised Statutes 354.6113 and 354.6115	257