

CCSD 

**CLARK COUNTY
SCHOOL DISTRICT**



Introductory Section

Board of School Trustees



Evelyn Garcia Morales
 President
 District C
 Term Expires 2024



Lola Brooks
 Vice President
 District E
 Term Expires 2024



Irene Bustamante Adams
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 District F
 Term Expires 2026



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 Term Expires 2026



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 District A
 Term Expires 2024



Katie Williams
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 District B
 Term Expires 2024



Brenda Zamora
 Member
 District D
 Term Expires 2026

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

Vision Statement

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

**CLARK COUNTY SCHOOL DISTRICT
CLARK COUNTY, NEVADA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2023**

Executive Officials



Superintendent of Schools

Jesus F. Jara, Ed.D.

Deputy Superintendent

Brenda Larsen-Mitchell, Ed.D.

Chief of Staff

Shana Rafalski, Ed.D.

Chief Strategy Officer

Kellie Kowal-Paul

Chief Operating Officer

Mike Casey.....Operational Services Unit

Chief Financial Officer

Jason Goudie.....Business and Finance Unit

Chief Communications Officer

Tod Story.....Communications Unit

Chief of Police

Henry Blackeye.....Police Services

General Counsel

Luke Puschnig.....Office of the General Counsel

Chief College, Career, Equity, and School Choice Officer

Dr. Mike Barton.....College, Career, Equity, and
School Choice Unit

Chief Human Resources Officer

Dr. Carol Tolx.....Human Resources Division

Chief Academic Officer

Dr. Dustin ManclAcademic Unit

Interim Chief of Facilities

Mark Campbell.....Facilities Services Unit

Chief Information Officer

Dr. Marilyn Delmont.....Technology and Information Systems Services

Chief of Health and Student Services

Dr. Monica Cortez.....Student Services Division

October 20, 2023

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

The Annual Comprehensive Financial Report of the Clark County School District (CCSD), Clark County, Nevada, for the fiscal year ended June 30, 2023, is submitted in accordance with state statutes. Nevada Revised Statutes (NRS) 354.624 requires school districts to present to their respective boards within four months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

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

The accounting firm of Eide Bailly LLP, a firm of licensed certified public accountants, was selected to perform the fiscal year 2023 audit. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the federal Single Audit Act Amendments of 1996 and related Uniform Guidance. Eide Bailly LLP concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP. The auditor's report on the basic financial statements is included as the first component of the financial section of this report. The auditor's report on the internal accounting controls of the District is included in the *Compliance and Controls Section* and will be filed as a public record pursuant to NRS 354.624.

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

PROFILE OF THE CLARK COUNTY SCHOOL DISTRICT

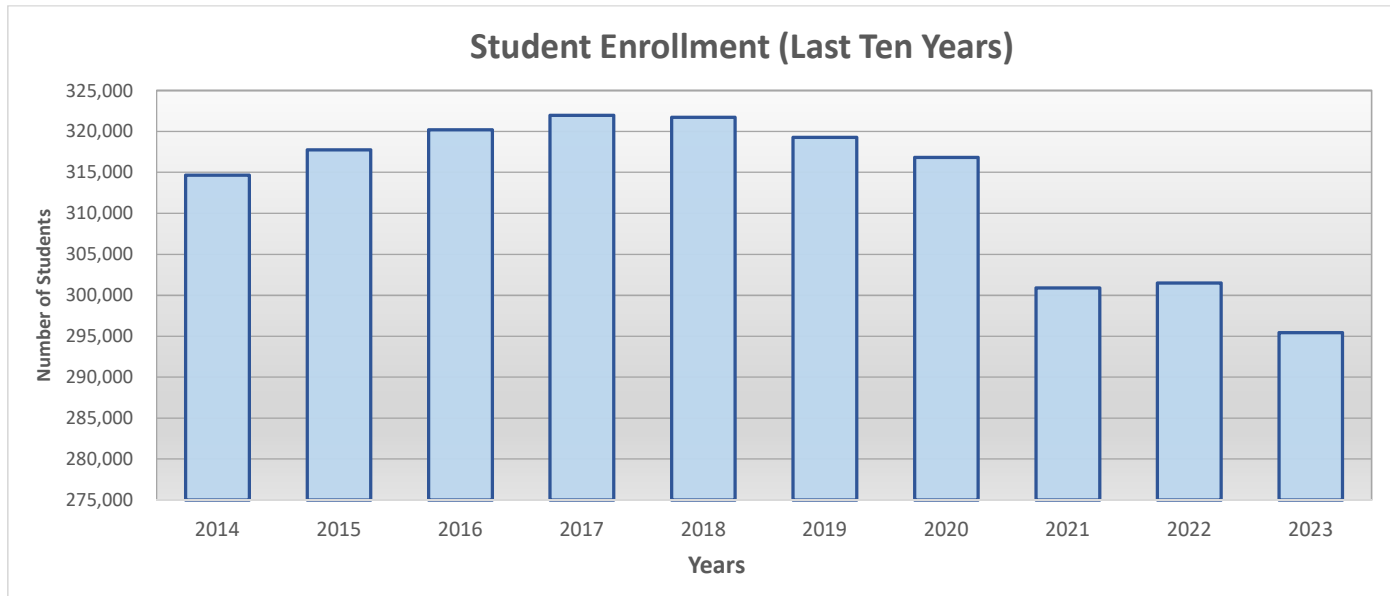
History and Geography

In 1956, Nevada's multiple school districts were consolidated under terms of state legislation, creating countywide school districts. All public educational services provided by the District are restricted to the boundaries of Clark County. Clark County covers 7,891 square miles of land and is in the southernmost part of the state. The largest cities within the county served by the District include Las Vegas, Henderson, and North Las Vegas. Other cities and rural areas served are located as far north as Indian Springs and Mesquite and as far south as Laughlin and Searchlight. Although the District serves the geographic area of Clark County, it is formally a political subdivision of the state of Nevada, which determines the majority of its funding. Along with state authorized revenues, the District receives funding from federal and local sources and must comply with the associated requirements of these funding entities. The District has ongoing relationships with many local, state, and federal government agencies, as well as colleges and universities.

Population

With a high quality of life, low cost of living, and relatively mild climate, Clark County still remains a top choice for relocation. However, Clark County's overall population decreased slightly in 2022, totaling approximately 2.33 million residents. The county decreased in size by approximately 1,158 people from 2021 to 2022, 0.05 percent decrease. The population in Clark County is predicted to grow at a rate of 2.2 percent in 2023.

The District's audited enrollment for the 2022–2023 school year is 295,439 students, which makes the District the fifth-largest school district in the nation. Pursuant to NRS 388.1233, the student enrollment count mechanism for Average Daily Enrollment (ADE) is reported quarterly on October 1, January 1, April 1, and July 1. The following chart represents a ten-year history of student enrollment:



Student Enrollment Projections

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

Student enrollment has decreased by less than 6,100 students during the past year. Projections indicate school enrollment may see a smaller decrease in ADE for the 2023–2024 school year, down to 292,077 students.

Structure of the District

The District is governed by an elected, seven-member Board of School Trustees (Board). The Board members represent specific geographic areas, are elected by the public for four-year overlapping terms, and have the authority to adopt and administer budgets, as well as establish District policy. The Board employs a superintendent to serve as an administrator for the day-to-day operations of the District.

As of June 30, 2023, the District operates 233 elementary schools, 61 middle/junior high schools, 53 high schools, 21 alternative schools and 4 special schools with a total audited student body of 295,439. The majority of the District's 372 school programs are organized into three regions aligned geographically. Each region represents from 100 to 111 feeder-aligned schools supervised by a region superintendent. The District is also the largest non-federal, single-entity public employer in Nevada, employing over 41,000 staff.

In addition, reporting directly to the superintendent is the deputy superintendent, the chief financial officer, the chief operating officer, the chief of staff, the chief human resources officer, the chief communications officer, the chief of facilities, the chief of police, the president/general manager for Vegas PBS, the general counsel, and the chief strategy officer. The deputy superintendent oversees four region superintendents that lead the schools, the chief college, career, equity, and school choice officer, the chief academic officer, and the chief of health and student services. The chief financial officer supervises the departments of Finance, Budget, Facilities and Bond Fund Financial Management, Accounting, Grants Fiscal Services, Payroll/Employee Benefits, Resource Management, and Risk Management as well as managing all financial reporting. The chief operating officer oversees Food Service, Purchasing, Transportation, Emergency Management and School Safety and the Chief Information Officer. The chief of staff is responsible for the Engagement Unit, Family Support Center, Undocumented and Immigrant Family and Youth Success, Diversity and Affirmative Action/ADA and Title IX Programs, and Internal Audit. The chief human resources officer is responsible for the Human Resources Division, Employee Management Relations as well as Recruitment and Development for the District. The chief communications officer supervises the departments of Media



Relations, Marketing, Government Relations, and Web Design Services. The chief of facilities oversees the Building Department, Construction Management, Comprehensive Planning, Facilities Management, and Sustainability, Energy, and Environmental Services. The chief of police is responsible for police officers and law enforcement issues within the District’s jurisdiction. The Vegas PBS president/general manager is responsible for Programming and Production. The general counsel directs attorneys and staff working on behalf of the District’s legal interests. The chief strategy officer is responsible for the Grants Development and Administration, the development, coordination, and implementation of strategic initiatives. The District’s organizational chart can be found on page xxiii.

Vegas Public Broadcasting Service (PBS)

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

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

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

Budget Process

Budgeting in the District is on a July 1 through June 30 fiscal year basis and normally comprises of three budget filings. The cycle begins in April of the prior fiscal year for the tentative budget and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in June. After the ADE is filed for the first quarter of the fiscal year, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the ADE.

The process of budget formulation begins with the Budget department and is a participation process, led by the chief financial officer, and includes the superintendent’s Executive Cabinet. After reviewing various budget needs, the Cabinet members submit their requests for staffing, supplies, and equipment to the Budget department. These requests are then summarized by the Budget department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval. An amended budget may be approved by the Board in any year in which the legislature increases (or decreases) the revenues of a local government, if the increase (or decrease) was not included or anticipated in the local government’s final budget as adopted. The Board adopted the 2022–2023 Final Budget on May 16, 2022. After the Board approves the amended final budget, it becomes the responsibility of the Budget department to implement and monitor the budget. A system of budget allotments are established for each school and departmental unit. Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget department to monitor all of the District’s budgets on a regular basis and provides the necessary controls.

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



District Services and Programs

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

English Language Learner Division

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



Student Services

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

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

Magnet Schools and Career and Technical Academies (CTA)

The Magnet Schools and Career and Technical Academies (CTA) programs offer learning opportunities related to various themes or focus areas for interested students. Students from across the District may apply for entrance into one of these programs based on their own interests and abilities. The purpose of the Magnet and CTA programs is to increase student achievement, promote diversity, and create an awareness of career opportunities relative to fields of study in which students may be interested. There are currently 42 Magnet and CTA schools in the District consisting of 10 elementary schools, 13 middle schools, 1 Kindergarten through Grade 8, and 18 high schools.

Change of School Assignment

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



Alternative Education Programs

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

Acceleration Academies has partnered with the District to provide additional options for alternative education. Acceleration Academies is a national leader in re-engaging young adult's not experiencing success in a traditional high school setting by providing a personalized academic program to achieve the dream many thought was out of reach: a high school diploma. Acceleration Academies helps students regardless of their circumstances or past experiences within the school system. Graduation candidates come from all backgrounds and includes young parents, young adults providing for their families, immigrants, young adults managing medical conditions, and many other students who have not been successful in a traditional school setting.

Charter Schools

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

Online and Blended Learning

Through its distance education program, the District provides students with online and blended learning at comprehensive elementary, middle, and high schools, and through the Nevada Learning Academy at CCSD for both full-time and part-time students in elementary, middle, and high school. District elementary, middle and high schools have access to content for site-based online and blended learning programs for original credit and credit retrieval. These online options provide educational opportunities for students in all areas, including general education, special education, and students developing language proficiency. Nevada Learning Academy saw tremendous growth following the COVID-19 pandemic as some families continue to choose digital learning options.

Financial Position

The Board approved the Amended Final Budget for fiscal year 2023 on December 8, 2022. The General Operating Fund budget reflected a total operating budget of approximately \$3.8 billion. This budget also reflected the District’s priorities to accomplish the Board’s objectives of improving student achievement with a major focus on classroom instruction.

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

Long-Term Financial Planning

The District’s Demographics, Zoning, and GIS department is responsible for analyzing enrollment trends, student demographics, monitoring residential developments, and engaging in long-term capital planning to ensure sustainable educational environments. During the 2015 Legislative Session, Senate Bills 119 and 207 passed, which extended the authority of the District to issue bonds for the construction and renovation of schools through 2025. The District expects to receive \$4.1 billion in capital funds over this 10-year period. On May 30, 2021, the Nevada Legislature adopted Senate Bill 450, which was signed by the Governor on June 7, 2021, extending the District’s authority to issue general obligation bonds secured by the tax rate for debt service of \$0.5534 for another 10 years ending March 3, 2035.

Even with a decline in enrollment over the past several years, the District continues to address over-capacity schools in specific geographic regions. The District continued to respond to areas of need by opening one new high school and one new technical school in the 2022–2023 fiscal year. Additionally, the District is replacing older campuses, building additional classrooms in overcrowded campuses, and modernizing major building system failures such as air conditioning and roof replacements. As of June 30, 2023, the total number of school programs in operation is 372. Because of the continuous construction of new buildings over the life of the previous 1998 bond program, 17 of the District’s 372 school programs have been built in the last 10 years, which makes the average age of a school building 29 years old (see statistical table 21 for more information). A number of new facilities and replacement projects are planned in the coming years as growth trends continue in several areas of Clark County.



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

In 2021, the Nevada Legislature approved Senate Bill 439 and 458. These two bills lay out the framework to implement the PCFP and fund Nevada's Kindergarten through Grade 12 programs for fiscal years 2022 and 2023. The 2023 Legislative Session approved Senate Bill 503 and Senate Bill 504, establishing an \$11.5 billion funding budget for K-12 schools, which is a 26% increase in funding over the 2021–2023 biennium. This funding represents an investment in \$3.49 billion for FY24 and \$3.65 billion for FY25.

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

Financial Policies

It is the District's policy that revenue recognition is handled in accordance with the modified accrual accounting method, which requires that the timing of revenue-related inflows of financial resources be considered. GAAP directs that governmental funds recognize revenues "in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of the fiscal period." Financial resources should be considered available only to the extent they are "collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period." The District uses an availability period of 60 days from its fiscal year end for the purpose of revenue recognition. Grant funds follow the federal liquidation of financial obligation for revenue recognition, which is 120 calendar days. An example of the District's revenue recognition policy would be the following:

The District receives monies from the Clark County Comptroller's Office for personal property. However, the monies for the current period were not received until after the end of the fiscal year, but within the 60-day period of availability. In these instances, the District records a receivable for taxes and recognizes the revenue. The Board requires that the District legally adopt a budget for all funds. The budget must be filed with the Clark County auditor, the Nevada Departments of Taxation, and the Nevada Department of Education by June 8, preceding the beginning of the fiscal year on July 1. The budget serves as the foundation for the District's financial planning and control systems.

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

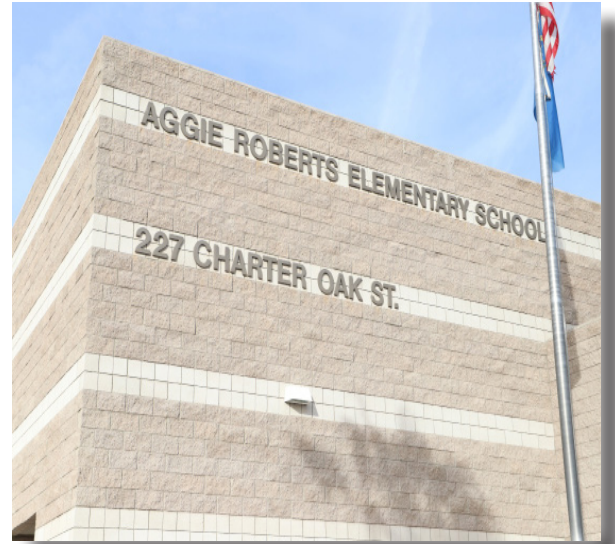
Expenditures within governmental funds that exceed budgeted appropriations at the function level violate state statutes. Within proprietary funds, expenditures should not exceed budgeted operating and non-operating appropriations. Budget-to-actual comparisons are provided in this report for each individual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

ECONOMIC CONDITION

Local Economic Outlook

Clark County's favorable tax base and tax policies helped attract 11 new and expanded companies in the past year, which, in part, helped contribute to the creation of over 2,000 jobs and \$12.2 million in local and state tax revenue for 2022. Since Nevada does not impose a corporate tax, personal income tax, franchise tax on income, inventory, estate, inheritance, or gift taxes, the state remains a favorable business climate for many companies looking to relocate.

The Clark County housing market has remained resilient during the pandemic. In April 2023, the Clark County median home price was \$400,000, a 9.7 percent decrease compared to the prior year. Since the Declaration of Emergency regarding the COVID-19 pandemic ceased in May 2022, increased inflation rates have slowed the predicted rate of progression of pre-pandemic sales and employment rates. However, Clark County continues to trend toward pre-pandemic times as hotels, restaurants, and small businesses adjust to post-pandemic operations and effects.



Gaming and Tourism

Las Vegas is Clark County’s largest city and home to 10 of the largest hotels in the country. Tourism, gaming, and hospitality remain the key drivers for Las Vegas and the surrounding area’s economy. While gaming revenue and visitor volume declined during the COVID-19 pandemic, in 2021, Nevada reported a record \$14.8 billion in gaming revenue. Clark County accounted for \$11.8 billion in gaming revenue.



Las Vegas continues to be one of the top destinations for business travel. To accommodate convention and trade shows, there are multiple state-of-the-art facilities that provide some of the most modern and versatile meeting centers in the world. The Las Vegas Convention and Visitors Authority (LVCVA) has access to nearly 15 million square feet of meeting and exhibit space, citywide. Additionally, the LVCVA has begun a \$600 million renovation project to further expand the Las Vegas Convention Center that is expected to finish in 2025.

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

New Construction

Station Casinos topped off the 15-story Durango Casino and Resort in Oct 2022. The \$750 million Durango Casino and Resort, located in the southwest valley of Las Vegas near I-215, will include over 200 guest rooms and suites, 83,000 square feet of casino floor space, state-of-the-art race and sportsbook, 20,000 square feet of convention space, four signature food and beverage outlets, and a food hall concept featuring fast-casual restaurants. While still under construction, Durango Casino and Resort is expected to open in November 2023.

The Madison Square Garden (MSG) Sphere at the Venetian is a sphere-shaped music and entertainment arena currently under construction. The venue will accommodate 17,500 people sitting or 20,000 people standing. When the venue is complete, the sphere will be 366 feet tall and more than 500 feet wide at its broadest point. In July 2023, the exosphere debuted a Fourth of July themed light show, boasting its 1.2 million LED light exterior screens. The now \$2.3 billion project is scheduled to open its doors in September 2023.

After more than 40 years, the Formula 1 Grand Prix will return to Las Vegas to encircle 3.8 miles of the Strip in November 2023. The multimillion-dollar road pavement project began in April 2023 and will continue through September 2023. With paddock seating tickets sold out before construction even started, the event is expecting a massive turnout of both international and national fans. The entire project is estimated to cost about \$316 million, with expected revenue of \$1.3 billion.

Major League Baseball team the Oakland Athletics are closing an agreement to build a \$1.5 billion ballpark amidst their relocation process to Las Vegas. Bally’s Corporation plans to demolish the Tropicana Las Vegas hotel and casino in order to make room for the ballpark. A bill that would create a public funding system via sales tax is in the process of reaching the legislature to help pay an estimated \$500 million in construction costs. As of June 2023, the bill was passed by the Nevada Senate and will move up to the legislature within the month. Construction for the ballpark is expected to start in late 2024 and be complete by 2028.

Brightline West Company has proposed building an all-electric train system between Las Vegas, NV, and Victor Valley, CA. The project is expected to cost \$10 billion. It will create over 40,000 construction jobs and over 1,000 permanent jobs. The train will travel up to 200 miles per hour, remove 400,000 tons of carbon dioxide annually, and will be the cheapest alternative when considering travel between the states. This mode of transportation is expected to be two times faster than driving and in competition with air travel due to its reduced waiting times. In early 2022, Brightline West set a new tentative date to break ground in 2023. If construction does begin in a timely manner, the train system could begin passenger services in 2026.



Pacific Group signed an agreement to construct a \$5 billion Helios Health and Wellness campus in Las Vegas in October 2022. Project Helios plans to act on the medical service demand that’s rapidly increasing within Las Vegas. The 135 acre campus will comprise of 2.5 million square feet dedicated to various science labs, retail and restaurant space, and hotel rooms. An estimated 10,000 jobs will be filled over the 7-10 year course of its construction.

Major Initiatives

Teaching and Learning

Targeted monitoring and support has continued by region and district leadership teams, providing guidance and feedback to school leaders to assist them with an instructional focus on results. Region leadership monitored implementation of professional learning they facilitated last summer focusing on the Multi-Tiered System of Supports (MTSS), and the Teaching and Learning expectations for Tier I instruction and monitoring processes throughout the year.

As an expansion of the work that was started by creating Differentiated School Support Framework (DSSF) schools, the new Transformation Network was created to provide targeted support to our lowest performing elementary schools. A new Region Superintendent position with a support team was appointed to provide dedicated support to these schools. Extra time, resources and focus have been provided to the team to assure their success.

The Academic Unit facilitated the rollout of critical components for high-quality, Tier I Instruction continued throughout the year. Schools received materials and PL on new instructional materials for Science K-8 and Mathematics K-12. As part of the commitment to Read by Grade 3, comprehensive literacy training for all elementary literacy specialists was provided through a partnership with Language Essentials for Teachers of Reading and Spelling (LETRS). The curriculum and instruction team conducted a Literacy Review and selection of Tier I Instructional materials for ELA K-12 for purchase and distribution prior to the start of the 2023–2024 school year. In addition, the team will also complete the process of purchasing Tier I Instructional materials for Social Studies 6-12, and World Languages 6-12. The purchase of these resources using ESSER funding marks a milestone in the history of CCSD.

The Assessment, Accountability, Research, and School Improvement Division (AARSI) launched a District data portal and reporting platform that provides accurate data regarding student outcomes, financial inputs and outputs, staffing, and other factors critical to monitoring and sharing school and system success. The platform includes aggregated data at the District level for broad public consumption, school-specific data to share with the public, and school-level data for analysis by District leadership, school administrators, educators, and the community. The District Overview dashboard provides members of the public with meaningful information about key performance indicators in school and district enrollment, attendance, behavior, MAP Growth assessments, state summative assessments, and operations.

Student Achievement

Focus: 2024 articulates a set of priorities and strategies that place students at the core of everything we do. All work is in service of student success because we know that strengthening instruction, operations, and community connections are critical to achieving our ambitious goals. We also know the only way we will transform our system and provide the educational experiences our students deserve is to recruit, support, and retain the people who help us thrive. Focus: 2024 will invest in people to drive student success, ensuring all staff support our students to be ready to succeed in a global society. Under this plan, the District is dedicated to providing students with equitable access to high-quality, rigorous instruction. CCSD will ensure our teachers, administrators, and staff have the tools they need to succeed, will provide opportunities for rich and rigorous learning for every student, including more pathways to college and career readiness, will put every available dollar to work efficiently in support of instruction, and will increase family and community engagement to better support our schools and students. Student success targets include all CCSD schools being rated three stars or higher on the Nevada School Performance Framework and at least 90 percent of CCSD students graduating from high school college and career ready. There were 133 CCSD schools that increased index scores from the 2021-2022 to 2022-2023 school year in the 2023 Nevada School Performance Framework (NSPF).

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

School Organizational Teams (SOT)

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

Nevada Academic Content Standards (NVACS)

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

Nevada Educator Performance Framework (NEPF)

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

Nevada Accountability System

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

Specialized schools serving high-need populations of students may meet the eligibility criteria to be evaluated using the Alternative Performance Framework (APF). The APF provides program evaluation for schools that offer services such as credit recovery, behavioral/continuation programs, or special education services for students with identified disabilities. Eligible schools apply to and receive approval from the Nevada State Board of Education in order to be included in the APF.

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

Safety and Security

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

AWARDS AND ACKNOWLEDGMENTS

The excellence of CCSD Magnet School programs has once again been recognized by Magnet Schools of America (MSA). MSA selected 29 CCSD programs at 28 schools as Merit recipients for the 2022–2023 school year. There were four CCSD Magnet Schools awarded the newly created Top Schools of Excellence designation. Two programs were awarded the School of Excellence designation and 23 schools were awarded the Schools of Distinction designation.



CCSD boasts having eighteen Governor’s designated STEM Schools and one newly named and highly coveted Blue Ribbon Schools of Excellence at Linda Rankin Givens Elementary School.

The Purchasing Department received the 2023 Achievement of Excellence in Procurement Award from the National Procurement Institute. This award recognizes organizations that demonstrate commitment to innovation, professionalism, productivity, e-procurement, and leadership attributes. This is the twenty-second consecutive year the Purchasing Department has received this prestigious recognition.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This was the thirty-seventh consecutive year that the District has achieved this prestigious award.

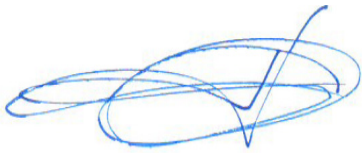
The District also received the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This was the twelfth consecutive year that the District has achieved this prestigious award.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The District believes the current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and will submit it to GFOA and ASBO to determine its eligibility for another certificate.

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

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

Respectfully submitted,



Jesus F. Jara, Ed.D.
Superintendent of Schools

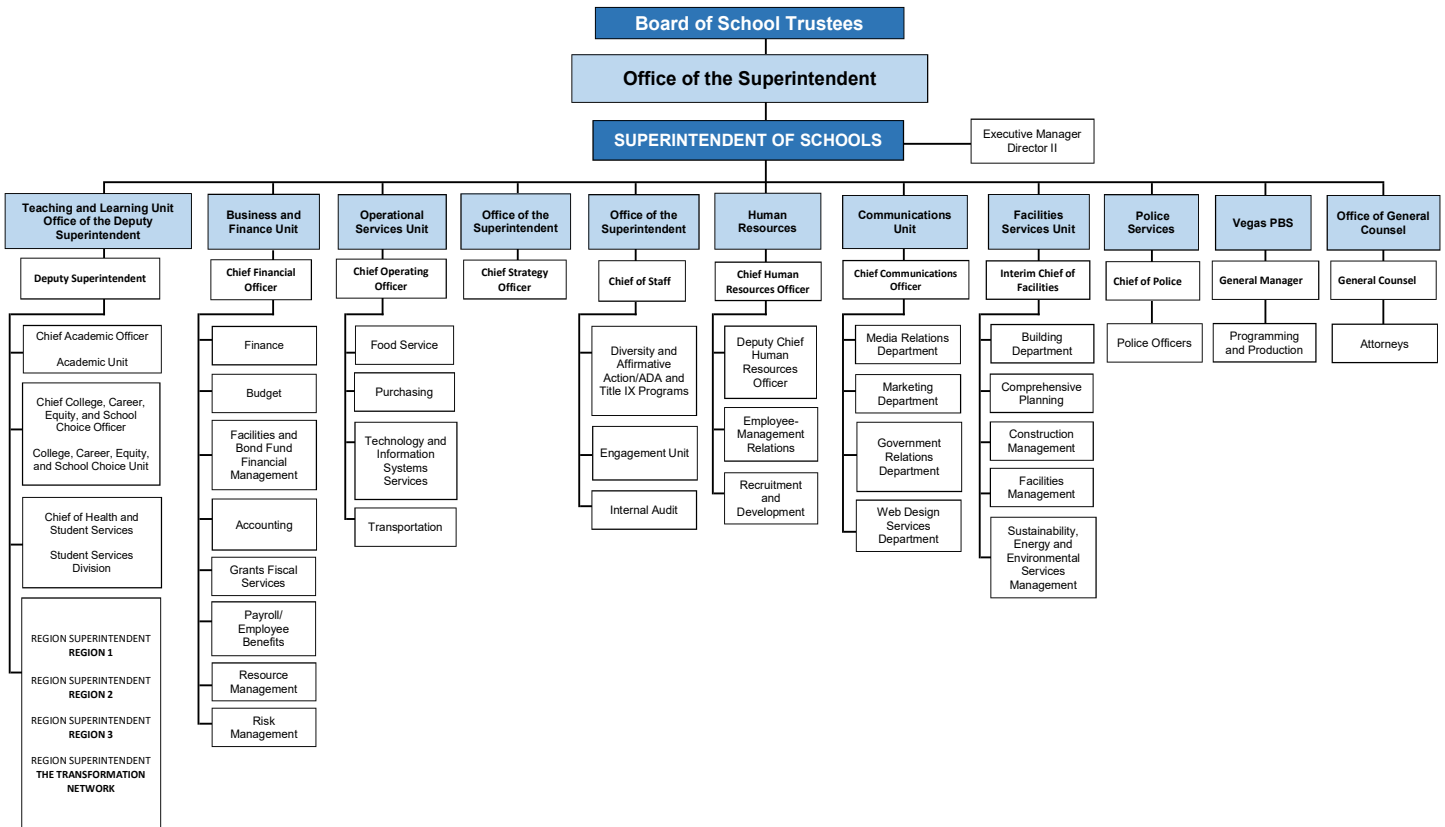


Jason A. Goudie
Chief Financial Officer



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Organizational Structure





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Clark County School District
Nevada**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Clark County School District

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.

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



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style and is positioned above a horizontal line.

John W. Hutchison
CAE
President

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style and is positioned above a horizontal line.

Siobhán McMahon,
Chief Operations Officer/
Interim Executive Director

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