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Interim Superintendent

October 3, 2024

Jhone M. Ebert
Superintendent of Public Instruction
Nevada Department of Education
700 E. Fifth Street
Carson City, Nevada 89701-5096

Dear Superintendent Ebert:

1. Was the report to the Nevada Department of Education and the Department of Taxation, as required by NRS 387.303, amended, in need of amendment, or otherwise determined to be inaccurate?

Based on current information and understanding, the fiscal year (FY) 2023 report was not amended, not in need of amendment, or not determined to be inaccurate.

The FY 2024 report is due on November 1, 2024, and the Clark County School District (CCSD) is preparing to submit it by the designated due date.

2. Were any of the reports required by NRS 388G.650(1), NRS 388G.660(1), or NRS 388G.680(1) amended, in need of amendment, or otherwise determined to be inaccurate?

On or before January 15, 2024, pursuant to Nevada Revised Statutes (NRS) 388G.650(1), the CCSD provided the average unit cost for each type of employee employed to work in the District based on the information available at the time. Based on additional information received after January 15, 2024, the District's good-faith calculation of the averages should have been amended to fully reflect salary increases required by the applicable collective bargaining agreements and memoranda of agreement. The District has updated this information on openbook.ccsd.net.

On or before January 15, 2024, pursuant to NRS 388G.660(1), the District established the required estimates based on the information available at the time. Based on the District's budget cycle as prescribed in NRS, the Amended Final Budget for FY 2025 will be presented to the Clark County School District Board of School Trustees on December 12, 2024. The FY 2025 Amended Final Budget will include amended assumptions, calculations, and allocations according to Generally Accepted Accounting Principles.

On or before January 15, 2024, pursuant to NRS 388G.680(1), the District established the required estimate based on the information available at the time. However, it was discovered that the data for which students were found to be eligible for At-Risk funding was developed using Free-and-Reduced-Lunch eligibility rather than the GRAD score. This inaccuracy was corrected for the fall budgets, and the District has updated this information on openbook.ccsd.net.

OFFICE OF THE SUPERINTENDENT

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3. Have any of Clark County School District's budgetary assumptions, calculations, or allocations for the 2023–2024 or 2024–2025 school years been determined to be inaccurate, incomplete, or in need of amendment?

The FY 2024 Amended Final Budget was completed and approved on December 14, 2023. Based on current information and understanding, no need for amendment has been identified.

The FY 2025 Amended Final Budget will be presented to the Clark County School District Board of School Trustees on December 12, 2024. It will include amended assumptions, calculations, and allocations.

4. Does a budgetary shortfall currently exist at Clark County School District, and if so, what is the approximate amount of the shortfall? (Please provide your best estimate by October 3, 2024, rather than waiting for more precise information.)

As of October 3, 2024, current estimates include a potential central budget deficit of approximately \$20 Million.

If the answer to any of the above questions is yes, please also provide the following information:

5. When will amended reports be issued?

Amended reports for NRS 388G.650(1) and NRS 388G.680(1) are posted on openbook.ccsd.net. The Amended Final Budget for FY 2025 will be presented to the Clark County School District Board of School Trustees on December 12, 2024.

6. What caused the incorrect assumptions, calculations, or allocations?

The answer to question six is included in the responses to the above questions.

7. What is the Clark County School District's plan to address the shortfall?

At this time, the District plans to offset any potential central budget deficit with the unassigned ending fund balance in alignment with District Regulation 3110.

8. Is your office asking schools to use prior-year carryforward funds to make up the deficit?

Schools have not been asked to make up the potential central budget deficit with prior-year carryforward funds.

These responses are based upon all information known to me as of October 3, 2024.

Sincerely,



Brenda Larsen-Mitchell, Ed.D.
Interim Superintendent of Schools