



**CCSD**   
**CLARK COUNTY**  
**SCHOOL DISTRICT**

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# POPULAR ANNUAL FINANCIAL REPORT

For Fiscal Year Ended June 30, 2013

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All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and contribute in a diverse global society.

5100 West Sahara Ave. Las Vegas, NV 89146  
(702) 799-5338 [www.ccsd.net](http://www.ccsd.net)

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# Message from the Superintendent

October 17, 2013

To the Citizens and Taxpayers of Clark County:

I am pleased to present the Clark County School District's (CCSD) 2012-13 Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2013 which demonstrates CCSD's prudent fiscal policies. All of our focus and efforts continue to have one purpose; to reach every student in every classroom without exceptions, without excuses. State test scores for CCSD students are upwardly trending in many grade levels and subjects as we move from being the fastest growing school district to the fastest improving. Continued increases in the graduation rate through 2013 also proves the success of our "Reclaim your future" initiative which engages the community to offer support to students who have gotten off track.

We have transitioned into the Common Core Standards to ensure our students have a thorough understanding of grade appropriate concepts. In 2012, CCSD adopted a new method for tracking student achievement known as the Nevada Growth Model. This model tracks the educational growth of students and schools including the change in their individual achievement and their aggregate school achievement on a year-over-year basis. Growth is measured as a component of the Nevada School Performance Framework (NSPF), assigning a 1-5 star rating to each school. In 2013, the second year of the new rating system, nearly one-third of CCSD schools earned a 4-star or 5-star rating.

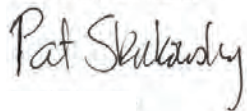
Since 2008, CCSD has cut its budget over \$600 million dollars and in the current year employee groups were asked once again to share in the sacrifice by accepting pay freezes. Despite continued reductions in the budget, the District began to see some bright spots in the economy with many revenues beginning to move in a positive direction. However, due to the severity of the economic downturn in Clark County our bond ratings dropped in July of 2013. The District currently holds the following ratings with Standard and Poor's (AA-), Fitch (A) and Moody's Investor Services (A1).

Five years ago, the Clark County School District concluded one of the largest growth spurts ever experienced by a single school district and is returning to flat-to-modest student growth, gaining over 2,800 students in 2013 compared to the previous year. During its growth period, as assisted by a voter approved 10-year bond program initiated in 1998, the District was able to construct or replace over 120 world class school facilities by issuing over \$4.9 billion of general obligation debt. With the end of the bond program, capital funds are now strapped and preventative maintenance or needed modernization are deferred to the future where they will be much more costly.

In 2013, the District launched a new budget website called "Open Book" as part of a transparency initiative. Open Book provides detailed information regarding the District's budget including detailed information by department and how those costs rank on a per-pupil/per-day basis. Our goal is to continue to provide our constituents with clear and insightful financial information to show that their money is being spent wisely. You will find further information regarding "Open Book" in this document.

Hopefully, this document provides to you, financial and academic information in a clear, concise, and understandable manner that represents we are doing more with less, but not expecting any less when it comes to our student's success.

Respectfully submitted,



Pat Skorkowsky  
Superintendent



# School Board of Trustees



Left: Carolyn Edwards, Deanna L. Wright, Erin E. Cranor, Chris Garvey, Dr. Linda E. Young, Lorraine Alderman, Patrice Tew

## A message from the Chief Financial Officer

The Clark County School District Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2013 is intended to clearly communicate in an open and transparent manner, our financial operations in an easy to understand format.

The PAFR summarizes the financial and operating results reported in our Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in conformance with Generally Accepted Accounting Principles (GAAP). It includes audited financial statements, disclosures, opinions of our independent external auditors, and other detailed financial information. The independent audit of the CAFR was performed by Kafoury, Armstrong and Co, CPA's in accordance with auditing standards generally accepted in the United States of America. A copy of the CAFR is available from the Finance Division and is posted on our website at [www.ccsd.net](http://www.ccsd.net).

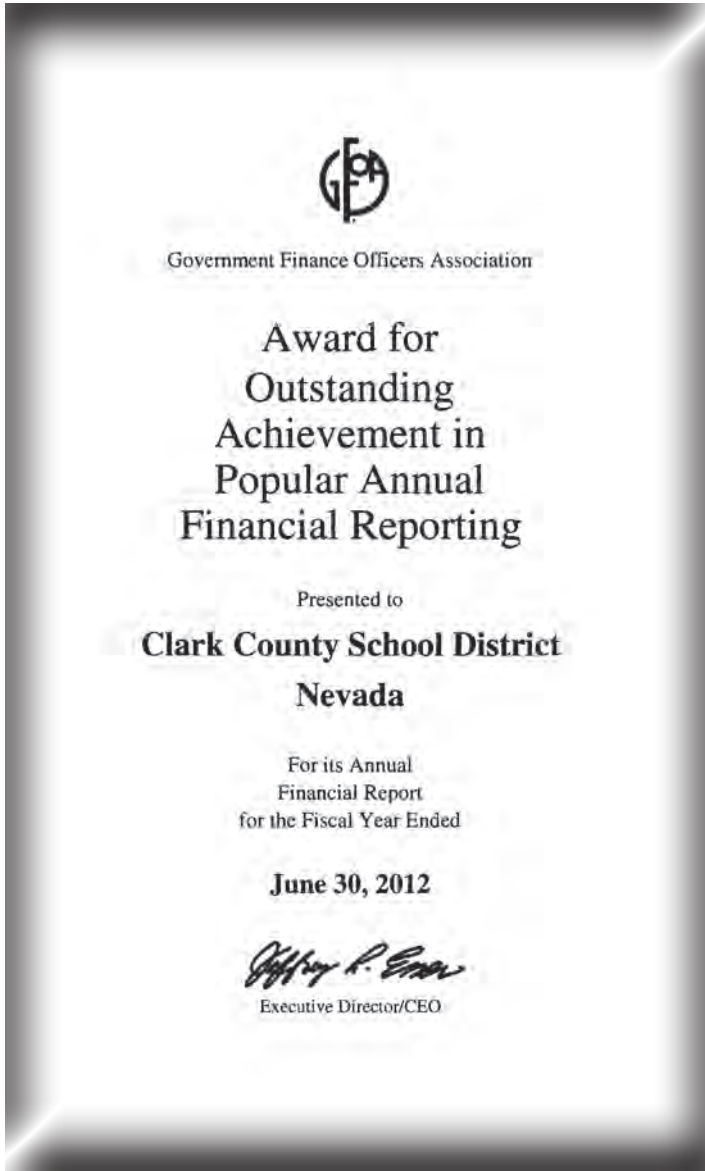
The PAFR is prepared on a non-GAAP basis and is unaudited. This report does not include information on all District funds, full disclosure of all material events, or notes to the financial statements.

CCSD wishes to thank all of the stakeholders who assist in providing quality education to our students especially the School Board of Trustees for their progressive direction and management.

Respectfully submitted,

Jim McIntosh  
Interim Chief Financial Officer

# RECOGNITION



## **PROFESSIONAL FINANCIAL AWARDS**

The Government Finance Officer's Association (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Clark County School District for its Popular Annual Financial Report for the fiscal year ended June 30, 2012.

The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Clark County School District has received a Popular Award for the first time for its year ending June 30, 2012. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

# CCSD AT A GLANCE

## Students

Total: 311,218

## Student Enrollment

Elementary: 147,397

Middle: 72,222

Senior High: 88,709

Special: 561

Adult: 2,329

## Schools

Total: 357

Elementary schools: 217

Middle schools: 59

Senior High schools: 49

Special schools: 8

Alternative schools/programs: 24

## Students Receiving Special Services

English Language Learner Program: 52,945

Free/Reduced Lunch Program: 183,537

Special Education Program: 33,947

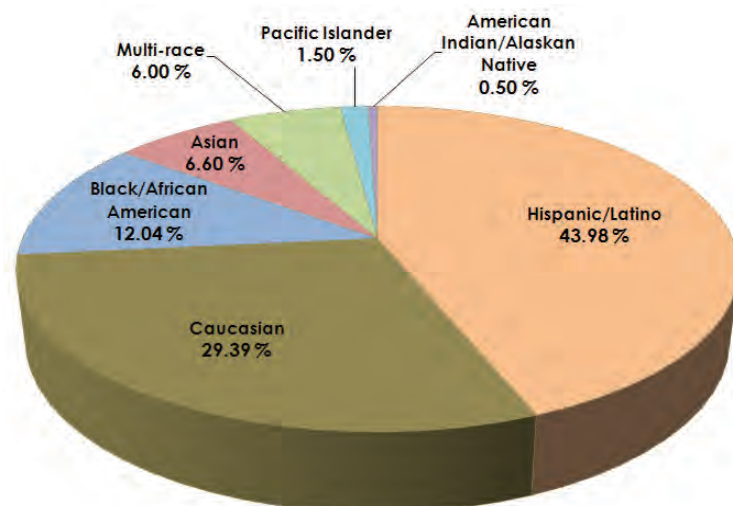
## Transportation

1,492 buses

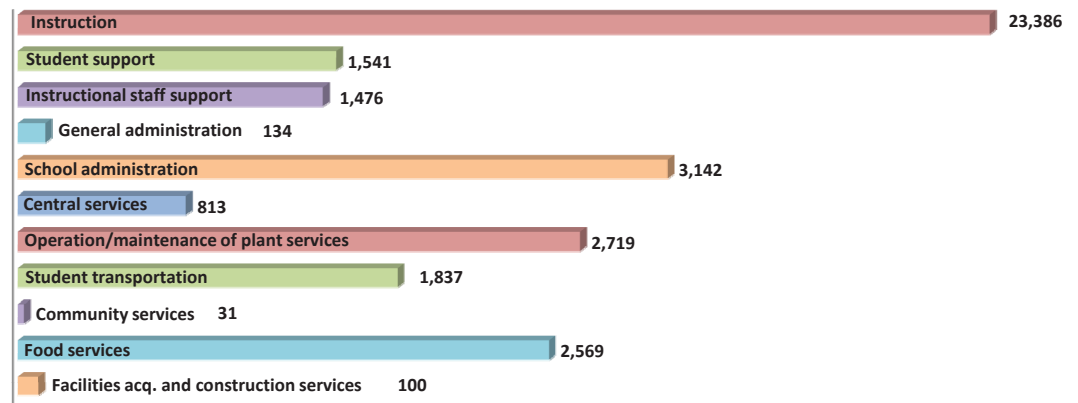
122,272 students eligible to ride,  
including special education

21 million miles traveled last school year (2011-2012)

## Student Ethnicity Breakdown



## Employees by Function



## General Operating Fund Budget

Operating Budget: \$ 2.132 Billion

## General Operating Fund 2013 Resources

(dollars in thousands)

Local sources: \$ 1,268,176

State sources: \$ 693,193

Federal sources: \$ 374

Other sources: \$ 8

Opening Fund Balance: \$ 76,983

Ending Fund Balance: \$ 92,596




# DISTRICT PROFILE

## HISTORY AND POPULATION

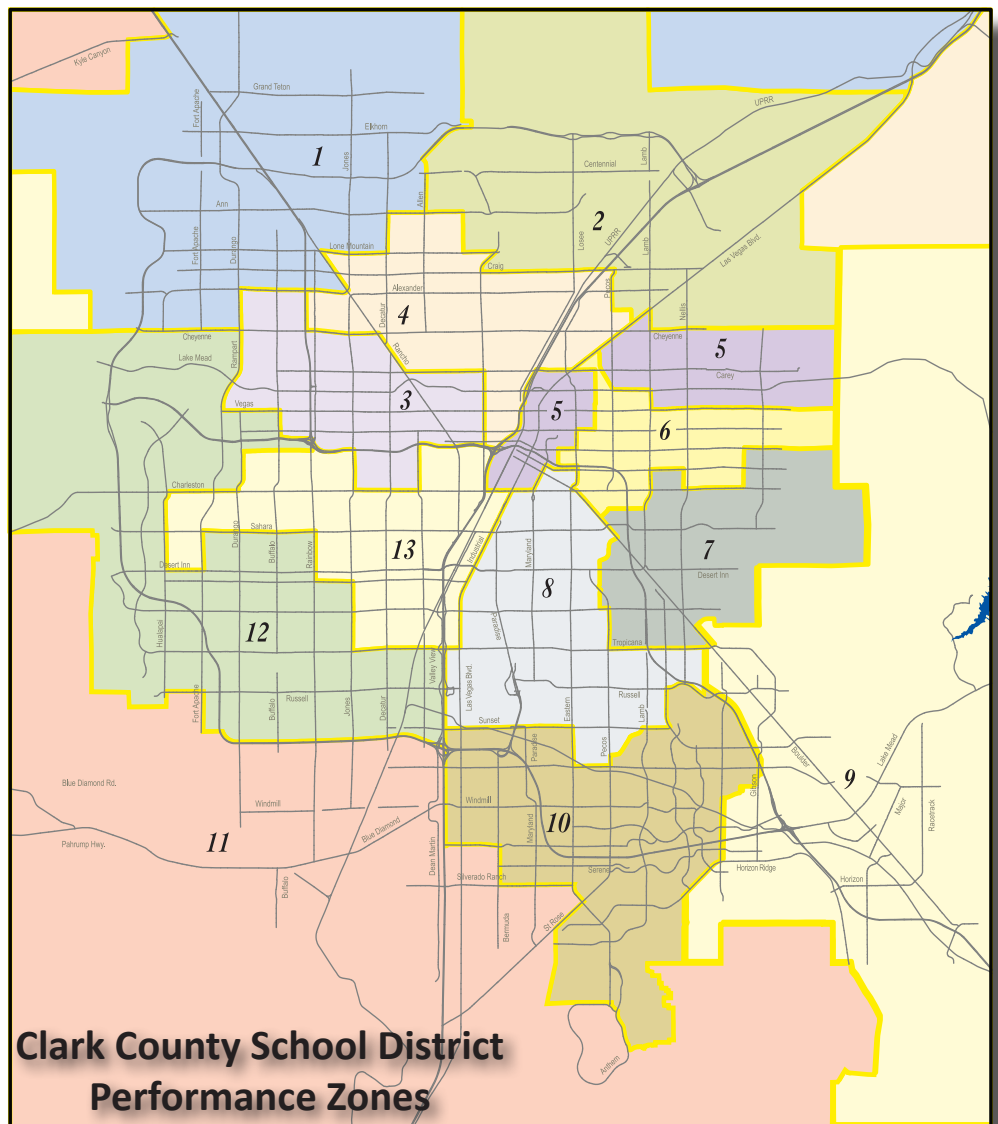
The Clark County School District is a political subdivision of the State of Nevada; created through legislation in 1956 which consolidated school districts by county. As such, CCSD boundaries are coterminous with Clark County, encompassing approximately 7,891 square miles in the southernmost section of Nevada with a population of just over 2 million. The largest cities served by the District include Las Vegas, Henderson, and North Las Vegas, however, it also includes rural areas such as Indian Springs, Searchlight, and Laughlin. The District operates 357 schools and as the fifth largest school District in the nation has a current enrollment of 311,218 students. CCSD is governed by an elected seven member board of School Trustees representing various districts within Clark County. The Board appoints and employs a Superintendent of Schools who is responsible for the day to day operations of the District. The majority of the District's schools are organized into 13 Performance Zones aligned geographically and two special zones related to turnaround schools and career, technical and magnet schools. Each performance zone represents approximately 20 – 30 feeder aligned schools.

With a high quality of life, low cost of living, and relatively mild weather, Clark County still remains a top choice for relocation; the County increased in size by approximately 42,024 people from 2012 to 2013, a 2.1% increase. While in past years Clark County had maintained an unemployment rate lower than the national average, making it a desirable relocation destination, Las Vegas was reporting an unemployment rate of 9.7% as recently as June of 2013, much higher than the national rate of 7.6% in June of 2013. Prior to the economic fallout of past years, Clark County was used to an average annual 4% growth in population. Even with the population leveling out, many local governments within Clark County, including the School District, continue to struggle to accommodate the heavy growth from previous years.

  
**7,891 sq. miles**

  
**357 Schools**

  
**13 Performance Zones**





## SCHOOLS AND ENROLLMENT

Fiscal Year	Population <sup>1</sup>	Number of Schools	School Enrollment <sup>2</sup>	Unemployment Rate <sup>3</sup>
2004	1,641,529	296	268,357	4.40%
2005	1,747,025	311	280,796	4.00%
2006	1,815,700	317	291,329	4.30%
2007	1,912,654	326	302,547	4.70%
2008	1,996,542	341	308,745	5.80%
2009	1,986,145	347	311,221	6.60%
2010	2,006,347	352	309,442	13.90%
2011	2,036,358	357	309,899	13.20%
2012	1,966,630	357	308,377	12.00%
2013	2,008,654	357	311,218	9.70%

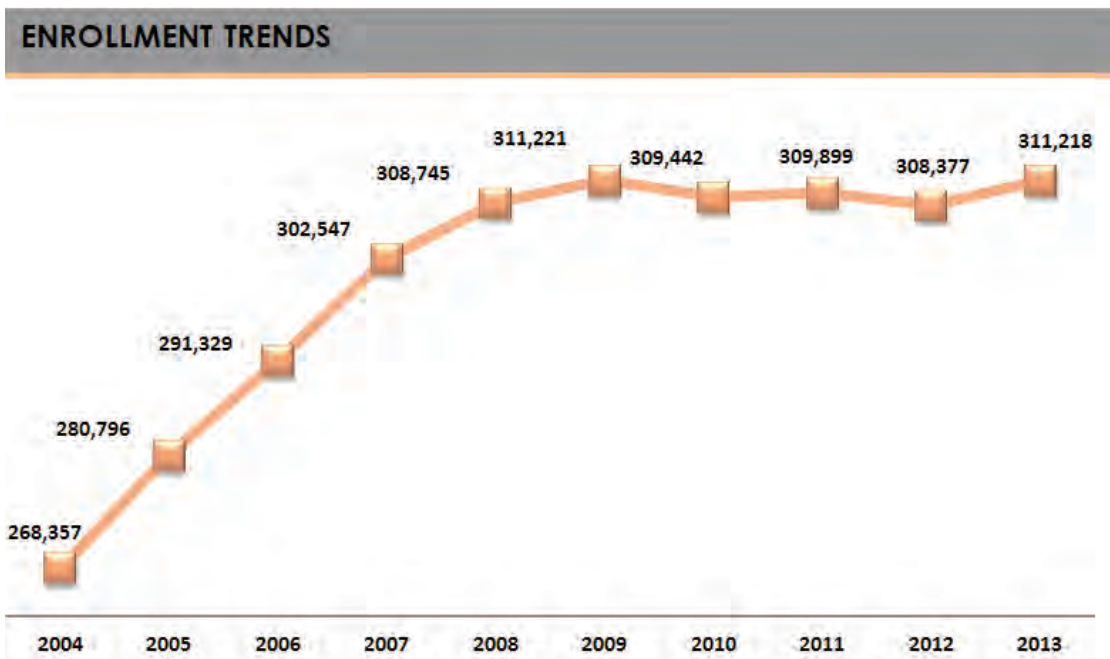


Sources: <sup>1</sup> Southern Nevada Consensus Population Estimate, July 2012  
<sup>2</sup> Clark County School District (4th Week) - Public school enrollment only  
<sup>3</sup> Nevada Department of Employment Security

In the 2012-13 school year, District enrollment had a slight increase of 0.9%. Although student enrollment has recently slowed, many schools continue to struggle with overcrowding as the population within the county redistributes itself. For fiscal year 2013, overall enrollment had been projected to be 307,574 students; however, the District currently stands at 311,218 students.

The total number of schools currently in operation is 357. Because of the continuous construction of new buildings over the life of the previous bond program, 83 of the District's 357 schools have been built in the last 10 years. This makes the average age of a school building just 25 years old.

The accompanying charts provide a ten year history of enrollment and the local economy.



# FINANCE INITIATIVES

## BALANCED BUDGET

The General Operating Funds Budget reflected a total operating budget of \$2,132 billion, which is an increase of \$45 million from the previous fiscal year. This includes an enrollment increase of 0.9% from 308,377 to 311,218 students. Additional resources have been provided to assist elementary schools that have significant issues with overcrowding, while reductions of over 50% to school site supplies and textbook allocations have also been enacted.



## PERFORMANCE MEASURES / TRANSPARENCY

In 2013 the District launched a new budget website called "Open Book"; this website will make the District one of the most transparent in the nation. This website will outline the District's operating budget and allow an open conversation to take place between the District and the community about how best to spend existing funding and increase return on academic investment. The website includes a breakdown of the District's spending and expenses, a "guest book" for visitors to submit ideas for additional budget savings, and a portal that helps the District be more accountable for spending. The tool shown below, displays in an interactive fashion, CCSD's budgeted appropriations and staff positions by department and can be found on our website at [www.ccsd.net/openbook](http://www.ccsd.net/openbook).

**Departmental Budget Analysis Report**  
 Comparison of 2013 Amended Final Budget & 2014 Final Budget

CCSD | Clark County School District

Instruction Services

Department	2013 Appropriation	2014 Appropriation
Performance Zone 05	\$307,562	\$323,480
Performance Zone 11	\$321,851	\$323,192
Performance Zone 12	\$308,194	\$322,587
Performance Zone 13	\$314,987	\$319,141
Performance Zone 02	\$315,626	\$318,906
Performance Zone 03	\$315,626	\$318,289
Performance Zone 01	\$322,624	\$317,423
Performance Zone 06	\$313,552	\$317,395
Performance Zone 10	\$310,242	\$316,914
Performance Zone 09	\$310,325	\$314,397
Performance Zone 07	\$297,770	\$298,870
<b>TOTAL</b>	<b>\$15,794,797</b>	<b>\$15,205,397</b>

Reset

An academic manager oversees each performance zone made up of 20 to 30 schools. The academic manager reports directly to the Associate Superintendent of Instructional Services.

Type	2013 Appropriation	2014 Appropriation	2013 Positions	2014 Positions
Salaries: Licensed	\$-	\$-	-	-
Salaries: Support	55.896	55.332	1.00	1.00
Salaries: Admin	118.379	128.851	1.00	1.00
Benefits	58.287	64.297		
Services	-	-		
Supplies	75.000	75.000		
Equipment	-	-		
Other	-	-		

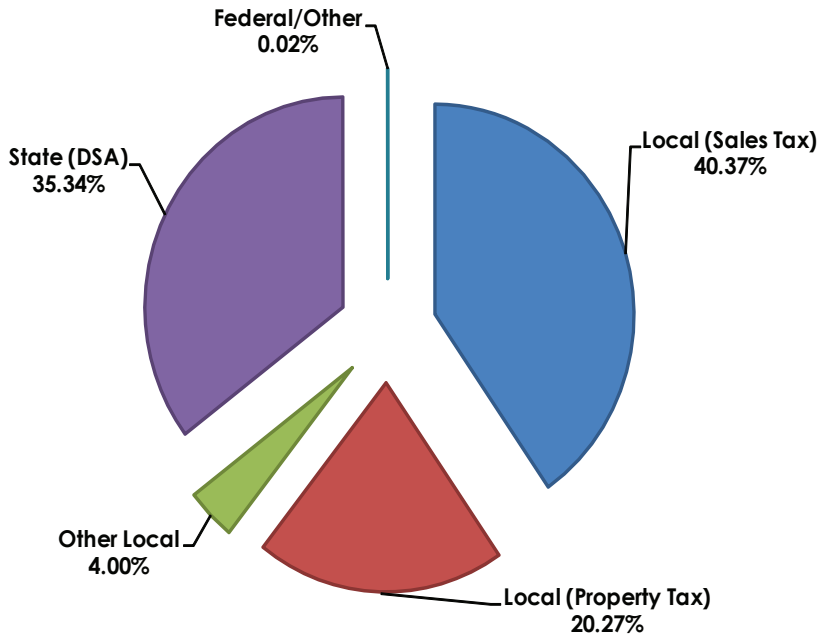
Type	Description	2013 Appropriation	2014 Appropriation	2013 Positions	2014 Positions
Salaries: Support	Secretarial and Clerical	\$55.896	\$55.332	1.00	1.00
Salaries: Admin	Academic Manager	118.379	128.851	1.00	1.00
Benefits	Retirement Plan	39.356	45.160	-	-
Benefits	Health Insurance	15.307	15.307	-	-
Benefits	Medicare	2.526	2.670	-	-
Benefits	Worker's Compensation Insurance	575	1.068	-	-
Benefits	State Unemployment Insurance	523	92	-	-
Supplies	General Supplies	75.000	75.000	-	-



# FUNDING EDUCATION

CCSD is funded through a combination of local, state, federal, and other sources. CCSD uses fund accounting to ensure and to demonstrate compliance with government accounting and legal requirements.

The General Fund combined with the Special Education Fund is known as the General Operating Fund. Although they are required to be reported separately for external purposes, they are generally combined for budgeting and funding purposes.



**General Operating Fund**  
(includes Special Education Fund)  
**Total Resources \$ 1,961,751,397**

## THE NEVADA PLAN AND THE DSA

School districts in Nevada have their funding determined largely by the state through a funding program known as The Nevada Plan. School districts receive a basic support guarantee of funding (weighted student enrollment x basic support per pupil) through a component of the sales tax, 1/3 of the operating property tax rate, and the residual amount through state funding known as the Distributive School Account (DSA).

RESOURCES (dollars in thousands)	FY 2013	FY 2012	FY 2011
Local sources	\$ 1,268,176	\$ 1,249,368	\$ 1,235,574
State sources	693,193	688,533	686,744
Federal sources	374	839	338
Other sources	8	253	127
<b>TOTAL RESOURCES</b>	<b>\$ 1,961,751</b>	<b>\$ 1,938,993</b>	<b>\$ 1,922,783</b>

## Per Pupil Funding



Per Pupil Amounts for Current Spending  
Source: Public Education Finances: 2011, U.S. Census Bureau  
Note: Amounts include funding for capital and debt

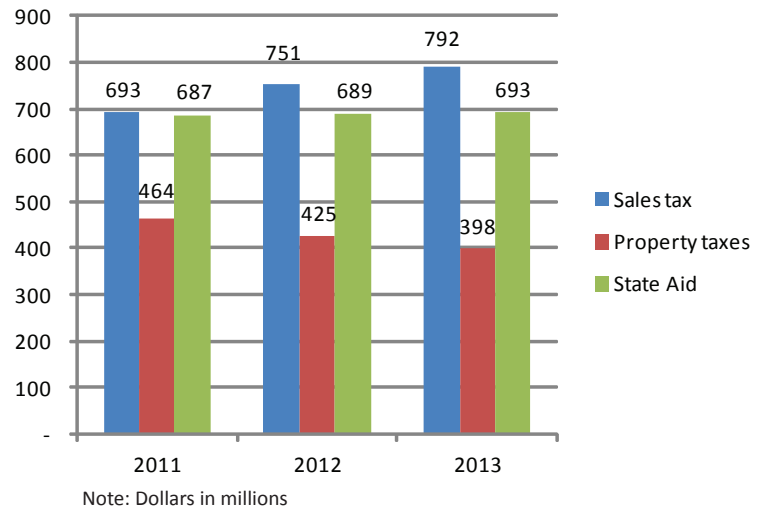
# RESOURCES

## GENERAL OPERATING FUND

*(includes Special Education Fund)*

- The three largest revenue sources in the General Operating Fund are Sales Tax, Property Tax, and State Aid, known as the DSA.
- Sales tax INCREASED by \$41 million as the tourism industry rebounds.
- Property taxes DECREASED by \$27 million as county-wide assessed valuations reduced.
- Overall DSA (state) funding INCREASED by \$4 million as per-pupil funding increased for the fiscal year.

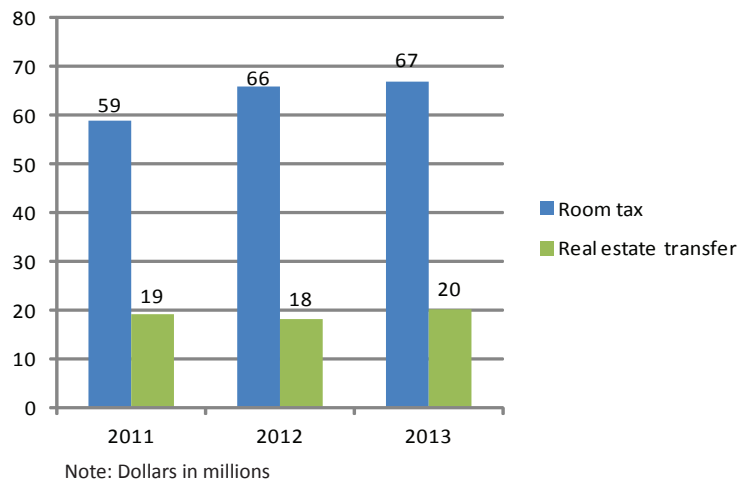
Select General Operating Fund Revenue Sources



## BOND FUND

- The two major revenue sources in the Bond Fund are the Room Tax and the Real Estate Transfer Tax.
- The Room Tax INCREASED by approximately \$1 million from the previous year reflecting higher visitor volume and increased room rates.
- The Real Estate Transfer Tax INCREASED as transfers or sales of properties have improved.
- Both of these revenues are pledged to service capital-related debt through transfers to the Debt Service Fund.

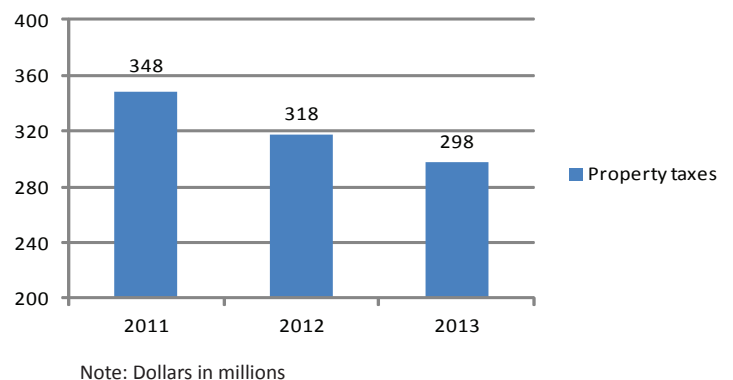
Select Bond Fund Revenue Sources



## DEBT SERVICE FUND

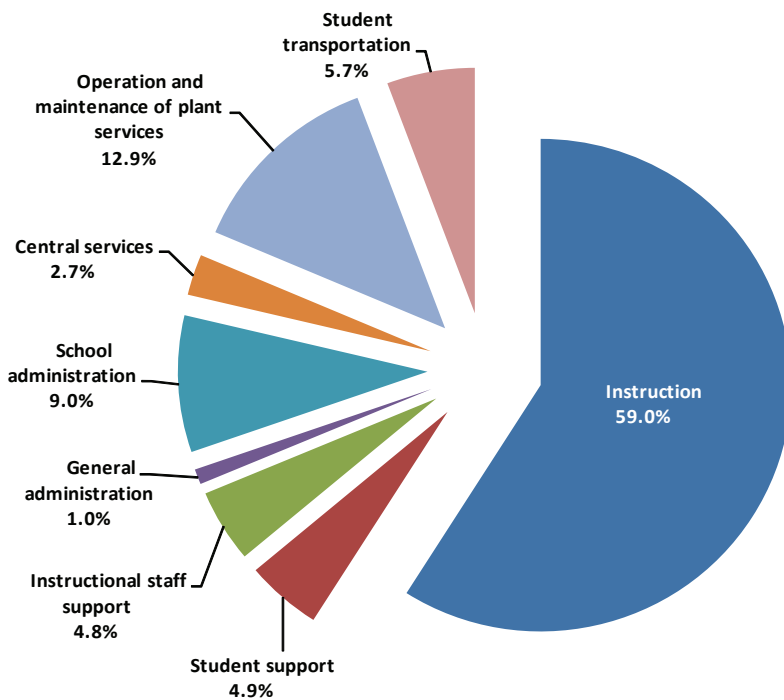
- The main revenue source in the Debt Service fund is Property Tax.
- The District receives \$.5534 for every \$100 in assessed valuation through property tax collections for capital-related debt service.
- Property tax DECREASED approximately \$20 million from the previous year as county-wide assessed valuations reduced.

Select Debt Service Fund Revenue Source



# EXPENDITURES

## Where does the money go?



## General Operating Fund

(includes Special Education Fund)

**Total Expenditures \$ 1,985,619,734**

## DEFINITIONS

- **Instruction** includes all activities dealing directly with the interaction between teachers and students, including the activities of aides or classroom assistants which assist in the instructional process.
- **Student support** includes activities designed to assess and improve the well-being of students and supplement teaching.
- **Instructional staff support** includes activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- **General administration** includes activities concerned with establishing and administering policy in connection with operating the District.
- **School administration** includes activities concerned with overall administrative responsibility for a school. This includes principals, assistants, and clerical staff involved in the supervision of operations at a school.
- **Central services** includes activities that support administrative and instructional functions such as accounting, budgeting, human resources, planning and information technology.
- **Operation and maintenance of plant services** includes activities concerned with keeping the physical schools and associated administrative buildings open, comfortable, and safe for use. Utilities, maintenance, grounds, custodial and security services are included here.
- **Student transportation** includes activities concerned with the conveyance of students to and from school, as provided by state and federal law. It includes trips between home and school as well as trips to school activities.

EXPENDITURES (dollars in thousands)	FY 2013	FY 2012	FY 2011
Instruction	\$ 1,172,257	\$ 1,201,146	\$ 1,235,435
Student support	97,167	98,715	95,587
Instructional staff support	94,335	88,108	97,363
General administration	20,470	19,889	22,822
School administration	178,346	182,631	177,462
Central services	52,613	52,051	55,394
Operation and maint. of plant services	256,992	262,667	264,219
Student transportation	113,440	98,674	100,759
Facility acq. and construction services	-	-	21
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,985,620</b>	<b>\$ 2,003,881</b>	<b>\$ 2,049,062</b>

# GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Government-wide financial statements include the Statement of Net Position and the Statement of Activities which provide a broad, long-term overview of CCSD's finances. These financial statements report information on the District similar to private sector accounting with all governmental funds consolidated as Governmental Activities and the District's Food Service Enterprise Fund as a Business-type Activity. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to significant extent, on fees and charges for support.

The Statement of Net Position (below) provides information on all of CCSD's assets and liabilities, with the difference between the two reported as net position or "net worth". Increases or decreases in net position serves as a useful indicator of whether the financial position of the District is improving or declining.

Statement of Net Position (dollars in millions)	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Pooled cash and investments	\$ 677	\$ 926	\$ 29	\$ 22	\$ 706	\$ 948
Accounts receivable	309	258	12	13	321	271
Other assets	4,724	4,857	20	18	4,744	4,875
<b>Total assets</b>	<b>5,710</b>	<b>6,041</b>	<b>61</b>	<b>53</b>	<b>5,771</b>	<b>6,094</b>
Deferred loss on refundings	42	-	-	-	42	-
<b>Total assets and deferred outflows of resources</b>	<b>5,752</b>	<b>6,041</b>	<b>61</b>	<b>53</b>	<b>5,813</b>	<b>6,094</b>
Accounts payable	103	85	1	1	104	86
Accrued salaries and benefits	237	244	1	1	238	245
Other liabilities	3,533	3,823	2	1	3,535	3,824
<b>Total liabilities</b>	<b>3,873</b>	<b>4,152</b>	<b>4</b>	<b>3</b>	<b>3,877</b>	<b>4,155</b>
Deferred gain on refundings	2	-	-	-	2	-
<b>Total liabilities and deferred inflows of resources</b>	<b>3,875</b>	<b>4,152</b>	<b>4</b>	<b>3</b>	<b>3,879</b>	<b>4,155</b>
Net investment in capital assets	1,484	1,364	12	10	1,496	1,374
Restricted	355	504	-	-	355	504
Unrestricted	38	21	45	39	83	60
<b>Total net position</b>	<b>\$ 1,877</b>	<b>\$ 1,889</b>	<b>\$ 57</b>	<b>\$ 49</b>	<b>\$ 1,934</b>	<b>\$ 1,938</b>

## ASSETS

**Pooled cash and investments** is the amount of physical cash held by the District in checking accounts and on hand for purposes of paying expenses. Investments are made up of funds not needed to pay current expenses. The Treasurer places these funds in a variety of investment options and allows the District to earn interest on its cash.

**Accounts receivable** represents the amounts that are owed to the District at June 30, 2013.

## DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

**Deferred loss/gain on refundings** represents the difference between the buy back price and net book value of old debt when a current or advance refunding of debt occurs.

## LIABILITIES

**Accounts payable** are items the District owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

**Other liabilities** include amounts due to other entities and unearned revenues. This also includes long term debt and obligations.

## NET POSITION

**Net investment in capital assets** is the difference between the value of capital assets and the unpaid portion of debt that is financing those capital assets.

**Restricted** is the amount of assets or resources limited for a specific purpose.

**Unrestricted** is the difference between assets and liabilities not already included in net invested in capital assets and restricted net position. This resource is used when restricted amounts have been expended.

# DEBT

## BOND RATINGS

A bond or credit rating is a rating given to the debt obligations of the District as assigned by nationally-recognized statistical rating organizations. The letter designation represents the quality of the bonds; the higher the rating, the less risk a potential investor assumes. The District received two downgrades as it prepared to refund debt in the next fiscal year. While the District remains on “negative” outlook with S&P, both Moody’s and Fitch maintain their outlook to “stable” as of June 2013.

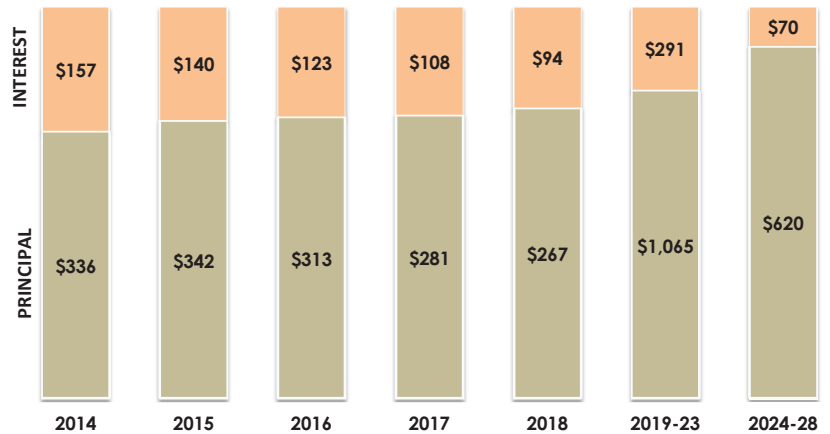
## DEBT RATINGS

Risk	Moody’s	S&P	Fitch
Highest Quality	Aaa	AAA	AAA
High Quality	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
Upper Medium	A1	A+	A+
	A2	A	A
	A3	A-	A-
Medium Grade	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-

## DEBT SERVICE

The District issues general obligation bonds to provide proceeds for the District’s construction and modernization program and for other major capital acquisitions. These bonds are direct obligations and pledge the full faith and credit of the District. The Debt Service Fund services all of the bonds payable. The District also issues general obligation debt that is additionally secured by a pledge of proceeds of taxes deposited in the District’s Bond Fund. The District receives the proceeds of a 1<sup>5</sup>/<sub>8</sub> % room tax collected within Clark County and this revenue is reflected in total in the Bond Fund. Following are the annual requirements to pay all general obligation bonds outstanding at year-end.

## SUMMARY OF DEBT SERVICE (dollars in millions)



# CAPITAL PROJECTS

## 1998 CAPITAL IMPROVEMENT PLAN

As of June 30, 2013, funds remain from the 1998 voter-approved bond program. The accompanying schedule outlines programmed construction commitments as of June 30, 2013.

Below is a breakdown by project.

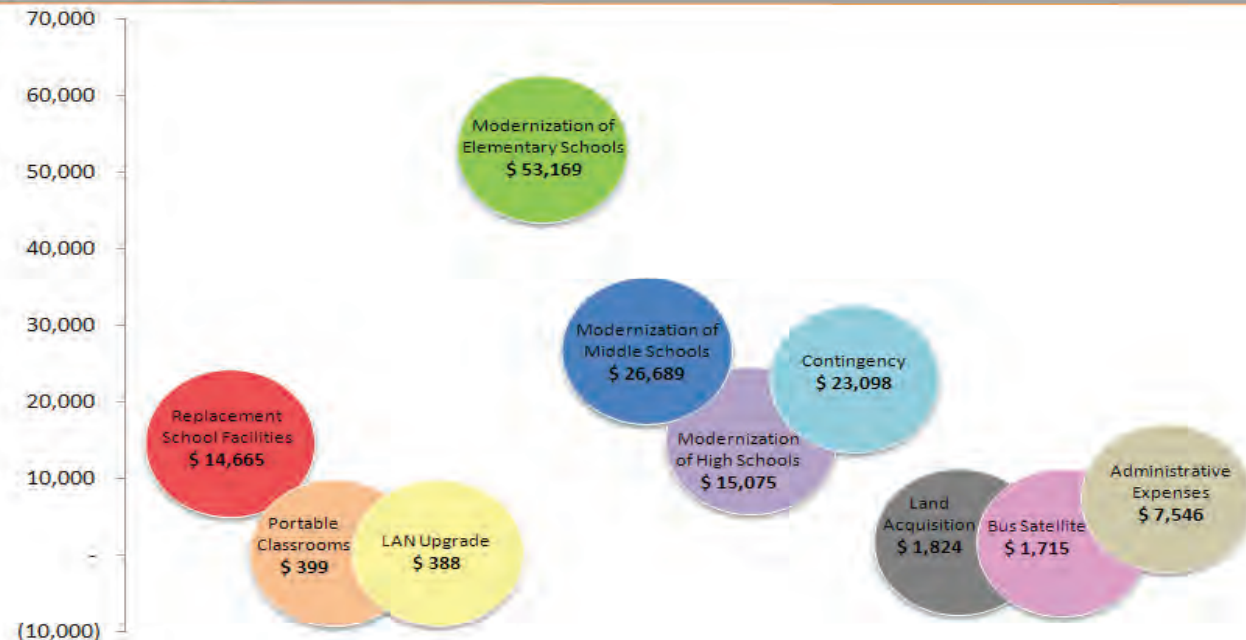
### PROGRAMMED COMMITMENTS (in thousands)

Replacement school facilities	\$ 14,665
Modernization of existing schools:	
Portable classrooms	399
LAN upgrade	388
Elementary schools	53,169
Middle schools	26,689
High schools	15,075
Contingency	23,098
Land acquisition	1,824
Bus satellite	1,715
Administrative expense	<u>7,546</u>
Total Capital Projects In-Progress	\$ 144,568

**Note:** Programmed commitments represent potential use of bond funds for particular projects. Project amounts may be re-allocated.



## CAPITAL PROJECTS IN-PROGRESS (dollars in thousands)





# ACADEMIC PROGRAMS

## NEVADA SCHOOL PERFORMANCE FRAMEWORK (SPF)

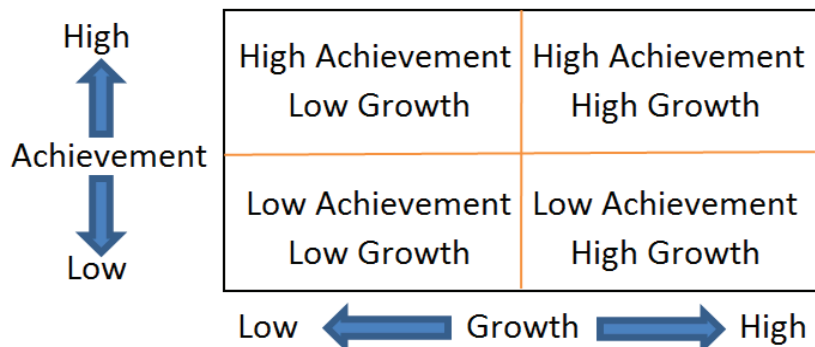
The Nevada SPF is a new school accountability system that provides an overall score and performance level for every school. Because an excellent school is more than just a test score, other performance indicators are taken into account. Once an overall score is calculated for a school, the school receives a mark that falls into a five-star classification. With schools earning a rating of 1,2,3,4, or 5 stars. Elementary, middle, and high schools are held to the same standard, in terms of how many points are needed to earn each category designation, but are evaluated using different criterias such as proficiency, growth, gaps in student growth, college and career readiness, graduation and dropout rates, and participation on national assessments. This new accountability system is more comprehensive, incorporating performance on the multiple measure of achievement than the previous system and provides a more complete look at the District's success in moving students to college and career readiness.

## COMMON CORE STANDARDS

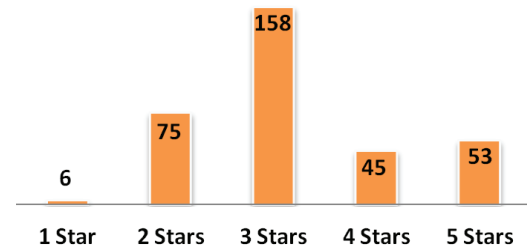
Common Core Standards were adopted by the State of Nevada Department of Education in October 2010 and the District has been transitioning away from the Nevada State Content Standards to the new model. Currently 45 states, including Nevada, have adopted the curriculum standards that will help ensure that students understand grade-appropriate concepts in literacy and mathematics. The standards will make student achievement consistent and comparable from state to state.

## THE NEVADA GROWTH MODEL

The Nevada Growth Model provides a percentile comparative to measure how much students have improved in academic performance over time, rather than simply whether he or she passed a test. The Nevada Growth Model results help answer important questions such as "How much did my student's school grow this year?" or "Is my student's school achieving in a way that will prepare students for life after high school?". Examining student academic growth will help the District to better plan learning experiences to help more students achieve higher levels of academic performance. The four quadrants of the chart below show where schools are placed relative to their performance in terms of both growth and achievement.



## SPF SCHOOL CLASSIFICATIONS



Sources: CCSD - AARSI

Nevada Department of Education

Note: Some special schools and alternative schools are currently not included in the rankings.

Schools that earn **5 stars** may earn autonomy by the District

Schools that earn **1 star** will receive differentiated support

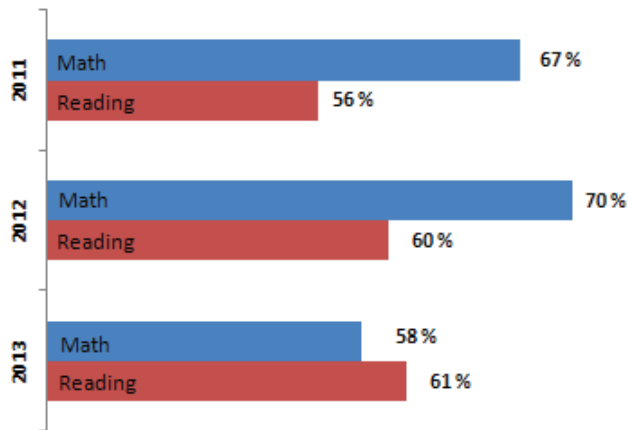
# EDUCATIONAL ACHIEVEMENTS

## STATE ASSESSMENTS

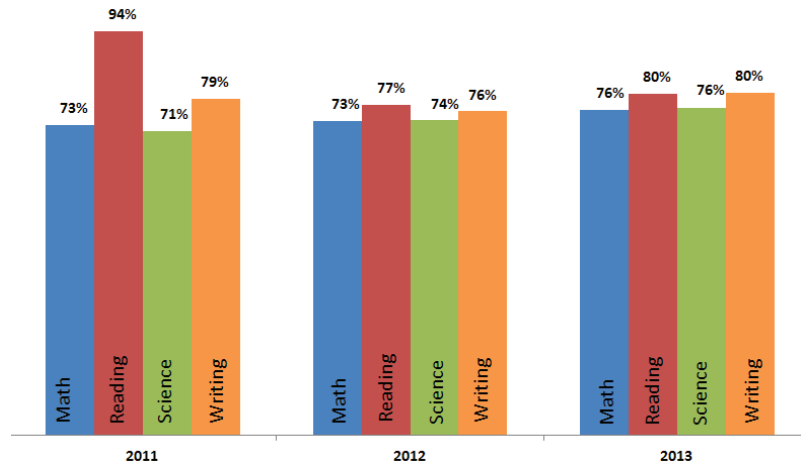
Every student in grades three through twelve are required to take state mandated assessments which are aligned to Nevada State Content Standards. Criterion Reference Testing (CRT) measures student achievement for each grade level 3-8. Additionally, the Nevada High School Proficiency Examination (HSPE) is required for all students in grades 9-12 to pass all portions before becoming eligible for a standard high school diploma as well as meeting all other district and state requirements.



**CRT Testing Results - Grades 3-8**  
Percentage Proficient



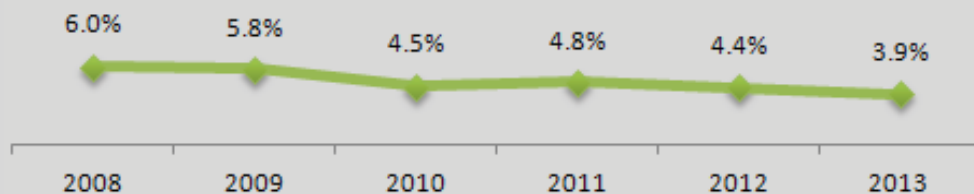
**Nevada HSPE Results - Grades 9-12**  
Percentage Proficient



## RECLAIM YOUR FUTURE INITIATIVE

This program provides adult mentors from the business community to offer support and guidance to high school seniors who are off track to graduate. Mentors encourage students to graduate and promote future education and career focus. A decrease in the drop out rate for 2013 through the "Reclaim Your Future" initiative proves that "Every Student Every Classroom" is already a success.

## DROP OUT RATES



# IN THE NEWS

## Three CCSD graduates receive Gates Millennium scholarships

Three recent CCSD graduates were awarded Gates Millennium scholarships. There are Chorkin Chau and Ken Prasad of Rancho High School and Loren Ayala of Advanced Technologies Academy. The three are among 1,000 high school students nationwide to receive the prestigious scholarship, and they are the only Nevadans to be so honored.

## “Project Lead the Way” benefits CCSD teachers

More than 50 CCSD middle school teachers are taking part in a summer-training session that started Aug. 1, 2013 at UNLV. The program is showing 56 CCSD teachers “how to incorporate science, technology, engineering and math concepts into their curricula.” The program is presented by Project Lead the Way, a national non-profit group.

## CCSD to boost anti-bullying efforts

CCSD officials will be cracking down on cyber bullying during the upcoming school year. The comprehensive effort is linked to a new state law. Authorities say online harassment, just like other forms of bullying, can be emotionally devastating to students.

## Zoom Schools in the spotlight

The Clark County School District (CCSD) Board of Trustees is expected to approve 14 campuses as the inaugural Zoom Schools pilot program participants during today’s board meeting (July 18, 2013). Under the pilot program, all Zoom Schools will receive additional resources for the district’s English Language Learner (ELL) students. These include free pre-kindergarten programs, expanded full-day kindergarten programs with smaller class sizes, free summer school offerings and Reading Skills Development Centers designed to provide students with unprecedented support in gaining key reading skills.

## Ready for Life helps re-engage students

Ready for Life is a collaborative cross-agency effort to improve Nevada’s success at engaging and graduating “ready for life” students and re-engaging those who prematurely left school. Convened by Nevada Public Education Foundation, dozens of public and private organizations are partnering in the belief that as they work together, students will be more likely to complete high school and gain appropriate postsecondary education or training to become productive, contributing members of society.

## CCSD gets high score in School Bus “Roadeo”

The CCSD Transportation Department got the overall high score in the 35th Annual Nevada School Bus Safety Roadeo. CCSD also had the most drivers entered in the competition, held July 20, 2013 in Reno.



# GLOSSARY OF TERMS

**Assets** - Resources with present service capacity that the government presently controls.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**Business-Type Financial Statements** - Are financed in whole or in part by fees charged to external parties for goods or services.

**Bond** - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

**Capital Assets** - Those assets that the school district intends to hold or continue in use over a long period of time. Specifically, capital assets include land, improvement to land, easements, building, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period.

**Debt** - An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Expenditures** - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

**Fiscal Year (FY)** - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year runs from July 1 through June 30.

**Function** - As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as Instruction, School Administration, Plant Maintenance, and Operation. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent nationally and enables comparisons of expenditure categories of school districts throughout the nation.

**Fund** - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds

are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

**Fund Balance** - Net position of a government fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

**General Operating Fund** - Is comprised of the General Fund, Indirect Cost Fund, and Special Education Fund.

**Governmental Funds** - Funds generally used to account for tax-supported activities. These include the general fund, special revenue funds, debt service funds and capital projects funds.

**Government-wide Financial Statements** - Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units.

**Liabilities** - Present obligations to sacrifice resources that the government has little or no discretion to avoid.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Net Position** - The residual of all other financial statement elements presented in a statement of financial position.

**Program** - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

**Revenues** - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

**Special Education** - Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

**Taxes** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Unearned Revenue** - A liability for resources obtained prior to revenue recognition.



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**CCSD** 

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**CLARK COUNTY**

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**SCHOOL DISTRICT**