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October 14, 2024

Dr. Brenda Larsen-Mitchell  
Interim Superintendent  
Clark County School District  
5100 West Sahara Avenue  
Las Vegas, NV 89146  
Email: [larsebk@nv.ccsd.net](mailto:larsebk@nv.ccsd.net)

**Re: Follow-Up on CCSD Budget and Procedures**

Dear Interim Superintendent Larsen-Mitchell,

Thank you for your prompt response on October 3, 2024. Upon review, the Nevada Department of Education has some follow-up questions regarding the potential budget shortfall facing the Clark County School District (CCSD) and its policies and procedures. We would appreciate your insights and ask that you provide documentation to support your answers to the questions below no later than 3:00 pm on Monday, October 21, 2024.

1. In your response, you stated that the reports required by NRS 388G.650(1), NRS 388G.660(1), or NRS 388G.680(1) were changed based on information obtained after January 15, 2024. Please provide the information that changed and when CCSD received it.
2. Provide any and all policies and procedures, assumptions, and methodologies used by CCSD in handling new information received after January 15, 2024 which necessitates amending the reports required by NRS 388G.650(1), NRS 388G.660(1), or NRS 388G.680(1).
3. Describe CCSD's notification policies and procedures to local precincts and the Nevada Department of Education when CCSD makes changes that impact the reports required by NRS 388G.650(1), NRS 388G.660(1), or NRS 388G.680(1).

4. In your response, you stated that for the NRS 388G.680(1) report it was discovered that your budget was developed using the Free-and-Reduced-Lunch eligibility for At-Risk funding rather than the GRAD score.
  - A. Please provide an explanation for how this occurred including a timeline explaining when it was discovered and fixed.
  - B. Please provide a comparison of how the change in At-Risk funding eligibility impacted the funding of local school precincts. Include the amount of change for each local school precinct and any amendments to the budget at the central office level.
  - C. Provide a breakdown of allocations held centrally and allocations to the local school precincts by funding category, i.e. adjusted base, English Learner, At-Risk, and Gifted and Talented.
5. Provide any and all policies or procedures used by CCSD in determining the funding of school precincts and how those policies and procedures differ, if at all, from those used in the Pupil-Centered Funding Plan. Please provide any information you have regarding CCSD's intra district funding determinations, including communications provided to school precincts regarding funding distributions and any changes made to those distributions.
6. Provide any and all processes and procedures used by CCSD for the appeal process related to budgetary assistance. Include a breakdown of the local school precincts that requested assistance, the amounts requested by school, a list of schools that received assistance and the amount provided to each school, a list of schools that were denied assistance, and indicate if any school that requested support also utilized carryforward funds to offset costs related to their budget deficit and the carryforward amount utilized by each of these schools.
7. Provide any and all services listed in NRS 388G.610(3) that have been transferred to local school precincts. For each service transferred, please provide the service level agreement or equivalent document, for each school precincts as applicable.
8. Provide documentation that substantiates Clark County School District's (CCSD) compliance with Nevada Administrative Code (NAC) 388G.140. Specifically, demonstrate how CCSD is granting local school precincts "control and discretion with respect to the manner in which the money is used." If any restrictions were imposed on the ability of school precincts to expend the funding provided under this provision, provide a detailed explanation and justification for such restrictions.
9. In light of NAC 388G.140, explain how CCSD is adhering to Nevada Revised Statutes (NRS) 388G.660(1)(b)(2). Provide a comprehensive explanation of CCSD's compliance with this statute.

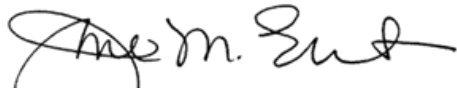
10. It has been stated that the average teacher's salary is \$5,700 higher than previously budgeted and included in the January 15, 2024, NRS 388G.650(1) report. Explain how this increase impacted local school precinct budgets. Explain the process and methodology utilized to offset changes in the cost of staffing in a local school precinct's budget.
11. Explain how the average unit cost for teachers and substitutes are determined? What are the 2024-2025 unit costs for each?
12. Identify discrepancies and key distinctions between the estimated strategic budgets released in January 2024 and the budgets released on September 16, 2024.
13. Provide a description of any and all processes and procedures used to determine how vacancy carryforward dollars are distributed to school precincts. Provide information regarding any deviations from these processes and the reason for the deviation in the development of the 2024-2025 strategic budgets.
14. Explain how the vacancy carryforward dollars can be in the negative during a school year. Include the calculation used to determine the value.
15. Explain how the budget allocation for each local school precinct shows the cumulative local school precincts carryforward increased by over \$105 million from the January 2024 report to the September 2024 report. Provide a breakdown of carryforward balances of each local school precinct as of the release of strategic budgets in the fall of the 2023-2024 and 2024-2025 schools years.
16. Provide a complete, actual budget for Hickey Elementary School, Bailey Middle School, and Sunrise Mountain High School showing the differences that occurred with the changes made by CCSD as stated in your response to question 2 in your October 3, 2024 response and question 12 of this letter.
17. Precisely when and exactly how did CCSD discover that Nevada was no longer relying on Free-and-Reduced-Lunch to identify the number of At-Risk students?
18. Precisely when and exactly how did CCSD discover its current-year budget development process had not taken into account the increases in teacher salary that CCSD had come to in its collectively bargained agreement with the teachers' union?
19. This is a two-part question.
  - A. Upon discovering two errors in the CCSD budget development process (mistakenly using Free-and-Reduced-Lunch to identify At-Risk students and then failing to factor in teacher salary increases that were agreed upon during

collective bargaining), what specific steps has CCSD taken to improve financial controls to avoid a repetition of the resulting budget miscalculations?

- B. In the judgment of the interim superintendent, were these errors in budget preparation foreseeable/preventable or defensible/acceptable?
20. How do the current year expenditures for outside legal fees compare to the outside legal fees for each of the previous 10 years in CCSD and what explains the increase in the level of current year expenditures?
21. Between January 15, 2024 and September 15, 2024, either in writing or in person did you or your representatives (e.g., CFO, budget office staff, or principal supervisors) ever inform, suggest, or insinuate to CCSD principals that they and/or their schools had a responsibility to adjust their building level budgets because the information they were provided on January 15, 2024 was incorrect?
22. Between January 15, 2024 and September 15, 2024, either in writing or in person did you or your representatives (e.g., CFO, budget office staff, or principal supervisors) ever inform, suggest, or insinuate to CCSD principals that they and/or their schools had a responsibility to adjust their building level budgets to help correct a central level budget deficit?

Please provide responses, including supporting documentation, as soon as possible, but no later than 3:00 pm on Monday, October 21, 2024. Thank you in advance for your attention to these matters. We look forward to your timely reply.

Sincerely,



Jhone M. Ebert  
Superintendent of Public Instruction