

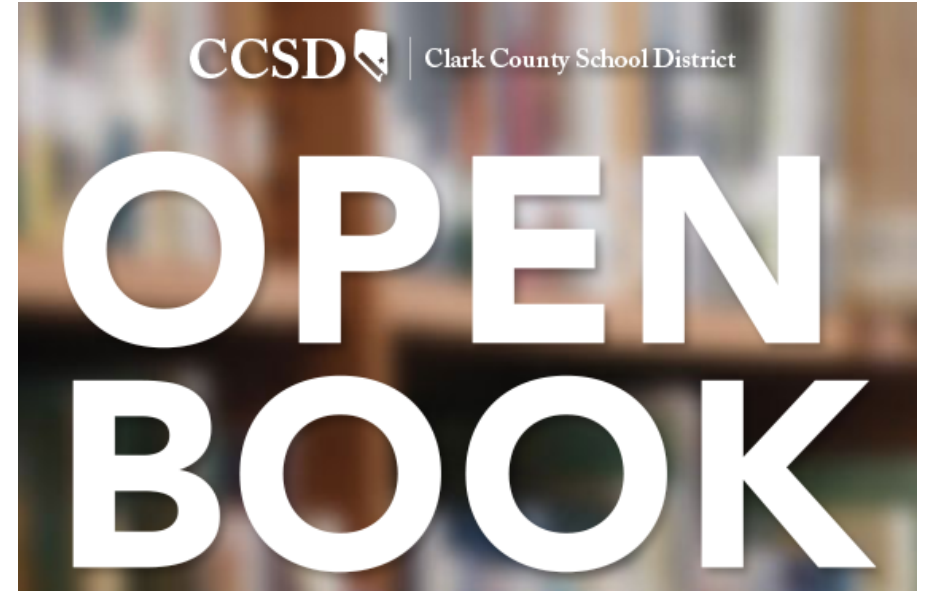
OPEN BOOK USER GUIDE

Open Book User Guide
October 8, 2019



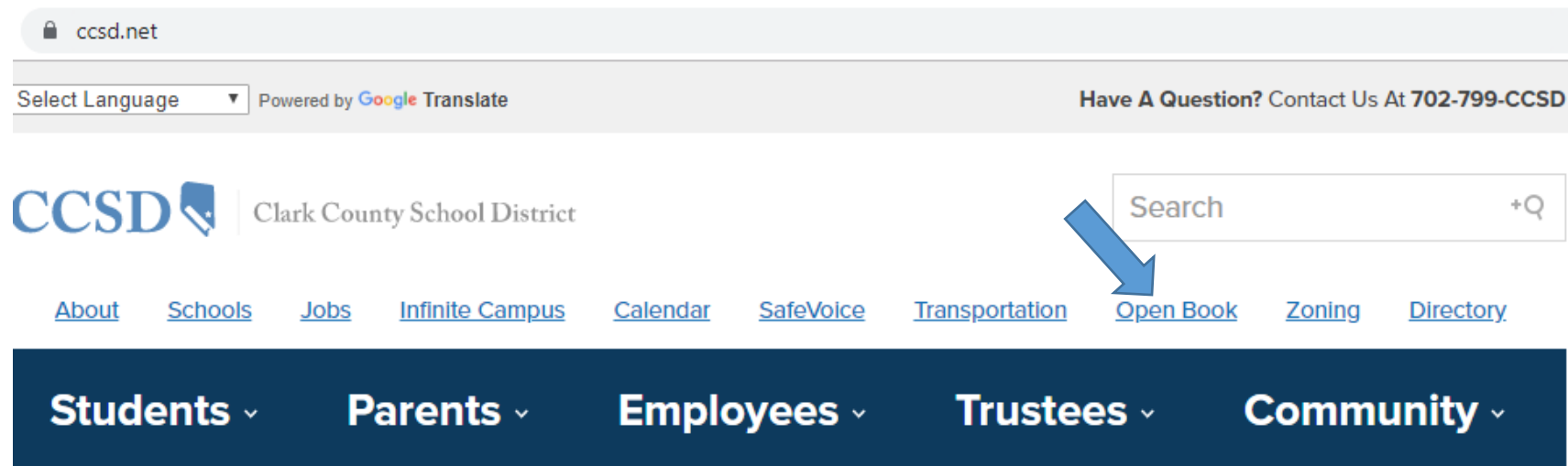
Open Book: What is it?

- Open Book is an online Web site created by the Clark County School District (CCSD) to provide transparency to the public.
- The site welcomes our community to view different types of data and information that shows what it takes to run the nation's fifth-largest school district.
- The site provides handy links to useful information and reporting, interactive dashboard tools with budget details, and helpful graphics to highlight how the budget is spent.



Open Book: Where to find it.

- The Web site can be opened directly by using the following link:
 - <http://openbook.ccsd.net/index-data.php>
- You can also find a link to Open Book on the CCSD main Web site:
 - <https://ccsd.net/>



Open Book: Information Presented

Welcome Statement

Overview of the Open Book Web site

Useful Links

Click on the links to view related documents and reports

Tools

Click on the Tool Names to view Reporting Dashboards

Suggestion Box

Click on the link to submit recommendations or suggestions to enhance the Web site

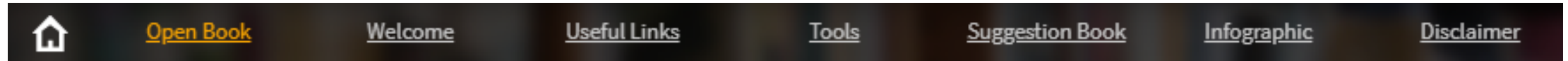
Budget Transparency

View graphical detail of the CCSD Annual Budget

Additional Information Sources

Click on the links to view other sources of information from CCSD

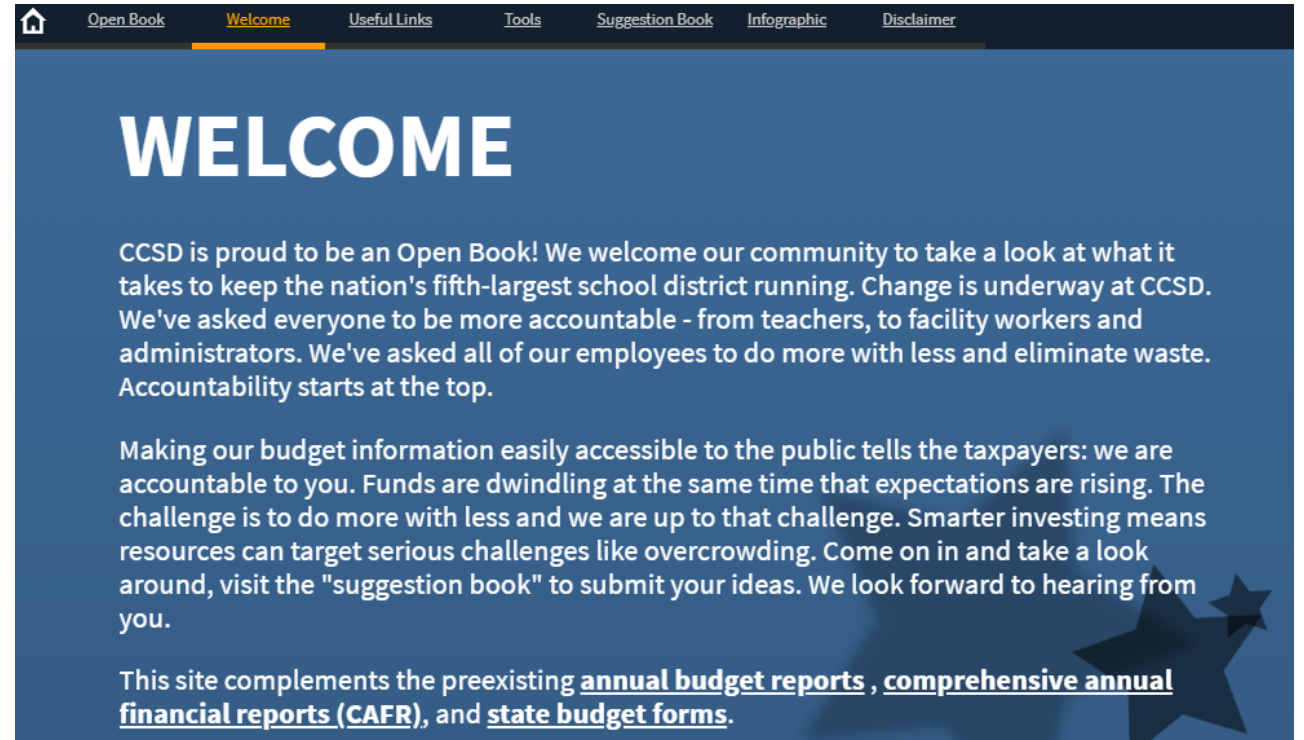
Open Book: Navigation Bar



- The Navigation Bar is a quick way to find and view a specific part of the Open Book Web site
- The Navigation Bar can be found at the very top of the Open Book Web site and will remain there as you scroll through the Web page.
- Clicking on the link will immediately take you to view the linked section of Open Book
- The Home link allows you to return to the main ccsc.net Web site

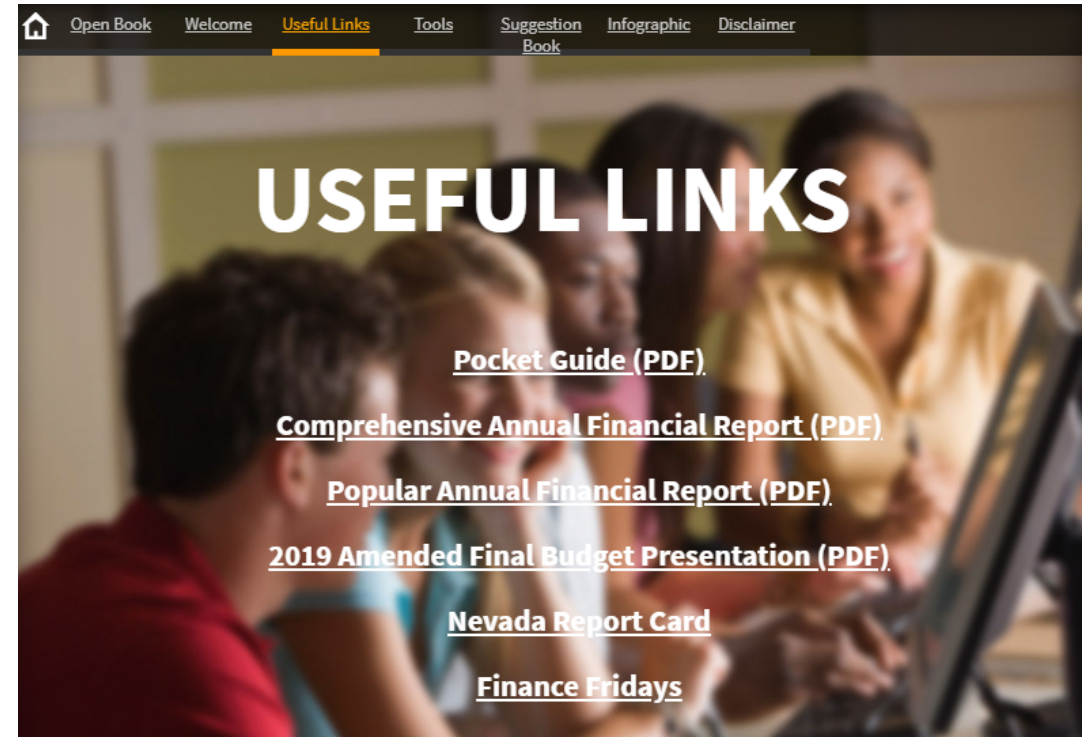
Open Book: Welcome

- The Welcome section is a short introduction of Open Book. As part of the Open Book philosophy, CCSD is committed to both transparency and accountability to our community by providing budget information directly to you, the taxpayer. We invite you to explore the different resources available on the site. We also encourage you to provide any ideas on improving the content to best suit the needs of you - the consumers of this Web site.



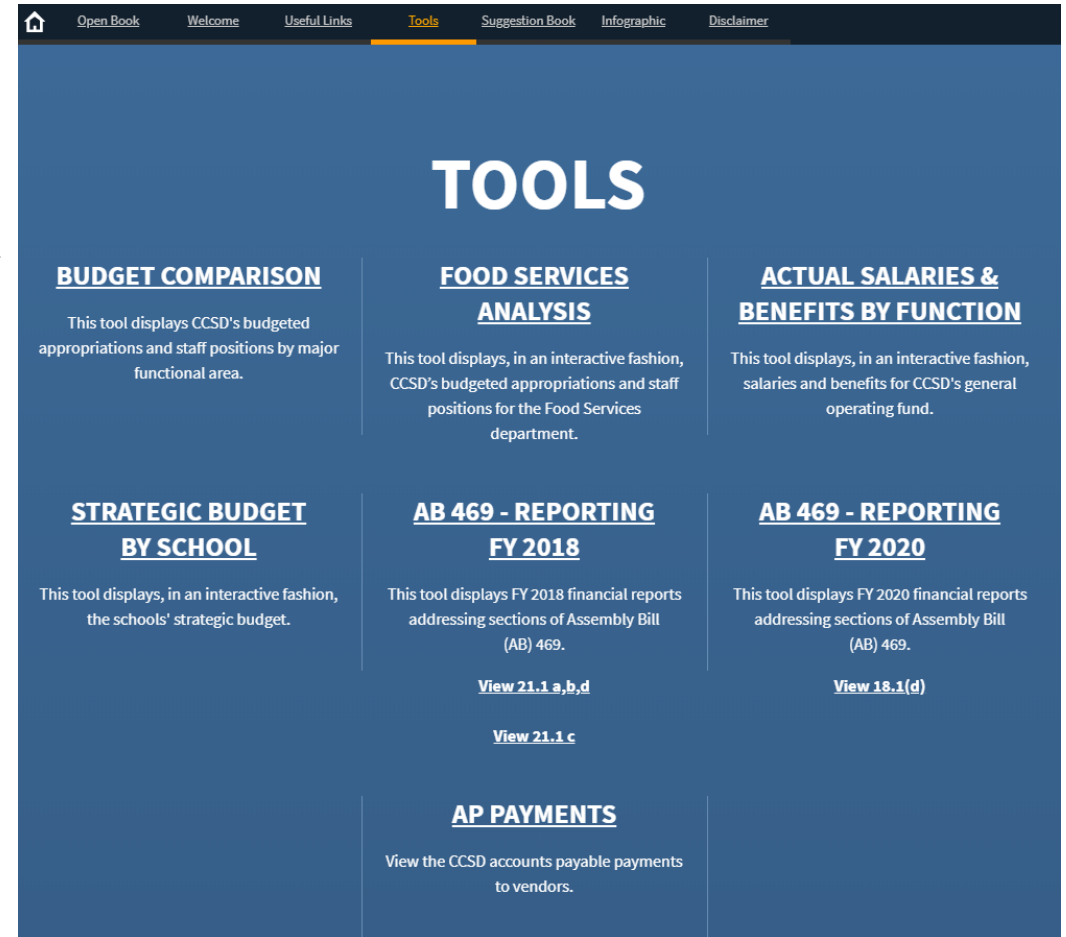
Open Book: Useful Links

- The Useful Links section provides you with direct links to important reports and documents, which you may find beneficial to increase your understanding of the CCSD budget. The available links include:
 - **Pocket Guide:** A quick reference guide that covers a broad range of CCSD facts, such as enrollment, employees, operating budget, and transportation.
 - **Comprehensive Annual Financial Report (CAFR):** The link will open the audited financial report and contains the complete and all-inclusive Financial Statement for CCSD.
 - **Popular Annual Financial Report (PAFR):** This is the condensed version of the CAFR. It is designed to showcase information from the CARF that is both readily accessible and easily understandable to the general public.
 - **Amended Final Budget Presentation:** The link will open the Amended Final Budget presentation that was given to the Clark County School District Board of Trustees. The presentation is a review of the CCSD Budget for the prior fiscal year.
 - **Nevada Report Card:** The link will direct you to the Nevada Department of Education's Web site. Once there, you can use the Nevada Accountability Portal to view information at the school, district, or state level.
 - **Finance Fridays:** This link will direct you to YouTube, where you can select and watch various videos that are produced by CCSD.



Open Book: Tools

- The Tools section provides you with access to CCSD's dashboards that cover a wide range of information to assist in meeting performance transparency. Click on the Tool name to open the dashboard.
- We are continuing to make improvements to how these dashboards are presented for use by our community. Operating instructions for each Tool is provided in this guide. Below is a brief description of each of the dashboard tools:
 - **Budget Comparison:** This interactive tool displays CCSD's budgeted amounts and staff positions by departmental areas.
 - **Food Services Analysis:** This interactive tool displays CCSD's budgeted amounts and staff positions within the Food Services department.
 - **Actual Salaries & Benefits by Function:** This interactive tool displays the salaries and benefits for CCSD's general operating fund.
 - **Strategic Budget by School:** This interactive tool displays the strategic budget by school.
 - **AB469 - Reporting:** These two tools display the CCSD financial reports as required by Assembly Bill (AB) 469 for the two-year biennium.
 - **AP Payments:** This interactive tool displays all CCSD payments made to vendors.



Open Book: Tools

Budget Comparison

- The Budget Comparison tool compares the last three available budgets for CCSD.
- The budget figures are captured in the Appropriation columns, while the number of employees within each Budget Type is found in the Position columns.
- The data is refreshed three times per fiscal year.
- The top chart is broken out by Budget Type (such as Salaries, Benefits, Services, etc.).
- The bottom chart is broken out by amount and number of positions or description types related to the budget types from the top chart.
- To navigate the Dashboard Tool:

1. Click on the Type field to filter the bottom chart. This allows you to drill into the CCSD budget amounts for the selected Budget Type.
2. The name of the selected Budget Type will appear above the top chart.
3. When a field is selected in the top chart, the bottom chart will automatically update to display only the details related to the selected Budget Type.
4. Use the Scroll Bar (if visible) to view the fields in the bottom chart.
5. To clear any selected fields, click the Reset button.

Budget Comparison dashboard example with the following selection:
Budget Type: **Salaries: Admin - School Based**

Budget Comparison

Comparison of 2019 Amended Final Budget (AFB), 2020 Tentative Budget (TB) & 2020 Final Budget (FB)

2. Selected Type: Salaries: Admin - School Based 5.

Select type to drill into data

Type	2019 AFB Appropriation	2020 TB Appropriation	2020 FB Appropriation
Benefits	\$ 622,624,324	\$ 670,955,847	\$ 666,470,970
Equipment	\$ 42,771,121	\$ 31,443,203	\$ 31,443,203
Other	\$ 4,311,332	\$ 4,166,872	\$ 4,166,872
Salaries: Admin - Non School Based	\$ 41,953,004	\$ 40,547,765	\$ 39,791,323
Salaries: Admin - School Based	\$ 91,298,416	\$ 85,192,715	\$ 90,642,089
Salaries: Licensed	\$ 974,485,076	\$ 1,012,337,689	\$ 995,647,599
Salaries: Support	\$ 368,006,634	\$ 368,665,935	\$ 370,018,944
Services	\$ 98,750,777	\$ 105,032,550	\$ 105,020,550
Supplies	\$ 158,177,729	\$ 162,093,424	\$ 172,610,450
Total	\$ 2,402,378,413	\$ 2,480,436,000	\$ 2,475,812,000

Account Description	2019 AFB Appropriation	2020 TB Appropriation	2020 FB Appropriation	2019 AFB Positions	2020 TB Positions	2020 FB Positions
Dean of Students	\$ 11,416,423	\$ 13,265,104	\$ 11,831,214	142.18	173.00	156.18
Elementary Assistant Principal	\$ 19,691,824	\$ 16,451,529	\$ 18,747,194	212.74	191.00	215.00
Elementary Principal	\$ 22,737,258	\$ 23,019,255	\$ 23,159,968	210.00	221.00	216.00
Junior High Assistant Principal	\$ 9,151,028	\$ 5,880,544	\$ 8,478,047	85.00	66.00	89.00
Junior High Principal	\$ 5,980,523	\$ 6,171,969	\$ 6,119,485	54.00	57.00	55.00
Reduction/Attrition	\$ (1,102,484)	\$ 800,756	\$ (1,102,484)	(10.11)	(10.11)	(10.11)
Senior High Assistant Principal	\$ 15,226,171	\$ 12,161,696	\$ 15,526,940	151.00	127.00	155.00
Senior High Principal	\$ 6,256,352	\$ 5,547,739	\$ 5,987,602	48.29	46.00	47.84
Site Principal - Alternative Program	\$ 1,191,321	\$ 1,144,123	\$ 1,144,123	11.20	11.20	11.20
Total	\$ 91,298,416	\$ 85,192,715	\$ 90,642,089	904.30	882.09	935.11

Open Book: Tools

Food Services Analysis

- The Food Services Analysis tool compares the last two budgets for CCSD's Food Services department.
- The budget figures are captured in the Appropriation columns, while the number of employees within each Budget Type is found in the Position columns.
- The data is refreshed three times per fiscal year.
- The top left chart is broken out by the Food Services Fund Center. The top right chart is broken out by Budget Type (such as Salaries, Benefits, Services, etc.).
- The bottom chart is broken out by amount and number of positions or description types related to the fund centers and budget types from the top charts.
- To navigate the Dashboard Tool:

1. Click on the Fund Center field to filter the remaining charts. This allows you to drill into the CCSD Food Services department budget amounts by the selected Fund Center.
2. The name of the selected Fund Center and/or Budget Type will appear above the top left chart.
3. A brief description of the selected Fund Center will appear in the Description Box.
4. Click on the Type field to filter the bottom chart. This allows you to drill into the CCSD Food Services department budget amounts for the selected Fund Center or Budget Type.
5. When a field is selected in the top charts, the bottom chart will automatically update to display only the details related to the selected field.
6. Use the Scroll Bar (if visible) to view the fields in the bottom chart.
7. To clear any selected fields, click the Reset button.

Food Services Analysis dashboard example with the following selections:
 Fund Center: **ADMIN - FS**
 Budget Type: **Salaries: Admin**

Food Services Analysis
 Comparison of 2020 Tentative Budget (TB) & 2020 Final Budget (FB)

2. Selected Department: ADMIN - FS; Selected Type: Salaries: Admin 7.

Select a Department to drill into data

Funds Center	2020 TB Appropriation	2020 FB Appropriation
WAREHOUSE - FS	\$ 81,313,419	\$ 82,991,127
1. SITE SUPER - FS	\$ 32,084,636	\$ 32,414,318
ADMIN - FS	\$ 11,064,851	\$ 11,064,851
CENTRAL KITCHEN - FS	\$ 7,143,012	\$ 7,305,843
INDUSTRIAL ARTS - FS	\$ 3,352,276	\$ 3,352,276
TECH SUPPORT - FS	\$ 1,319,853	\$ 1,298,853
Total	\$ 136,278,047	\$ 138,427,268

The Administrative area is tasked with providing administrative and logistical support. The Administrative functions include planning, directing, organizing and budgeting on the behalf of the Food Service Department. 3.

Select a Type to drill into data

Type	2020 TB Appropriation	2020 FB Appropriation	2020 TB Positions	2020 FB Positions
Other	\$ 3,475,000	\$ 3,475,000		
4. Supplies	\$ 3,303,000	\$ 3,303,000		
Equipment	\$ 1,950,000	\$ 1,950,000		
Salaries: Support	\$ 900,313	\$ 900,313	17.00	17.00
Benefits	\$ 606,292	\$ 606,292		
Salaries: Admin	\$ 491,246	\$ 491,246	6.00	6.00
Services	\$ 339,000	\$ 339,000		
Total	\$ 11,064,851	\$ 11,064,851	23.00	23.00

5. Salaries: Admin

Type	Description	2020 TB Appropriation	2020 FB Appropriation	2020 TB Positions	2020 FB Positions
	Coordinator II	\$ 215,557.00	\$ 215,557.00	3.00	3.00
	Director	\$ 195,249.00	\$ 195,249.00	2.00	2.00
	Coordinator	\$ 80,440.00	\$ 80,440.00	1.00	1.00
Total		\$ 491,246	\$ 491,246	6.00	6.00

6.

Open Book: Tools

Actual Salaries & Benefits by Function

- The Actual Salaries & Benefits by Function tool provides the General Operating Fund amounts for all employees across CCSD.
- The Salary figures are captured in the Amount columns, while the number of employees within each Budget Type is found in the Positions columns.
- The data is updated monthly during the fiscal year.
- The top left chart is broken out by Function type description (Instruction, School Administrators, Central Services, etc.). The top right chart is broken out by General Ledger (G/L) account type.
- The bottom chart is broken out by job description names, amounts, and number of positions related to the Function types in the top chart.
- To navigate the Dashboard Tool:

1. Click on the Function field to filter the remaining charts. This allows you to drill into the CCSD budget amounts for the selected Function.
2. A brief description of the selected Function type will appear in the Description Box
3. When a field is selected in the top left chart, the remaining chart will automatically update to display only the details related to the selected Function Type.
4. Use the Scroll Bar (if visible) to view the fields in the bottom chart.
5. To clear any selected fields, click the Reset button.

Actual Salaries & Benefits by Function dashboard example with the following selection:

Function Type: **School Administrators**

Actual Salaries & Benefits by Function

General Operating Fund - FY 2019 July - May

Function	Amount	Positions
1. Instruction	\$ 1,004,502,259	15,810.32
School administration	\$ 174,470,792	2,222.47
Operation and maintenance of plant services	\$ 146,294,589	2,449.22
Student transportation	\$ 93,325,161	1,433.29
Student support	\$ 82,203,446	1,250.61
Instructional staff support	\$ 69,690,660	884.24
Central services	\$ 39,486,962	446.30
General administration	\$ 11,487,876	89.46
Total	\$ 1,621,461,746	24,585.91

Function Description

School administration includes activities concerned with overall administrative responsibility for a school. This includes principals, assistant principals, and deans involved in the supervision of operations at a school. These activities also include the work of clerical staff in support of the teaching and administrative duties. 2.

5.

GL Account Type	Amount	Positions
3. Salaries: Support	\$ 47,064,480	1,311.97
Salaries: Admin	\$ 75,227,459	910.50
Benefits	\$ 52,178,853	-

GL Account Type	GL Account Description	Amount	Positions
Salaries: Support	School Clerical - SHS	\$ 9,573,254	291.16
Salaries: Support	Secretarial and Clerical - Elementary	\$ 8,603,820	199.80
3. Salaries: Support	School Clerical - ELEMENTARY	\$ 7,000,666	203.42
Salaries: Support	School Clerical - MS	\$ 6,046,504	180.62
Salaries: Support	School Aide - Elementary	\$ 3,139,137	122.48
Salaries: Support	Secretarial and Clerical - Senior HS	\$ 2,310,938	50.62
Salaries: Support	Secretarial and Clerical - Junior HS	\$ 2,209,477	51.60
Salaries: Support	Registrar - SHS	\$ 1,673,380	45.97
Salaries: Support	Registrar - MS	\$ 1,575,250	47.84
Total		\$ 174,470,792	2,222.47

Open Book: Tools

Strategic Budget by School

- The Strategic Budget by School tool provides the current strategic budget amounts for each of CCSD's schools.
- The budget figures are captured in the Appropriation columns, while the number of school employees is found in the Positions columns. The number of students per school is located in the Enrollment columns.
- The data is refreshed three times per fiscal year.
- The top left chart is broken out by School Name, Budget Amount, and Enrollment. The top right chart is broken out by Budget Type (such as Salaries, Benefits, Services, etc.).
- The bottom chart is broken out by job description names, amounts, and number of positions related to the School Names in the top left chart.
- To navigate the Dashboard Tool:

1. Use the dropdown filter to select either Elementary, Middle, or High School. This option will display the selected school type in all of the related charts.
2. Click on the School Name field to filter the remaining charts. This allows you to drill into the CCSD strategic budget amounts for the selected school.
3. The School Name will appear in the Description Box
4. Use the Scroll Bar (if visible) to view the fields in the bottom chart.
5. To clear any selected fields, click the Reset button.

Strategic Budget by School dashboard example with the following selection:

Dropdown Filter: **High School**

School Name: **Coronado HS**

Strategic Budget By School
2020 Final Budget

1. High School 5. Reset

School Name	20 FB Appropriation	20 FB Positions	Enrollment
CLARK HS	\$13,799,484	157.80	3,256
RANCHO HS	\$13,497,231	152.18	3,315
ARBOR VIEW HS	\$13,032,923	150.78	3,439
CORONADO HS	\$13,020,078	152.28	3,465
DESERT OASIS HS	\$12,498,296	145.93	3,278
SHADOW RIDGE HS	\$12,403,522	142.38	3,271
DESERT PINES HS	\$12,171,588	139.54	2,918
PALO VERDE HS	\$12,143,779	140.33	3,181
VALLEY HS	\$11,716,183	140.74	2,761
GREEN VALLEY HS	\$11,636,728	130.13	3,041
SPRING VALLEY HS	\$11,553,721	131.16	2,679
TOTAL	\$410,491,642	4,739.93	98,174

2. **CORONADO HS**

Type	2020 FB Appropriation	2020 FB Positions
Salaries: Licensee	\$7,051,898	119.00
Salaries: Support	\$923,497	25.28
Salaries: Admin	\$843,046	8.00
Benefits	\$3,898,063	
Services	\$-	
Supplies	\$303,574	
Equipment	\$-	
Other	\$-	
TOTAL	\$13,020,078	152.28

3.

School Name	Cost Center	Expense Type	GL Account	GL Description	Appropriation	Positions
CORONADO HS	9300000573	Salaries: Licensed	5116505000	Art Teacher - Itinerant	\$177,779	3.00
CORONADO HS	9300000573	Salaries: Licensed	5116005000	Librarian	\$59,260	1.00
CORONADO HS	9300000573	Salaries: Licensed	5116932000	Secondary Counselor	\$474,077	8.00
CORONADO HS	9300000573	Salaries: Licensed	5116600000	Teacher - Itinerant - Fine Arts	\$59,260	1.00
CORONADO HS	9300000573	Salaries: Licensed	5116565000	Teacher - Physical Education	\$296,298	5.00
CORONADO HS	9300000573	Salaries: Licensed	5116615000	Teacher - Regular 6th-12th	\$5,985,225	101.00
CORONADO HS	9300000573	Salaries: Support	5117730000	Building Manager	\$57,430	1.00
CORONADO HS	9300000573	Salaries: Support	5117783000	Campus Security Monitor - Secondary	\$65,947	2.03
CORONADO HS	9300000573	Salaries: Support	5117499000	Computer Technician	\$42,097	0.92
CORONADO HS	9300000573	Salaries: Support	5117739000	Custodial Leader	\$39,698	1.00

4.

Open Book: Tools AB469 - Reporting

- The AB469 - Reporting tool provides the strategic budget and actuals (expense) amounts for each of CCSD's schools by Fiscal Year.
- The budget figures are captured in the Appropriation columns, while the expenses are found in the Actual columns.
- The data is refreshed each biennium (two years) by November 1.
- The left chart displays the breakdown of Budget and Actual Amounts by School.
- The middle top chart displays the breakdown of Budget and Actuals by Budget Type (such as Salaries & Benefits, Services, etc.).
- The right top chart displays the breakdown of Budget and Actuals by Salaries and Benefits by Budget Type
- The bottom chart displays the breakdown of Budget and Actuals by the GL (General Ledger) Account and Description
- To navigate the Dashboard Tool:
 1. Click to select a view format: Elementary, Middle, or High Schools
 2. Click on the School Name field to filter the remaining charts. This allows you to view the CCSD strategic budget and expense amounts for the selected school.
 3. The selected school name will appear at the top of the chart.
 4. Use the Scroll Bar (if visible) to view the fields in the bottom chart.
 5. To clear any selected fields, click the Overview button.

Strategic Budget by School dashboard example with the following selection:

Menu Selection: **High School**
School Name: **Chaparral HS**

Strategic Budget and Expenses by School
General and Class Size Reduction Funds
FY 2018 Amended Final Budget and Expenditures

Overview Elementary Schools Middle Schools **High Schools 1.**

School Name	FY 2018 Appropriation	FY 2018 Actual
ADVANCED TECH ACADEMY	\$ 6,536,021.10	\$ 6,606,563.72
ARBOR VIEW HS	\$ 11,791,786.84	\$ 12,466,479.17
BASIC HS	\$ 11,245,622.92	\$ 10,615,151.04
BONANZA HS	\$ 8,021,797.07	\$ 8,087,262.92
BOULDER CITY HS	\$ 3,483,161.73	\$ 3,835,811.78
CANYON SPRINGS HS	\$ 10,934,253.12	\$ 9,268,474.88
CENTENNIAL HS	\$ 11,695,173.08	\$ 12,350,091.01
CHAPARRAL HS	\$ 9,315,857.17	\$ 8,437,816.77
CHEYENNE HS	\$ 7,712,855.74	\$ 7,029,383.32
CIMARRON-MEMORIAL HS	\$ 9,726,174.47	\$ 9,533,621.40
CLARK, E. W. HS	\$ 13,120,168.22	\$ 12,844,484.88
CORONADO HS	\$ 12,521,661.26	\$ 12,451,226.53
DEL SOL HS	\$ 9,881,497.09	\$ 8,677,058.37
DESERT OASIS HS	\$ 11,422,515.01	\$ 11,363,525.15
DESERT PINES HS	\$ 11,854,644.92	\$ 10,062,294.25
DURANGO HS	\$ 8,803,793.26	\$ 9,145,507.90
EAST CAREER & TECH ACADEMY	\$ 8,683,882.03	\$ 8,153,661.07
ELDORADO HS	\$ 8,093,463.17	\$ 6,886,335.11
FOOTHILL HS	\$ 10,482,915.45	\$ 10,618,418.45
GLOBAL COMMUNITY HS	\$ 1,955,882.59	\$ 1,713,197.79
GREEN VALLEY HS	\$ 11,328,816.32	\$ 11,705,149.61
INDIAN SPRINGS HS	\$ 1,443,008.65	\$ 1,532,378.98
LAS VEGAS ACADEMY OF THE ARTS	\$ 8,729,687.43	\$ 8,780,556.84
LAS VEGAS HS	\$ 11,047,672.53	\$ 11,135,311.62
LAUGHLIN HS	\$ 2,856,807.05	\$ 2,701,244.79
LEGACY HS	\$ 10,364,776.55	\$ 9,971,481.52
LIBERTY HS	\$ 10,963,755.83	\$ 10,714,878.44
MOAPA VALLEY HS	\$ 3,107,401.26	\$ 3,552,092.72
MOJAVE HS	\$ 9,182,128.07	\$ 7,938,089.97
NW CAREER & TECH ACADEMY	\$ 8,679,993.40	\$ 9,016,224.23
PALO VERDE HS	\$ 11,760,935.59	\$ 12,368,403.34
RANCHO HS	\$ 12,523,864.74	\$ 11,949,533.91

Expense Type	FY 2018 Appropriation	FY 2018 Actual
Licensed	\$ 7,049,677.60	\$ 6,298,158.17
Salaries & Benefits	\$ 911,744.83	\$ 847,468.00
Support	\$ 819,287.74	\$ 895,380.67
Admin	0.00	\$ 88,826.14
Salaries & Benefits	\$ 535,147.00	\$ 266,742.76
Equipment	0.00	\$ 25,869.43
Other	0.00	\$ 15,371.60
Total	\$ 9,315,857.17	\$ 8,437,816.77

Expense Type	FY 2018 Appropriation	FY 2018 Actual
Salaries: Licensed	\$ 4,995,164.74	\$ 4,476,092.94
Benefits: Licensed	\$ 2,054,512.86	\$ 1,822,065.23
Total: Licensed	\$ 7,049,677.60	\$ 6,298,158.17
Salaries: Support	\$ 593,283.37	\$ 566,345.55
Benefits: Support	\$ 318,461.46	\$ 281,122.45
Total: Support	\$ 911,744.83	\$ 847,468.00
Salaries: Admin	\$ 590,218.39	\$ 647,756.16
Benefits: Admin	\$ 229,069.35	\$ 247,624.51
Total: Admin	\$ 819,287.74	\$ 895,380.67

Expense Type	GL Account	GL Account Description	FY 2018 Appropriation	FY 2018 Actual
Salaries: Licensed	511600000	Licensed	0.00	\$ 1,686.94
	5116154000	Project Facilitator	0.00	\$ 105,762.88
	5116505000	Art Teacher - Itinerant	0.00	\$ 147,007.33
	5116540000	Extra Duty Licensed	0.00	\$ 175,942.08
	5116565000	Teacher - Physical Education	0.00	\$ 252,030.83
	5116600000	Teacher - Itinerant - Fine Arts	0.00	\$ 62,462.42
	5116615000	Teacher - Regular 6th-12th	\$ 4,605,621.79	\$ 3,317,131.83
	5116647000	Teacher Substitute	0.00	\$ (630.00)
	5116810000	Preparation Periods	0.00	\$ 41,770.67
	5116932000	Secondary Counselor	\$ 349,794.06	\$ 370,592.96
Benefits: Licensed	5126647000	Teacher Substitute	0.00	\$ 2,335.00
	5126810000	Preparation Periods	\$ 39,748.89	0.00
	5210000000	Health Insurance	\$ 549,610.00	\$ 525,398.25
	5220100000	FICA	0.00	\$ 314.92
	5221000000	Medicare	\$ 72,430.26	\$ 63,582.41
	5230000000	Retirement Plan	\$ 1,387,516.20	\$ 1,192,486.55
	5260000000	State Unemployment Insurance	\$ 2,497.63	\$ 2,237.83
	5270000000	Workers Compensation Insurance	\$ 42,458.77	\$ 38,045.27
	5117140000	First Aid Safety Assistant	\$ 18,782.61	\$ 20,694.88
	5117145000	In-House Suspension Aide	\$ 21,886.05	\$ 8,029.62

Open Book: Tools

AB469 - Reporting: Additional Links

- As required by Assembly Bill (AB) 469, CCSD provides reporting on the General Fund and the Class-Size Reduction Fund.

- Click the [View 21.1 a,b,d](#) link to view the AB469 Section 21.1 a, b, d General Fund and Class-Size Reduction Fund for Fiscal Year 2018 Amended Final Budget and Expenditures Report.

- Click the [View 21.1 c](#) link to view the Clark County School District Fiscal Year 2018 General Fund and Class-Size Reduction Fund Licensed GL Accounts AB469-Section 21-C Report

AB 469 - REPORTING

FY 2020

- Click the [View 21.1 c](#) link to view the Clark County School District Assembly Bill 469 Section 18 Reporting Requirements Report

View 18.1(d)

- Click the [View 18.1\(d\)](#) link to view the AB469 Section 18.1(d) Estimated Budget Allocations to Each Local School Precinct Report

Clark County School District
 AB 469 Section 21.1 a, b, d
 General Fund and Class-Size Reduction Fund
 FY 2018 Amended Final Budget and Expenditures

View 21.1 a, b, d

School	Work Location	Licensed Salaries	Licensed Benefits	Licensed Total	Support Salaries	Support Benefits	Support Total	Admin Salaries	Admin Benefits	Admin Total	Services	Supplies	Equipment	Other	Total
Clark County School District Fiscal Year 2018 General Fund and Class-Size Reduction Fund Licensed GL Accounts AB469 - Section 21-C															
Sum of FTE															
		July	August	September	October	November	December	January	February	March	April	May	June	FY 2018	
Name	WDRR_CD	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Average FTE	Stronge Budget
Adams, Kirk ES	0272	22.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	23.67	23.00
Adams, Tracy ES	0423	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	27.58	28.00
Advanced Technologies Academy MS	0424	57.00	57.00	56.00	56.00	55.00	55.00	55.00	55.00	54.00	54.00	54.00	54.00	53.17	54.00
Allen, Tony ES	0203	38.00	38.00	40.00	47.00	47.00	47.00	45.00	45.00	46.00	46.00	46.00	46.00	46.75	47.00
Allen, Dean Lamar ES	0205	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	23.42	24.00
Alton, William ES	0209	34.00	34.00	35.00	34.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	32.40	33.00
Arthur, Victor MS	0679	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	110.42	111.00
Asbury, Dr Williams MS	0247	50.00	52.00	43.00	43.00	40.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	42.00	43.00
Balby, Sister Robert Joseph ES	0299	40.00	43.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
Bartlett, James ES	0202	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	30.42	31.00
Basic Academy of the Studies MS	0201	37.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	38.17	39.00
Bass, John ES	0204	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	40.58	41.00
Batterson, Kathy L ES	0404	41.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	42.33	43.00
Beatty, James ES	0402	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	22.54	23.00
Beecher, Ernest MS	0274	47.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00	47.00	46.75	47.00
Belk, John ES	0214	39.00	39.00	37.00	37.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	35.40	36.00
Belk, Lisa ES	0215	42.00	42.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	36.75	38.00
Benford, Patricia ES	0409	30.00	30.00	34.00	33.00	33.00	34.00	32.00	33.00	33.00	33.00	33.00	33.00	32.83	33.00
Bennett, William ES	0200	19.00	22.00	18.50	18.50	21.50	21.50	20.50	20.50	20.50	20.50	20.50	20.50	20.46	21.00
Benson, Shelley ES	0276	1.00	2.00	34.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	32.25	33.00
Bilbrey, James ES	0294	32.00	32.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	36.17	37.00
Blue, Rosemary ES	0202	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.94	3.00
Bonanza MS	0403	74.00	74.00	70.14	70.14	68.14	68.14	68.14	68.14	68.14	68.14	68.14	68.14	67.14	68.14
Bonker, Kenneth ES	0209	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	37.00	38.00
Bonker, Kenneth ES	0411	26.00	26.00	27.00	28.00	27.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	27.00	28.00
Bonker, Kevin ES	0413	29.00	29.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	25.00	26.00
Bonker, Steven ES	0400	24.00	24.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	29.33	30.00
Bonker, Andrew ES	0212	22.00	22.00	23.00	23.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	21.42	22.00
Bonker, Henry & Evelyn ES	0479	38.00	38.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.17	40.00
Bonker, Walter ES	0212	27.00	27.00	28.00	27.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	27.75	28.00
Bridger, Jim MS	0312	14.00	15.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	12.42	13.00
Brisley, Howard MS	0412	37.00	38.00	32.00	32.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	30.25	31.00
Brown, B Malibu MS	0302	31.00	31.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	31.28	32.00
Brown, Lucille ES	0303	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	40.75	41.00
Brown, Lucille ES	0309	28.00	30.00	32.00	32.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	30.81	31.00

View 21.1 c

AB 469 - Reporting FY 2020

Clark County School District
 Assembly Bill 469 Section 18 Reporting Requirements

Assembly Bill 469 requires that certain information be established by January 15 of each year and that, subsequently that information is posted online and made available to the public:

Item	Amount*
Estimated FY20 Total Amount of Money Received from All Sources	\$2,530,672,900
Estimated FY20 Beginning Fund Balance (restricted - encumbered per CCSD Regulation 3110)	(\$99,375,507)
Estimated FY20 Beginning Fund Balance (restricted - non-spendable encumbered inventory)	(\$4,000,000)
Estimated FY20 Special Education Funds (restricted funds to support Maintenance of Effort requirements)	(\$480,011,687)
Estimated FY20 Bond Funds (restricted funds to purchase buses, vehicles and technology)	(\$300,000,000)
Estimated FY20 Contribution from Beginning Fund Balance (restricted - encumbered per CCSD Regulation 3110)	\$50,726,210
Estimated FY20 Total Unrestricted Resources	\$1,968,011,916

AB469 Section 18.1(d) Estimated Budget Allocations to Each Local School Precinct*

BASE FUNDS	SUPPLIES FUNDS	PROGRAM FUNDS	SIA FUNDS	HOPE2 FUNDS	SB 178 FUNDS	MAGNET FUNDS	TOTAL
\$ 2,778,288.35	\$ 58,600.00	\$ -	\$ 181,305.06	\$ -	\$ 92,400.00	\$ -	\$ 3,113,273.41
\$ 3,130,811.37	\$ 70,200.00	\$ -	\$ 278,801.19	\$ -	\$ 135,600.00	\$ -	\$ 3,615,412.56
\$ 4,599,310.73	\$ 122,160.00	\$ -	\$ 317,983.41	\$ -	\$ -	\$ -	\$ 5,039,454.14
\$ 2,454,995.91	\$ 54,840.00	\$ -	\$ 331,169.97	\$ -	\$ -	\$ -	\$ 2,841,005.88
\$ 2,454,995.91	\$ 58,320.00	\$ -	\$ 226,389.39	\$ -	\$ -	\$ -	\$ 2,739,705.30
\$ 3,885,574.63	\$ 65,200.00	\$ -	\$ 372,076.26	\$ -	\$ 310,800.00	\$ -	\$ 4,555,850.89
\$ 3,790,763.87	\$ 96,000.00	\$ -	\$ 243,704.96	\$ -	\$ -	\$ -	\$ 4,130,468.83
\$ 3,140,891.17	\$ 77,520.00	\$ -	\$ 365,517.57	\$ -	\$ -	\$ -	\$ 3,583,928.74
\$ 3,883,616.17	\$ 97,080.00	\$ -	\$ 334,266.25	\$ -	\$ -	\$ -	\$ 4,314,962.42
\$ 3,133,770.43	\$ 73,800.00	\$ -	\$ 219,181.18	\$ -	\$ -	\$ -	\$ 3,426,751.61
\$ 4,497,304.11	\$ 102,000.00	\$ -	\$ 276,300.18	\$ -	\$ -	\$ -	\$ 4,875,604.29
\$ 4,692,071.80	\$ 105,960.00	\$ -	\$ 348,009.81	\$ -	\$ 315,600.00	\$ -	\$ 5,461,701.61
\$ 3,294,517.91	\$ 80,160.00	\$ -	\$ 275,710.30	\$ -	\$ -	\$ -	\$ 3,650,388.21

View 18(d)

Open Book: Tools

AP Payments

- The AP Payments tool provides a detailed list of all payments that have been paid to vendors of CCSD.
- The data is refreshed weekly.
- For beginners, you can search by specific Vendor Name (if known), or use the Payment Date filter to see a list of all vendor payments that were paid in the specified date range.
- Other advanced searchable options include the GL (General Ledger) Account type, Functional Area, and CO (Cost Center) Object.
- You can also use the Fund dropdown menu to select a specific Fund name to use as a searchable field.
- You must enter detail into at least one filter type
- To navigate the Dashboard Tool:
 1. If known, enter the vendor's name into the Vendor field (or leave blank)
 2. Search by the default **Any Fund**, or use the dropdown menu to select a particular fund name.
 3. For advanced users, enter either the GL Account, Functional Area, or CO Object detail, or leave blank.
 4. In the Payment Date filter, enter a date range (month, day, year). It is recommended to always enter a date range to use this tool.
 5. Use the Scroll Bar (if visible) to view the fields in the chart.

AP Payments dashboard example with the following selections:

Vendor Name: **NV Energy**

Payment Date: **Start Date 7/1/2018 and End Date 6/30/2019**

CLARK COUNTY SCHOOL DISTRICT ACCOUNTS PAYABLE PAYMENTS TO VENDORS

Filter Results

1. Vendors

2. Fund

GL Account

3. Functional Area

CO Object

Payment Date

4. Start Date:

End Date:

Click Search to View the Results

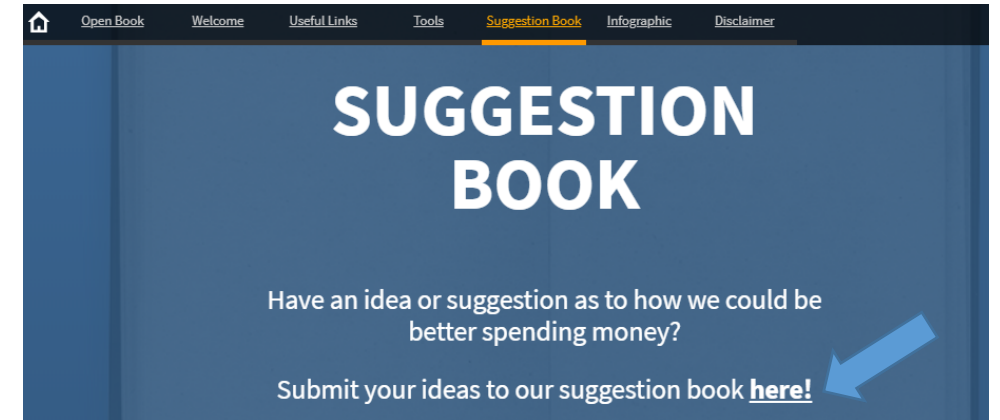
Payment Amount: \$45,244,026.69

VENDOR	FUND	CO OBJECT	FUNCTIONAL AREA	GENERAL LEDGER ACCOUNT	PAYMENT DATE	AMOUNT	VOIDED CHECK
NV Energy	General Fund	1010002021	UND-Operation of Building	Electricity	07/13/2018	1,719,179.89	
NV Energy	Bond Fund-2015 CapPg	C0001621.1.660	UND-Land Improvement	Dues and Fees	07/13/2018	13,370.00	
NV Energy	Bond Fund-2015 CapPg	C0013505.1.680	UND-Land Improvement	Dues and Fees	07/20/2018	14,472.00	

5.

Open Book: Suggestion Book

- CCSD wants to hear from you! Tell us what you like, or tell us what you think we should change. The Suggestion Book is a way for you to submit your ideas directly to CCSD, and you can do so anonymously.
- To send us your suggestions or ideas, click the link to the Suggestion Book. Enter your idea or recommendation, and click the **Submit** button to send it to us for review.
- Your feedback is greatly appreciated!

A screenshot of a Google Form titled 'Suggestion Book Form'. The form contains the text: 'Please submit your ideas or suggestions on how the District could improve spending.' Below this is a text input field labeled 'Suggestion' with a placeholder 'Your answer'. A blue arrow points to the input field. At the bottom of the form is a blue 'SUBMIT' button. A small disclaimer at the very bottom reads: 'Never submit passwords through Google Forms.'

Open Book: Budget Transparency

- The Budget Transparency section provides graphical details on how the budget is spent within CCSD and how CCSD compares with other Nevada counties, as well as the Top-Five school districts in the nation.
- By providing this information in graphical form, we hope to cast a light on how CCSD spends its budget while adding perspective to how expenditures impact the budget.
- To provide budget transparency, CCSD has created the graphics listed below. Please take a look, and provide any feedback to our Suggestion Box.
 - Breaking Down the Budget
 - Breaking Down the Budget Per Student Per Day
 - Comparing the Big Five School Districts
 - Students Per Administrator
 - General Operating Funds: Funds Coming In
 - General Operating Funds: Funds Going Out
 - The Facts



Open Book: Budget Transparency

Breaking Down the Budget

- The Breaking Down the Budget graphic shows the dollar amount of the budget at the student level.
- The Total Per Student Per Day amount is updated three times per fiscal year.
- The formula used to calculate the Per Student Per Day amount is:

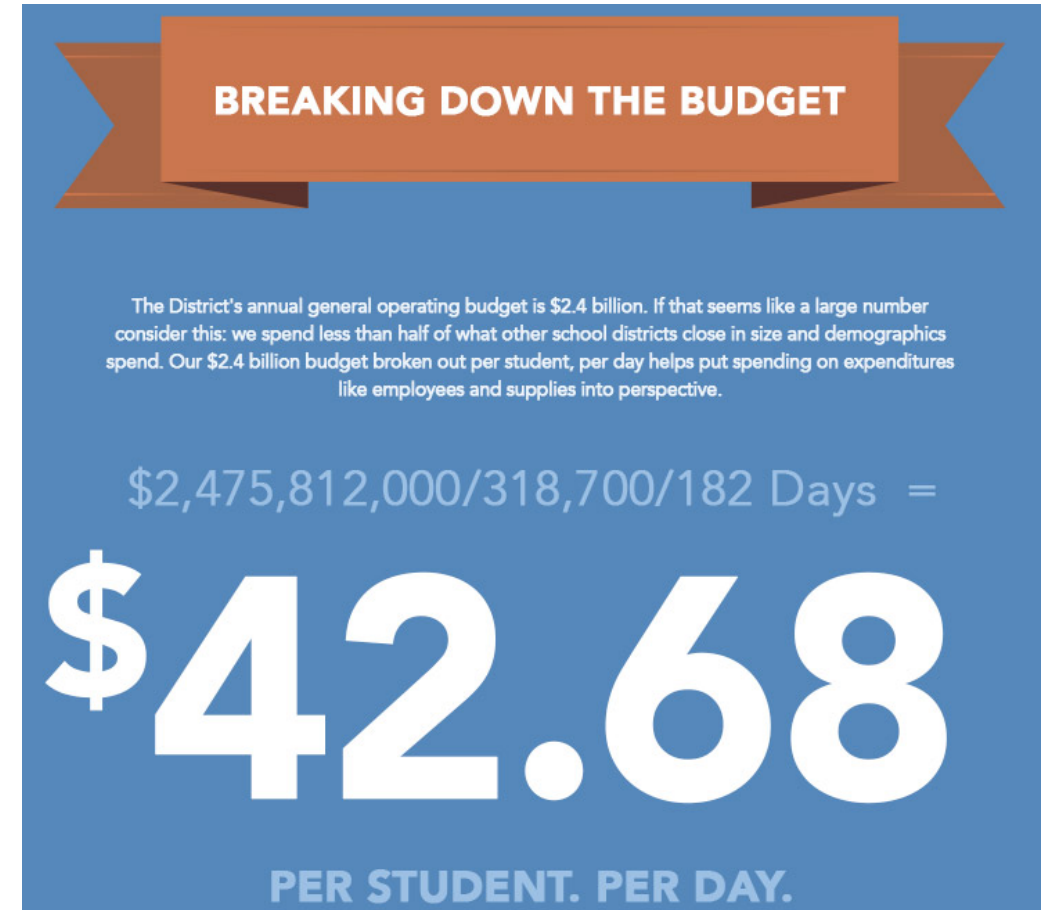
Total Budget for the Fiscal Year

divided by

**Estimated Number of Students Enrolled
in Schools Across CCSD**

divided by

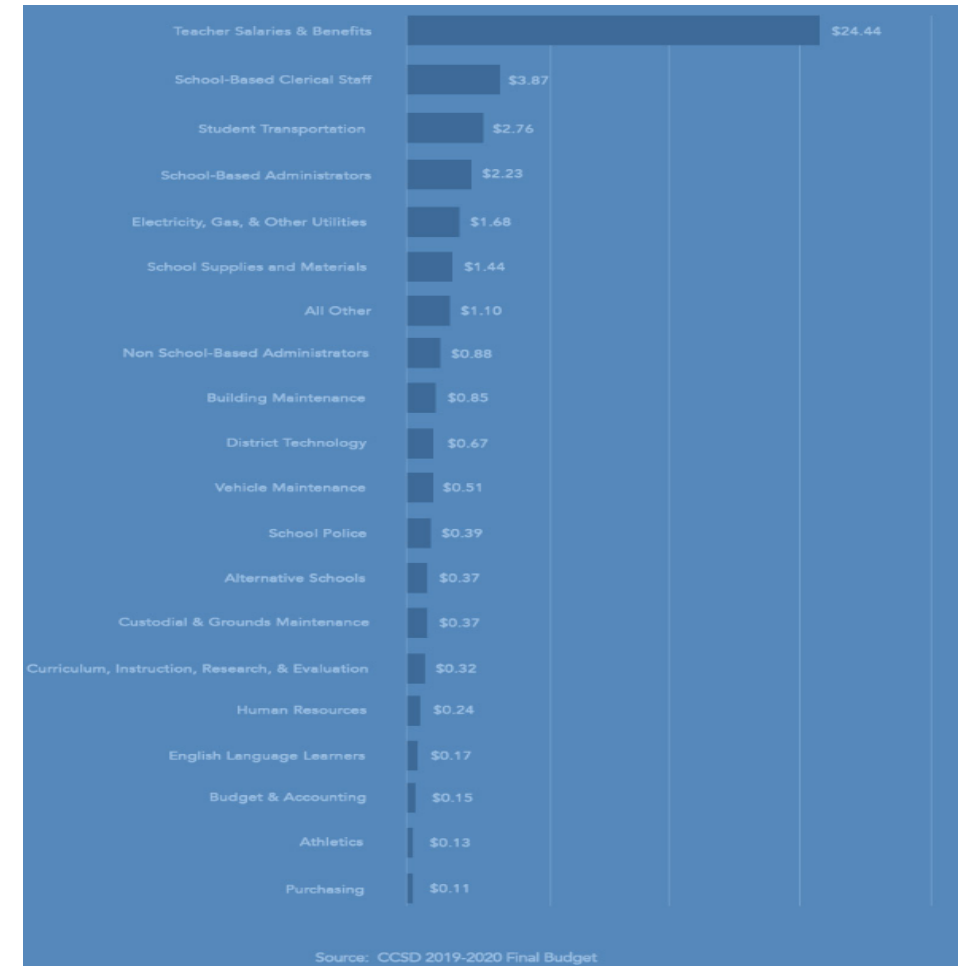
**Total Number of Calendar Days in the
School Year**



Open Book: Budget Transparency

Breaking Down the Budget Per Student Per Day

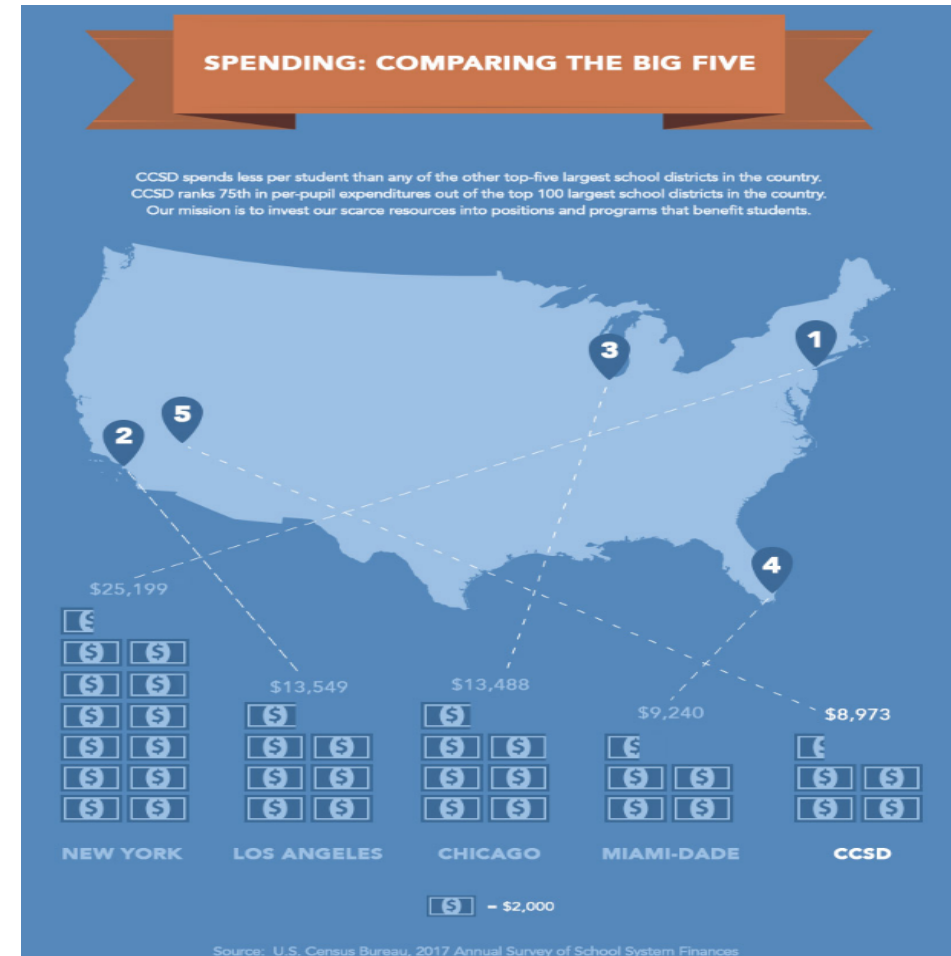
- CCSD created the Breaking Down the Budget Per Student Per Day graphic to show how the Per Student Per Day amount is spent within the school district.
- This detail shows the breakdown of the Per Student Per Day amount as it translates to the different areas of the budget, such as Teacher Salaries & Benefits, Student Transportation, School Supplies, and School Police.
- The graphic is updated three times per fiscal year.



Open Book: Budget Transparency

Spending: Comparing the Big Five School Districts

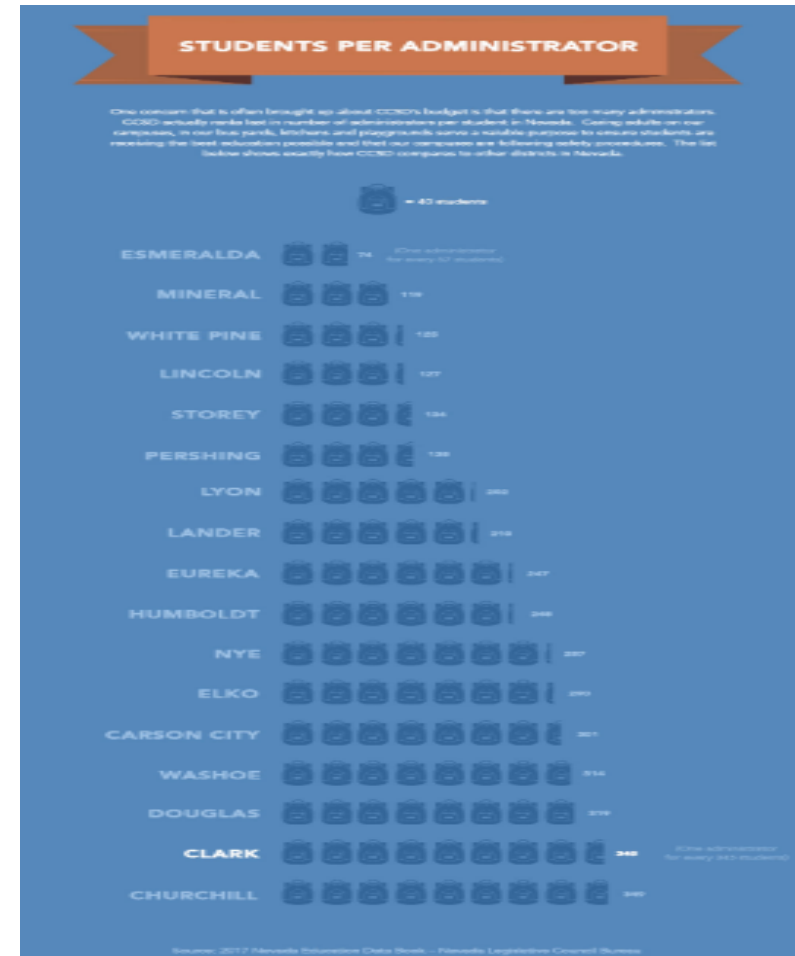
- We are the fifth-largest school district in the United States, so we wanted to see how CCSD compares to the other Top-Five School Districts in terms of spending. The Big Five are:
 - New York, NY
 - Los Angeles, CA
 - Chicago, IL
 - Miami-Dade, FL
 - Clark County, NV
- The amounts are taken from the U.S. Census Bureau Annual Survey of School System Finances.
- This graphic is updated once per year as new numbers are published by the U.S. Census Bureau



Open Book: Budget Transparency

Students Per Administrator

- The Students Per Administrator graphic shows how CCSD compares to other Nevada counties in terms of the number of students per school district administrator.
- While CCSD has the most enrolled students compared to other counties in Nevada, we rank near the bottom of the comparison between the number of students and school district administrators.
- These figures are taken from the Nevada Education Data Book by the Nevada Legislative Council Bureau.
- The graphic is updated once per year as new numbers are published by the Nevada Legislative Council Bureau.



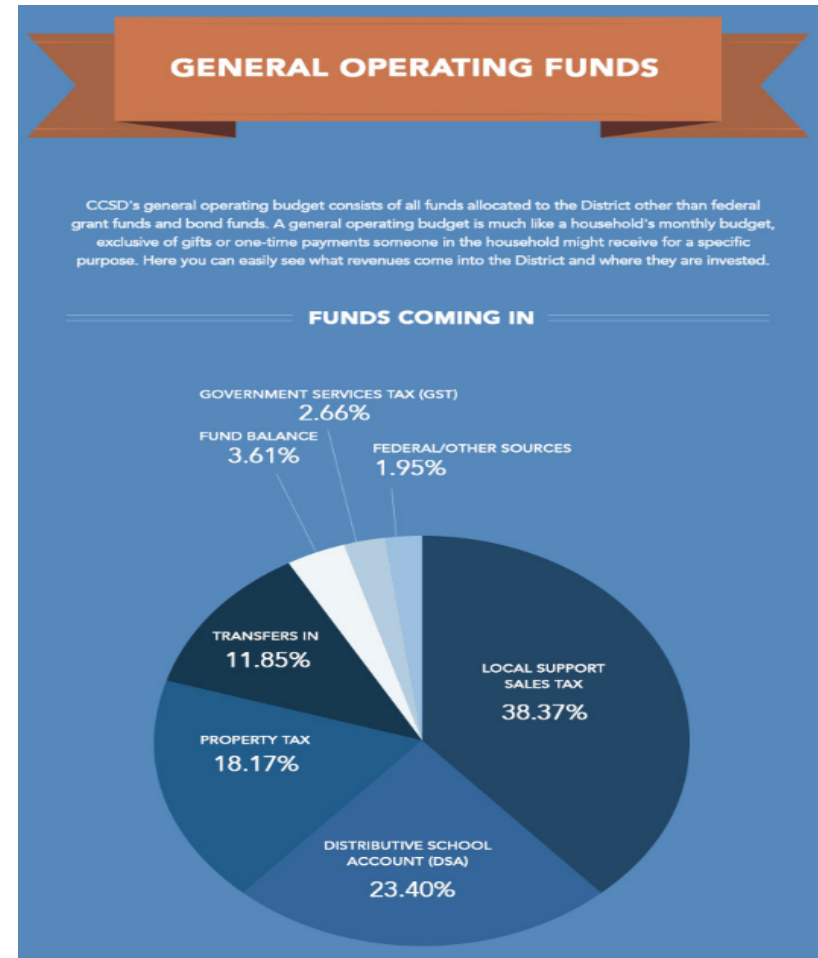
Open Book: Budget Transparency

General Operating Funds: Funds Coming In

- The Funds Coming into the General Operating Budget showcases all the monies distributed to CCSD, excluding federal grants and bond funds. The graphic detail is a breakout of the types of revenue that comes into the Clark County School District:

- Distributive School Account
- Local Support Sales Tax
- Property Tax
- Transfers In
- Fund Balance
- Government Service Tax
- Federal or Other Sources

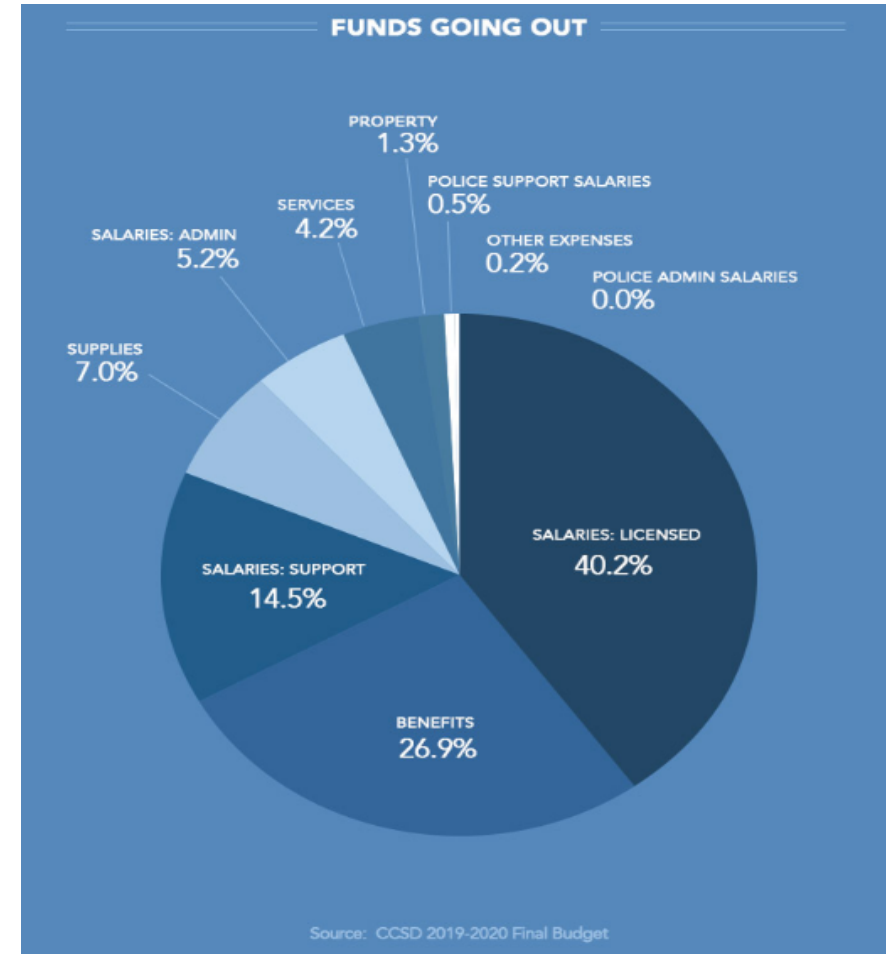
- The graphic is updated three times per fiscal year.



Open Book: Budget Transparency

General Operating Funds: Funds Going Out

- The Funds Going Out from the General Operating Budget showcases how the monies are spent by CCSD. The graphic detail is a breakout of the types of budget spending by the Clark County School District:
 - Salaries: Licensed
 - Salaries: Support
 - Supplies
 - Salaries: Admin
 - Services
 - Property
 - Police Support Salaries
 - Other Expenses
- The graphic is updated three times per fiscal year.



Open Book: Budget Transparency

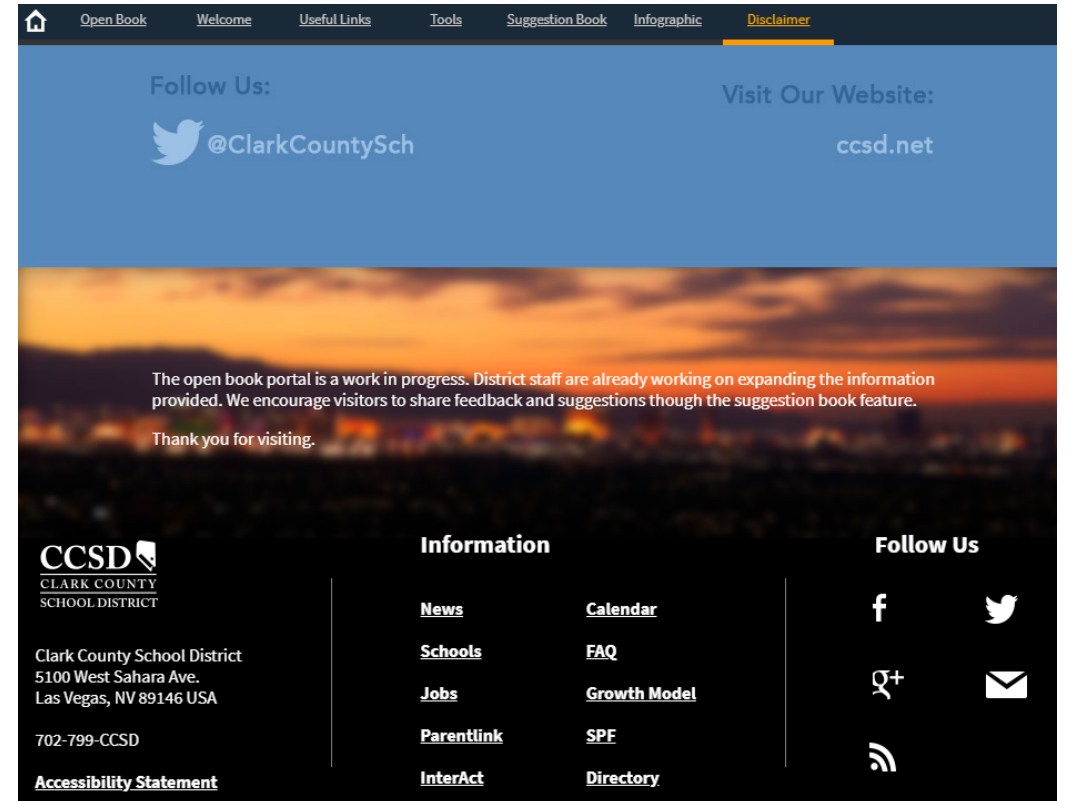
The Facts

- The last graphic is a quick reference guide of CCSD budget facts:
 - The Per Student Per Day budget amount
 - The number of students per school district administrators
 - The annual amount spent per pupil
- The facts are updated as the source data publishes their latest figures.
 - Nevada Legislative Council Bureau
 - U.S. Census Bureau



Open Book: Additional Information Sources

- Inquiries can be made at our CCSD address or business phone number.
- Additional CCSD information can be found on our social media accounts or our Web site.
- You can also click on the links in the **Information** section to view specific details about CCSD.





CLARK COUNTY
SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Lola Brooks, President
Linda P. Cavazos, Vice President
Chris Garvey, Clerk
Irene A. Cepeda, Member
Danielle Ford, Member
Deanna L. Wright, Member
Dr. Linda E. Young, Member

Jesus F. Jara, Ed.D., Superintendent