

Clark County School District

Nevada Revised Statute (NRS) 388G.660 Reporting Requirements

Nevada Revised Statute (NRS) 388G 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:

1. On or before January 15 of each year, the superintendent shall establish for the next school year:	Item	Amount
(a) The estimated total amount of money to be received by the large school district from all sources, including any year-end balance that is carried forward, and shall identify the sources of such a year-end balance and whether the year-end balance is restricted. If the year-end balance is restricted, the superintendent shall identify the source of the restriction and the total of amount of money to be received by the large school district that is unrestricted. Money may only be identified as restricted if it is required by state or federal law, if it is proscribed by the Department or if it has been otherwise encumbered.	Estimated FY 2027 Total Amount of Money Received from All Sources	\$4,047,565,447
	Estimated FY 2027 Beginning Fund Balance <i>Restricted – School Carry Forward (NRS 388G.650)</i>	(\$198,301,573)
	Estimated FY 2027 Beginning Fund Balance <i>Restricted – Medium-Term Bond Carry Forward</i>	(\$107,989,755)
	Estimated FY 2027 NRS 388G.610 <i>Restricted funds to support responsibilities of a large school district</i>	(\$653,828,753)
	Estimated FY 2027 PCFP Local Special Education Funds <i>Restricted funds to support Maintenance of Effort requirements</i>	(\$453,025,801)
	Estimated FY 2027 Special Education Funds (Category 19,21, 22) <i>Restricted funds to support Maintenance of Effort requirements</i>	(\$161,994,636)
	Estimated FY 2027 Special Education (General Fund Transfer) <i>Restricted funds to support Maintenance of Effort requirements</i>	(\$118,464,958)
	Estimated FY 2027 PFCP Transportation Funds <i>Restricted funds to support Transportation Services</i>	(\$135,130,854)
	Estimated FY 2027 SB500 Salary Incentive <i>Restricted funds to maintain salary increase</i>	(\$86,902,945)
	Estimated FY 2027 Medium-Term Bond Funds <i>Restricted funds to purchase buses, vehicles, and technology</i>	(\$50,000,000)
	Estimated FY26 Total Unrestricted Resources	\$2,081,926,172