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As the nation's fifth largest school district with over 300,000 students, the Clark County School District (CCSD) opposes the recent proposal mandating the School-Level Finance Survey (SLFS) for all schools, districts, and states starting in 2022.

The following are the main concerns:

**Extensive Re-working of Data and Differing Definitions of Metrics:**

- The district already reports school-site data to the State of Nevada via the statewide database "InSight" administered by EDMIN <https://www.edmin.com/>
- This data ends up on the "Nevada Report Card" website as the "School Accountability Report" (see: <http://nevadareportcard.nv.gov/di/> )
- Undoubtedly, the SLFS will have different requirements for metrics, parameters, and defining these metrics differently than our state defines them.
- For example, defining "FTE" vs "Headcount" is problematic as there are several ways of defining a "full-time equivalent".
- CCSD already attempts to allocate all central expenses down to the 350+ school sites in our financial database only to adjust some of them back out in order to comply and align with our state-mandated database, InSight.

**Limited Resources:**

- CCSD is currently implementing a new Payroll and Human Capital Management (HCM) system as well as complying with the January launch of our state's new state pension system. All of our consultants are working on these projects.
- We are already in FY 2023, creating appropriate new accounts or Program\Functions would be highly subjective and difficult to ascertain.
- New GASB statements are taking up the Accounting Department's resources

For all of the reasons stated above, we strongly oppose this proposal.