Nevada Rise Academy

Submitted to

THE NEVADA STATE PUBLIC CHARTER SCHOOL AUTHORITY

October 2025

Executive Summary

Mission and Vision

Through rigorous academics, high-quality instruction, and intentional character development, Nevada Rise Academy Charter School places every kindergarten through 5th-grade student on a path to college and ensures each student has access to life's fullest opportunities.

Nevada Rise Academy exists to ensure that every child—regardless of background—belongs, grows with purpose, and achieves their full potential. Our mission is rooted in the belief that strong academics, deep relationships, and a love of learning create the foundation for lifelong success. We envision a school where students are prepared not only for the demands of the next grade level, but also for the challenges of college and career.

Since opening, Nevada Rise has been guided by the conviction that all students can achieve at high levels when provided with excellent instruction, consistent structures, and a supportive community. Our vision is grounded in the principles of no-excuses, college-prep education, adapted thoughtfully for an elementary school setting. This means that we hold students to high expectations for both academics and character, while ensuring they are deeply known, authentically cared for, and able to see themselves as future scholars and leaders.

Core Design Elements

Nevada Rise's design is intentionally crafted to blend rigorous academics, a joyful and structured learning environment, and holistic character development. The following pillars define our school model:

1. **College-Preparatory Academics**
   Our curriculum is driven by the belief that elementary school is the launchpad for lifelong success. Instruction is standards-aligned, literacy- and numeracy-rich, and designed to build the foundational knowledge and higher-order thinking skills necessary for advanced coursework in middle school, high school, and beyond. Teachers receive targeted professional development and coaching to ensure consistently strong instruction. Students are assessed regularly to inform instruction, and data-driven practices allow us to meet students where they are while accelerating them toward college readiness.

2. **Structure and Belonging**
   Nevada Rise embraces the best elements of a no-excuses model—clear routines, consistent expectations, and strong accountability—while equally

prioritizing a sense of belonging. We believe students thrive when they learn in an environment that is structured and predictable, yet warm and inclusive. Every classroom emphasizes respect, mutual care, and community, creating a culture where high achievement is paired with joy. This balance prepares students for the discipline required to succeed in college, while ensuring they feel safe, valued, and inspired in the present.

3. **Integration of the Arts**
   We view the arts as a vital component of a complete education. Aligned to our intentional diverse by design commitment, the arts program highlights the cultural celebrations that occur through the year. Through both dedicated instruction and integration with core subjects, students experience the power of creative expression. Music, visual arts, and performance are woven into our model to deepen engagement, build confidence, and help students make cross-curricular connections. The arts also create joyful moments that strengthen school culture and allow students to explore and celebrate their unique identities.

4. **Character Education Through the Valor Compass Model**
   Beyond academics, Nevada Rise is deeply committed to cultivating strong character and social-emotional skills. Using the Valor Compass model, students engage in deliberate practice of virtues such as integrity, empathy, courage, and self-control. These principles are embedded in daily routines, classroom conversations, and community circles, equipping students with the tools to navigate challenges and build authentic relationships. In this way, character education is not an add-on, but a core element of how we prepare students for life.

5. **Supportive School Culture**
   Our community is defined by the belief that every child belongs. From morning greetings to family partnerships, Nevada Rise builds an environment where students and families are seen and celebrated. Weekly celebrations, recognition systems, and intentional relationship-building foster a culture of joy and pride. Families play an active role in our school, and we partner with them to ensure student success academically, socially, and emotionally.

Proposed Changes

As Nevada Rise has grown and reflected on student outcomes, we have adapted our academic program to better align with current research and the needs of our community. While our mission and core design elements remain unchanged, the following programmatic shifts represent our commitment to continuous improvement and equity of opportunity. There are no proposed changes to the elements described below.

- **English Language Arts:** Transitioned from EL Education to Core Knowledge Language Arts (CKLA) in order to integrate the most current research from the Science of Reading and to provide a comprehensive program across all strands of literacy. CKLA strengthens both foundational skills and content knowledge, ensuring that students build the decoding, fluency, comprehension, and vocabulary skills necessary for long-term reading success.

- **Mathematics:** Shifted from Ready Math to enVision Math, which provides stronger coherence across grade levels, a balance of conceptual understanding and procedural fluency, and enhanced supports for problem-solving. This shift better equips students with the mathematical foundations essential for future STEM opportunities.

- **Science:** Adopted Amplify Science to align with Nevada Academic Content Standards and to better reflect our mission of providing authentic opportunities for inquiry and exploration. Amplify's hands-on, phenomena-based approach allows students to think and work like scientists, preparing them for a future driven by innovation and critical thinking.

- **Supplemental Resources:** Introduced IXL as a supplemental platform to provide students with individualized practice in reading, writing, math, and science. IXL ensures targeted support and enrichment opportunities, allowing us to close gaps while challenging students who are ready to advance.

These programmatic shifts reflect our commitment to ensuring Nevada Rise students have access to the most rigorous, research-based, and comprehensive instructional materials available.

Impact and Renewal

In our first charter term, Nevada Rise has established a strong foundation of academic growth and cultural excellence. Our students consistently demonstrate resilience, intellectual curiosity, and the character traits that will serve them for life. We are proud of the academic gains achieved through our data-driven practices and the strong cultural framework that supports every child.

For the 2023-2024 school year, Nevada Rise made historic gains, jumping almost 40 points on the Nevada School Performance Framework. For that academic school year, this was the single greatest point gain in the state of Nevada, earning our school a 3-

Star status. While we had a slight reduction for the 2024-2025 school year (achieving just under 3-Star status with 48 points), the foundation for achievement has been built and the continued impact in the immediate Nevada Rise community will be felt through the continued outpacing of the surrounding district schools.

As we seek renewal, Nevada Rise remains committed to its original mission: to deliver a college-preparatory elementary education that balances high expectations with a deep sense of belonging. We are committed to continuing our work of preparing students for success in middle school, high school, college, and beyond—while ensuring that along the way, every child experiences the joy of learning, the power of belonging, and the strength of community. To this end, we are achieving our mission in providing an education in a school that continues to outperform neighborhood zoned schools.

Nevada Rise is more than a school; it is a place where children learn to think critically, act with character, and believe in their limitless potential. Our renewal represents not only the continuation of this important work, but also our deep commitment to the students and families we serve.

School Name & Contact Info	Name: Nevada Rise Academy Address: 2525 Emerson Avenue, Las Vegas, NV 89121 Phone: 702-489-4886 Website: http://www.nevadarise.org	
School Leader Name & Contact Info	Name: Justin Brecht Title: Executive Director Contact info: jbrecht@nevadarise.org, 702-336-7060	
Governing Board Names & Contact Info	Chair	Name: Steven JT Washington Email: swashington@nevadarise.org Phone: 702-510-3117
	Vice Chair	Name: Jean Carlo Rosero Email: jrosero@nevadarise.org
	Treasurer	Name: Mark Czerniak Email: mczerniak@nevadarise.org
	Secretary	Name: Nicole Calix Coy Email: ncalixcoy@nevadarise.org
	Member	Name: Daniel Bernbach Email: dbernbach@nevadarise.org
	Member	Name: Hanzel Alfaro Email: halfaro@nevadarise.org
	Member	Name: Evan Vasquez Email: evasquez@nevadarise.org
	Member	Name: Shanate Porter Email: sporter@nevadarise.org
	Member	Name: Brian Catlett Email: bcatlett@nevadarise.org

ACADEMIC DATA OVERVIEW[1]

For charter holders with multiple campuses, complete the following table for each campus.

2021–22 NSPF Index Score[2]	Elementary: 20 Middle: N/A High: N/A
2021–22 SPCSA Academic Performance Framework Score / Rating	Elementary: 22 Middle: N/A High: N/A
2022–23 NSPF Index Score / Star Rating	Elementary: 15 Middle: N/A High: N/A
2022–23 SPCSA Academic Performance Framework Score / Rating	Elementary: 20 Middle: N/A High: N/A
2023–24 NSPF Index Score / Star Rating	Elementary: 54 Middle: N/A High: N/A
2023–24 SPCSA Academic Performance Framework Score / Rating	Elementary: 65.4 Middle: N/A High: N/A
Four-Year Graduation Rate	Class of 2019-20: N/A Class of 2020-21: N/A Class of 2021-22: N/A Class of 2022-23: N/A Class of 2023-24: N/A
CSI, TSI, or ATSI Identification[3]	Elementary: Additional TSI- AA Middle: N/A High: N/A

OPERATIONAL OVERVIEW

CURRENT YEAR ENROLLMENT & DEMOGRAPHIC DETAILS

Demographics (2024-25 SY)[4]

Enrolled	A %	B %	C %	H %	I %	M %	P %	ELL %	FRL %	HOM %	IEP %
Oct. 1 2024	3.8	19.3	4.6	61.3	0	7.4	3.5	18.2	100	3.8	10
Current 2025-26	4.4	17.1	4.4	63	0.3	8.6	2.2	17.4	100	1.3	11.6

Student Waitlist

# Students on Waitlist	% Students on Waitlist w/Preference Status
182	0

Staff Retention

# Total Staff	# Instructional Staff	% Staff Returning 2024-25	% Staff Returning 2025-26
33	22	75%	94%

Discipline (2024-25 SY)

# Out of School Suspensions	# Expulsions
5	0

Year-to-Year Mobility (Student Retention Oct. 1 to Oct.1)[5]

2020–21	2021–22	2022–23	2023–24	2024–25	2025–26
69.7	79.6	67.1	96.3	81.7	84.2

ACADEMIC PERFORMANCE

Academic Performance			
2024-25	No Notice	Notice of Concern	Notice of Breach
2023-24	No Notice	Notice of Concern	Notice of Breach
2022-23	No Notice	Notice of Concern	Notice of Breach
2021-22	No Notice	Notice of Concern	Notice of Breach
2020-21	No Notice	Notice of Concern	Notice of Breach

FINANCIAL PERFORMANCE

Financial Performance			
2022-23	No Notice	Notice of Concern	Notice of Breach
2021-22	No Notice	Notice of Concern	Notice of Breach
2020-21	No Notice	Notice of Concern	Notice of Breach

ORGANIZATIONAL PERFORMANCE

Organizational Performance			
2024-25	No Notice	Notice of Concern	Notice of Breach
2023-24	No Notice	Notice of Concern	Notice of Breach
2022-23	No Notice	Notice of Concern	Notice of Breach
2021-22	No Notice	Notice of Concern	Notice of Breach
2020-21	No Notice	Notice of Concern	Notice of Breach

NEXT CHARTER TERM

Current Enrollment Cap & Grade Spans for next charter term						
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Planned Enrollment Caps	420	448	476	504	504	504
Planned Grade Spans	K-5	K-5	K-5	K-5	K-5	K-5

Note: the enrollment cap and grade span information provided above should match current levels approved by the Authority, including previously approved amendments (such as expansions/new campuses) that have yet to take effect. These totals were provided in the school in the Performance Summary report submitted to the school by SPCSA staff on or before June 30.

Should the school plan to propose a change in the enrollment cap or grade configuration during the upcoming charter term, please outline this change below and provide a short rationale and additional information for the proposed change. Note that a change to the enrollment cap or grade configuration requires separate Authority approval.

BOARD MEMBER ASSURANCE STATEMENT

I certify that the governing body of this charter school has voted that the school and its staff will adhere to the renewal process expectations outlined in the Renewal Guidelines. The information provided in this charter renewal application is true and correct. I also certify that the governing body of this charter school understands that any academic, financial, or organizational performance data collected during the period of the current charter term which is analyzed and reported following a renewal vote may be considered by the Authority in making performance and accountability decisions in the subsequent charter term.

Signature of Head of School:

____

Date:

October, 13, 2025

Signature of President/Chair of Governing Body:

Steven Washington

Date Governing Body voted to approve application for renewal:

September 30, 2025

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[1] For schools applying for a third charter term or beyond, NAC 388A.415 provides that the State Public Charter School Authority will give the academic performance of pupils a greater weight than that assigned to it on the first renewal. SPCSA staff will include academic performance data for any previous charter term for the Authority's consideration.

[3] Please list any years in which your school was identified as a CSI (Comprehensive Support and Improvement), TSI (Targeted Support and Improvement), or ATSI (Additional Targeted Support and Improvement) school by the NDE.

[4] Abbreviations as follows: A – Asian; B – Black / African American; C – Caucasian / White; H – Hispanic / Latino; I – American Indian / Alaskan Native ; M – two or more races; P – Pacific Islander; ELL – English Language Learner; FRL – students qualifying for Free or Reduced-Price Lunch; HOM – students experiencing homelessness; IEP – students with an Individualized Education Program. To protect student privacy, enter an asterisk (*) where FRL, IEP, and ELL populations are less than 10 students. Enter N/A if the population did not exist.

[5] To calculate student retention, subtract the number of students from year 2 not returning from year 1, and divide this result by the total number of students in year 1. For example, if there were 5 students in year 1, and 1 student did not return in year 2, the retention calculation would be: (5-1)/5, or 80%.

SUPPORTING BOARD DOCUMENTS: AGENDA & MINUTES

NEVADA RISE ACADEMY

Meeting Agenda: 6:15 pm September 30th, 2025

Board of Directors Regular Meeting

Members of the Board of Directors may participate in the meeting via telephone conference call. Members of the public are invited to attend. All reasonable efforts will be made for members of the public who are disabled and require special accommodations or assistance at the meeting. Please call 702-489-4886 at least two business days in advance so that arrangements can be made.

Public notice is posted in compliance with the Nevada Open Meeting Law at the planned location of the meeting, Nevada Rise Academy, 2525 Emerson Avenue, Las Vegas, NV 89121, the East Las Vegas Community Center, Parkdale Community Center, and Winchester Community Center. Notice of this meeting was posted through the Nevada Rise Academy website at https://nevadarise.org and at https://notice.nv.gov. For a copy of all materials provided, please contact info@nevadarise.org

Meeting Information:
https://zoom.us/j/5656014750?pwd=UkxyOVFGRnFqWXltdTNHM00wRmRBQT09

Meeting ID: 960 9946 6718 Passcode: Rise

Opening Items

- Welcome/Call to Order (for possible action)
- Roll Call/Attendance
- Approve Agenda (for possible action)
- Approve minutes (for possible action)
  - August 7, 2025 Regular Meeting
  - Previously Approved Minutes for ratification (for possible action)
    - 5.20.2025 Budget Hearing
    - 5.20.2025 Regular Meeting
    - 7.3.2025 Finance Committee

Public Comment

Board Items

- Board Bylaws, Policies, Procedures, Conflict of Interest Policy (for possible action)
- Election of Members (for possible action)
- Appoint Board Officers (for possible action)
- Board Member terms (for possible action)

Academic Items

- 2024-2025Nevada School Performance Framework results (for discussion)
  - **Public Hearing regarding SY2024-2025 NSPF School Star Ratings**
  - *The board will discuss a plan to correct any issue which caused the issuance of such a notice and solicit suggestions to improve school performance.*
- Enrollment Updates (for discussion)
- August/September School Report (for discussion)

Finance Committee

- FY25 Year End Unaudited Financials (for possible action)
- Financials through August 2025 (for possible action)

Board Items

- Facility Purchase updates:
    - Due Diligence Period Completion (for possible action)
        - Inspection Report
        - Environmental
        - Zoning Report
        - Appraisal Report
        - ALTA Survey
        - Property Repairs
- Current Facility Lease (for possible action)
- Nevada Rise Academy Charter Renewal (for possible action)
- Lottery Policy (for possible action)
- Organizational Performance Framework Report (for discussion)
- Committee for ED Evaluation FY25 (for possible action)

Public Comment Period

The public is hereby noticed that the Nevada Rise Board of Directors reserves the right to take agenda items out of posted order, with the exception of public hearings, and items may be pulled or removed from the agenda at any time or combined for consideration. A time for public comment is provided at the beginning and at the conclusion of the meeting. The Board of Directors Chair reserves the right to call on individuals from the audience or to allow for public comment at any time. Individuals providing testimony should fill out a Visitor Card which will be numbered in order received by the Board of Directors Secretary. A time limit (three minutes) will be imposed by the Board of Directors Chair on public testimony in order to afford all members of the public who wish to comment an opportunity to do so within the timeframe available to the Board of Directors. No Board of Directors action may be taken on items raised in public comment unless those items are already on the posted agenda.

Adjournment (For action)

Nevada Rise Board Meeting Minutes
Date: September 30, 2025
Time: 6:15pm
Location: Virtual/
2525 Emerson Ave.
Las Vegas, NV. 89121

Nevada Rise Academy Mission Statement: Through rigorous curriculum, high quality instruction, and intentional character development, Nevada Rise Academy Charter School places every kindergarten through fifth grade student on a path to college, and ensures that all students have access to life's fullest opportunities.

A. OPENING ITEMS

1. Welcome/Call to Order: Washington called the meeting to order at 6.21pm Attendance followed.

Present:
Justin Brecht- Executive Director
Steven Washington (JT)- Chair
Mark Czerniak- Treasurer
Nicole Calix-Coy- Secretary
Alfaro Hanzel- Director
Dr. Shanate Porter- Director
Evan Vasquez- Director
Brian Catlett- Director

Absent:
Jean-Carlo (JC) Rosero- Vice Chair
Daniel Bernbach- Director

Visitors:
Gretchen Larsen, Nevada Rise School Director
Nandini Vaishnav, Ed Tec
Zach Schauer
Michael Hiltz

2. **Approval of Agenda:** Agenda has been posted in compliance as required by the Nevada Open Meeting laws at the following locations: Nevada Rise Academy, East Las Vegas Community Center, Parkdale Community Center, and Winchester Community Center. Notice of this meeting was also posted on the internet through Nevada Rise Academy's website as well as notice.nv.gov. ***Czerniak presented a motion to approve the agenda for the***

September 30, 2025 meeting. Motion was second by Hanzel. Vote followed, all were in favor, motion passed.

3. **Approval of Minutes**: ***Czerniak presented a motion to approve the minutes from the August 2, 2025, regular meeting. Motion was second by Vazquez. Vote followed, all were in favor, motion passed.***

   Czerniak presented a motion to accept the previously approved minutes for ratification:
   - 5.20.2025 Budget Hearing
   - 5.20.2025 Regular Meeting
   - 7.3.2025 Finance Committee

   Motion was second by Alfaro. Vote followed, all were in favor, motion passed.

4. **Public Comment:** There were none.

B. BOARD ITEMS

Board Bylaws, Policies, Procedures, Conflict of Interest Policy ***Calix Coy presented a motion to table this item. Motion was second by Vazquez. Vote followed, all were in favor, motion passed.***

Election of Members. Brecht mentioned that there are three board members whose terms expired on 6/30/2025, Catlett, Porter and Alfaro. The Governance committee will be assigned to review terms of board members. ***Coy presented a motion to reappoint the board members Catlett, Porter and Hansel for another term. Motion was second by Czerniak. Vote followed, all were in favor, motion passed.***

- **Appointment of Board Officers** – Washington explained that new officers needed to be appointed. Catlett volunteered to be the new Secretary for the Board. No other changes to the officers. ***Czerniak presented a motion to accept Washington as Chair, Rosero as Vice Chair, Czerniak as Treasurer and Catlett as Secretary. Motion was second by Vasquez. Vote followed, all were in favor, motion passed.***

- **Board Member Terms** Washington mentioned that Czerniak and Calix Coy's positions should be set to term expire in 2028, this will keep it staggered for board members to term I three cycles. ***Czerniak presented a motion to have Czerniak and Calix Coy positions term in 2028. Motion was second by Vasquez. Vote followed, all were in favor, motion passed.***

Academic Items
Larsen presented the academic report

- 2024-2025 Nevada School Performance Framework results (for discussion) **Public Hearing regarding SY2024-2025 NSPF School Star Ratings** *The board will discuss a plan to correct any issue which caused the issuance of such a notice and solicit suggestions to improve school performance.*

    - Brecht mentioned that, due to receiving a 2-Star status, the board addresses this for public comment and solicitation of ideas to improve. Brecht provided a breakdown of the score received, highlighting areas where the school performed well, including reading, and absenteeism, and achievement, and discussing areas of underperformance in math and overall growth.
        - Porter – intervention groups for math. Alfaro suggested that math in particular find out what domain the students are struggling in.
- Enrollment Updates (for discussion) Brecht discussed the current shortfall in kindergarten enrollment, pointing to reasons why and a path forward for community outreach.
- August/September School Report (for discussion) Larsen provided a n overview of school highlights for instruction, events, sports and parent engagement, specifically the Title I meeting and Parent University Night.

Finance Committee

- FY25 Year End Unaudited Financials. Nandini provided an overview of the unaudited FY25 actuals, highlighting the closing stronger than expected, due to employee benefits and payroll, as well as savings from SPCSA sponsor fees. There were also savings in tech items, transportation, and increased local revenues. There was a slight decrease in ADE funding, offset by savings. Previously budgeted for a deficit, but expecting an end of +$5k. Nandini shared a comparison of Government wide funding vs. fund basis. Edtec will change to include this throughout the year moving forward. Cash flows remain strong at over $3 million, and exceeds cash on hand expectations. Nandini provided an update on the audit process with a new auditor and expected timeline for November presentation and approval in December.
    - ***Czerniak presented a motion to approve a full year 2025 financials - Motion was second by Hanzel. Vote followed, all were in favor, motion passed.***
- Financials through August 2025: Nandini shared the current state of financials, increasing fundraising and state/federal revenues. Expenses have increased in salary/benefits, but highlighted that budget assumes 390 students, and with our enrollment shortfall, numbers will change. Current facility acquisition costs are being incorporated into current expenses, but need to account for those separately. Czerniak asked about count day, Brecht explained purpose and date of October 1st.
    - ***Czerniak presented a motion to approve Financials through August 2025- Motion was second by Vazquez. Vote followed, all were in favor, motion passed.***

Board Items

- Facility Purchase updates:
- Due Diligence Period Completion: Schauer, representing Hiltz Group and Nevada Rise, provided an overview of due diligence items completed, including:
    - Inspection Report
    - Environmental
    - Zoning Report
    - Appraisal Report
    - ALTA Survey
    - Property Repairs
    - Schauer highlighted appraisal came in at asking price, and current owner agreed to all repairs found during inspection. Hiltz, representing the seller, confirmed.

        - ***Vazquez presented a motion to accept the Due Diligence Period Czerniak second, Vote followed, all were in favor, motion passed.***

- Current Facility Lease: Brecht confirmed the need to review for compliance, though the lease was approved during budget approval.
    - ***Czerniak moved to approve the current facility lease. Motion was second by Hanzel, Vote followed, all were in favor, motion passed.***

- Nevada Rise Academy Charter Renewal: Brecht explained the renewal narrative is complete and will be submitted by October 15th. Brecht explained that Nevada Rise expects to be on the SPCSA board meeting agenda in November for renewal. Cznerniak asked if there were any concerns about process. Brecht explained the only concern is current star rating makes it hard to tell what renewal term will be decided.
    - ***Czerniak moved to approve the submission of the Charter Renewal. Motion was second by Hanzel. Vote followed, all were in favor, motion passed.***

- Lottery Policy: Brecht explained that this is the same policy as last year, just changed various items to match new year numbers.
    - ***Hanzel moved to approve lottery policy. Motion was second by Calix Coy. Vote followed, all were in favor, motion passed.***

- Organizational Performance Framework Report. Brecht provided context for low scores on compliance items which includes increased scrutiny on all tasks submitted, leading to rejected tasks that are then counted as late. Brecht discussed collective charter school response to these ratings.

- Committee for ED Evaluation FY25. Washington requested names to have volunteers to sit on the ED Evaluation Committee: Vazques, Czerniak, Calix Coy and Hanzel. Brecht will have the self eval to the committee by the end of October, then Committee will meet the first weeks of November, to be prepared for the Nov, 11 2025 meeting. **Alfaro Moved to approve the committee for ex eval. *Czerniak seconded the motion***

E. PUBLIC COMMENT: There were none.

F. ADJOURNMENT:

Calix Coy presented a moon to adjourn. Motion was second by Czerniak. All were in favor. Motion passed. Meeting adjourned at 7:51pm.

Written Narrative

Provide any written narrative that addresses the enrollment, retention, attendance, discipline, faculty/staff retention, parent and family engagement, and other relevant information to support the data provided in the Application Form. Finally, please discuss the demographics of the school as compared to the community it serves, local district, SPCSA, and statewide averages. Include any plans that the school may be considering addressing any student demographic gaps and any efforts to ensure a representative teaching staff and governing board.

Enrollment:
The enrollment history of our campus, as presented in the table below, is based on data from the SPCSA's 2025 Renewal Report. Enrollment trends at Nevada Rise Academy must be understood within the unique context of the school's early development. Several key factors have shaped our trajectory, including the challenges of co-locating with another charter school, serving students in a highly transient area of the Las Vegas Valley, and launching as an intentionally slow-growth model just one year prior to the global pandemic. Taken together, these conditions could have destabilized enrollment; however, they instead highlight a consistent story of stability and resilience for our school community.

Total Enrollment (Number of Students) by Grade

Grade	2020-21	2021-22	2022-23	2023-24	2024-25
K	91	82	80	67	72
1	102	81	85	64	69
2	78	89	87	56	59
3	59	71	79	61	53
4	0	46	84	56	58
5	0	0	51	65	56
Total	330	369	466	369	367

One notable anomaly within the otherwise steady growth pattern occurred during the 2022–2023 school year, which marked the first time Nevada Rise offered a complete elementary program serving all grades. At that point, demand for seats exceeded the capacity of our facility, pushing the school beyond operational limits. To address this, Nevada Rise sought and was granted an enrollment amendment to reduce the structure from three cohorts per grade level to two. This adjustment created a more functional and sustainable learning environment for students and staff.

Looking ahead, Nevada Rise has developed a measured plan to grow back to three cohorts per grade level. With the potential of securing a new facility, the school will not only meet the space and operational needs of this expansion but also further strengthen its ability to serve the community at scale. This strategic approach ensures that enrollment growth remains aligned with both academic quality and organizational capacity.

Enrollment Growth:

Grade	Current	26-27	27-28	28-29	29-30	30-31
Kinder	84	84	84	84	84	84
1st	84	84	84	84	84	84
2nd	56	84	84	84	84	84
3rd	56	56	84	84	84	84
4th	56	56	56	84	84	84
5th	56	56	56	56	84	84
	392	420	448	476	504	504

Enrollment Demographics

Nevada Rise Academy takes great pride in its richly diverse enrollment demographics, which reflect the vibrant cultural fabric of the Las Vegas community we serve. In fact, Nevada Rise was the first school in the state of Nevada to be formally accepted as a member of the Diverse Charter Schools Coalition, a national network committed to advancing policy initiatives, research, and advocacy efforts on behalf of schools that are intentionally "diverse by design." This recognition underscores the school's intentional commitment to cultivating a learning environment where students from all backgrounds feel valued and represented.

While the enrollment table below illustrates the broad categories of student demographics, it does not fully capture the depth of diversity within each subgroup. For example, although the largest ethnic subgroup is Hispanic, the composition of this group at Nevada Rise is far from monolithic. Our Hispanic students represent a wide range of nationalities, including families from across Central America and many Caribbean nations. This internal diversity brings a variety of linguistic traditions, cultural perspectives, and lived experiences into the classroom, further enriching the school community.

Enrollment Rates by Population

Year	Total Enrolled	A %	B %	C %	H %	I %	M %	P %	ELL %	FRL %	IEP %
2020-21	330	1.8	25.4	9.3	50	0.6	10.3	2.4	15.4	>95	6
2021-22	369	2.4	26	6.2	53.6	0.5	10	1	11.3	>95	6.7
2022-23	466	3.6	25.7	5.7	54.7	0.4	8.3	1.2	17.5	>95	<5
2023-24	369	3.2	21.1	5.1	59.6	0	7.8	2.9	17.3	>95	7.3
2024-25	367	3.8	19.3	4.6	61.3	0	7.3	3.5	12.2	>95	10

Retention- Student:
Located in a high-transiency area of the valley, our retention rates have experienced some fluctuations but remain strong overall. We closely monitor all withdrawals and request that parents share their reasons for leaving. The overwhelming majority (98%) of families cite external circumstances—rather than dissatisfaction with our program—as the primary factor in their decision. Below is a table tracking student retention:

Student Retention Rates:
Methodology: Percent of students enrolled in grades 1-5 attended the prior Oct 1st.

School Year	Enrolment - Grades 1-5	Enrollment - Grades 1-5 - Attended Prior Oct 1	% Enrollment - Grades 1-5 - Attended Prior Oct 1
20-21	237	n/a	n/a
21-22	284	226	79.6
22-23	386	259	67.1
23-24	300	289	96.3
24-25	295	241	81.7
25-26	291	245	84.2

Retention- Staff:
Using the same methodology as student retention (Percent of teacher on staff October 1st from the prior Oct 1st), it is suggested that Nevada Rise has experienced fluctuations in staff retention over the past five years, reflecting both external challenges

and ongoing improvements in school culture and stability. In FY22, retention stood at 73% and rose modestly to 79% in FY23. The school faced its lowest point in FY24 with a retention rate of 62%, as there was a mid-year staff change for a variety of factors. However, if the methodology was changed in that instance to reflect the number of staff at the end of FY23, the percent rate is in alignment with other years (74%). In response, Nevada Rise strengthened its staff support systems, improved professional development, and focused on building a more sustainable workload. These efforts contributed to a rebound to 75% in FY25 and a significant increase to 94% in FY26, representing the school's strongest retention to date. This upward trajectory demonstrates the success of targeted strategies to support, develop, and retain high-quality educators at Nevada Rise.

Staff Retention Rates

School Year	FY22	FY23	FY24	FY25	FY26
Retention Rate	73%	79%	62%	75%	94%

Attendance:

Since its founding, Nevada Rise Academy has recognized that consistent student attendance is one of the strongest predictors of academic success. The formative elementary grades lay the foundation for literacy, numeracy, social-emotional development, and positive learning habits that students carry into middle and high school. Research consistently demonstrates that chronic absenteeism significantly hinders student achievement, increases the likelihood of falling behind in core subjects, and contributes to long-term disengagement from school.

When Nevada Rise opened, the school faced an attendance challenge: nearly half of enrolled students were considered chronically absent, with rates approaching 50 percent. This reality reflected broader community conditions in a highly transient area of the Las Vegas Valley, compounded by barriers such as transportation instability, housing insecurity, and the lingering impact of the pandemic. The school leadership identified attendance as a priority area, knowing that reducing chronic absenteeism was essential to ensuring equitable access to learning for all students.

Over the years, Nevada Rise has implemented a comprehensive, multi-tiered approach to improving attendance. Strategies included building strong partnerships with families, establishing clear systems for communication and follow-up, and developing an attendance culture rooted in encouragement rather than punitive measures. Proactive supports—such as morning routines that foster belonging, individualized outreach from staff when students are absent, and the use of incentives and recognition for consistent attendance—helped to shift both family and student mindsets. In addition, the school engaged community partners to address external barriers to attendance, providing resources for families navigating challenges such as transportation or housing instability.

The results of these efforts have been both dramatic and sustained. As demonstrated in the table below, Nevada Rise Academy reduced its chronic absenteeism rate from nearly 50 percent in 2021-2022 to under 5 percent in 2024-2025. This achievement places the school well below state and national averages and signals a thriving culture of engagement. Just as importantly, these gains are not temporary; they represent the success of systemic structures and practices that will continue to support high attendance rates moving forward.

Comparative Absenteeism Rates

School Year	NV Rise Chronic Absenteeism Rates	District Rates
2021-2022	48%	21%
2022-2023	33.8%	22.9%
2023-2024	**5.1%**	20.7%
2024-2025	**3.1%**	TBD

Family and Community Engagement

Nevada Rise Academy has developed a robust and multi-layered parent engagement program that reflects the school's belief that families are essential partners in student success. Engagement is not treated as a single event or occasional initiative but as an ongoing practice that is embedded into the culture of the school.

On a monthly basis, families are invited to take part in events such as Pastries with Parents, an informal opportunity for parents to connect with school leadership. In addition, Parent University Nights provide targeted workshops designed to equip families with knowledge and tools to support their children both academically and personally. Topics have included math strategies for the home, financial literacy, school safety, and technology use—ensuring that parents are empowered not only to engage with school life but also to strengthen skills that benefit the entire household.

Quarterly, Nevada Rise hosts larger community events that highlight student learning and talents. Student performances consistently draw strong turnout, with up to 90 percent of parents attending. These performances are followed by community-wide celebrations that often attract upwards of 800 participants, underscoring the central role the school plays in bringing families together.

In addition to in-person events, the school maintains steady and transparent communication with families. Weekly newsletters and classroom teacher posts provide parents with timely updates about upcoming lessons, activities, and opportunities to get involved. Annual parent-teacher conferences are designed to achieve 100 percent participation, ensuring that every family has the opportunity to engage directly with their child’s academic progress. Back-to-School Nights at the beginning of the year further strengthen these connections by setting clear expectations and inviting families into the school community from day one.

Together, these practices illustrate Nevada Rise’s commitment to authentic family-school partnerships. By combining consistent communication with both intimate gatherings and large-scale celebrations, the school creates multiple access points for engagement, ensuring that every parent has a place and a voice in the educational journey.

Nevada Rise Academy | Proposed 2026-2027 CALENDAR

AUGUST '26

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

10: First Day of School

SEPTEMBER '26

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

07: Labor Day

OCTOBER '26

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

30: Nevada Day

NOVEMBER '26

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

23-27: Fall Break

DECEMBER '26

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

21-31: Winter Break

JANUARY '27

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1-4: Winter Break
18: M.L. King Day

FEBRUARY '27

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

15: Presidents' Day

MARCH '27

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

15-19: Spring Break

APRIL '27

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY '27

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

20: Last Day
24-26: Contingency Days
31: Memorial Day

JUNE '27

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY '27

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

	Kinder			1ST GRADE		2ND GRADE		3RD GRADE		4TH GRADE		5TH GRADE			ENRICHMENT				Lunch		Recess	
	K1	K2	K3	1A	1B	2A	2B	3A	3B	4A	4B	UCSC	5B	5C	VAPA	Music	PE		Lunch	Lunch	Recess	Recess
7:45-7:50	ARRIVAL			ARRIVAL		ARRIVAL		ARRIVAL		ARRIVAL		ARRIVAL			Duty	Duty	Duty					
8:10-8:15	BRIGHT WORK			BRIGHT WORK		BRIGHT WORK		BRIGHT WORK		BRIGHT WORK		BRIGHT WORK			Duty	Duty	Duty					
8:20-8:25	AM Meeting	AM Meeting	AM Meeting	AM Meeting	AM Meeting	AM Meeting	AM Meeting					AM Meeting	AM Meeting	AM Meeting								
8:20-8:25	CREW	CREW	CREW	CREW	CREW	CREW	CREW					CREW	CREW	CREW								
8:25-8:30	CREW	CREW	CREW	CREW	CREW	CREW	CREW					CLASSROOM TRANSITION							CREW	CREW	CREW	CREW
8:30-8:35	CREW	CREW	CREW	CREW	CREW	CREW	CREW					MATH	CKLA	SCIENCE/SG								
8:25-8:35								Community Crew	Community Crew	Community Crew	Community Crew	MATH	CKLA	SMALL GROU								
8:35-8:40				CREW	CREW	CREW	CREW					60	90	90	CREW	CREW	CREW					
8:40-8:45	CREW	CREW	CREW	SCIENCE	SKILLS	MATH	SKILLS	MATH	CKLA	MATH	CKLA											
8:45-8:50	VAPA	PE	MUSIC	60	60	60	60	60	115	60	90				Kinder 1	Kinder 2	Kinder 3					
8:50-8:55	45	45	45												Kinder 1	Kinder 2	Kinder 3					
8:55-9:00															Skills	PE	Music	MON				
9:00-9:05															VAPA	Skills	PE	TUES				
9:05-9:10															Music	VAPA	Skills	WED				
9:10-9:15															PE	Music	VAPA	THURS				
9:15-9:20																						
9:20-9:25																						
9:25-9:30												SG										
9:30-9:35												30										
9:35-9:40	SKILLS	SKILLS	SKILLS																			
9:40-9:45	60	60	60			SMALL GROU	KNOWLEDGE	SG 25 / SCIENCE 30		SMALL GROUP												
9:45-9:50				MUSIC	PE	60	60	55		60					1ST	1ST						
9:50-9:55				45	45																	
9:55-10:00																						
10:00-10:05																						
10:05-10:10												CKLA	SMALL GROU	MATH SG								
10:10-10:15											SG	35	35	35								
10:15-10:20											30											
10:20-10:25																					5th	5th
10:25-10:30																						
10:30-10:35																						
10:35-10:40	Brain Break	Brain Break	Brain Break	Lunch	Lunch																	
10:40-10:45	KNOWLEDGE	KNOWLEDGE	KNOWLEDGE					Lunch	Lunch	DEAR	DEAR											
10:45-10:50	60	60	60			RECESS	RECESS			20	20	MUSIC	PE	VAPA	5TH	5TH	5TH				2nd	2nd
10:50-10:55												45	45	45	Kinder 1	Kinder 2	Kinder 3					
10:55-11:00															Skills	PE	Music	MON	1st			
11:00-11:05															VAPA	Skills	PE	TUES		3rd		
11:05-11:10				MATH	KNOWLEDGE					Lunch	Lunch				Music	VAPA	Skills	WED				
11:10-11:15				60	60	Lunch	Lunch	RECESS							PE	Music	VAPA	THURS			3rd	3rd
11:15-11:20																						
11:20-11:25																						
11:25-11:30																			4th			
11:30-11:35																				2nd		
11:35-11:40						TRANSITION	TRANSITION	TRANSITION	TRANSITION	RECESS	RECESS	Lunch	Lunch	Lunch							4th	4th
11:40-11:45	Frontload/RTI	Frontload/RTI	Frontload/RTI					DEAR	DEAR													
11:45-11:50						VAPA	PE	20	20						2nd	2nd						
11:50-11:55						45	45															
11:55-12:00																			5th			
12:00-12:05								CKLA	MATH	CKLA	MATH											
12:05-12:10	Lunch	Lunch	Lunch					60	60	90	60	CKLA	SMALL GROU	MATH						Kinder		
12:10-12:15				RECESS	RECESS							55	55	55							1st	1st
12:15-12:20																						
12:20-12:25																						
12:25-12:30																						
12:30-12:35																						
12:35-12:40	MATH	MATH	MATH			ELA SKILLS	MATH								Lunch	Lunch	Lunch					
12:40-12:45	60	60	60	TRANSITION	TRANSITION	60	60															
12:45-12:50				SKILLS	SCIENCE																	
12:50-12:55				60	60																	
12:55-1:00																						
1:00-1:05											SMALL GROU	RECESS	RECESS	RECESS								
1:05-1:10								MUSIC	VAPA		60				3rd	3rd						
1:10-1:15								45	45													
1:15-1:20																						
1:20-1:25																						
1:25-1:30																						
1:30-1:35										SG		SMALL GROU	MATH	CKLA								
1:35-1:40						DEAR	DEAR			30		90	60	90								
1:40-1:45	RECESS	RECESS	RECESS																		Kinder	Kinder
1:45-1:50	25	25	25	Brain Break	Brain Break																	

1:50-1:55				KNOWLEDGE	MATH	KNOWLEDGE	SMALL GROU																
1:55-2:00				60	60	60	60	CKLA	SG 25 / SCIENCE 30														
2:00-2:05								55	55														
2:05-2:10										MUSIC	UCR				4TH	4TH							
2:10-2:15	Snack	Snack	Snack							45	45												
2:15-2:20	Snack	Snack	Snack																				
2:20-2:25	Clean Up	Clean Up	Clean Up																				
2:25-2:30	Centers/Interv	Centers/Interv	Centers/Intervention																				
2:30-2:35	30	30	30										SG										
2:35-2:40													30										
2:40-2:45																							
2:45-2:50																							
2:50-2:55				CREW	CREW	CREW	CREW	CREW	CREW	CREW	CREW				CREW	CREW	CREW						
2:55-3:00	CREW	CREW	CREW																				
3:00-3:05																			**CREW**			CREW	
3:05-3:10																							
3:10-3:15												CREW	CREW	CREW									
3:15-3:20	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal		Dismissal	Dismissal		Dismissal	Dismissal
3:20-3:25	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal		Dismissal	Dismissal		Dismissal	Dismissal
3:25-3:30	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal		Dismissal	Dismissal		Dismissal	Dismissal

Academic Plans for the Proposed Charter Term

Please include a written narrative describing the academic vision and plans for the next charter term. This should include detailed descriptions of key design elements, programs, structures, and principles that remain unchanged as well as those that may be changing. For any proposed changes, please provide a rationale. This section should also include a description of any academic improvements that the charter school has undertaken, or plans to implement, as well as plans to monitor for potential disproportionate discipline practices, and plan to address any opportunity gaps for specific student groups. This may include plans to close gaps in proficiency and/or growth between different student groups (e.g. race/ethnicity, FRL, EL, IEP).

Academic Vision and Mission

Nevada Rise Academy's mission remains unchanged: *Through rigorous academics, high-quality instruction, and intentional character development, Nevada Rise Academy Charter School places every kindergarten through 5th grade student on a path to college.*

Nevada Rise envisions all students achieving at high levels, matriculating into high-performing middle and high schools, graduating college, and proving what is possible for all students in Las Vegas.

The mission and vision of the school are rooted in equity, rigorous expectations, and the belief that every student is capable of achieving academic success, building shared values and a strong sense of community. The mission is lived out daily on campus, with classrooms, hallways, and offices dedicated to improving instruction and character. There are opportunities for students to be involved outside of the school day in sports, clubs, safety patrol, and field trips. Parents are invited to campus several times each month and are actively engaged partners. Teachers use curriculum, techniques, and practices that engage and push scholars to new academic levels. Data is tracked across multiple areas to monitor progress. Everything Nevada Rise does is geared toward inclusion, celebration, and growth of ourselves and our community.

The mission and vision are linked to aggressive annual academic goals. For the 2025-26 school year, the goal is for 70% of students to meet or exceed on ELA and math SBAC exams. This goal is outlined in the school's performance plan, and is updated annually and shared with families and the community.

Key Design Elements and Core Programs

Curriculum

Nevada Rise offers a college preparatory curriculum with an emphasis on foundational reading and math skills, emphasizing early literacy as the gateway to long-term success. In order to achieve the school's mission and vision, all curricular materials are aligned to Nevada academic content standards for all subjects, including interventions. The school uses CKLA (Core Knowledge Language Arts) Amplify for the English Language Arts curriculum, Savvas enVisions math, and Amplify science. Assessments from each curriculum are used to track progress over the school year toward long term goals. Teachers regularly collect and reflect on student mastery data throughout the year.

CKLA leverages culturally relevant texts that are appropriate for each grade level, designed to broaden students' understanding of the world around them. Beyond exposing students to diverse perspectives, CKLA builds strong foundational literacy skills, including phonemic awareness, decoding, vocabulary development, and comprehension strategies. Its integrated approach links reading, writing, science, and social studies content, helping students make meaningful connections across disciplines. CKLA also emphasizes academic language development, preparing students to engage with complex texts and express ideas clearly in both spoken and written forms. The program's structured progression and scaffolded support allow teachers to differentiate instruction to meet each student's needs, while frequent formative assessments and progress monitoring provide actionable data to guide instructional decisions. Additionally, CKLA encourages critical thinking, cultural awareness, and curiosity, empowering students to develop not only literacy skills but also a deeper understanding of the world and their place within it.

At Nevada Rise Academy, interventionists use 95% Phonics to support foundational reading skills for students who need targeted literacy intervention. This research-based phonics program provides systematic, explicit instruction in decoding, blending, and word recognition, ensuring that every student builds a strong reading foundation. The program's structure allows teachers to differentiate lessons based on individual student needs, providing extra support where students struggle and accelerated practice where students are ready to advance. Additionally, the built-in progress monitoring tools enable teachers to track student growth over time, make timely instructional adjustments, and ensure that each learner is meeting their reading milestones.

For English language learners, Nevada Rise implements Summit K12, a comprehensive digital learning platform that supports literacy, language development, and academic content in an individualized manner. Summit K12 allows students to work at their own pace, providing scaffolded instruction in reading, writing, and vocabulary development while also offering formative assessments to track growth. Teachers use the platform to identify skill gaps, assign targeted practice, and monitor each student's progress, ensuring that learners receive the support they need to succeed academically while simultaneously developing English proficiency.

Together, 95% Phonics and Summit K12 enable Nevada Rise to provide highly personalized instruction to vulnerable students, allowing the school to meet learners where they are, track progress effectively, and provide timely interventions to ensure sustained growth in literacy and overall academic achievement.

Curricular assessments are used throughout the year to check progress toward end-of-year, grade-level goals for all students, and teachers participate in data meetings to review this data regularly. Tier 2 students receiving additional support services such as small group instruction or tutoring are further assessed to determine progress towards intervention goals. This teaching and learning cycle takes place monthly to bi-weekly, depending on the professional development calendar.

Data

In addition to the curricular assessments mentioned above, the school reviews data at key intervals throughout the year to assess ongoing progress. NWEA MAP assessments are taken three times annually. Teachers are supported in reviewing this data through professional development, and work with coaches to make action plans. Action plans include placing students in leveled small groups based on performance, then detailing which standards the group needs to work on and how it will be taught. School administrators review this data, as well, and make adjustments to the school performance plan as needed. Additionally, the school uses standardized assessments such as SBAC and WIDA to assess progress over time and make plans for the subsequent year. The school partners with outside organizations, currently ANet, Raising the Bar, and Opportunity 180, to unpack and respond to data effectively.

Character and Values

Character development is intentional and pervasive at Nevada Rise, with dedicated time in the schedule each day for social-emotional learning and community-building. Students practice the values of respect, integrity, self control, and excellence each day. This is facilitated through daily classroom Crew time. In the morning, scholars complete their class cheer, listen to the announcements, set goals for the day, learn about each other and their community, and build strong relationships. In afternoon Crew, scholars reflect on how well they met their community goals for the day. This builds a strong sense of ownership for students that is evident from one classroom to the next.

To motivate, educate and engage scholars, the school follows a PBIS system, teaching students how to meet expectations throughout the school, then rewarding them for meeting those expectations. Additionally, the school utilizes an MTSS process to monitor behavior and attendance patterns and intervene quickly when problems become evident. Interventions may include restorative justice practices, check-in/check-out plans, and additional individualized supports, as needed.

One cornerstone celebration of our Rise Values is Community Crew. During this bi-weekly celebration, our school comes together with scholars performing class cheers, receiving awards, and sharing community traditions. Students look forward to this weekly event and it is a special time for scholars and staff alike.

Enrichment
Daily enrichment classes at Nevada Rise focus on developing the whole child, with a health and wellness focus in physical education, community and social development in visual and performing arts, and creative development in music. Enrichment teachers work closely with grade level teachers to support classroom instruction wherever possible, linking art projects to a story being read in ELA, or music to mathematical concept currently being covered (i.e. counting, fractions, etc.). Four times annually, the enrichment teachers produce shows to highlight student learning, which are tied to community events. These performances highlight historical, cultural, musical, artistic, and dance components, immersing the community in rich, meaningful celebrations of culture. In addition to celebrating learning and the arts, these events bring together families and community resources.

Tutoring and Summer School
Students at Nevada Rise are monitored for academic progress, and those in need of intervention are offered many supports as part of the RTI process, which may include after-school tutoring. Teachers regularly review data to determine which students are in need of additional support, and provide small-group tutoring to those with an identified need. Tutoring groups use the aforementioned intervention curriculum and track progress weekly for participants. These services are provided by teachers and support staff beginning in mid-fall and running through mid-April.

At the end of the school year, summer school is offered to those students still in need of additional support, as identified by the data review process.This allows for continuity of learning and helps mitigate summer learning loss, especially for special populations. To mitigate barriers to attendance, the school offers bus service to and from summer school, along with breakfast and lunch service.

Parent and Family Engagement

Nevada Rise focuses heavily on family engagement from many angles. Families are invited to four student performances, a promotion ceremony, three community block parties, and numerous other fun community meetings and events throughout the year. These are meant to be fun, positive experiences and are generally very well attended. Conferences are held twice a year, during which teachers share academic progress, ways families can support at home, and provide resources. For families looking for further engagement opportunities, the school offers Parent University nights, providing parents education on topics that support families. Topics range from how to handle bullying to how to keep kids safe in the digital era, to understanding federal rights. Additionally, the school offers several meetings to share student performance data and information on federal program grants, such as the annual Title I meeting, and Coffee with the Principal. Attendance at events varies from near-100% for performance events and conferences to as much as 40% for after school and non-school day events.

Parent/Community Engagement

Month	**Events**
August	Open house
September	Back to School Night Annual Title Meeting Parent University
October	Conferences Unete! (Hispanic heritage performances) Hispanic Heritage Block Party Pastries with Parents
November	Parent University Ruby Bridges Walk Pastries with Parents
December	Holidays Around the World Performances Gingerbread House Party
January	Parent University Pastries with Parents
February	Pastries with Parents Black History Month Performances Black History Month Block Party

March	Parent University Parent Teacher Conferences Pastries with Parents
April	Parent University Pastries with Parents
May	AANHPI Block Party Field Day Grade Level Promotion Ceremonies

Changes and Rationale

The school began working with Raising the Bar in the 2023-2024 school year to support cycles of data review and targeted intervention. Raising the Bar provides timely deep data analysis, professional development for teachers, and support with strategic planning, along with ongoing checkpoints toward overall school goals.

In the 2023-2024 school year, the school adopted iXL to supplement core instruction and provide differentiated, skill-specific practice in both ELA and math. iXL offers real-time diagnostics, personalized learning paths, and actionable data for teachers, enabling tailored interventions. For the 2026-2027 school year, Nevada Rise is considering adopting IReady to take the place of both NWEA MAP and iXL supplemental instruction.

In the 2025-2026 school year, the school adopted Core Knowledge Language Arts (CKLA) curriculum to strengthen early literacy through structured phonics, vocabulary, and comprehension strategies. The previous core curriculum did not include a cohesive scope and sequence of phonics components. CKLA aligns with the science of reading and is designed to support all learners, including English language learners and students with IEPS, with rich, culturally-relevant texts and structured skill development.

Also for the 2025-2026 school year, Nevada Rise has adopted Summit K12 to provide targeted language acquisition support to English language learners. This program allows EL students to build language proficiency through personalized, leveled content, supporting faster growth and greater inclusion in core academic instruction.

The school adopted the 95% Phonics intervention program beginning in the 2025-2026 school year. This was based on a need for targeted phonics intervention to supplement existing guided reading intervention programs.

Recently the school applied and was selected for Valor Collegiate's Compass Camp, and will begin implementing the Compass model of character development in the coming years. Previously, the school utilized Polaris Charter School's Crew model, which does not include curriculum or materials. Compass has associated materials to support community building, personal growth, and open communication for schools. In the coming years, Nevada Rise will begin to implement the Compass model alongside Crew practices.

Disproportionate Discipline and Opportunity Gaps

The use of restorative conversations and intentional community-building fosters a safe, respectful learning environment for all students. Due to the very small sample size, the school's annual discipline data shows an above-average chance of suspension for some groups. Due to effective PBIS practices, the school has few discipline issues and most of them are resolved through restorative practices, and as a result the data is very limited.

Nevada Rise uses targeted interventions such as iXL, Summit K12, and 95% Phonics to close opportunity gaps for students, including English language learners, students receiving free or reduced lunch, and those with IEPs. Student progress is tracked schoolwide and reviewed regularly through the MTSS process. Teachers are supported throughout the year with regular coaching and professional development relating to curriculum and instructional practices, and data analysis is built into the school year at regular intervals. Finally, the school leverages parental involvement through Parent University, conferences, and other means.

School leaders review data throughout the year to make adjustments as needed. Such data includes student performance, attendance, and behavior, along with coaching trackers and instructional walkthrough results.

Organizational Viability and Plans for Proposed Charter Term________________

Please include a written narrative describing the current Governing Board's capacity, skills, and qualifications for continued successful implementation of the school's design, as well as a growth plan for adding/replacing board members that support the school's success. This section should also include a description of any organizational improvements that the charter school has undertaken or plans to implement in response to past performance, including board training and development. Additionally, should the school contract with a Charter Management Organization (CMO) or Education Management Organization (EMO), this section should speak to the oversight and monitoring by the local board of the services provided by these organization(s).

The Nevada Rise board of directors is composed of professionals that cross a variety of sectors. Our current board members include:

Hanzel Alfaro, Director – Educational Leadership & Equity Advocacy
Mr. Alfaro brings over a decade of direct classroom and school-level experience in Clark County School District. His expertise in building academic culture, supporting teacher development, and fostering equitable learning environments ensures the board maintains a strong instructional lens. As a National Fellowship for Black and Latino Male Educators fellow, he brings advocacy skills and an equity mindset that inform decisions around access, inclusion, and student success.

Dan Bernbach, Director & Former Board Chair – Strategic Leadership & Cross-Sector Experience
Mr. Bernbach blends experience in education and corporate leadership. As a former Teach For America corps member and leader in the hospitality industry, he understands both instructional challenges and organizational management. His advanced degrees in curriculum, instruction, and business provide the board with the ability to evaluate both academic rigor and operational efficiency.

Brian Catlett, Director – Marketing & Community Engagement
With over 20 years of experience in marketing and brand development, Mr. Catlett brings expertise in communication strategy, public relations, and community outreach. His skills help ensure that Nevada Rise maintains a strong reputation and effectively engages families, donors, and the broader community. He also contributes to strategic planning and vision-setting, with a focus on innovation and growth.

Nicole Calix Coy, Secretary – Human Resources & Organizational Development, Author
Ms. Coy is a seasoned HR leader with experience across nonprofit, government, and for-profit sectors. She brings expertise in talent management, compliance, employee relations, and organizational planning. Her skills are critical to supporting Nevada Rise's

ability to recruit, retain, and develop strong staff members. As a parent of students from kindergarten through college, she also contributes a valuable family perspective to decision-making.

Mark Czerniak, Treasurer – Financial Oversight & Risk Management
Mr. Czerniak serves as a senior finance executive for major Las Vegas resorts and has deep knowledge of budgeting, compliance, and fiscal accountability. His expertise ensures that the board provides rigorous oversight of Nevada Rise's finances, audits, and long-term fiscal planning. He brings sophisticated risk management strategies from high-stakes corporate environments, which are applied to safeguarding the school's financial health.

Jean Carlo Rosero, Vice Chair – Technology & Innovation
Mr. Rosero provides the board with insights into technology integration, systems design, and innovation. He understands firsthand the impact of education on student opportunity, having attended schools in different systems and supporting access to scholarships for charter school graduates. His ability to connect technology with equity supports Nevada Rise's vision of preparing students for a rapidly changing world.

Dr. Shanate Porter, Director – Student Support & Holistic Development
Dr. Porter's background in school counseling and her leadership in the Southern Nevada Black Educators Initiative strengthen the board's focus on student well-being and inclusive school culture. She brings expertise in social-emotional learning, equity-based student support, and community-based education initiatives, ensuring governance decisions account for the whole child and not only academics.

Evan Vasquez, Director – Banking & Community Connection
Mr. Vasquez, a Vice President at City National Bank, provides critical knowledge in banking, lending, and financial systems, strengthening oversight of the school's financial operations. As a parent of a Nevada Rise student, he offers firsthand insight into the family experience, keeping board decisions grounded in the perspectives of the community served.

JT Washington, Chair – Legal & Policy Expertise
Mr. Washington brings a strong legal background in juvenile justice, legislative policy, and advocacy. His expertise in compliance, contracts, and governance ensures that the board operates within legal frameworks and maintains transparency and accountability. His passion for mentorship and youth advocacy aligns directly with Nevada Rise's mission of developing well-rounded, successful students.

Collective Capacity
Together, the board provides: Instructional expertise (Alfaro, Bernbach, Porter), Fiscal and financial oversight (Czerniak, Vasquez), Organizational and human capital management (Coy), Marketing, branding, and community outreach (Catlett), Technology and innovation (Rosero), Legal and policy compliance (Washington), Parent and community voice (Coy, Vasquez). This broad set of skills positions the board to oversee every dimension of school performance—academic, financial, cultural, and organizational.

Growth Plan for Board Development & Succession
To sustain and enhance the effectiveness of the Nevada Rise Governing Board, the school has developed a strategic growth plan designed to ensure long-term stability, broaden expertise, and strengthen alignment with the needs of the students and community.

While the current Governing Board possesses a wide range of skills, the school recognizes the importance of continually assessing and strengthening its capacity. The board has identified targeted areas where additional expertise would deepen its ability to govern effectively, including special education, sustainable fundraising, and nonprofit development, especially in nonprofit investment strategies and expertise. These skills would complement the board's existing strengths and provide more direct oversight of instructional quality and long-term financial sustainability. The board has made efforts to develop capacity in fundraising.Recognizing the board lacks fundraising capacity, it approved a contract to engage with a group to develop a fundraising strategic plan.

The board is also committed to recruiting members with experience in community organizing and family engagement, ensuring that governance decisions remain responsive to the voices of students and families served, especially as the school intends to both relocate and increase from current enrollment numbers. Finally, the board is committed to diversity and representation, ensuring members reflect the demographics of our families served.

Staggered Board Terms and Succession Planning
To preserve institutional knowledge while welcoming new perspectives, the board will implement staggered terms of two years. This structure will ensure that leadership transitions occur seamlessly, without loss of momentum or expertise. At the same time, the board is creating a proactive recruitment pipeline that draws upon parents, staff, education networks, and community leaders who share Nevada Rise's mission and values.

Structured Recruitment and Onboarding
The board recognizes that thoughtful recruitment and onboarding are essential for

maintaining high standards of governance. Nevada Rise will employ transparent criteria and a structured process when adding or replacing members, ensuring that candidates bring both the professional expertise and commitment to the mission necessary for effective service. New members will participate in a thorough orientation that introduces the school's mission, history, academic program, financial structure, governance documents, and the expectations of board service.

Ongoing Development and Training

The Governing Board views continuous development as an important element in effective governance. All members will participate in the mandated governance training, specifically reviewing presentations from the State Public Charter School Authority or Opportunity 180. In addition, the board will engage in periodic training sessions focused on Nevada Open Meeting Law, ethics and conflict-of-interest policies, and best practices for academic and financial oversight. In the past, we have also held training for public relations. These opportunities will ensure that board members remain knowledgeable about regulatory compliance, equipped to provide rigorous oversight, and prepared to adapt to changing educational and policy landscapes.

Organizational Improvements—Past and Planned:

The board is committed to continually development and improvement. While the organization has historically been strong in meeting standards of performance, as evidenced below, the board recognizes areas for improvement.

Historical SPCSA Organizational Performance Framework

School Year	Rating	Score	Context
2020-21	Meets Standard	100	
2021-22	Meets Standard	99	19/20 Financial Management
2022-23	Meets Standard	99	19/20 Governance & Reporting
2023-24	Meets Standard	95	15/20 Governance & Reporting

Areas for Improvement:

Future Governance Enhancements include adopting formal board self-assessment and performance review cycles to identify areas for continuous improvement. The board will also reinstate an annual governance retreat to align goals, reflect on performance, and plan strategically. In the commitment to training and development, the board will ensure new members receive pre-meeting orientation material and policy handbooks akin to best practices from other Nevada charter boards, which include bylaws, ethics, budgets, etc. Management will ensure required applicable compliance tasks are planned ahead for board approval so we will not be penalized for late submissions.

Oversight and Monitoring of CMO/EMO:

As an independent, single-site charter school, Nevada Rise is not under any Education Management Organization(EMO) or Charter Management Organization (CMO). The school contracted with Vertex Education (Edtec) for financial management, often included in EMO compliance items. Below describes the board's comprehensive oversight and monitoring of this partnership, driven by annual reviews.

The Nevada Rise Governing Board provides active, consistent oversight of EdTec's services, ensuring that the education management organization delivers high-quality support aligned with the school's mission, compliance obligations, and fiscal health. This oversight is operationalized through regular Finance Committee reviews, full board reporting, and an annual performance evaluation using a rubric tool designed to measure effectiveness across critical service domains.

The Board and, in particular, the Finance Committee, in collaboration with school leadership, reviews EdTec's work on budgeting, financial statements, accounting, accounts payable/receivable, government reporting, and audits. EdTec consistently earned the highest ratings in these areas. The board affirmed that EdTec:

- Works directly with the school leader and Finance Committee to create annual and multi-year budgets that reflect Nevada Rise's strategic priorities.
- Provides timely, board-ready financial statements with clear analysis to support decision-making.
- Maintains accounting practices aligned with accepted standards, ensuring compliance with state and federal requirements.
- Supports cash flow monitoring and proactively identifies potential shortfalls for board consideration.
- Prepares required reports and audit documentation to ensure compliance and successful annual audits.

The board's active monitoring is evidenced in its review of EdTec's monthly budget-to-actual updates, financial dashboards, and detailed analysis provided during board and committee meetings. This financial oversight ensures that Nevada Rise maintains strong fiscal stewardship of public funds.

The board noted the need to expand use of Edtec's business consulting services as the school intends to leverage EdTec more fully for facility negotiations, MOUs, and financial modeling as the school continues to grow. This proactive reflection underscores the board's role in ensuring continuous improvement of contracted services.

EdTec consistently prepares board packets in advance, presents at Finance Committee and Governing Board meetings, and ensures compliance with Nevada Open Meeting Law. The quality of this support allows the board to focus on strategic oversight while remaining compliant with state governance standards.

The Governing Board values EdTec's strong performance in compliance support and grants administration. EdTec ensures that restricted funds are properly tracked, prepares financial components of grant applications, and manages reporting requirements. This has directly contributed to Nevada Rise's ability to secure and manage CSP funding, revolving loans, and other critical resources.

Continuous Oversight and Improvement
The annual review process demonstrates the Governing Board's commitment to holding EdTec accountable for high-quality service delivery.

The board will continue to conduct **regular Finance Committee meetings** with EdTec participation. It will also continue to require **clear, board-ready reports and analysis** for all financial and compliance matters. Through this robust oversight structure, the Governing Board ensures that EdTec remains an effective partner in sustaining Nevada Rise's financial health, compliance, and operational success.

Fiscal Soundness and Plans for the Proposed Charter Term

Please include a written narrative describing the current fiscal state of the school and plans during the upcoming charter term to ensure it remains financially viable. This section should also include a description of any financial improvements that the charter school has undertaken or plans to implement.

Based on unaudited Fiscal Year 2025 (FY25) financials, Nevada Rise Academy remains in a position of fiscal strength, demonstrating disciplined budget management, healthy liquidity, and strong fund balances. Despite experiencing a modest shortfall in Average Daily Enrollment (ADE) compared to projections, the school closed the year with expense savings that more than offset reduced revenues. These results underscore Nevada Rise's ability to manage resources prudently while advancing its mission.

Looking forward, Nevada Rise anticipates continued revenue growth in FY26, largely driven by increases in enrollment. The school has also begun making strategic investments toward securing a permanent facility, a priority for long-term stability. While these costs temporarily reduce net income in the short term, they represent an intentional commitment to financial sustainability.

This financial strength is not merely academic. It underpins the school's ability to meet obligations, safeguard against unexpected shifts in enrollment or funding, and sustain investments in academic programming.

Through the initial charter term, Nevada Rise consistently met all expectations on the SPCSA Financial Performance Framework. Nevada Rise's most current numbers affirm its strong fiscal standing.

Near-Term Metrics

- Current ratio: 6.3 (target >1.1), indicating ample ability to meet short-term obligations.
- Days cash on hand: 239 (target >30–60), far exceeding requirements.
- Enrollment accuracy: 101%, reflecting both accurate forecasting and strong student retention.
- Debt default: No concerns.

Long-Term Metrics

- Total margin: Positive, demonstrating sustained operating surpluses across recent years.
- Debt-to-asset ratio: 14.1%, well below the 90% threshold.
- Cash flow: Positive at 42%, underscoring growth in reserves.
- Debt service coverage ratio: 3.56 (target >1.1), confirming the school's ability to cover any debt obligations comfortably.

Historical SPCSA Financial Performance Framework Ratings:

Rating	School Year	Score	Context
Meets Standard	2020-21	7/8	Enrollment Variance ratings were not reported for the 2020-21 school year
Meets Standard	2021-22	99	19/20 Financial Management
Meets Standard	2022-23	8/8	
Meets Standard	2023-24	8/8	

These results illustrate that Nevada Rise not only meets but exceeds state financial performance standards, with ample reserves and strong liquidity to support continued operations.

Current Fiscal State – FY25 Unaudited Results

For FY25, Nevada Rise Academy generated total revenues of $4.9 million, meeting budget expectations. Local fundraising and uniform sales provided additional contributions, while state revenue reflected the slight ADE shortfall. Federal grants—including Title I, special education, and nutrition programs—remain consistent and reliable.

Total expenditures were $4.89 million, approximately $200,000 below budget. This was achieved through savings in employee benefits, lower unemployment insurance costs, reduced professional service fees, and a refund of the state Charter Sponsor Fee. These efficiencies reflect proactive oversight and a culture of fiscal accountability.

On a government-wide basis, Nevada Rise closed FY25 with a small positive net income of $5,264. On a fund-basis, the more conservative measure used by state regulators, net income was $48,230, increasing the ending fund balance to $3.8 million, or 79% of annual expenses.

Liquidity and Reserves

Nevada Rise ended the year with $3.4 million in cash on hand, representing 256 days of operating cash—well above state benchmarks and sector best practices. Total liquid assets reached $3.7 million, while liabilities remained minimal at $166,000. Nevada Rise's liquidity position provides a substantial cushion against revenue fluctuations or unanticipated expenses. Nevada Rise does not carry any significant long-term debt.

FY26 Forecast and Key Assumptions

Looking ahead, Nevada Rise projects FY26 revenues of $5.08 million, representing a 7.9% increase over FY25 actuals. This growth is driven by:

- Higher State Revenue due to increased PCFP special-ed add on and state sped allocation, while per-pupil funding stayed stable with just a modest $2 per student increase from FY25
- Federal Revenue Growth: An additional $26,000 in anticipated federal support.
- Local Contributions: Expected to more than double, driven by improved fundraising and community partnerships.

Expenses in FY26 are projected at $5.05 million, an increase from FY25 reflecting:

- Personnel Compensation: Salaries and benefits rise by $237,000 to remain competitive in teacher recruitment and retention.
- Facilities Costs: Growth in property services and investments tied to facility acquisition.
- Depreciation: A one-time adjustment of approximately $109,000 associated with capital projects.

Despite these increases, net income is projected at a modest $35,119, with fund balances preserved at approximately 48% of expenses.

Risk Management and Financial Safeguards

Nevada Rise has adopted a set of financial safeguards to ensure resilience:

1. High Reserves – Maintaining fund balances significantly above the 15% minimum standard.
2. Cash Flow Monitoring – Monthly cash reporting with over 200 days of cash on hand.
3. Conservative Forecasting – Budgeting enrollment slightly below recruitment targets to mitigate risk of shortfalls.

4. Expense Controls – Continued review of staffing levels, vendor contracts, and discretionary spending.

5. Audit Oversight – Annual independent audits with timely submission to the Nevada Department of Education and State Public Charter School Authority.

These measures ensure that even with rising facility costs and enrollment variability, Nevada Rise remains financially viable.

Strategic Financial Plan for the Charter Term

During the upcoming charter term, Nevada Rise Academy commits to the following priorities to ensure ongoing viability:

- Sustaining Healthy Reserves: Fund balance will remain above 40% of annual expenses, preserving fiscal flexibility.

- Supporting Academic Growth: Budgets will prioritize classroom instruction, staff retention, and academic resources.

- Facility Stability: Completion of the facility project will stabilize long-term costs and position the school for continued enrollment growth.

- Revenue Diversification: Continued emphasis on local fundraising and partnerships to supplement per-pupil funding.

- Transparent Governance: The finance committee and board will maintain strong oversight, ensuring compliance with state and federal standards.

Facility Investments

In FY26, Nevada Rise has begun the due diligence process for acquiring a permanent facility. To date, the school has invested approximately $125,000 in deposits, legal services, inspections, and appraisals. While these costs reduce near-term net income, they represent a strategic step toward:

- Eliminating Rising Lease Costs – Locking in ownership costs rather than subjecting the school to escalating rents.

- Securing Long-Term Stability – Establishing a permanent home aligned with the school's growth trajectory.

- Enhancing the Student Experience – Providing modern, customized space for academic and extracurricular programming.

These investments are aligned with the board's long-term financial strategy and reflect responsible planning for generational sustainability.

Nevada Rise Academy enters the next charter term with confidence, supported by strong reserves, exceptional liquidity, and responsible fiscal management. While the school continues to invest in its permanent facility, these steps are carefully planned and fully aligned with long-term sustainability. Nevada Rise is financially sound today and positioned to remain viable throughout the charter term, ensuring that its students have access to high-quality, stable education for years to come.

BUDGETS

ENROLLMENT AND PCFP FUNDING INFORMATION

School: **Nevada Rise Academy**

	SCHOOL YEARS (FISCAL YEARS)					
	Audited Year-End Govt. Funds PRIOR YEAR ENDING	Board Approved Final or Amended Final budget CURRENT YEAR ENDING	Estimated Forecast or Board Approved Tentative or Final Budget FUTURE YEAR ENDING	Estimated Forecast Budget FUTURE YEAR ENDING	Estimated Forecast Budget FUTURE YEAR ENDING	
Grades	06/30/25	06/30/26	06/30/27	06/30/28	06/30/29	
K	84	90	84	84	84	
1	56	60	84	84	84	
2	56	60	84	84	84	
3	56	60	56	84	84	
4	56	60	56	56	84	
5	53	60	56	56	56	
6						
7						
8						
9						
10						
11						
12						
Total:	361	390	420	448	476	
Funded SPED count:	37	32	40	40	40	*From prior year Oct 1. count day
Funded ELL count:	81	49	50	50	50	*From prior year Oct 1. count day
Funded At-Risk count:	275	275	275	275	275	*From prior year Oct 1. count day
Funded GATE count:			-			*From prior year Oct 1. count day
PCFP per pupil base:	9,414	9,416	9,486	9,771	10,064	*Per pupil actuals for past and current years, estimates for future years used in forecast budgets
Total PCFP base:	3,398,842	3,672,240	3,984,120	4,377,220	4,790,320	*Total Count x PCFP per pupil base. Used in revenue tab.

School: Nevada Rise Academy

Revenue Codes	Audited Year-End Govt. Funds PRIOR YEAR ENDING 06/30/25	Board Approved Final or Amended Final budget CURRENT YEAR ENDING 06/30/26	Estimated Forecast or Board Approved Tentative or Final Budget FUTURE YEAR ENDING 06/30/27	Estimated Forecast Budget FUTURE YEAR ENDING 06/30/28	Estimated Forecast Budget FUTURE YEAR ENDING 06/30/29
	SCHOOL YEARS (FISCAL YEARS)				
1000 LOCAL SOURCES					
1200 Revenue from Local Govt Units other than School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Investment Income	24,247	23,152	21,424	21,424	21,424
1600 Food Services					
1700 District Activities (includes Enterprise Activities)					
1800 Community Service Activities					
1910 Rent					
1920 Donations	135,573		20,826	21,082	21,342
1930 Gains/Loss on Sales of Capital Assets (Proprietary funds)	(6,828)	19,122			
1940 Textbook Sales & Rentals					
1950 Misc Revenues from Other Districts					
1951 Pass Through dollars from sponsored district					
1960 Misc Revenues from Other Local Govt					
1970 Operating Revenues					
1980 Refund of Prior Year's Expenditures					
1990 Miscellaneous - local sources					
1000 TOTAL LOCAL SOURCES	152,992	42,274	42,250	42,505	42,766
3000 REVENUE FROM STATE SOURCES					
3100 Unrestricted Grants-in-Aid					
3110 **PCFP - Adjusted Base Funding**	3,398,842	3,672,240	3,984,120	4,377,220	4,790,320
3113 **PCFP - Auxillary Services - Transportation**					
3114 **PCFP - Auxillary Services - Food Service**					
3115 **Local Special Education Funding under PCFP**	164,483	164,483	194,943	207,127	219,311
3200 State Govt Restricted Funding	171,252				
3210 Special Transportation					
3220 Adult High School Diploma Program Fnd					
3254 **PCFP - Englist Learner (restricted use)**	220,287	235,584	250,308	269,940	289,572
3255 **PCFP - At-Risk (restricted use)**	92,257	92,257	99,493	106,729	113,965
3256 **PCFP - Gifted and Talented (restricted use)**					
3270 **State Special Ed Funding**	105,033	105,030	124,480	132,260	140,040
3000 TOTAL STATE SOURCES	4,152,154	4,269,594	4,653,344	5,093,276	5,553,208
4000 FEDERAL SOURCES					
4100 Unrestricted Grants-in-Aid DIRECT from Fed Govt					
4103 E-Rate Funds					
4200 Unrestricted Grants-in-Aid from Fed Govt pass thru the State					
4300 Restricted Grants-in-Aid Direct - Fed					
4500 Restricted Grants-in-Aid Fed Govnt pass-thru the State	546,116	384,166	389,365	403,365	417,365
4700 Grants-in-Aid from Fed Govt Thru Other Intermediate Agencies					
4000 TOTAL FEDERAL SOURCES	546,116	384,166	389,365	403,365	417,365
5000/6000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5110 Bond Principal					
5120 Premium of Discount on the Issuance of Bonds					
5300 Gain/Loss on Disposal of Assets					
5400 Loan Proceeds		12,150,000			
5500 Capital Lease Proceeds					
5600 Other Long-Term Debt Proceeds					
6100 Capital Contributions					
6200 Amortization of Premium on Issuance of Bonds					
6300 Special Items					
6400 Extraordinary Items					
5000/6000 TOTAL OTHER SOURCES	0	12,150,000	0	0	0
GRAND TOTAL REVENUE	**4,851,262**	**16,846,034**	**5,084,959**	**5,539,146**	**6,013,339**
8000 OPENING FUND BALANCE (OFB)					
Board Restricted Opening Balance		0	0	0	0
Unrestricted Opening Balance	3,790,034	3,792,348	2,136,783	2,262,835	2,610,462
8000 TOTAL OPENING FUND BALANCE (OFB)	3,790,034	3,792,348	2,136,783	2,262,835	2,610,462
TOTAL ALL AVAILABLE RESOURCES (Total Revenue + OFB)	8,641,296	20,638,382	7,221,742	7,801,981	8,623,801

*Enter board restricted reserved amount

*Unrestricted reserve calculated as Total OFB - Restricted.

*Total OFB should equal prior year ending fund balance on Expenditure Form

School: Nevada Rise Academy

	SCHOOL YEARS (FISCAL YEARS)				
Expenditure Codes - (Program-Function-Object)	Audited Year-End Govt. Funds PRIOR YEAR ENDING 06/30/25	Board Approved Final or Amended Final budget CURRENT YEAR ENDING 06/30/26	Estimated Forecast or Board Approved Tentative or Final Budget FUTURE YEAR ENDING 06/30/27	Estimated Forecast Budget FUTURE YEAR ENDING 06/30/28	Estimated Forecast Budget FUTURE YEAR ENDING 06/30/29
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries	1,501,740	1,330,206	1,306,006	1,390,939	1,543,563
200 Benefits	444,397	478,352	469,974	503,826	563,910
300/400/500 Purchased Services	42,292	74,667	28,188	30,258	32,426
600 Supplies	156,316	123,800	81,319	85,455	89,767
700 Property					
800 Other	538				
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services		10,300	10,609	10,927	11,255
600 Supplies					
700 Property					
800 Other					
100 TOTAL REGULAR PROGRAMS:	**2,145,283**	**2,017,325**	**1,896,096**	**2,021,405**	**2,240,921**
140 SUMMER SCHOOL FOR REGULAR PROGRAMS					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
140 TOTAL SUMMER SCHOOL REG PROG:	**0**	**0**	**0**	**0**	**0**
200 SPECIAL PROGRAMS (SPED)					
1000 Instruction					
100 Salaries	147,010	136,972	140,466	143,977	147,577
200 Benefits	50,837	50,727	52,390	54,090	55,855
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
200 TOTAL SPECIAL PROGRAMS (SPED):	**197,847**	**187,699**	**192,856**	**198,067**	**203,432**
240 SUMMER SCHOOL FOR SPECIAL PROGRAMS (SPED)					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					

800 Other					
240 TOTAL SUMMER SCHOOL FOR SPED:	**0**	**0**	**0**	**0**	**0**
300 VOCATIONAL & TECH PROGRAMS					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
300 TOTAL VOCATIONAL & TECH PROGRAMS:	**0**	**0**	**0**	**0**	**0**
340 SUMMER SCHOOL FOR VOC & TECH					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
340 TOTAL SUMMER SCHOOL FOR VOC & TECH:	**0**	**0**	**0**	**0**	**0**
420 ENGLISH for SPEAKERS of OTHER LANGUAGES (ELL)					
1000 Instruction					
100 Salaries	161,688	155,188	174,903	188,537	202,100
200 Benefits	58,599	69,812	75,405	81,403	87,472
300/400/500 Purchased Services	0				
600 Supplies		10,584			
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
420 TOTAL ELL PROGRAMS:	**220,287**	**235,584**	**250,308**	**269,940**	**289,572**
430 AT-RISK EDUCATION PROGRAMS					
1000 Instruction					
100 Salaries	71,157	68,861	72,998	78,278	83,535
200 Benefits	21,100	23,396	26,495	28,451	30,429
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
430 TOTAL AT-RISK PROGRAMS:	**92,257**	**92,257**	**99,493**	**106,729**	**113,964**
440 SUMMER SCHOOL FOR ELL/AT-RISK PROGRAMS					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					

800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
440 TOTAL SUMMER SCHOOL FOR ELL/AT-RISK:	**0**	**0**	**0**	**0**	**0**
450 GIFTED & TALENTED (GATE) PROGRAMS					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
450 TOTAL GATE PROGRAM:	**0**	**0**	**0**	**0**	**0**
800 COMMUNITY SERVICES PROGRAMS					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
800 TOTAL COMMUNITY SVCS PROGRAMS:	**0**	**0**	**0**	**0**	**0**
900 CO-CURRICULAR/EXTRA-CURRICULAR PROGRAMS					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
900 TOTAL CO-CUR/EXTRA-CUR PROGRAMS:	**0**	**0**	**0**	**0**	**0**
000 UNDISTRIBUTED EXPENDITURES					
2100 Support Services - STUDENTS					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	108,888	104,493	107,628	110,857	114,182
600 Supplies	13,357	31,519	34,962	38,412	42,037
700 Property					
800 Other	11,317				
2100 SUBTOTAL:	133,562	136,012	142,590	149,269	156,219
2200 Support Services - INSTRUCTION					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	83,639	68,159	46,562	47,764	49,001
600 Supplies	17,998	18,077	25,143	27,274	29,511
700 Property					
800 Other					

2200 SUBTOTAL:	101,637	86,236	71,705	75,038	78,512
2300 Support Services - GENERAL ADMIN (Board)					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	21,407	61,353	65,715	71,106	76,762
600 Supplies	281				
700 Property					
800 Other					
2300 SUBTOTAL:	21,688	61,353	65,715	71,106	76,762
2400 Support Services - SCHOOL ADMIN					
100 Salaries	603,795	532,330	545,804	559,450	573,436
200 Benefits	162,997	192,539	198,367	204,353	210,523
300/400/500 Purchased Services	20,700	27,888	28,725	29,587	30,474
600 Supplies	35,823	62,756	64,639	66,578	68,575
700 Property		-			
800 Other			3,955	4,029	4,105
2400 SUBTOTAL:	823,315	815,513	841,490	863,997	887,113
2500 Central Services (HR, Fiscal, etc.)					
100 Salaries			173,673	180,661	187,946
200 Benefits					
300/400/500 Purchased Services	143,444	122,041			
600 Supplies	3,573	-			
700 Property		3,884			
800 Other					
2500 SUBTOTAL:	147,016	125,925	173,673	180,661	187,946
2600 - Operation & Maintenance of Plant (Bldgs & Grounds, Safety, Security, Vehicles)					
100 Salaries			222,850	231,933	241,407
200 Benefits					
300/400/500 Purchased Services	620,298	654,103			
600 Supplies	37,704				
700 Property		13,500,000			
800 Other	519				
2600 SUBTOTAL:	658,521	14,154,103	222,850	231,933	241,407
2700 - Student Transportation (to and from school)					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	117,073				
600 Supplies	337				
700 Property					
800 Other					
2700 SUBTOTAL:	117,410		0	0	0
2000s TOTAL SUPPORT SERVICES:	**2,003,149**	**15,379,142**	**1,518,023**	**1,572,004**	**1,627,959**
3100 - Food Services Operations					
100 Salaries	10,148				
200 Benefits	2,611				
300/400/500 Purchased Services	9,806	13,427	14,730	16,038	17,411
600 Supplies	161,258	184,822	204,715	224,650	245,597
700 Property					
800 Other	1,253				
3100 SUBTOTAL:	185,075	198,249	219,445	240,688	263,008
3200 - Enterprise Operations					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
3200 SUBTOTAL:	0		0	0	0
3000s TOTAL NON-INSTRUCTIONAL SERVICES:	**185,075**	**198,249**	**219,445**	**240,688**	**263,008**
4100 - Land Acquisition					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4100 SUBTOTAL:	0	0	0	0	0
4200 - Land Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4200 SUBTOTAL:	0	0	0	0	0
4300 - Architecture & Engineering					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	4,250				
600 Supplies					
700 Property					
800 Other					
4300 SUBTOTAL:	4,250	0	0	0	0
4400 - Educational Specifications Development					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4400 SUBTOTAL:	0	0	0	0	0
4500 - Building Acquisition & Construction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4500 SUBTOTAL:	0	0	0	0	0
4600 - Site Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services	800				
600 Supplies					

700 Property						
800 Other						
4600 SUBTOTAL:	800	0	0	0	0	
4700 - Building Improvements						
100 Salaries						
200 Benefits						
300/400/500 Purchased Services						
600 Supplies						
700 Property						
800 Other						
4700 SUBTOTAL:	0	0	0	0	0	
4000s TOTAL FACILITIES:	**5,050**	**0**	**0**	**0**	**0**	
5000 DEBT SERVICE (Principal & Interest):		391,343	782,686	782,686	782,686	
000 TOTAL UNDISTRIBUTED PROG. EXPEND.:	2,193,273	15,968,734	2,520,154	2,595,378	2,673,653	
TOTAL ALL EXPENDITURES	**4,848,948**	**18,501,599**	**4,958,907**	**5,191,519**	**5,521,542**	
6300 - Contingency (not to exceed 3%)						*Not to exceed 3% of total expenditures
8000 ENDING FUND BALANCE						
Board Restricted Ending Balance						*Enter board restricted reserved amount
Unrestricted Ending Balance	3,792,348	2,136,783	2,262,835	2,610,462	3,102,259	*Unrestricted reserve calculated as Total Resources - Total Expenditures - Contingency - Restricted
TOTAL ENDING FUND BALANCE	3,792,348	2,136,783	2,262,835	2,610,462	3,102,259	
TOTAL APPLICATIONS	**8,641,296**	**20,638,382**	**7,221,742**	**7,801,981**	**8,623,801**	*Total Expenditures + Contingency + Ending Fund Balance

School: Nevada Rise Academy

FUND TRANSFERS	TRANSFERS IN		TRANSFERS OUT		
(1) FUND TYPE	(2) FROM FUND	(3) AMOUNT	(4) TO FUND	(5) AMOUNT	
FUND NAME					
100-GenFund			250-State SpEd	$ 34,757.00	*Example - Delete
100-GenFund					*Example - Delete
100-GenFund					*Example - Delete
250 - SPED	100 General	$ 34,757.00			*Example - Delete
206 - ELL					*Example - Delete
208 - AtRisk					*Example - Delete
TOTAL TRANSFERS		$ 34,757.00		$ 34,757.00	*Total OUT should equal Total IN

School: Nevada Rise Academy

ALL EXISTING OR PROPOSED DEBT

* - Type - use codes 1-11	
1 - General Obligation Bonds	6 - Medium-Term Financing - Lease Purchase
2 - G. O. Revenue Supported Bonds	7 - Capital Leases
3 - G. O. Special Assessment Bonds	8 - Special Assessment Bonds
4 - Revenue Bonds	9 - Mortgages
5 - Medium-Term Financing	10 - Other (Specify Type)
	11 - Proposed (Specify Type)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			Number of Months						REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9) + (10)
	NAME OF LOAN/DEBT **List and Subtotal By Fund**	Type *	of TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2025	INTEREST PAYABLE	PRINCIPAL PAYABLE	6/30/2026 TOTAL
	FUND:										
EXAMPLE	*100 - 'Bank' Loan*	*9*	*120*	*$ 10,000,000*	*01/01/25*	*01/01/55*	*5.00%*	*$ 9,930,000*	*$ 12,100*	*$ 41,500*	*$ 359,327*
1	Facility Purchase	7	360	$ 12,150,000	01/01/26	12/01/55	5.00%	$ -	$ 302,832	$ 88,510	$ 391,342
2											$ -
3											$ -
4											$ -
5											$ -
6											$ -
7											$ -
8											$ -
9											$ -
10											$ -
11											$ -
12											$ -
13											$ -
14											$ -
15											$ -
	TOTAL ALL DEBT SERVICE			**$ 12,150,000**				**$ -**	**$ 302,832**	**$ 88,510**	**$ 391,342**

FUND CODES

A fund is a separate fiscal entity and is established to conduct specific activities and objectives in accordance with statutes, laws, regulations, and restrictions or for specific purposes. As defined by GASB, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

100	General Fund (Can only have one general fund)
200	Special Revenue Funds
300	Capital Projects Funds
400	Debt Service Funds
500	Permanent Funds
600	Enterprise Funds
700	Internal Service Funds
800	Trust Funds, Pension Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds
900	Agency Funds
Note:	*NCES uses one digit for fund codes.*

Code	Description
XXX	**Items marked with a yellow box are required for federal reporting purposes.**
Governmental Fund Types	
100	**General Fund.** This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund. A district may have only one general fund.
200	***Special Revenue Funds.*** *This fund is used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds are:* *Restricted state or federal grants-in-aid* *Restricted tax levies.* *A separate fund may be used for each identified restricted source, or one fund may be used, both options are supplemented by the classification Project/Grant Reporting code.*
206	PCFP English Learner (Restricted Funding)
207	PCFP Gifted and Talented (Restricted Funding)
208	PCFP At-Risk (Restricted Funding)
210	Class Size Reduction
220	**SB 231 (2023) Salary Increases**
230	Adult Education
240	State Grants
250	Special Education (State)
260	Gifts and Donations
270	**Other Special funds / Miscellaneous funds**
271	**Net Proceed Mitigation Fund (NRS 362.171)** Taxes on patented mines and proceeds of minerals/geothermal resources - establishment and use of school district fund for mitigation.
272	**Revenue Stabilization Fund (NRS 354.6115)** Fund to stabilize operation of local government and mitigate effects of natural disaster.
273	**Insurance Loss Fund (NRS 393.020)** Fund to manage insurance loss proceeds. Appropriate use of proceeds is detailed in NRS 393.020.
279	**Student Activities Fund (as per GASB 84) not otherwise categorized as 900.** This fund to be used for Student Activity accounts whereby the district has control of the assets (both hold the assets and have the ability to direct the use), the district may contribute funds to these activities, and funds expended serve to reduce the amount of resources the district would otherwise have to raise to pay for those expenditures. (ie. SAF used to collect music fees to offset the costs of band instruments or athletics fees used to pay for coaching staff). (See 900 Custodial Funds for resources ultimately used for the benefit of students and not used for activities that are part of the governmental unit's provision of goods and services.
280	Federal Funds
285	Medicaid Funds
290	**Food Service Funds -** This fund is for food services such as breakfast, lunch, after-school and milk programs for staff and students. Policy decision of the governing board or management is to NOT recover the full cost of providing services through fees or charges. If food services are enterprise, use code 600.
300	**Capital Projects Funds / Bond Issues.** This fund is used to account for financial resources to be used to acquire or construct major capital facilities (other than those of Proprietary funds and trust funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments. A separate fund may be used for each capital project or one fund may be used, supplemented by the classification Project/Grant Reporting code.
310	Residential Construction Tax

	330	Building and Sites (includes teacherages)
	340	Governmental Services Tax (GSC)
	350	"Pay As You Go" Tax Fund (property tax levied in accordance with NRS 387.3285)
	360	Bond Issues
	370	Capital Replacement
400		**Debt Service Funds.** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
500		**Permanent Funds.** This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.
Proprietary Fund Types		
600		**Food Service / Enterprise Funds**. This fund may be used to account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria: *Debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the school district)* *Legal requirement to recover costs through fees and charges.* *Policy decision of the governing board or management is to recover the costs of providing services through fees or charges* *Some examples of enterprise funds are activities such as the food service catering programs, concessions for sporting events, the bookstore operation, the athletic stadium, or the community swimming pool.*
700		**Insurance & Risk Management / Internal Service Funds.** This fund may be used to account for any activity within the school district that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school district is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are such activities as central warehousing and purchasing, central data processing, and central printing and duplicating.
	701	Insurance Property Casualty
	702	Health Insurance
	703	Workers Compensation
	704	Unemployment Compensation
	705	Other Insurance / Risk
	706	Compensated Absences (Accrued from year to year and paid upon termination)
	710	**Graphic Arts**
Fiduciary Fund Types		
800		**Trust Funds.** These funds are used to account for assets held by a school district in a trustee capacity for others (e.g., members and beneficiaries of pension plans, external investment pools, or private purpose trust arrangements) and therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain post-employment healthcare plans; refer to GASB 26 and 27 for guidance on the recognition of these liabilities). Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds (as described below).
	810	**Pension Trust Funds.** This fund is used to account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other benefit plans. Typically, these funds are used to account for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to any state retirement system.
	820	**Investment Trust Funds.** This fund is used to account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district.
	830	**Private-Purpose Trust Funds.** This fund is used to account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.
900		**Student Activities / Agency Funds.** This account is used for funds that are held in a custodial capacity by a school district for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities or taxes collected for another government. This fund is used to account for resources ultimately used for the benefit of students and not used for activities that are part of the governmental unit's provision of good and services. ie. SAF used to collect funds from parents for student field trips, even if the school district appropriated matching funds for the trips.

REVENUE CODES

Revenue is the increase in equity during a designated period of time resulting from additions to assets which do not increase any liabilities or represent the recovery of an expenditures and the cancellation of liabilities without a corresponding increase in other liabilities or a decrease in assets. The revenue may be restricted or unrestricted. We primarily designate revenues as either Local, State, Federal or Other.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

1000	Revenue from Local Sources
2000	Revenue from Intermediate Sources
3000	Revenue from State Sources
4000	Revenue from Federal Sources
5000	Other Financing Sources
6000	Other Items
8000	Opening Fund Balance

Code	Description
XXXX	**Items marked with a yellow box are required for federal reporting purposes.**
1000	**Revenue From Local Sources**
1100	**Taxes Levied/Assessed by the School District.** Compulsory charges levied by the school district to finance services performed for the common benefit.
1110	**Ad Valorem Taxes.** Taxes levied by a school district on the assessed value of real and personal property located within the school district that, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property. Penalties and interest on ad valorem taxes should be included in account 1140.
1111	**Net Proceeds from Minerals Adjustment.** Nevada law requires that school districts hold the current year's proceeds from minerals in Reserve until the following year. The entry on this line is the difference between the proceeds of the current year compared with the proceeds from the prior year.
1112	Net Proceeds from Minerals - Prior Year
1113	Real Estate Taxes - Current Year
1114	Real Estate Transfer Tax
1115	Room Tax
1120	**Sales and Use Taxes / LSST (Local School Support Tax).** Taxes assessed by the school district imposed on the sale and consumption of goods and services. They can be imposed on the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the school district jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. Penalties and interest on sales and use taxes should be included in account 1140.
1130	***Income Taxes.*** *Taxes assessed by the school district and measured by net income-that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. Penalties and interest on income taxes should be included in account 1140.* ***Not applicable in Nevada***
1140	**Penalties and Interest on Taxes.** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due data of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
1150	**Residential Construction Tax**
1190	**Other Taxes.** Other forms of taxes the school district levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
1191	Franchise Fees
1192	Basic General Governmental Services Tax (Formerly Motor Vehicle Privilege Tax)
1193	Boat Registration
1200	**Revenue From Local Governmental Units Other Than School Districts.** Revenue from the appropriations of another local governmental unit. The school district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes. This classification includes revenue from townships, municipalities, and counties. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded in the 2000 revenue series.
1290	**Other Taxes.** Other forms of taxes by a local governmental unit other than a school district, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
1300	**Tuition.** Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the school district.
1310	Tuition From Individuals
1320	Tuition From Other Government Sources Within the State

1321	Tuition From Other School Districts Within the State
1330	Tuition From Other Government Sources Outside the State
1331	Tuition From School Districts Outside the State
1340	Tuition From Other Private Sources (other than individuals)
1350	Tuition From the State/Other School Districts for Voucher Program Students
1400	**Transportation Fees.** Revenue from individuals, welfare agencies, private sources, or other school districts and government sources for transporting students to and from school and school activities.
1410	Transportation Fees From Individuals
1420	Transportation Fees From Other Government Sources Within the State
1421	Transportation Fees From Other School Districts Within the State
1430	Transportation Fees From Other Government Sources Outside the State
1431	Transportation Fees From Other School Districts Outside the State
1440	Transportation Fees From Other Private Sources (other than individuals)
1500	**Investment Income.** Revenue from short-term and long-term investments.
1510	**Interest on Investments.** Interest revenue on investments in United States treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments.
1520	**Dividends on Investments.** Revenue from dividends on stocks held for investment.
1530	**Net Increase in the Fair Value of Investments.** Gains recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). All recognized investment gains may be accounted for by using this account; however, interest earnings from short-term investments may be credited to account 1510 (for tracking purposes only). For financial reporting purposes, GASB Statement 31 requires that all investment income, including the changes in fair value of investments, be reported as revenue in the operating statement.
	Note: An additional account (expenditure object code 930) has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record the net of all investment gains or losses (reported as a contra revenue).
1531	**Realized Gains (Losses) on Investments.** Gains or losses recognized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis of the date of sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes.
1532	**Unrealized Gains (Losses) on Investments.** Gains or losses recognized from changes in the value of investments. Gains represent the excess of fair value over cost or any other basis of the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes.
1540	**Investment Income from Real Property.** Revenue for rental, use charges, and other income on real property held for investment purposes.
1600	**Food Services.** Revenue for dispensing food to students and adults.
1610	**Daily Sales-Reimbursable Programs.** Revenue from students for the sale of breakfasts, lunches, and milk that are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under Revenue Source 4500.
1611	**Daily Sales-School Lunch Program.** Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
1612	**Daily Sales-School Breakfast Program.** Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
1613	**Daily Sales-Special Milk Program.** Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
1614	**Daily Sales-After-School Program.** Revenue from students from the sale of reimbursable costs from after-school programs.
1620	**Daily Sales-Non Reimbursable Programs.** Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the second type A lunch to students, and a la carte sales.
1630	**Special Functions.** Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTA/PTO-sponsored functions, and athletic banquets.
1650	**Daily Sales-Summer Food Program.** Revenue from students for the sale of reimbursable costs from summer programs.
1700	**District Activities.** Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district. Student activity revenues should be reported here also, but school districts should have methods internally to track student activity revenue separately. (See NCES chapter 8 for further clarification).
1710	**Admissions.** Revenue from patrons of a school-sponsored activity such as a concert or a football game.
1720	**Bookstore Sales.** Revenue from sales by students or student-sponsored bookstores.
1730	**Student Organization Membership Dues and Fees.** Revenue from students for memberships in school clubs or organizations.
1740	**Fees.** Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under the appropriate account in the 1400 series.
1750	**Revenue From Enterprise Activities.** Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues for campus use.
1790	**Other Activity Income.** Other revenue from school or district activities.

1800	**Revenue From Community Services Activities**. Revenue from community services activities operated by a school district. For example, revenue received from operation of a skating facility by a school district as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.
1900	**Other Revenue From Local Sources**. Other revenue from local sources not classified above.
1910	**Rentals.** Revenue from the rental of either real or personal property owned by the school district. Rental of property held for income purposes is not included here, but is recorded under account 1540.
1920	**Contributions and Donations From Private Sources.** Revenue associated with contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to school district personnel (e.g., stipends paid to teachers or other school district staff).
1930	**Gains or Losses on the Sale of Capital Assets.** The amount of revenue over (under) the book value of the capital assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value) of the asset. This account is used in Proprietary and Fiduciary funds only. Revenue account 5300 is used for governmental funds.
	Note: An additional account (expenditure object code 940) has been established for accounting for losses from capital asset sales so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).
1940	**Textbook Sales and Rentals.** Revenue from the rental or sale of textbooks.
1941	**Textbook Sales.** Revenue from the sale of textbooks.
1942	**Textbook Rentals.** Revenue from the rental of textbooks.
1950	**Miscellaneous Revenues From Other School Districts.** Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, and guidance.
1951	Miscellaneous Revenue From Other School Districts Within the State.
1952	Miscellaneous Revenue From Other School Districts Outside the State.
1960	**Miscellaneous Revenues From Other Local Governmental Units.** Revenue from services provided to other local governmental units. These services could include non-student transportation, data processing, purchasing, maintenance, cleaning, cash management, and consulting.
1970	**Revenues from Other Departments in the Agency.** Revenues from services provided to other funds (i.e. departments within the agency for services such as printing or data-processing. This account is only used with internal services funds. Revenues from private individuals, businesses, and associations for services provided should be coded to 1990 Miscellaneous Local Revenue.
1980	**Refund of Prior Year's Expenditures.** Expenditures that occurred last year that are refunded this year. If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by GAAP.
1990	**Miscellaneous.** Revenue from local sources not provided for elsewhere.
1991	Jury Duty
1992	Environmental Fines
1999	Grant Indirect Cost Recovery
2000	**Revenue From Intermediate Sources**
2100	**Unrestricted Grants-in-Aid.** Revenue recorded as grants by the school district from an intermediate unit that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and/or for those assigned to specific sources of revenue as appropriate.
2200	**Restricted Grants-in-Aid.** Revenue recorded as grants by the school district from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate.
2800	**Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by an intermediate governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the intermediate governmental unit.
2900	**Revenue for/on Behalf of the School District.** Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by an intermediate unit to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.
3000	**Revenue From State Sources**
3100	**Unrestricted Grants-in-Aid.** Revenue recorded as grants by the school district from state funds that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
3110	PCFP - Adjusted Base Funding (renamed from DSA funding)
3113	PCFP- Auxiliary Services - Transportation (unrestricted)

3114	PCFP - Auxiliary Services - Food Service (unrestricted)
3115	Local Special Education (unrestricted)
3200	**State Government Restricted Funding and Grants-in-Aid.** Revenue recorded as funding / grants by the school district from state funds that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the state. Separate accounts may be maintained for general-source funding / grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
3210	Special Transportation (example: Lyon County)
3220	Adult High School Diploma Program Funding
3230	Class Size Reduction
3240	Teachers School Supplies Reimbursement Grant
3250	PCFP Funding (restricted use)
3254	PCFP - English Learner (restricted)
3255	PCFP - At-Risk (restricted)
3256	PCFP Gifted and Talented (restricted)
3270	State Special Ed Funding (moved from 3115)
3260	Nv Education Funding Plan as per SB178 (2017)
3800	**Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by a state to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. It includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the state.
3900	**Revenue for/on Behalf of the School District.** Commitments or payments made by a state for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment of a pension fund by the state on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by a state unit to the school district. Separate accounts may be maintained to identify the specific nature of the revenue item. Included are "One-Shot" and miscellaneous state revenue.
4000	**Revenue From Federal Sources.**
4100	**Unrestricted Grants-in-Aid <u>Direct</u> From the Federal Government.** Revenues direct from the federal government as grants to the school district that can be used for any legal purpose desired by the school district without restriction.
4200	**Unrestricted Grants-in-Aid From the Federal Government <u>Through the State</u>.** Revenues from the federal government through the state as grants that can be used for any legal purpose desired by the school district without restriction.
4300	**Restricted Grants-in-Aid <u>Direct</u> From the Federal Government.** Revenues direct from the federal government as grants to the school district that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it usually is returned to the governmental unit.
4500	**Restricted Grants-in-Aid From the Federal Government <u>Through the State</u>.** Revenues from the federal government through the state as grants to the school district that must be used for a categorical or specific purpose.
4700	**Grants-in-Aid From the Federal Government Through Other Intermediate Agencies.** Revenues from the federal government through an intermediate agency.
4703	**E-Rate Funds.** Even though these funds may be netted against the expense, it should be recorded here so that the expenditure is not understated.
4800	**Revenue in Lieu of Taxes.** Commitments or payments made out of general revenues by the federal government to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. Such revenue includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the federal governmental unit.
4900	**Revenue for/on Behalf of the School District.** Commitments or payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. Such revenue includes a contribution of capital assets by a federal governmental unit to the school district and foods donated by the federal government to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.
5000	**Other Financing Sources**
5100	**Issuance of Bonds.** Used to record the face amount of the bonds that are issued. Short-term debt proceeds should *not* be classified as revenue. When a school district issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt.
5110	**Bond Principal.** Used to record the face amount of bonds sold.
5120	**Premium or Discount on the Issuance of Bonds.** Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using expenditure object account 834 or revenue account 6200.

5200	**Fund Transfers In.** Used to classify operating transfers from other funds of the district.
5300	**Proceeds From the Disposal of Real or Personal Property.** Proceeds from the disposal of school property or compensation for the loss of real or personal property. Any gain or loss on the disposal of property for Proprietary or Fiduciary funds is recorded in account 1930. Account 5300 should be used only for proceeds from the disposal of assets that do not have significant value. The reporting of major asset sales should be recorded as Special Items using account 6300.
5400	**Loan Proceeds.** Proceeds from loans greater than 12 months.
5500	**Capital Lease Proceeds.** Proceeds from capital leases.
5600	**Other Long-Term Debt Proceeds.** Proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation).
6000	**Other Items**
6100	**Capital Contributions.** Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.
6200	**Amortization of Premium on Issuance of Bonds.** Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only. *Note: This account has been established for premium amortization so that districts may report amortization of debt premiums and discounts separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, expenditure account 834 may be used to record either debt premiums (reported as a contra revenue) or discounts.*
6300	**Special Items.** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.
6400	**Extraordinary Items.** Used to classify items in accordance with GASB 34. Included are transactions or events that are outside the control of school district administration and are **both** unusual in nature and infrequent in occurrence. For some districts, these include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.
8000	**Opening fund Balance**

PROGRAM CODES

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program classification provides a framework to classify instructional and other expenditures by program to determine cost.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

100	Regular Elementary / Secondary Education Programs
200	Special Programs
300	Vocational and Technical Programs
400	Other Instructional Programs - Elementary / Secondary
500	Non-Public School Programs
600	Adult/Continuing Education Programs
700	Community/Junior College Education Programs
800	Community Services Programs
900	Co-curricular and Extra-curricular Activities
000	Undistributed / Unassigned to any particular program

Code	Description
XXX	**Items marked with a yellow box are required for federal reporting purposes.**
100	**Regular Elementary/Secondary Education Programs.** Activities that provide students in prekindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability; from vocational/technical programs that focus on career skills; and from alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors.
140	**Summer School for Regular Programs** - summer school programs offering the regular curriculum and not included with other programs (i.e. Special Education, Vocational/Technical, etc.)
200	**Special Programs.** Special Programs include activities for elementary and secondary students (prekindergarten through grade 12) receiving special education and related services. These services are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. Special Programs is also inclusive of students receiving services related to gifted and talented programs.
210	Early Childhood Special Programs
240	Summer School for Special Programs.
260	Home Bound Pupils - Special Programs
280	**Self-Contained Programs.** These programs are generally for students with moderate to severe disabilities, who receive instruction from a specialist and who receive special education services primarily in a self-contained classroom.
281	**Learning Disability** - A disorder in one or more of the basic psychological processes involved in understanding or using spoken or written language which is not primarily the result of a visual, hearing or motor impairment, mental retardation, serious emotional disturbance, or an environmental, cultural or economic disadvantage. The disorder may manifest itself in an imperfect ability to listen, think, speak, read, write, spell or perform mathematical calculations. The disorder includes, without limitation, such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia. The term does not include learning problems that are primarily the result of visual, hearing or motor disabilities; of mental retardation; of emotional disturbance; or of environmental, cultural, or economic disadvantage.
282	**Speech / Language Impairment -** A disorder relating to language, articulation, fluency or the use of the voice which: is outside the range of acceptable variation in a given environment; is inconsistent with the chronological or mental age of the person with the disability; or affects the emotional, social or educational adjustment of the person with the disability.
283	**Mental retardation** - significantly sub average general intellectual functioning, existing concurrently with deficits in adaptive behavior and manifested during the developmental period, that adversely affects a child's educational performance.
284	**Serious Emotional Disturbance -** A condition exhibiting one or more of the following characteristics over a long period of time (at least three months), and to a marked degree that adversely affects academic performance: an inability to learn which is not caused by an intellectual, sensory or health factor; an inability to engage in or to maintain interpersonal relationships with peers and teachers; inappropriate behavior or feelings; a general and pervasive mood of unhappiness or depression; a physical symptom associated with a personal or academic problem; or the expression of fears regarding personal or academic problems. The term includes schizophrenia. The term does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance.
285	**Autism -** A spectrum disorder which significantly affects verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance causing significant delays or irregular patterns in learning or both. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance, as defined in program code 284. The term includes, without limitation, a group of developmental disorders such as autistic disorder, Asperger's disorder, atypical autism, pervasive developmental disorder and other similar disorders.

286 Health Impairment. Impairment that limits the strength, vitality or alertness of the pupil, including, without limitation, a heightened alertness to environmental stimuli which is caused by chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, childhood disintegrative disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, Rett's disorder and sickle-cell anemia and adversely affects the educational performance of the pupil.

287 Developmental delay - Programs for children aged 3 through 9 who are experiencing developmental delays, as defined by the state and as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: physical development, cognitive development, communication development, social or emotional development, or adaptive development.

288 Multiple disabilities - The occurrence of mental retardation with another disability, the combination of which causes such severe educational needs that the student cannot be accommodated in special education programs solely for one of the impairments.

289 Other Disabilities. Includes but is not limited to the following:

Hearing impairment, including deafness, means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance. The term includes both partial hearing and deafness.

Visual impairment, including blindness, means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

Deaf and Blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that the child cannot be accommodated in special education programs solely for children with deafness or children with blindness.

Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly (e.g., clubfoot, absence of some member), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns that cause contractures).

Traumatic brain injury means an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does **not** apply to brain injuries that are congenital or degenerative or to brain injuries induced by birth trauma.

290 **Resource Programs.** These programs are generally for students with mild to moderate disabilities, who receive instruction from a generalist and who receive special education services through a consultative method, resources method or any combination of methods of instruction.

291 Learning Disability - A disorder in one or more of the basic psychological processes involved in understanding or using spoken or written language which is not primarily the result of a visual, hearing or motor impairment, mental retardation, serious emotional disturbance, or an environmental, cultural or economic disadvantage. The disorder may manifest itself in an imperfect ability to listen, think, speak, read, write, spell or perform mathematical calculations. The disorder includes, without limitation, such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia. The term does not include learning problems that are primarily the result of visual, hearing or motor disabilities; of mental retardation; of emotional disturbance; or of environmental, cultural, or economic disadvantage.

292 Speech / Language Impairment - A disorder relating to language, articulation, fluency or the use of the voice which: is outside the range of acceptable variation in a given environment; is inconsistent with the chronological or mental age of the person with the disability; or affects the emotional, social or educational adjustment of the person with the disability.

293 Mental retardation - significantly sub average general intellectual functioning, existing concurrently with deficits in adaptive behavior and manifested during the developmental period, that adversely affects a child's educational performance.

294 Serious Emotional Disturbance - A condition exhibiting one or more of the following characteristics over a long period of time (at least three months), and to a marked degree that adversely affects academic performance: an inability to learn which is not caused by an intellectual, sensory or health factor; an inability to engage in or to maintain interpersonal relationships with peers and teachers; inappropriate behavior or feelings; a general and pervasive mood of unhappiness or depression; a physical symptom associated with a personal or academic problem; or the expression of fears regarding personal or academic problems. The term includes schizophrenia. The term does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance.

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297 Developmental delay - Programs for children aged 3 through 9 who are experiencing developmental delays, as defined by the state and as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: physical development, cognitive development, communication development, social or emotional development, or adaptive development.

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Hearing impairment, including deafness, means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance. The term includes both partial hearing and deafness.

Visual impairment, including blindness, means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

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300 **Vocational and Technical Programs.** Activities delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school in the following career cluster areas and summer school program:

310 **Agriculture and Natural Resources.** Activities that prepare students for a wide range of agriculturally related careers from veterinarian to underground mine mechanic.

320 **Hospitality and Tourism.** Activities that prepare students for careers in the hospitality and tourism industry, such as travel agent, food preparation worker, hotel manager, and bartender. This includes Culinary Arts.

330 **Health Science.** Activities that prepare students for careers in the health services industry, including nursing, medicine, physical therapy, pharmacy, and medical support.

340 **Summer School for Vocational and Technical Programs.**

350 **Domestic Arts / Home Economics.** This includes child care, cooking, and other home arts.

360 **Business and Administration.** Activities that prepare students for careers in business-related areas, such as administrative support, accounting, management, and supervision.

361 **Finance.** Activities that prepare students for careers in the financial services industry, including insurance services, financial analysis, and banking.

362 **Government and Public Administration.** Activities that prepare students for public service careers, such as legislator, urban planner, city manager, and parks/recreation director.

370 **Arts, A/V Technology and Communication.** Activities that prepare students for careers in arts and communication, including writing, editing, radio and television broadcasting, acting, and music.

371 **Information Technology.** Activities that prepare students for careers in the information technology services area, including working with databases, designing software, and programming and repairing computers.

380 **Architecture and Construction.** Activities that prepare students for careers in the construction industry such as plumber, painter, construction manager, and architect.

381 **Manufacturing.** Activities that prepare students for careers in traditional industries such as steel and textiles or cutting-edge industries such as aerospace and electronics.

390 **Other Vocational and Technical Programs.** This includes the following programs:

391 **Education and Training.** Activities that prepare students for careers in education, such as teacher, librarian, coach, and counselor.

392 **Human Services.** Activities that prepare students for careers in community services, such as social worker, religious worker, recreation worker, and clergy.

393 **Law and Public Safety.** Activities that prepare students for careers in legal and protective services, such as correction officer, police officer, lawyer, and judge.

394 **Retail/Wholesale Sales and Service.** Activities that prepare students for careers in the sales and service industry, such as marketing/public relations manager, real estate agent, hairdresser, retail salesperson, and telemarketer.

395 **Scientific Research and Engineering.** Activities that prepare students for careers in science and engineering, including chemical, civil, and mechanical engineering; biological and chemical sciences; surveying; and astronomy.

396 **Transportation, Distribution, and Logistics.** Activities that prepare students for careers in the transportation industry, such as aircraft mechanic, railroad conductor, school bus driver, truck driver, and ship pilot.

400 **Other Instructional Programs-Elementary/Secondary.** Activities that provide students in prekindergarten through K-12 with learning experiences not included in the Program codes 100-300 or 500-900. Examples of such programs follow:

420 **English for Speakers of Other Languages (LEP/ELL/ESL).** Activities for students from homes where the English language is not the primary language spoken and the student is not proficient in English. This includes bilingual programs.

430 **Alternative and At Risk Education Programs.** Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

440 **Summer School for Other Instructional Programs (example: remedial and ESL).**

450	**Gifted and talented Programs.** Activities for students with gifted and talented abilities, which consist of behaviors that reflect an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, and high levels of creativity. Individuals capable of developing gifted behavior are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance. Persons who manifest or are capable of developing an interaction among the three clusters require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs (Renzulli and Reis 1997).
460	**Home Bound students not included in the special programs.**
470	**Remediation / Remedial Programs**
490	**Other.** This includes but is not limited to After-school, detention, 21st century or other grant programs etc.
500	***Non-Public School Programs. (NOT USED BY NEVADA SCHOOL DISTRICTS)*** *Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for non-public school students.*
600	**Adult/Continuing Education Programs.** Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education programs are included in this category.
610	Regular Adult Education Programs.
620	Prison / Correctional Adult Education Programs.
700	***Community/Junior College Education Programs. (NOT USED BY NEVADA SCHOOL DISTRICTS)*** *Activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the school district is responsible for providing this program, all costs of the program should be coded here.*
800	**Community Services Programs.** Activities that are not directly related to the provision of educational services in a school district. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or for some segment of the community. This would also include parental training or related programs.
810	**Community Recreation.** Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and similar programs.
820	**Civic Services.** Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
830	**Public Library Services.** Activities pertaining to the operation of public libraries by a school district or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning, and augmenting the library's collection in relation to the community and informing the community of public library resources and services.
840	**Custody and Child Care Services.** Activities pertaining to the provision of programs for the custodial care of children in residential day schools or child-care centers that are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the district.
850	**Welfare Activities.** Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance; salaries paid to students for work performed (whether for the school district or for an outside concern); and funds for clothing, food, or other personal needs.
860	**Other Community Services.** Activities provided to the community that cannot be classified under the other 800 programs.
900	**Co-curricular and Extra-curricular Activities.** Activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities are student government, athletics, band, choir, clubs, and honors societies. **Note:** Many states and school districts use the terms co-curricular and extra-curricular interchangeably. If reported separately, extra-curricular activities may or may not complement the regular curriculum.
910	**Cocurricular Programs.** Examples: Music programs (Band, Choir, Orchestra), Student Government, clubs, honor societies.
920	**Athletics**
000	**Undistributed / Unassigned Program expenditures.** Undistributed Expenditures are those which are not allocated to any single program. These can also be referred to as "school or district-wide expenditures".

FUNCTION CODES

The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into subfunctions.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

1000		Instruction
2000		Support Services
	2100	Support Services - Student
	2200	Support Services - Instruction
	2300	Support Services - General Administration
	2400	Support Services - School Administration
	2500	Central Services
	2600	Operation and Maintenance of Plant
	2700	Student Transportation
	2900	Other Support Services
3000		Operation of Noninstructional Services
	3100	Food Services Operations
	3200	Enterprise Operations
	3300	Community Services Operations
4000		Facilities Acquisition & Construction Services
	4100	Land Acquisition Services
	4200	Land Improvement
	4300	Architectural & Engineering Services
	4400	Education Specifications Development Services
	4500	Building Acquisition and Construction
	4600	Site Improvements
	4700	Building Improvements
	4900	Other Facilities & Acquisition & Construction
5000		Debt Service
6000		Miscellaneous
8000		Ending Fund Balance

Code	Description
XXXX	**Items marked with a yellow box are required for federal reporting purposes.**
1000	**Instruction.** Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving **cocurricular activities**. It may also be provided through some other approved medium, such as television, radio, computer, Internet, multimedia telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of **aides or classroom assistants** of any type (clerks, graders, teaching machines, etc.) who assist in the instructional process; as well as **tutoring and remedial activities**. Use 2720 for transportation aides. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairpersons expenditures should be included only in 2490. ***(Generally takes place in the classroom)***
2000	**Support Services.** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.
2100	**Support Services-Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process.
2110	**Attendance and Social Work Services.** Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services.
2120	**Guidance Services.** Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.
2130	**Health Services.** Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

2140 **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services.

2150 **Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200)

2160 **Occupational Therapy-Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. (Usually used with program 200)

2190 **Other Support Services-Student.** Other support services to students not classified elsewhere in the 2100 series.

2200 **Support Services-Instruction.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210 **Improvement of Instruction.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

2212 **Instruction and Curriculum Development.** Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.

2213 **Instructional Staff Training.** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). **The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.**

2219 **Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above.

2220 **Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. **(Used in combination with Object 640 to report Library Books/Publications)**

2230 **Instruction-Related Technology. This functional category encompasses ALL technology activities and services for the purpose of supporting instruction.** These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. *Technology used by students in the classroom or that have a student instruction focus should be coded to 1000. (used with all programs)*

2231 **Student Learning Centers.** Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.

2232 **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services.

2233 **Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.

2234 **Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

2235 **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

2236 **Network Support.** Services that support the networks used for instruction-related activities.

2237 **Hardware Maintenance and Support**

2238 **Professional Development for Instruction-Focused Technology Personnel.** Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.

Note: Technology training for instructional staff should be reported in 2213 (Instructional Staff Training).

2239 **Other Support Services - Instruction-Related Technology.** Includes other Instruction-Related Technology support services which cannot be recorded under the preceding categories.

2240 **Academic Student Assessment.** This function is inclusive of those services rendered for the academic assessment of the student. (Typically used with programs 100-400, 600, 700)

2290 **Other Support Services-Instructional Staff.** Services supporting the instructional staff not properly classified elsewhere in the 2200 series.

2300 **Support Services-General Administration.** Activities concerned with establishing and administering policy for operating the school district.

2310 **Board of Education.** Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service.

2311 **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting. Legal activities to interpret the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

2312 **Board Secretary/Clerk Services.** The activities required to perform the duties of the Secretary or Clerk of the Board of Education.

2313 **Board Treasurer Services.** The activities required to perform the duties of the Treasurer of the Board of Education.

2314 **Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections.

2315 **Tax Assessment and Collection Services.** Services rendered in connection with tax assessment and collection.

2316 **Staff Relations and Negotiations .** Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2317 **Other Board of Education Services.** Board of Education services that cannot be classified under the preceding areas of responsibility.

2318 **Legal Services.**

2319 **Other Support Services - General Administration.** Includes General Administration - other support services which cannot be recorded under the preceding categories. <u>Charter School sponsorship fees are paid under this function code.</u>

2320 **Executive Administration.** Activities associated with the overall general administration of or executive responsibility for the entire school district. Some typical services included in this function code follow:

2321 **Office of the Superintendent.** Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.

2322 **Community Relations.** Activities and programs developed and operated system wide for bettering school-community relations.

2323 **State and Federal Relations.** Activities associated with developing and maintaining good relationships with state and federal officials.

2329 **Other Executive Administration.** Other general administrative services that cannot be recorded under the preceding categories.

2400 **Support Services-School Administration.** Activities concerned with overall administrative responsibility for a school.

2410 **Office of the Principal.** Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties.

2490 **Other Support Services-School Administration.** Other school administration services. This function includes graduation expenditure and expenses and full-time department chairpersons.

2500 **Central Services.** Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.

2510 **Fiscal Services.** Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions. This includes investment activities.

2513 **Interest on Short-term notes or loans (repayable within one year of receiving the obligation).** This is debt that is reported in the governmental funds and not debt group (5000) of accounts.

2515 **Grant Services.** Activities concerned with obtaining and servicing grants. Includes grant writer expenditures.

2520 **Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.

2530 **Printing, Publishing, and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

2540 **Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a school system.

2541 **Planning services** include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.

2542 **Research services** include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

2543 **Development services** include activities in the deliberate, evolving process of improving educational programs.

2544 **Evaluation services** include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.

2560 **Public Information Services.** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and web sites, and personal contact. The Public Information Services function code includes related supervision and internal and public information services. This includes the costs of PR (Public Relations) personnel. **Technology that supports this code is included in 2580.**

2570 **Personnel Services.** Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.

2571 **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.

2572 **Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school district.

2573 **Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.

2574 **Non-Instructional Personnel Training.** Activities associated with the professional development and training of non-instructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

2575 **Health Services.** Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.

2576 **Other Personnel Services.** Personnel services that cannot be classified under the preceding functions.

2577 **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.

2580 **Administrative Technology Services.** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

2581 **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data processing services.

2582 **Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.

2583 **Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

2584 **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

2585 **Network Support**

2586 **Hardware Maintenance and Support**

2587 **Professional Development Costs for Administrative Technology Personnel**

2589 **Other Technology Services.** Activities concerned with data processing not described above.

2590 **Other Support Services-Central Services.** Other support services to business not classified elsewhere in the 2500 series.

2600 **Operation and Maintenance of Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

2610 **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance.

2620 **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.

2630 **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance, and the like.

2640 **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines, and movable equipment.

2650 **Vehicle Operation and Maintenance (Other Than Student Transportation Vehicles).** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).

2660 **Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.

2670 **Safety.** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.

2690 **Other Operation and Maintenance of Plant.** Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series.

2700	**Student Transportation.** Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities.
2710	**Vehicle Operation.** Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.
2720	**Monitoring Services.** Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded and it includes directing traffic at the loading stations.
2730	**Vehicle Servicing and Maintenance.** Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety. (Used with programs 100-400, 900). This includes field trips, athletic events, etc.
2790	**Other Student Transportation Services.** Student transportation services that cannot be classified elsewhere in the 2700 series. (Used with programs 100-400, 900)
2900	**Other Support Services.** All other support services not classified elsewhere in the 2000 series.
3000	**Operation of Noninstructional Services.** Activities concerned with providing noninstructional services to students, staff, or the community.
3100	**Food Services Operations.** Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.
3200	**Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is to finance or recover the costs primarily through user charges. Food services should not be charged here but rather to function 3100. One example could be the school district bookstore.
3300	**Community Services Operations.** Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a childcare center for working mothers. (Used only with program **800**) Example: Parent Literacy night
	FUNCTION 4000 - 5000: PRIMARILY CAPITALIZABLE ITEMS
4000	**Facilities Acquisition and Construction.** Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.
4100	**Land Acquisition.** Activities concerned with initially acquiring and improving land.
4200	**Land Improvement.** Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	**Architecture and Engineering.** The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district's property. Otherwise, charge these services to 4100, 4200, 4500, or 4600, as appropriate.
4400	**Educational Specifications Development.** Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
4500	**Building Acquisition and Construction.** Activities concerned with buying or constructing buildings.
4600	**Site Improvement.** Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
4700	**Building Improvements.** Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	**Other Facilities Acquisition and Construction.** Facilities acquisition and construction activities that cannot be classified above.
5000	**Debt Service.** Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is charged to function 2513. The receipt and payment of principal on those loans are treated as adjustments to the balance sheet account 451.
6000	**Miscellaneous**
6100	**Interdistrict Payments.** Funds transferred to another school district, charter school, or other educational entity such as private schools. Match to the revenue code.
6200	**Fund transfers.** Funds transferred out of a fund, generally transferred from or to the general fund.
6300	**Contingency Funds.** Funds set aside for something that may occur in the future, particularly an unforeseen event or emergency.
8000	**Ending fund balance.** Use with program code 000 and object codes 997-999.

OBJECT CODES:

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which are further subdivided in the object code detail section (last section below).

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

100	Personnel Services - Salaries
200	Personnel Services - Employee Benefits
300	Purchased Professional and Technical Services
400	Purchased Property Services
500	Other Purchased Services
600	Supplies
700	Property
800	Debt Service and Miscellaneous
900	Other Items
Optional Coding:	*If coding is expanded to utilize the third digit for Object Codes 100-299 (Salaries and Benefits), the following personnel categories apply:*
XX1	Teachers
XX2	Instructional Aides or Assistants
XX3	Substitute Teachers
XX4	Licensed Administration
XX5	Non-licensed Administration (example: transportation and food service managers)
XX6	Other Licensed Staff (including counselors etc.)
XX7	Other Classified / Support Staff
XX8	Retirement / Retiree

Code	Description
XXX	**Items marked with a yellow box are required for federal reporting purposes.**
100	**Personnel Services-Salaries (General categories)**. Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. The third position in this group of objects has been left unused (i.e., 0) so that a job classification code can be inserted by the school district if desired. (Used with all functions except 5000, Debt Service). Only use Object Codes 100-108 if NOT using more detailed coding found in object codes 110-157.
101	Salaries Paid to Teachers
102	Salaries Paid to Instructional Aides or Assistants
103	Salaries Paid to Substitute Teachers (Vacant Positions)
104	Salaries Paid to Licensed Administration
105	Salaries Paid to Non-licensed Administration
106	Salaries Paid to Other Licensed Staff (including counselors etc.)
107	Salaries Paid to Other Classified / Support Staff
108	Salaries Paid to Retirees
110	**Salaries of Regular Employees**. Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district.
111	Salaries of Regular Employees Paid to Teachers
112	Salaries of Regular Employees Paid to Instructional Aides or Assistants
113	Salaries of Regular Employees Paid to Substitute Teachers (Vacant Positions)
114	Salaries of Regular Employees Paid to Licensed Administration
115	Salaries of Regular Employees Paid to Non-licensed Administration
116	Salaries of Regular Employees Paid to Other Licensed Staff (including counselors etc.)
117	Salaries of Regular Employees Paid to Other Classified / Support Staff
120	**Salaries of Temporary Employees**. Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.
121	Salaries of Temporary Employees Paid to Teachers
122	Salaries of Temporary Employees Paid to Instructional Aides or Assistants
123	Salaries of Temporary Employees Paid to Substitute Teachers
124	Salaries of Temporary Employees Paid to Licensed Administration
125	Salaries of Temporary Employees Paid to Non-licensed Administration
126	Salaries of Temporary Employees Paid to Other Licensed Staff (including counselors etc.)
127	Salaries of Temporary Employees Paid to Other Classified / Support Staff
128	Salaries of Temporary Employees Paid to Retirees

130 **Salaries for Overtime.** Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime is a matter of state and local regulation and interpretation.

131 Salaries for Overtime Employees Paid to Teachers
132 Salaries for Overtime Employees Paid to Instructional Aides or Assistants
133 Salaries for Overtime Employees Paid to Substitute Teachers
134 Salaries for Overtime Employees Paid to Licensed Administration
135 Salaries for Overtime Employees Paid to Non-licensed Administration
136 Salaries for Overtime Employees Paid to Other Licensed Staff (including counselors etc.)
137 Salaries for Overtime Employees Paid to Other Classified / Support Staff

140 **Salaries for Sabbatical Leave**. Amounts paid by the school district to employees on sabbatical leave.

141 Salaries for Sabbatical Leave Paid to Teachers
142 Salaries for Sabbatical Leave Paid to Instructional Aides or Assistants
143 Salaries for Sabbatical Leave Paid to Substitute Teachers
144 Salaries for Sabbatical Leave Paid to Licensed Administration
145 Salaries for Sabbatical Leave Paid to Non-licensed Administration
146 Salaries for Sabbatical Leave Paid to Other Licensed Staff (including counselors etc.)
147 Salaries for Sabbatical Leave Paid to Other Classified / Support Staff

150 **Additional Compensation Such as Bonuses, or Incentives.**

151 Additional Compensation Paid to Teachers
152 Additional Compensation Paid to Instructional Aides or Assistants
153 Additional Compensation Paid to Substitute Teachers
154 Additional Compensation Paid to Licensed Administration
155 Additional Compensation Paid to Non-licensed Administration
156 Additional Compensation Paid to Other Licensed Staff (including counselors etc.)
157 Additional Compensation Paid to Other Classified / Support Staff

160 **Extra Duties -** Above and beyond regular contract assignments, i.e. coaching, debate instructor, etc.

161 Extra Duties Paid to Teachers
162 Extra Duties Paid to Instructional Aides or Assistants
163 Extra Duties Paid to Substitute Teachers
164 Extra Duties Paid to Licensed Administration
165 Extra Duties Paid to Non-licensed Administration
166 Extra Duties Paid to Other Licensed Staff (including counselors etc.)
167 Extra Duties Paid to Other Classified / Support Staff

200 **Personnel Services-Employee Benefits**. Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. The third position in this group of objects has been left unused (i.e., 0) so that a job classification code can be inserted by the school district if desired. (Used with all functions except 5000, Debt Service) <u>Only use Object Codes 200-208 if NOT using more detailed coding found in object codes 210-299.</u>

201 Employee Benefits for Teachers
202 Employee Benefits for Instructional Aides or Assistants
203 Employee Benefits for Substitute Teachers (Vacant Positions)
204 Employee Benefits for Licensed Administration
205 Employee Benefits for Non-licensed Administration
206 Employee Benefits for Other Licensed Staff (including counselors etc.)
207 Employee Benefits for Other Classified / Support Staff
208 Employee Benefits for Retirement / Retiree

210 **Group Insurance.** Employer's share of any insurance plan.

211 Group Insurance for Teachers
212 Group Insurance for Instructional Aides or Assistants
213 Group Insurance for Substitute Teachers (Vacant Positions)
214 Group Insurance for Licensed Administration
215 Group Insurance for Non-licensed Administration
216 Group Insurance for Other Licensed Staff (including counselors etc.)
217 Group Insurance for Other Classified / Support Staff
218 Group Insurance for Retirement / Retiree

220 **Social Security Contributions.** Employer's share of social security paid by the school district.

221 Social Security Contributions for Teachers
222 Social Security Contributions for Instructional Aides or Assistants
223 Social Security Contributions for Substitute Teachers (Vacant Positions)
224 Social Security Contributions for Licensed Administration
225 Social Security Contributions for Non-licensed Administration
226 Social Security Contributions for Other Licensed Staff (including counselors etc.)

227 Social Security Contributions for Other Classified / Support Staff
228 Social Security Contributions for Retirement / Retiree

230 **Retirement Contributions.** Employer's share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.

231 Retirement Contributions for Teachers
232 Retirement Contributions for Instructional Aides or Assistants
233 Retirement Contributions for Substitute Teachers (Vacant Positions)
234 Retirement Contributions for Licensed Administration
235 Retirement Contributions for Non-licensed Administration
236 Retirement Contributions for Other Licensed Staff (including counselors etc.)
237 Retirement Contributions for Other Classified / Support Staff
238 Retirement Contributions for Retirement / Retiree

240 **Medicare Payments.** Employer's share of any Medicare payments paid by the school district.
NOTE: NCES CODE 240 - "On-Behalf Payments" has been reassigned code 299 because On-Behalf Payments are not made by the Nevada School Districts.

241 Medicare Payments for Teachers
242 Medicare Payments for Instructional Aides or Assistants
243 Medicare Payments for Substitute Teachers (Vacant Positions)
244 Medicare Payments for Licensed Administration
245 Medicare Payments for Non-licensed Administration
246 Medicare Payments for Other Licensed Staff (including counselors etc.)
247 Medicare Payments for Other Classified / Support Staff
248 Medicare Payments for Retirement / Retiree

250 **Tuition Reimbursement.** Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.

251 Tuition Reimbursement for Teachers
252 Tuition Reimbursement for Instructional Aides or Assistants
253 Tuition Reimbursement for Substitute Teachers (Vacant Positions)
254 Tuition Reimbursement for Licensed Administration
255 Tuition Reimbursement for Non-licensed Administration
256 Tuition Reimbursement for Other Licensed Staff (including counselors etc.)
257 Tuition Reimbursement for Other Classified / Support Staff
258 Tuition Reimbursement for Retirement / Retiree

260 **Unemployment Compensation.** Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures.

261 Unemployment Compensation for Teachers
262 Unemployment Compensation for Instructional Aides or Assistants
263 Unemployment Compensation for Substitute Teachers (Vacant Positions)
264 Unemployment Compensation for Licensed Administration
265 Unemployment Compensation for Non-licensed Administration
266 Unemployment Compensation for Other Licensed Staff (including counselors etc.)
267 Unemployment Compensation for Other Classified / Support Staff
268 Unemployment Compensation for Retirement / Retiree

270 **Workers' Compensation.** Amounts paid by the school district to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget or may be charged to function 2310.

271 Workers' Compensation for Teachers
272 Workers' Compensation for Instructional Aides or Assistants
273 Workers' Compensation for Substitute Teachers (Vacant Positions)
274 Workers' Compensation for Licensed Administration
275 Workers' Compensation for Non-licensed Administration
276 Workers' Compensation for Other Licensed Staff (including counselors etc.)
277 Workers' Compensation for Other Classified / Support Staff
278 Workers' Compensation for Retirement / Retiree

280 **Health Benefits.** Amounts paid by the school district to provide health benefits for its current employees **or employees now retired for whom benefits are paid.** These charges should be distributed to the appropriate functions in accordance with the related salary expenditures. Note that code 289 is added for payments held for OPEB liabilities.

281 Health Benefits for Teachers
282 Health Benefits for Instructional Aides or Assistants
283 Health Benefits for Substitute Teachers (Vacant Positions)
284 Health Benefits for Licensed Administration
285 Health Benefits for Non-licensed Administration
286 Health Benefits for Other Licensed Staff (including counselors etc.)
287 Health Benefits for Other Classified / Support Staff

288 Health Benefits for Retirement / Retiree

289 Retired Health Annual Required Contributions - held separately for OPEB Liabilities

290 **Other Employee Benefits.** Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.

291 Other Employee Benefits for Teachers

292 Other Employee Benefits for Instructional Aides or Assistants

293 Other Employee Benefits for Substitute Teachers (Vacant Positions)

294 Other Employee Benefits for Licensed Administration

295 Other Employee Benefits for Non-licensed Administration

296 Other Employee Benefits for Other Licensed Staff (including counselors etc.)

297 Other Employee Benefits for Other Classified / Support Staff

298 Other Employee Benefits for Retirement / Retiree

299 **On-Behalf Payments.** Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. These payments typically include state matching of the retirement contributions of school district personnel. An equal revenue amount should be recorded in account 2900, 3900, or 4900 depending on the source of the payment. NCES coded this object as 240 but it has been recoded to 299 by NDE.

300 **Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 597.

310 **Official/Administrative Services**. Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2300, 2400, and 2500) This would include items such as bank service charges and payroll service charges.

320 **Professional Educational Services**. Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services. (Usually used with functions 1000, 2100, 2200, 2300, and 2400)

330 **Employee Training and Development Services**. Services supporting the professional development of school district personnel, including instructional and administrative and service employees. Included are course registration fees (that are NOT tuition reimbursement - see codes 250-258), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be coded to function 2213. Training for other staff should be coded to the function of the employee - usually used with functions 2000 and 3100.

331 **Training and Development Services - Teachers (Instructional Licensed Personnel).** Services supporting the professional development and training of licensed instructional personnel.

332 **Training and Development Services - Instructional Aides or Assistants (Non-Licensed Personnel).** Services supporting the professional development and training of non-licensed instructional personnel.

333 **Training and Development Services - Substitute Teachers.** Services supporting the professional development and training of substitute teachers.

334 **Training and Development Services - Licensed Administrative Personnel.** Services supporting the professional development and training of licensed administrative personnel.

335 **Training and Development Services - Non-Licensed Administrative Personnel.** Services supporting the professional development and training of non-licensed administrative personnel.

336 **Training and Development Services - Other Licensed Personnel.** Services supporting the professional development and training of other licensed personnel.

337 **Training and Development Services - Other Classified/support Personnel.** Services supporting the professional development and training of other classified/support personnel.

338 **Training and Development Services - Retirees.** Services supporting the professional development and training of other classified/support personnel.

339 **Technology Related Training for staff.**

340 **Other Professional Services**. Professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, and the like. (Usually used with function 2000)

345 Marketing Services. Included services are professional advertising, public relations services and other marketing or promotional services. The majority of Charter School advertising expenditures would be included in this code. (Used primarily with function 2560)

350 **Technical Services**. Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, and the like. This code includes technical support charges and fees. (Usually used with function 2000)

351 Data Processing and Coding Services. Data entry, formatting, and processing services other than programming, including fees paid for services. (Usually used with functions 2110, Attendance and Social Work; 2240, Academic Student Assessment; 2410, Office of the Principal; and 2500, Central Services) Fees paid to testing services, are coded here.

352 Other Technical Services. Technical services other than data processing and related services such as software maintenance and support functions. (Usually used with functions 1000-4000)

360 Other specialized services not included above. Included would be the services of sports referees and umpires, DJs, and others with a specialized skill or service, requiring training and/or certification to perform the duties.

400 **Purchased Property Services**. Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

410 **Utility Services**. Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and telegraph are not included here but are classified under object 530. (Used with function 2600)

411 Water / Sewer

420 **Cleaning Services**. Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 2600)

421 Garbage / Disposal

422 Janitorial / Custodial Services

430 **Repairs and Maintenance Services**. Expenditures for repairs and maintenance services not provided directly by school district personnel.

431 Non-Technology-Related Repairs and Maintenance. Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here but are classified under object 450.

432 Technology-Related Repairs and Maintenance (hardware / equipment). Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 2230 and 2580)

440 **Rentals**. Costs for renting or leasing land, buildings, equipment, and vehicles.

441 Renting Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. (Used with function 2610)

442 Rental of Equipment and Vehicles. Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district, lease-purchase arrangements, and similar rental agreements. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 443 as described below.

443 Rentals of Computers and Related Equipment. Expenditures for leasing or renting computers and related equipment for both temporary and long range use.

444 Rental of other items not listed in 441-443. This would also include renting supplies, books and other items from a charter school EMO.

450 **Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. (Used only with functions 4000-4900)

490 **Other Purchased Property Services**. Purchased property services that are not classified above. (Communication services are not included here, but should be included in object 530) This would include security system services (alarm systems).

500 **Other Purchased Services**. Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

510 **Student Transportation Services**. Expenditures for transporting children to and from school and other activities. (Used only with function 2700)

511 Student Transportation Purchased From Another School District **Within** the State. Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for the rental of buses that are operated by personnel on the school district payroll are recorded not here but under object 442. (Used only with function 2700)

512 Student Transportation Purchased From Another School District **Outside** the State. Amounts paid to other school districts outside the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for the rental of buses that are operated by personnel on the school district payroll are recorded not here but under object 442. (Used only with function 2700)

519 Student Transportation Purchased From Other Sources. Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. Includes all travel related expenses for **students**. (Used primarily with function 2700) This object code includes charter buses, airline tickets, per diems, hotels, meals and other related expenditures such as registration and admission fees paid for the students.

520 **Insurance** (Other Than Employee Benefits). Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 200. (Usually used with functions 2310 or 2610)

521 Property Insurance

522 Liability Insurance

523 Fidelity / Other Insurance

530 **Communications**. **<u>Services</u>** provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services (including "auto-dial" automated phone services), data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers. *Include licenses and fees for services such as subscriptions to research materials over the Internet. Expenditures for software, both 'downloaded' and 'off-the-shelf' should be coded to objects 651 or 735. (* Usually used with functions 2230, 2320, or 2410)

531 Postage
532 Voice/Voicemail
533 Telephone - Land Line phone services
534 Telephone - Cell phone services
535 Data Communications, Internet, Video, T-lines, web-based programs, etc.
536 Delivery Services / Couriers

540 **Advertising**. Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to object 345. (Usually used with functions 2300 or 2500)

550 **Printing and Binding**. Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters, as well as printing and binding school district publications. Preprinted standard forms are not charged here but are recorded under object 610. (Usually used with function 2530, but may be assigned to other functions)

560 **Tuition**. Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district. (Used only with function 1000)

561 Tuition to Other School Districts and Educational Service Agencies Within the State, NOT including Charter Schools (Tuition to Charter Schools within the State see Object Code 564)
562 Tuition to Other School Districts and Educational Service Agencies Outside the State, including Charter Schools.
563 Tuition to Private Sources. Tuition paid to private schools.
564 Tuition to Charter Schools within the State.
565 Tuition to Post Secondary Schools
566 Tuition to Charter Schools. Tuition paid to charter schools for services provided in accordance with the established charter for that school.
567 Tuition to School Districts for Voucher Payments. Tuition paid to school districts for students using a state or local voucher program. School districts and state departments of education should use this code for all payments made to school districts for voucher programs.
569 Tuition-Other. Tuition paid to the state and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district.

NOTE: So-called reverse state aid payments, which arise out of education finance equalization efforts, are not coded here. Rather, these should be established on the balance sheet or statement of net assets at the time taxes are levied as Due To State Government. (These amounts are not shown as revenues to the school district.)

570 **Food Service Management**. Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)

580 **Travel**. Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with **<u>staff travel</u>** for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. (Used with all functions except 5000)

581 **Travel - Teachers (Instructional Licensed Personnel)** Services supporting travel expenditures of licensed instructional personnel.
582 **Travel - Instructional Aides or Assistants (Non-Licensed Personnel).** Services supporting travel expenditures of non-licensed instructional personnel.
583 **Travel - Substitute Teachers.** Services supporting travel expenditures of substitute teachers.
584 **Travel - Licensed Administrative Personnel.** Services supporting travel expenditures of licensed administrative personnel.
585 **Travel - Non-Licensed Administrative Personnel.** Services supporting travel expenditures of non-licensed administrative personnel (example: transportation and food service managers).
586 **Travel - Other Licensed Personnel.** Services supporting travel expenditures of other licensed personnel - would include counselors, etc.
587 **Travel - Other Classified/Support Personnel.** Services supporting travel expenditures of other classified/support personnel.
588 **Travel - Retirees.** Services supporting travel expenditures of retirees.
589 **Travel - Non-Staff Individuals.** Services supporting travel expenditures of other individuals who are not staff. For example, interviewees for key positions.

590 **Intereducational, Interagency Purchased Services**. Purchased services other than those described above. **Any interdistrict payments other than tuition or transportation should be classified here.** This code identifies other payments for services made between a school district and other governmental entities. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code). (Used primarily with function code 2000)

591 Services Purchased From Another School District or Educational Services Agency **Within** the State. Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code). Charter School sponsorship fees are included in this object code.

592 Services Purchased From Another School District or Educational Service Agency **Outside** the State. Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code).

600 **Supplies.** Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Equipment that has a per unit cost of less than of $5,000 should be coded in the OC 600 series; equipment that has a per unit cost of $5,000 or more should be coded in the OC 700 series.

610 **Supplies - Non-IT Related of Lower Value ($999 or less)**. Expenditures for all non-information technology (IT) related supplies (other than those listed below) for the operation of a school district with a per unit cost of $999 or less, including freight and shipping.

612 **Supplies - Non-IT Related of Higher Value ($1,000-$4,999)**. Non-information technology supplies and equipment for items with a per unit cost between $1,000 and $4,999.99 (typically items tagged for inventory). Non-IT related items with a per unit cost of $5,000 or higher must be coded in the 700 series.

620 **Energy/Utilities**. Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

621 Natural Gas. Expenditures for gas utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100)

622 Electricity. Expenditures for electric utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100)

623 Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks. (Used with functions 1000, 2610, and 3100)

624 Oil. Expenditures for bulk oil normally used for heating. (Used with function 2610)

625 Coal. Expenditures for raw coal normally used for heating. (Used with function 2610)

626 Gasoline. Expenditures for gasoline purchased in bulk or periodically from a gasoline service station. (Used with functions 2650 and 2710)

629 Other. Expenditures for energy that cannot be classified in one of the foregoing categories.

630 **Food**. Expenditures for food used in the school food service program (Used with function 3100). Use object code 610 for food items used as part of instructional or support functions/programs.

640 **Books and Periodicals - General**. Expenditures for books and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. (Used with all functions except 5000) **<u>Use code 641 for textbooks</u>.**

641 **Textbooks - Instructional.** Books and periodicals used for instructional purposes. This code will be used to calculate textbook expenditures for state reporting requirements. Use with function code 1000 only.

650 **Supplies - IT Related of Lower Value ($999 or less per unit), Less than 1 Year Useful Life**. Information technology-related supplies include supplies that are typically used in conjunction with technology-related hardware, with a useful life LESS than one year and a per unit cost of $999 or less. Some examples are flash drives, headphones, parallel cables, printer cartridges, and monitor stands.

654 **Supplies - IT Related of Lower Value ($999 or less per unit), More than 1 Year Useful Life.** Computers and other technology equipment with a useful life of MORE than one year and a per unit cost of $999 or less. An inventory or other system of tracking may be maintained for control purposes, in accordance with local policies. Some examples include laptops, tablets, Chromebooks, robotic kits, cameras, camcorders, and other items that may or may not require technology to operate.

NOTE: Full implementation of Object Code 654 will begin in FY24. (Organizations may voluntarily apply Object Code 654 beginning in FY23).

652 **Supplies - IT Related of Higher Value ($1,000-$4,999 per unit).** IT-related items with a per unit cost between $1,000 and $4,999, regardless of length of expected useful life.

651 **Software - Installed on Device.** Includes software, software upgrades, and software licensing fees, but not internet connectivity or hot spot fees (internet connectivity should be coded to OC 530). ~~Software related items with a per unit cost of $5,000 or greater should be coded in the OC 700 series.~~

The $5,000 per unit cost threshold for purchases of software in Object Code 651 has been removed, as these purchases would not be inventoried and are therefore not appropriate for inclusion in the Object Code 700 series (Property and Equipment).

653 **Web-Based - Accessed via Internet.** For curriculum or instruction programs that are entirely web-based, with a per unit cost of less than $5,000. For web-based instructional curriculum, use Function Code 1000. ~~Items with a per unit cost of $5,000 or higher should be coded in the Object Code 700 series.~~

The $5,000 per unit cost threshold for purchases of web-based programs in Object Code 653 has been removed, as these purchases would not be inventoried and are therefore not appropriate for inclusion in the Object Code 700 series (Property and Equipment).

700 **Property.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Equipment that has a cost higher than or equal to the school district's **capitalization threshold of $5,000**, should be coded in this series instead of to a 600 series code. If below the capitalization threshold, code to 612, 652 or other appropriate 600 series code.

710 **Land and Land Improvements**. Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the school district for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the school district. (Used with functions 4100, 4200, and 4600)

720 **Buildings**. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the school district's own staff are charged to objects 100, 200, 610, and 730, as appropriate. This code is used with governmental funds only. (Used with function 4500 only)

730 **Equipment**. Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. If below the capitalization threshold, code to 600 series as applicable.

731 Machinery. Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, and printing presses. (Usually used with functions 1000 and 2600)

732 Vehicles. Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700)

733 Furniture and Fixtures. Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. (Used with all functions, except 5000)

734 Technology-Related Hardware. Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Equipment that has a cost lower than the school district's capitalization threshold should be coded to object code 652, Supplies-Technology-Related. (Used with all functions but primarily used with 2230 and 2580)

735 Technology Software. Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Software costs that are below the school district's capitalization threshold should be coded to object code 651, Supplies-Technology-Related. (Used with all functions but primarily used with 1000, 2230 and 2580)

739 Other Equipment. Expenditures for all other equipment not classified elsewhere in the 730 object series.

740 **Infrastructure**. Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. (Used with functions 4000 only but primarily used with functions 4200 and 4600)

790 **Depreciation**. The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. (Used with all functions, except 5000)

800 **Debt Service and Miscellaneous.** Amounts paid for goods and services not otherwise classified above.

810 **Dues and Fees**. Expenditures or assessments for membership in professional or other organizations (primarily staff), as well as selected student fees paid for items such as entry fees to contests. (Used with functions 1000 and 2000) Also include permits required for school operations such as health permits, safety permits and occupancy permits. **Use object code 351 for fees paid to vendors** for student testing. Tuition expenditures are reported in objects 560 through 569.

820 **Judgments Against the School District**. Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Amounts paid as the result of court decisions and amounts paid in lieu of court proceedings are recorded here. Judgments against the school district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Used only with function 2310)

830 **Debt-Related** Expenditures/Expenses.

831 Redemption of Principal. Expenditures to retire bonds (including current and advance refundings) and long-term loans. (Used only with function 5000)

832 Interest. Expenditures for interest on bonds or notes - short term and long term

833 Amortization of Bond Issuance and Other Debt-Related Costs. Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only. (Used only with function 5000)

834 Amortization of Premium and Discount on Issuance of Bonds. Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only.

NOTE: An additional account (revenue object code 6200) has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue). (Used only with function 5000)

890 **Miscellaneous Expenditure**s. Amounts paid for goods or services not properly classified in one of the objects included above.

891 Contingency Funds. These are funds set aside for events that may occur in the future, particularly an unforeseen emergency. Primarily used for budgets.

892 Penalties and Interest. Penalties and interest related to late filing of reports or other required material and NOT debt related activities or judgments. Include other miscellaneous penalties and interest that would not be included in any other category - see object code 832.

893 Indirect Costs. Costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. Indirect costs are normally charged to Federal awards by the use of an indirect cost rate. NOTE: Indirect cost rates must be approved in advance by the Nevada Department of Education.

894 Bad Debt. Write-off of uncollectable Receivables owed to the LEA.

900 **Other Items.** Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.

910 **Fund Transfers Out**. Includes all transactions conveying financial resources from one fund to another within the district.

920 **Payments to Escrow Agents** for Defeasance of Debt. (Used only with function 5000)

930 **Net Decreases in the Fair Value of Investments**. Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement.

Note: Account 930 has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record all investment gains or losses (reported as a contra revenue).

931 Realized Losses on Investments. Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes.

932 Unrealized Losses on Investments. Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes.

940 **Losses on the Sale of Capital Assets**. The excess of book value of the capital assets sold over the amount received. This account is used in Proprietary and Fiduciary funds only and the statement of activities. Revenue account 5300 is used for Governmental funds.

Note: This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).

950 **Special Items**. Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.

960 **Extraordinary Items**. Used to classify items in accordance with APB Opinion No. 30 that are transactions or events that are **both** unusual in nature and infrequent in occurrence. For some districts, this includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster. *A contingency fund may be set up for this type of event or emergency.*

970 **Pass through Dollars.** Used to classify funds passed through to another entity outside the district. Note: detailed expenditure/expense reporting will be the responsibility of the receiving entity.

971 Pass through Dollars to Other School Districts within the State.

972 Pass through Dollars to Charter/University Schools within the State.

973 Pass through Dollars to Other Entities (in or out of State).

990 **Ending Fund Balance.** Three primary types are for designated funds, reserved funds and unreserved funds. Use one of the codes below as applicable.

997 Ending Fund Balance - Designated Fund Balance. Internal fund designated by the governing body. An example would be a Rainy Day fund.

998 Ending Fund Balance - Reserved Fund Balance. Reserved funds which are externally mandated or encumbered.

999 Ending fund balance - Unreserved Fund Balance

PROJECT / GRANT CODES

These reporting codes identify projects and grants which permit school districts and charter schools to accumulate expenditures to meet a variety of specialized reporting requirements at local, state, and federal levels. Please refer to the NDE website for new grant codes.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

010-190	**Local Projects.** Expenditures that require specialized reporting and are funded from local sources. One example is a project funded by the local service club to provide intramural activities for students in the community.
200-399	**State Projects.** Expenditures that require specialized reporting for categorically funded state programs.
400-990	**Federal Projects.** Expenditures that require specialized reporting to the federal government directly or through the state. CFDA (Catalog of Federal Domestic Assistance) numbers are included.
	400-599 = Direct Federal projects / grants.
	600-990 = Pass-through - State distributes funds to LEA's from Federal Project / Grant received.
000	**Non-Categorical.** Revenues and expenditures that do not require specialized reporting.

Tab Name and Description:

NOTE: There are four separate tabs for Project Codes included in this Chart of Accounts:

1) **Projects-State**: These are grants that are funded by state dollars and passed-through to subrecipient entities by NDE.
2) **Projects-Federal Pass-through:** These are grants that are funded by federal dollars and passed-through to subrecipient entities by NDE. Project Codes for COVID-19 Federal Relief funding can be found on the "Projects-Federal Relief" tab of this workbook.
3) **Projects-Direct Federal:** These are grants that are funded by federal dollars directly to subrecipient entities, with no pass-through by NDE.
4) **Projects-Federal Relief:** These are grants that are funded by COVID-19 Federal Relief dollars and passed-through to subrecipient entities by NDE .

	Project Codes - State Grants
NOTE:	***These are grants that are funded by state dollars and passed-through to subrecipient entities by NDE.***
201	PCFP Adjusted Base Funding (renamed from DSA funding)
202	National School Lunch State Match
203	PCFP Auxiliary Services - Transportation
204	PCFP Auxiliary Service - Food Service
205	SPECIAL EDUCATION STATE FUNDING
206	Nationally Certified School Library Media Specialists
207	Nevada Pre-Kindergarten Education Program / Early Childhood Education
208	Special Elementary Counseling Service
209	Local School District (LEA) School Library Book Purchasing Program
210	Local Special Education
211	PCFP Weighted Funding - English Learners
212	PCFP Weighted Funding - At Risk
213	PCFP Weighted Funding - Gifted and Talented Education (rename from GATE)
214	Special Transportation Funding
218	Licensed Ed Incentive Grants (1/5 Retirement)
220	*(Do not use)*
226	Incentives for Newly Hired Teachers
227	Incentives for Newly Hired Title I Teachers
228	Incentive for Transferred Title I Teachers
229	Adult High School Education Program - Corrections
230	Nationally Certified School Counselors & School Psychologists - Salary Increase
231	Adult High School Education Program - Regular
234	Family Engagement in Education Summit - for Education Alliance of Washoe
235	Statewide Parental Involvement Summit
240	Southern RPDP (gift card $) production of modules, platforms for NV Ed Performance Framework
241	Regional Training Program for Professional Development / AB 627 / RPDP
242	Preschool Development B-5 Planning Grant (94.434) donations for RPDP initiatives in FY22
243	Social Worker or Other Licensed Mental Health Worker Grant Program
244	Regional Professional Development Program - Administrative Training (additional funds SB544, 2017)
245	AB 580-Section 39 Nationally Certified & Licensed Speech Pathologists (salary)
249	Social Worker or Other Licensed Mental Health Worker Grant Program - enhancement
250	Peer Mediation and Conflict Resolution Grant
251	School Resource Officers
252	Computer Science Education (SB200 2017)
253	Incentives for Continuing Title I Teachers
255	Contingency Account for Special Education (CASE)
258	Facility School Improvements
259	Owyhee Capital Improvement Project
261	Social Emotional and Academic Development (SEAD)
262	Multi-Tiered System of Support Team (2019)
265	State Special Education above 13% (2017)
267	Financial Literacy (SB249, 2017)
270	State Funds through Local, Private or Other Agencies
271	Geography Alliance in Nevada (G.A.I.N.) UNR Grant - not a K-12 grant.
280	New Nv Education Funding Plan SB178(2017)
281	Education Technology Needs Assessment (NRS 388.795) LCE
285	Career and Technical Education - Other (see 300-307 below)
288	AB 580-Section 62 LEP Pre-Kindergarten Pilot Program
289	Early Childhood Innovative Literacy Program (ECILP), AB 400 (2023)
294	College and Career Ready High School Diploma (AB7, 2017)
295	Full-Day Kindergarten
300	CTE State Allocation
307	CTE State Apprenticeship Program
308	CTE State Competitive Grant
309	State CTE Competitive Grant - New Funds
310	Adult Basic Education - Continuing Education (AEFLA)
313	CTE State Allocation - New Programs
319	State Substance Abuse Primary Prevention (SAPP) Funding through DPBH
320	Nevada Drinking Water State Revolving Fund
321	Jobs for America's Graduates (JAG) dual funding sources (Federal and State-DETR), See grant 679
322	National Governor's Assoc. (NGA) P-3 Policy Academy

323	DETR - Microsoft IT Academy Pilot Program
324	Common Core Curriculum Engine
325	Teacher Supplies & Materials Grant (SB 339, 2023)
327	Safe and Respectful Bullying Prevention Program (Grants to Schools)
328	Safe and Respectful Bullying Prevention Training
340	Coronavirus Relief Fund (CRF) AB3 31st Special Session 2020
350	College and Career Readiness - Advanced Placement
351	College and Career Readiness - STEM
352	College and Career Readiness - Dual Enrollment
353	College and Career Readiness - Work-Based Learning
356	TEACH NEVADA SCHOLARSHIPS
357	Teach NV Scholarship Program SB511 (2015) - Traditional Route Awards
358	Teach NV Scholarship Program - Alternate Route to Licensure (ARL) Awards
359	Public Broadcast Grant
361	Nv Institute on Teaching and Educator Preparation (NITEP) (SB548, 2017)
365	Peer Assistance Program (SB332, Clark CSD, 78th Session, 2015)
367	PBS Data Casting Plan

	Project Codes - Pass-Through Federal Funding
NOTE:	***These are grants that are funded by federal dollars and passed-through to subrecipient entities by NDE. Project Codes for COVID-19 Federal Relief funding can be found on the "Projects-Federal Relief" tab of this workbook.***
601	Secondary & Two-year postsecondary Agriculture Education Challenge Grants
602	Grants to States - Library Sciences (LSTA) through NV Library and Archives
603	Incentive Grants - WIA Section 503, Voc Ed (US Dept of Labor)
604	State & Community Highway Safety - Zone Safety Coordinator
605	Highway Planning and Construction (through NDOT)
606	Adult Basic Education / English as Second Language Instruction
607	Adult Ed & Family Literacy Act (AEFLA) - English Literacy / Civics
608	Adult Ed & Family Literacy Act (AEFLA) - Basic Instruction
609	Adult Ed & Family Literacy Act (AEFLA) - Leadership
610	Gear-up - Gaining Early Awareness and Readiness for Undergraduate Programs
611	WIA - Adults & Displaced Workers - funding passed through NevadaWorks
612	WIA - Workforce Investment Act for Youth - funding passed through NevadaWorks
613	Brownfields Grant - Through NDEP and USEPA
614	Vocational Rehabilitation Grant (DETR - US DOE, Office of Special Ed & Rehab)
615	Leveraging Educational Assistance Partnership (LEAP)
616	Special Leveraging Educational Assistance Partnership (SLEAP)
617	Safe Voice (Pacific Institute Research thru DoJ)
618	Indian Education Enhancement - Native Youth Community Projects
619	Career and Technical Student Organizations (CTSO)
620	GEAR UP - Gaining Early Awareness and Readiness for Undergraduate Programs COHORT 2
623	Title I - School Improvement, 1003(g)
624	Title I - School Improvement, 1003(a)
625	Title I, Migrant Consortium Incentive Grant Program, Migrant Education Coordination Prog
626	Title I - School Improvement, 1003(a) - Focus School Improvement
628	Title I - Part C, Migrant Education - Consortium Grants
629	Title I - Part C, Migrant Education - State Grant Programs
630	Title I - Part D, Program for Neglected and Delinquent Children
631	Carl D. Perkins Basic Grant - Career & Technical Education
632	Carl D. Perkins Special Populations Grant
633	Title I-A Helping Disadvantaged Students Meet High Standards/School Improvement
634	Carl D. Perkins Competitive Reserve Grant
635	Carl D. Perkins Corrections Grant
636	Carl D. Perkins Articulation Reserve Grant
637	Carl D. Perkins Nontraditional Grant
638	Carl D. Perkins Leadership Grant
639	IDEA Part B, Special Education Grants to States-Local Plan / Entitlement, PL 108-446
640	Advanced Placement Fee Payments (Title I, part G), PL 103-382
641	IDEA Part B - Special Ed grants to states - District Initiative/District Improvement/DIG
649	Title I - A Educational Training and Technical Assistance Support Project
650	Title I - A Delinquent (set aside grant)
651	Title I-Part B Even Start Family Literacy
652	Even Start - Migrant Education
653	FIE (Fund for the Improvement of Education) - ELLIS (English Language Literacy & Lab Program)
655	Technology Literacy Challenge Fund
658	Title III Part A - English LEP program
659	Title III Part B - Immigrant-English Language Acquisition
660	IDEA Part B Special Projects - Physical and Occupational Therapy
662	Title III Part A - English Learners program - Consortium
663	Accountability - TITLE VI (Mathematics and Science Partnerships)
665	IDEA Part B, Early Childhood Special Education Flow-through (Preschool), PL 108-446
667	IDEA Part B Special Projects
668	Title II PART A EXCEL Conference
669	Title V - Alternative Education Program
670	Title V, Part A Innovative programs
673M	SEAD MSEL Coaching
673P	SEAD Ongoing PD for Leaders
675	IDEA Part B, Early Childhood Special Projects - Other
676	IDEA Part B, Early Childhood Special Projects - Early Childhood Aide Time
677	IDEA Part B, Early Childhood Special Projects - Early Childhood Nutrition
678	IDEA Part B, Early Childhood Special Projects-Early Childhood Speech & Lang therapy

679	Jobs for America's Graduates (JAG) dual funding sources (Federal and State-DETR) See grant 321
681	Title V, Part B, Subpart 2 - Rural Low Income School Program
682	Nevada School Climate Transformation
683	Title IV-Safe & Drug-Free Schools & Communities - National Programs - Nv School Emergency Management
684	Innovative Programs Virtual HS
685	Crime Victim Assistance US DOJ through Nv HHS
686	Safer Communities Stronger Connections (BSCA)
687	Bryne Justice Assistance Grant (JAG) Program Dept. of Justice through Nv DPS
688	Education for Homeless Children and Youth (McKinney-Vento Act)
691	Grants for State Assessments and Related Activities (Title VI)
692	Enhanced Assessment Instruments Grant (State Science Assessment Systems)
694	Substance Abuse & Mental Health Services-Projects of Regional & National Significance
695	Immunization Program, NV State Health Div, Bureau of Child/Family/Comm Wellness
696	Medicaid Infrastructure Grant (MIG) - NV Dept of Health & Human Services
697	Chronic Disease Prevention & Health - CDC through NV Health & Human Services
698	Substance Abuse & Mental Health Services-Project Aware (now is the time initiative)
699	Substance Abuse & Mental Health Services-Systems of Care Grant (NV-DHHS)
700	Trauma Informed Services in Schools (TISS) - 93.243
703	SSA Title IV-E Foster Care Program (NV-DHHS)
707	Nevada 2012 SLDS Linking P-20W, PL 107-279 II Ed Tech Assistance Act of 2002
708	Title II, Part A - Improving Science Achievement with Instructional Technology
709	Title II, Part A - Improving Teacher Quality - Teacher Quality
709H	SEAD Higher Ed Alignment
709X	TIIA-State Activity: LION Executive Leadership Academy (ExLA)
710	Title II, International Exchange - Improving Teacher Quality
711	Mathematics and Science Partnerships Title II, Part B (Science)
712	Improving Teacher Quality - Developing Mathematical Understanding
713	Title II, Part A - Improving Teacher Quality - State Level - Equitable Services (non-profit private schools)
715	Title IVA - Student Support and Academic Enrichment Grant (Well-Rounded Education)
716	Title IVA - Student Support and Academic Enrichment - Literacy Camp Pilot Program (Mater Academy)
720	Title IV-Safe & Drug-Free Schools and Communities - (Federal to State Grants)
722	Refugee School Impact Aid Grant
723	Child Abuse & Neglect, Title XX Social Services Block Grant, Children's Trust Fund
724	Pilot Program for National & State Background Checks - (Direct Access-Long-Term Care)
725	Developmental Disabilities Basic Support & Advocacy Grants, Dept of Health & Human Serv
726	Block Grants for Prevention and Treatment of Substance Abuse, BADA, SAPTA
727	Community Services Block Grant (Formula Grants)
728	Community Services Block Grant - Discretionary (Project Grants)
729	The Nevada Digital Learning Collaborative (NvDLC) One-Time Stipends sponsored by Title IVA
730	Learn and Serve America - School and Community based program
731	Assistance to Fire Fighters
732	School Based Mental Health Services (SBMHS)
734	Diesel Emission Mitigation Fund - School Bus Replacement Program - US EPA through Nv DEP
737	Early Head Start - Department of Health & Human Services (thru Univ of Nevada)
738	State Clean Diesel Grant Program, School Bus Preheater Retrofit through NDEP
739	EPA, Office of Water - thru NV Dept of Conservation and National Resources
755	STOP School Violence - Threat Assessment through US Dept of Justice
756	STOP School Violence - Mental Health Training through US Dept. of Justice
757	ARP(American Rescue Plan) ESSER III -Special Education Part B
763	Special Education - State Personnel Development Grant/District Improvement Grant (SPDG)
764	ARP(American Rescue Plan) ESSER III -Special Education Early Childhood
765	Title II part D Enhancing Education through Technology/Competitive Grants
766	Title II part D Enhancing Education through Technology/Formula Grants
767	Title IV Part B 21st Century Community Learning Centers - Cohort 6
768	Title IV Part B 21st Century Community Learning Centers - Cohort 5
769	Title IV Part B 21st Century Community Learning Centers - Cohort 4
770	Title IV Part B 21st Century Community Learning Centers - Continuing Applications
771	Title IV-B Family Resource Center - Promoting Safe and Stable Families
772	Title IV Part B 21st Century Community Learning Centers - Cohort 7
779	Safe Schools/Health Students (SS/HS) through SAMHSA Projects of Regional and National Significance (PRNS)
780	Federal Funds through Local and/or Private Agencies
781	eRATE funding
782	School Climate Transformation Grant - Statewide Systems of Support

783	Emergency Connectivity Fund (ECF) grant from Universal Service Administrative Co. (USAC)
788	Project SANDI Adult Ed & English Language Learners (through Office of Workforce Innovation OWINN))
789	Federal Emergency Management Agency (FEMA) Disaster Grants through NV Dept. of Public Safety
791	Support School Programs to Prevent Spread of HIV & Other Health Problems, CDC Grant
792	Child Care & Development Block Grant - Formula - Registry Program (NV H& HS)
793	Child Care & Development Block Grant - ACF Research and Evaluation Planning
794	Child Care & Development Block Grant - Formula - Quality Initiatives
795	Pre-k Development Grant (Race to the Top)
796	Pre-K Development Grant - Wrap Around Services
797	Child Care & Development Block Grant - TANF
798	Epidemiology and Laboratory Capacity (CDC grant through DHHS-DPBH)
799	NV College Access Challenge Grant Program - CACGP (thru NV System of Higher Ed)
800	Nutrition - Food for Education
801	Nutrition - School Breakfast Program
802	Nutrition - National School Lunch Program
803	Nutrition - Special Milk Program
804	Nutrition - Summer Food Service Program
805	Nutrition - State Administrative Expenses for Child Nutrition
806	Nutrition - Commodity Supplemental Food Program
807	Nutrition - Team Nutrition Grants
808	Nutrition - Fresh Fruit and Vegetable Program
810	Nutrition - Child and Adult Care Food Program (CACFP)
811	Nutrition - (NSLP) Equipment Assistance Grant (Regular)
812	Nutrition - CACFP Wellness
813	Nutrition - Meal Patterns

Project Codes - Direct Federal Funding

NOTE:	*These are grants that are funded by federal dollars directly to subrecipient entities, with no pass-through by NDE.*
400	Supplemental Nutrition Assistance Program
401	Schools and Roads - Grants to States (Forest Service)
402	Schools and Roads - Grants to Counties (Forest Service)
403	Distance Learning and Telemedicine Loans and Grants (Rural Development)
404	WPC Regional Recreation Center - Economic Adjustment Assistance
406	REAP / Rural Education / Title VI Part B
407	USDA Rural Development Grant - Community Facilities Loans and Grants Recovery
408	Reserve Officer Training Corps (ROTC) - Direct
410	Aquatic Habitat for Young Minds - Direct
411	Schoolyard Habitat Project (US Dept of the Interior, Nevada Fish & Wildlife Service)
413	AmeriCorps VISTA (Corporation for National & Community Service)
420	Impact Aid (Title VII)
425	PL 107-110 Elementary & Secondary Ed Act of 1965-amended-Charter Schools
426	Education Research, Development, Dissemination-US DOE, Institute of Educational Sciences (IES)
435	Indian Education - Grants to Local Educational Agencies - Title VI
436	Safe and Drug-Free Schools and Communities - National Programs (Title IV)
437	School Emergency Response to Violence (Project SERV)
438	US DOE Safe and Drug-Free Schools and Communities - PROJECT PREVENT
440	Emergency Food and Shelter National Board Program, Family Resource Center (FRC)
441	Parental Involvement & Resource Centers (FRC)
445	High School Graduation Initiative - School Dropout Prevention Program
450	School Improvement Grants
451	Renewable Energy Research and Development (Dept. of Energy)
460	Refugee School Impact Grant (RSIG) Health and Human Services
503	Education and Human Resources (Math and Science Enhancement)
505	Safe Schools/Healthy Students (Safe & Drug-Free Schools and Communities)
510	FIE (Fund for the Improvement of Education) - Smaller Learning Communities
512	FIE (Fund for the Improvement of Education) - Health Occupations
513	FIE (Fund for the Improvement of Education) - Earmark Grants
515	Tech Challenge
517	Magnet Schools Assistance
518	FIE (Fund for the Improvement of Education) - Equipment Earmark Magnet Schools
521	Public Telecommunications Facilities Planning & Construction
525	Arts in Education
526	Transition to Teaching
527	FIE (Fund for the Improvement of Education) - Curriculum Development of Mariachi Music
535	FIE (Fund for the Improvement of Education) - Desert Sunrise
537	Indian Education Assistance - J. O'Malley Supplement
546	FIE (Fund for the Improvement of Education) - Alternative Drop Out Prevention Program
547	FIE (Fund for the Improvement of Education) - Reading Road to Graduation
560	FIE (Fund for the Improvement of Education) - Living Amer. Freedom, Living Amer History
565	USDA Food and Nutrition Services, Farm to School Grant Program
575	Stop School Violence (Dept. of Justice)

	Project Codes - Federal Relief Funding
NOTE:	*These are grants that are funded by COVID-19 Federal Relief dollars and passed-through to subrecipient entities by NDE .*
	ESSER I - LEA Formula
740	CARES Act ESSER (Elementary and Secondary School Emergency Relief Fund) - allocation
	ESSER I - SEA Non-Admin
744	ESSER Competitive Grants: High Quality Professional Development
745	ESSER Competitive Grants: High Quality Instructional Materials
746	ESSER Competitive Grants: Technological Capacity
	GEER I
749	Governor's Emergency Education Relief Fund (GEER I funding) - Subgrants to LEAs and charter schools
	ESSER II - LEA Formula
741	**CRRSA** ESSER II (Elementary and Secondary School Emergency Relief Fund) - allocation
	ESSER II - SEA Admin
748	School-Based MH Professionals (ESSER II)
758	CRRSA ESSER II - SEA Incentivizing Pathways to Teaching (NSHE; ESSER II) Subgrants
773	Multi-Tiered Systems of Support (ESSER II)
785	CRRSA ESSER II - SEA Trauma Informed Restorative Justice
786	CRRSA ESSER II - SEA Trauma Informed Restorative Justice Practice (Training)
	GEER II
751	Governor's Emergency Education Relief Fund (GEER II funding) - Pre-Kindergarten Access (GEER II)
748	School-Based MH Professionals (GEER II)
	EANS I
778	GEER I - Emergency Assistance for Non Public Schools (EANS) - *direct funding to private schools*
	ESSER III - LEA Formula
742	ARP ESSER III (Elementary and Secondary School Emergency Relief Fund) - allocation
	ESSER III - SEA Non-Admin
718	Birth-3rd Grade Systems Innovation (ESSER III)
721	ARP ESSER III College and Career Readiness (C & C R) Expanded Access
733	ARP ESSER III College and Career Readiness (C & C R) Transition Interventions
735	ARP ESSER III - Homeless Children and Youth (HCY) 2
736	ARP ESSER III - Suicide Prevention Training
743	ARP ESSER Afterschool Summer Enrichment (Summer School and Afterschool Competitive Grant)
750	Improve Law Enforcement and School Safety Specialists' Mental Health Response
752	ARP(American Rescue Plan) ESSER III - Homeless Children and Youth (ARP_HCY)
752	ARP(American Rescue Plan) ESSER III - Homeless Children and Youth (ARP_HCY) - Temp Staffing
753	ARP (American Rescue Plan - SEA) ESSER III (FIRST Nevada)
754	ARP (American Rescue Plan - SEA) ESSER III (Donors Choose)
759	ARP ESSER III SEA - Providing Equitable Access (Office of Inclusive Education)
761	ARP ESSER III SEA - Nv. Institute on Educator Preparation, Retention, and Research (NIEPRR)
762	ARP ESSER III SEA - Nv. Educator Preparation Institute and Collaborative (Nv EPIC)
773	CRRSA ESSER II - SEA Multi-Tiered Systems of Support (MTSS) Coaches
774	ARP ESSER III SEA - SPP/DPP Continuous Improvement Process
775	ARP ESSER III SEA - Safe Voice Liaison (Clark CSD)
776	ARP ESSER III SEA - Teaching & Training CTE Rural and Urban Expansion Support
777	ARP ESSER III College and Career Readiness (C & C R) High Quality Prof. Dev.
784	ARP ESSER III College and Career Readiness (C & C R) Evidence-Based Learning Supports
787	ARP ESSER III - SEA Trauma Informed Restorative Justice Practice
790	ARP ESSER III - SEA Portrait of a Graduate Project (Public Education Foundation)
	SPECIAL EDUCATION
757	ARP(American Rescue Plan) ESSER III -Special Education Part B
764	ARP(American Rescue Plan) ESSER III -Special Education Early Childhood
	ARPA - GFO
693	Family Literacy & Building Home Libraries (ARPA Supplemental)
714	Adult Basic Education Program (ARPA Supplemental)
719	ARPA AB 495 (2021) Learning Loss / Closing Funding Gaps
910	NDE - DRC Contract for EOC Assessments
911	NDE - Educator Surveys
912	NDE - MC3 Pre-Apprenticeship Pilot Program
913	School-based Social Worker Extension
915	Opportunity Scholarship Program
	ARPA - DCFS
914	Unified Billing Support for School-Based Care Coordination Software