



Nevada State Public Charter School Authority

PINECREST ACADEMY OF NORTHERN NEVADA

2025 Charter Renewal Application
Per [NRS 388A.285](#) and [NAC 388A.415](#)

CHARTER SCHOOL RENEWAL APPLICATION AND GUIDELINES

Charter school authorizers are responsible for evaluating current charter schools' performance and achievement levels in the process of deciding whether to renew a school's charter. A strong renewal process is critical to protect charter school autonomy, students, and stakeholders and ensures schools are held to high standards.

In the following pages, we provide guidance around and outline the timeline for the renewal process with the hopes of making the process seamless and smooth for schools and our Authorization team.

Please read through the renewal application and guideline carefully and reach out to **Danny Peltier**, Management Analyst III at **775-687-9178** or dpeltier@spcsa.nv.gov or **Katie Broughton**, Director of Authorizing at **775-399-3397** or kbroughton@spcsa.nv.gov with any questions.

All of us at the Nevada State Public Charter School Authority are excited to work with each of you and support the work schools are doing on behalf of Nevada students.

RENEWAL TIMELINE

Renewal Stage	Date	Action
Optional Renewal Orientation	April	Schools up for renewal will be invited to join an orientation to answer general questions, address common concerns, and learn more about the renewal process.
Renewal Report from the SPCSA	No later than June 30	SPCSA staff will provide each school up for renewal a copy of a summarizing performance report for the current charter term.
Letter of Intent	- Guidance provided by July 31 - Due no later than Sept 1	Schools complete this critical first step and submit a notice of intent to apply for charter renewal.
Release of renewal application and decision criteria	- Released no later than July 31 - Due by October 15 @ 11:59 p.m.	Schools complete the formal renewal application process, submitting required documents and evidence to support a renewal.
Staff Review of Renewal Application	Mid-October through mid-November	Staff reviews schools' applications and supporting documents, including previously conducted site evaluations, to provide an informed, evidence-based recommendation to SPCSA Board.
Staff Recommendation to the Authority ¹	Delivered at an Authority Board Meeting within 60 days of renewal submission deadline or by a mutually agreed upon date	Staff submits recommendation to SPCSA Board based on thorough review. The Authority will discuss and make a decision about schools' renewal in an open meeting.

REQUIRED SUBMISSIONS

The completed renewal application and all required documents must be submitted as a signed PDF into the Charter Renewal Application section in Epicenter by 11:59 pm PT on the due date. Any Excel documents, i.e. budget workbook, should be submitted as a separate attachment along with the signed PDF. Note that changes contemplated within this section of the renewal application may constitute an amendment under [NAC 388A.330](#). SPCSA staff and the Authority will work with individual schools to accommodate these amendment requests should circumstances warrant.

¹ There are additional steps and provisions within [NAC 388A.415](#) should the Executive Director of the SPCSA recommend non-renewal, or if the Authority chooses to non-renew or deny a renewal application for a school.

1. **Executive Summary** [Limited to 5 pages]

Provide a written Executive Summary that includes the following:

- Mission Statement for next charter term. *Note that a change may require separate Authority approval.*

Our Mission Statement

To unite the community to prepare students for college and career.

Our Vision Statement

Where scholars perform at the highest level on all academic measures.

- Key Design Elements of your school
 - What do you plan to do and why?

Pinecrest Academy of Northern Nevada (PANN) is dedicated to creating a safe, nurturing, and academically rigorous environment where every student can thrive. Our mission is to maximize student achievement, foster mutual respect, and inspire a lifelong passion for learning. We believe that all students, regardless of background, can become successful learners and responsible citizens when provided with the right tools, support, and opportunities.

To achieve this, PANN integrates ongoing assessment, engaging instruction, strong community partnerships, and active parent involvement into every aspect of school life. This collaborative approach ensures that learning is personalized, relevant, and responsive to each child's needs.

Educational Philosophy

Our educational program draws from innovative, research-based practices proven to raise student achievement. Key elements include:

- **Standards-based curriculum** aligned to Common Core Standards to ensure academic rigor and coherence.
- **Thematic integration** of core subjects (e.g., math, reading, language arts, writing, science, and social studies) allows students to see meaningful connections across disciplines.
- **Rich arts offerings** in band, orchestra, studio art, graphic design, and choir to promote creativity and well-rounded development.
- **Frequent, appropriate assessments** that inform instruction and guide student growth.
- **Data-driven, differentiated instruction** to meet the needs of all learners, including enrichment for advanced students and targeted interventions for those who need extra support.

- **Teacher development and support**, including professional learning on technology integration, 21st-century resources, and reflective practices to improve teaching and learning.
- **Extended learning opportunities**, such as tutoring, remediation programs, and enrichment activities.
- **Collaborative structures** like weekly grade-level meetings, monthly staff meetings, and ongoing professional development workshops.

Core Values

PANN's culture is anchored in four core values:

1. **Expectation of Excellence** – Setting and maintaining high standards for academic achievement and personal conduct.
2. **Community of Collaboration** – Building strong partnerships among students, staff, families, and the broader community.
3. **Reflection Drives Growth** – Using reflection to inform continuous improvement for both students and educators.
4. **Igniting a Passion for Learning** – Inspiring curiosity, creativity, and a love for lifelong learning.

Leadership Initiative

At PANN, leadership is not reserved for a select few; it is a capacity we cultivate in every student. We are committed to teaching 21st-century leadership and life skills through [Character Strong®](#) and [Purposefull People®](#), a whole-school model that explicitly teaches character development competencies. The program equips students with timeless principles of personal and interpersonal relationships through explicitly training students to develop the ten CharacterStrong key character traits: Courage, Perseverance, Honesty, Respect, Gratitude, Kindness, Responsibility, Cooperation, Creativity, and Empathy that are essential for success in school, work, and life.

By embedding leadership development into our daily routines, we empower students to take ownership of their learning, contribute to their school community, and see themselves as capable leaders today and in the future.

- Proposed changes for the next charter term and rationale
 - Speak to programs, structure, and principles²

² Proposed changes may require separate approval by the Authority as required by statute, regulation or the charter contract.

For the upcoming charter term, PANN does not anticipate any material changes to its educational program, leadership framework, or governance structure. Instead, the network will focus on building upon its demonstrated success by:

- **Deepening stakeholder engagement** through enhanced communication, family involvement opportunities, and community partnerships.
- **Expanding access to enrichment and advanced coursework**, ensuring that students of all backgrounds can pursue academic challenges that prepare them for college, career, and life.
- **Sustaining high levels of achievement** through data-informed instruction, targeted interventions, and rigorous academic standards.

This renewal request is grounded in a proven track record of academic excellence and an organizational culture committed to self-reflection, continuous improvement, and responsible growth. PANN seeks renewal to continue delivering high-quality, tuition-free public education that meets SPCSA performance expectations while remaining responsive to the diverse needs of the Northern Nevada community it proudly serves.

2. **Renewal Application**

A. Application Form

Complete the provided template application (pg. 7 of this form) for the following:

- Academic Performance
- Operational Overview
- Financial Performance
- Organizational Performance
- Next Charter Term

Please note that some information required in this section was provided to the charter holder by the SPCSA in the charter performance summary renewal report.

Please see the required template below for additional information.

B. Written Narrative [Limited to 5 pages]

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.

Student Enrollment

PANN's student enrollment history in **Table 1** below is based on the Enrollment History in the SPCSA's 2025 Renewal Performance Report issued on June 26, 2025. In general, due to its unique and successful educational model, student enrollment at PANN has consistently increased during the last five years of PANN's current charter contract with the SPCSA.

Table 1. Total Student Enrollment at Pinecrest Academy of Northern Nevada

Total Student Enrollment					
Grade	2020-21	2021-22	2022-23	2023-24	2024-25
K	98	103	100	99	100
1	103	104	103	100	102
2	95	107	107	111	108
3	103	108	108	106	107
4	90	109	108	111	110
5	80	108	107	108	110
6	63	97	131	132	132
7	53	67	97	130	135
8	0	65	66	100	129
Total	685	868	927	997	1,033

In the upcoming charter term, PANN will continue its commitment to recruiting and enrolling a diverse student body that reflects the community it serves. PANN will ensure that every interested student and family has equal access to apply, enroll, and attend, with outreach efforts designed to reach the entire community and targeted initiatives aimed at economically disadvantaged students, English Learners, students with disabilities, and other populations who may be at risk of academic failure.

PANN's recruitment strategy is rooted in authentic community engagement and collaboration among current students, families, teachers, Board members, and local partners. The school will host inclusive events on campus, offer regular school tours throughout the academic year, and conduct evening parent information sessions to provide prospective families with a clear view of the school in action. To further broaden outreach, PANN will participate in community-based recruitment activities at local parks, recreation centers, and family-friendly retail locations. Any vacancies that arise will be promptly filled using the school's waitlist, ensuring continued access for interested families and sustained diversity across all grade levels.

Student Retention

PANN's enrollment has steadily increased over the current charter term, supported by consistently high student retention rates that average approximately 85% annually. This strong retention reflects more than just numbers; it demonstrates deep family satisfaction, a positive and inclusive campus culture, and the effectiveness of PANN's academic and social-emotional supports.

Such outcomes are the result of intentional practices designed to strengthen relationships, build trust, and engage families as active partners in their children's education. School leaders prioritize a safe, supportive learning environment, high-quality instruction, and robust family engagement initiatives, all of which contribute to a climate where students and families choose to stay.

The strength of this commitment is further reflected in the ongoing demand for enrollment. For the 2025-26 school year, PANN's waitlist includes nearly 400 students, underscoring the confidence families place in the school's ability to deliver a rigorous, values-driven educational experience that prepares students for long-term success.

Attendance / Chronic Absenteeism

Consistent attendance is a cornerstone of academic success, and PANN remains deeply committed to reducing chronic absenteeism, defined as missing 10% or more of school days. This priority has been a standing focus in board meetings and campus-level planning, particularly as the school addresses lingering post-pandemic attendance challenges.

PANN's multi-tiered strategy combines proactive communication with families, student incentives, real-time data monitoring, and timely interventions. The registrar and administrators work collaboratively to identify attendance patterns early, meet directly with parents, and provide workshops emphasizing the critical link between regular attendance and academic achievement.

These efforts produce measurable results. PANN has reduced chronic absenteeism by 3% at both the elementary and middle school levels, now outperforming both the local district and state averages. As of the SPCSA's Site Evaluation Report dated October 30, 2024, PANN's chronic absenteeism rate stands at 12.4%, compared to 21.1% for the Washoe County School District and 25.9% statewide. The SPCSA has formally recognized this improvement as evidence of the school's effective approach.

In addition, PANN is committed to precise attendance reporting under Senate Bill 249, ensuring that professionally excused health-related absences are coded correctly (e.g., MDP codes) to avoid unintended impacts on NSPF scores. Staff participate in weekly SPCSA technical assistance calls and regularly review updated guidance via the Canvas repository.

By integrating data-driven strategies with personal engagement, PANN has built a school-wide culture that values learning time, supports families, and proactively removes barriers to student participation. This approach not only sustains high retention rates but also reinforces the school's mission to ensure every student has the opportunity to succeed.

Discipline

PANN is committed to ensuring that every student learns in a safe, respectful, and inclusive environment. Our [Restorative Justice Plan](#) for the 2025-26 school year promotes accountability, empathy, and community-building. Rather than relying solely on punitive measures, our approach focuses on repairing harm, restoring relationships, and helping students make better choices moving forward.

This framework establishes clear, school-wide behavioral expectations and reinforces them through proactive teaching, consistent follow-through, and targeted support. Students are coached to understand the impact of their actions on others, reflect on their choices, and take responsibility for maintaining a positive learning environment. Staff receive specialized training in restorative practices to ensure that discipline is administered fairly and equitably, without disproportionate impact based on race, ethnicity, or gender.

The effectiveness of this approach is reflected in discipline data from the most recent reporting year, which shows exceptionally low rates of serious incidents on campus. These outcomes demonstrate that a disciplined yet compassionate culture, one that combines high expectations with strong supports, can foster safety, strengthen student-staff relationships, and improve overall student success. By prioritizing prevention, collaboration, and personal growth, PANN's restorative model continues to build a school community where every student can thrive.

Faculty and Staff Retention

PANN recognizes that retaining high-quality educators is essential to sustaining academic excellence and student success. The network intentionally recruits teachers who align with its mission and educational model, and who demonstrate enthusiasm, collaboration, and a commitment to student-centered learning, with a strong focus on family engagement. Once on board, faculty and staff are supported through comprehensive professional development, mentorship, a culture of collaboration, and competitive compensation and benefits comparable to other charter and district schools.

Over the current charter term, PANN has averaged greater than 90% retention of instructional and non-instructional staff, with higher mobility among teaching assistants who often pursue licensure, career advancement, or alternative career paths. PANN attributes its strong retention to a culture of growth and learning, where teacher morale and capacity are central considerations in decision-making. Leadership maintains an "open door" policy, communicates regularly via in-person and digital channels, and responds promptly to staff ideas, often implementing new initiatives based on their feedback.

Staff consistently describe the school climate as friendly, supportive, and collaborative, with administrators who model calm, solution-oriented leadership during challenging times. Relationships among administrators, teachers, and families are founded on trust and respect, fostering a community dedicated to finding the best solutions for students.

Looking ahead, PANN will continue to strengthen retention by targeting the recruitment of educators skilled in working with at-risk student populations. This will be achieved by providing ongoing training in instructional strategies that promote collaboration, communication, creativity, and critical thinking, as well as offering professional development focused on meeting the needs

of diverse learners. By maintaining a culture of trust, empowerment, and shared purpose, PANN ensures that talented, mission-driven educators remain committed to long-term student success and the broader school community.

Parent and Family Engagement

Parent and family engagement is central to PANN's mission, vision, and culture, serving as a cornerstone of both student achievement and school climate. The school actively cultivates strong, collaborative relationships between families, educators, and the broader community through open communication, shared decision-making, and meaningful opportunities for involvement. Parent satisfaction is crucial to the school's success.

PANN's multi-tiered communication strategy includes regular email newsletters, timely updates to the [school website](#), and in-person events such as open houses, family days, and career fairs. Parent-teacher conferences and other school events foster direct engagement in student learning, while public board meetings and parent surveys ensure transparency and provide valuable input on academic programming, operations, and school climate.

This commitment to family partnership is a policy that is embedded in daily practice. In the next charter term, PANN will build on this foundation to ensure that all families feel welcomed, respected, and empowered as active partners in the educational process.

SPCSA's Renewal Report Regarding Academic Performance

According to the SPCSA's 2025 Renewal Performance Report, Pinecrest Academy of Northern Nevada has demonstrated generally consistent academic results over the current charter term, as measured by the Nevada School Performance Framework (NSPF) and SPCSA Academic Framework ratings. The Authority Board has not issued any Academic Notices to PANN during this period.³

Serving grades K-8 at a single campus, PANN's elementary and middle school programs have maintained performance levels that meet or exceed state and SPCSA expectations. Across three separate NSPF and Academic Framework evaluations during the charter term, results have reflected stability in academic outcomes, confirming that the school continues to deliver instruction aligned with high standards and rigorous expectations.

PANN's elementary school earned a 3-star rating for the 2023-24 school year, affirming that it met the state's performance standard. According to the SPCSA Academic Performance Framework, the PANN elementary school was rated "Does Not Meet Standard" with a score of 48.5 for the 2023-24 school year.

³ Following the issuance of the SPCSA's Renewal Performance Report, both [PANN's](#) elementary school (95 index score) and middle school (83.8 index score) received 5-star ratings for the 2024-25 school year!

PANN's middle school earned a 5-star rating for the 2023-24 school year, affirming that the school exceeds the state's performance standard. Additionally, according to the SPCSA Academic Performance Framework, the PANN middle school was rated "Exceeds Standard" for the 2023-24 school year, earning a score of 84.6.

Please see the [Academic Performance](#) section below for more detailed academic data for the PANN campus.

SPCSA's Site Visits

During the current charter term, SPCSA staff have conducted two site evaluations of PANN. Both evaluations highlighted numerous strengths, including strong middle school academic performance, robust community partnerships, and high levels of student engagement and discourse. The most recent 2024-25 evaluation noted the school's increasing enrollment of students eligible for Free and Reduced Lunch (FRL) and English Learners (EL) as a challenge that will require continued focus in the next charter term. Importantly, SPCSA staff have not identified any deficiencies during a site evaluation of PANN during this charter term.

Strengths of the School

- **Top-Performing Middle School:** PANN's middle school has earned a five-star designation for two consecutive years, with an index score rising from 85.5 in 2022-23 to 89.4 in 2023-24. Five-star schools are recognized for superior academic performance and growth across all student groups with no opportunity gaps.
- **STEAM-Integrated Education:** STEAM learning is embedded from kindergarten through eighth grade, with daily integration at the elementary level and dedicated weekly lab sessions. Middle school students can select from twenty-one STEAM-focused electives that span technical arts, performing arts, and visual arts, fostering creativity, collaboration, and problem-solving skills.
- **Positive School Climate:** Students, families, and staff consistently report feeling safe, valued, and supported. Relationships are a hallmark of PANN's culture; students trust the staff, families feel welcome, and leaders know students by name. Staff retention is high, with only two staff members departing from one year to the next.
- **Strong Community Partnerships:** The school maintains an active Parent Advisory Group and PTO, partners with the Boys and Girls Club for before- and after-school care, and engages with the local tribal council. Outreach to the Reno-Sparks Indian Colony Head Start Program led to increased Native American enrollment. Local law enforcement also participates in campus activities, reinforcing safety and community connections.

- **High Levels of Engagement and Discourse:** In the most recent evaluation, twenty-three classrooms were rated “Highly Proficient” and one “Distinguished” for questioning and discussion strategies; twenty-two classrooms were rated “Highly Proficient” and two “Distinguished” for student engagement. Instruction features open-ended questioning, higher-order thinking, and well-paced lessons that encourage full participation.
- **Robust Behavioral Supports:** PANN employs proactive strategies to prevent and resolve conflicts, resulting in very few bullying incidents. The school was awarded a \$100,000 DON’T QUIT fitness center, one of only three in Nevada and the only one in Northern Nevada, offering middle school students physical and mental wellness opportunities through dance, yoga, sports, and fitness programs.

Areas for Continued Development

- **Early Primary Literacy:** Student achievement in early elementary literacy declined between 2022-23 and 2023-24, particularly in kindergarten through second grade. The school’s “Read by Grade Three” NSPF points dropped from 49 to 39 during this period.
- **Elementary Growth & Achievement:** Overall elementary growth and achievement also decreased in 2023-24 compared to the prior year. School leaders attribute this decline, in part, to the transition to a new literacy curriculum implemented during the 2023-24 school year.
- **Increasing FRL and ELL Enrollment:** PANN continues to work toward increasing the proportion of students qualifying for Free and Reduced Lunch (FRL) and English Language Learner (ELL) services to reflect community demographics better. This remains a strategic priority for the leadership team.
- **Physical Space Constraints:** Limited classroom space continues to challenge the school’s ability to accommodate its growing programs and enrollment. Some teachers share classrooms, and small-group instruction often takes place in the hallways. While the school maximizes existing space, additional capacity will be needed to fully meet instructional needs.

Finally, please discuss the demographics of the school as compared to the community it serves, local district, SPCSA, and statewide averages. Include any plans⁴ that the school may be considering addressing any student demographic gaps and any efforts to ensure a representative teaching staff and governing board.

⁴ If previously directed by the Authority through [action on March 4, 2022](#), these plans should include updates on the implementation of a school’s formal recruitment and enrollment plan.

School Demographics

The following student enrollment history for PANN in [Table 2](#) (Enrollment by Race/Ethnicity) and [Table 3](#) (Enrollment by Special Population) is based on data from the SPCSA's 2025 Renewal Performance Report issued on June 26, 2025.

Enrollment by Race / Ethnicity

During PANN's current charter contract with the SPCSA, PANN has maintained a consistent student population by race and ethnicity. See [Table 2](#) below.

PANN has compared its student demographic information to data from the [Nevada Accountability Portal](#) website maintained by the Nevada Department of Education (NDE) for the 2024-25 school year for (a) the State of Nevada, (b) the Washoe County School District (WCSD), and (c) charter schools sponsored by the SPCSA. See [Table 2](#) below.

Table 2. Total Student Enrollment by Race / Ethnicity

Student Enrollment by Race / Ethnicity							
Year	Asian	Black	Caucasian	Hispanic	American Indian / Alaskan Native	Two or More Races	Pacific Islander
2020-21	1.6	1.6	65.6	20.7	2.9	7.0	0.4
2021-22	1.4	1.9	65.5	19.8	3.3	7.4	0.3
2022-23	1.9	1.2	65.4	19.3	3.4	7.8	0.6
2023-24	1.8	0.9	64.6	20.0	4.2	7.8	0.5
2024-25	2.3	0.9	63.6	21.6	3.6	7.2	0.4
State of Nevada	5.6	12.2	26.5	45.7	0.7	7.7	1.5
WCSD	4.3	2.7	40.0	44.0	1.0	6.4	1.6
SPCSA	8.3	12.5	26.5	41.4	0.3	9.4	1.4

When comparing student demographic information for the 2024-25 school year, PANN has a higher percentage of students identifying as American Indian / Alaskan Native than the same cohort of students enrolled throughout the entire State of Nevada, both for traditional schools and SPCSA-sponsored schools, and county-wide for the traditional public schools in WCSD.

Enrollment by Special Populations

During PANN's current charter contract with the SPCSA, PANN has maintained a relatively consistent enrollment of students from special populations, with an increase in the population of IEP students. See [Table 3](#) below.

PANN has compared its student demographic information for special populations for the 2024-25 school year to data from the SPCSA's 2025 Renewal Performance Report for the State of Nevada, WCSD, and the charter schools sponsored by the SPCSA. See [Table 3](#) below.

Table 3. Total Student Enrollment by Special Populations

Student Enrollment by Special Populations			
Year	ELL	FRL	IEP
2020-21	<5.0	17.2	12.4
2021-22	<5.0	14.6	12.9
2022-23	<5.0	15.5	12.2
2023-24	<5.0	18.2	14.7
2024-25	<5.0	15.7	15.1
State of Nevada	14.4	85.0	14.1
WCSD	14.8	62.5	16.0
SPCSA	10.3	63.9	10.7

The enrollment of IEP students at PANN has increased over the last two school years. PANN's enrollment of FRL and ELL students remains below that of the comparable cohort of students throughout the State, WCSD, and the SPCSA.

School Leader

Jami Austin serves as PANN's principal, bringing more than 15 years of experience in K-12 education, leadership, and community engagement. A native Nevadan and graduate of Carson High School at age sixteen, she earned dual bachelor's degrees in political science and French from the University of Nevada, Reno, where she was an inaugural Millennium Scholarship recipient and Dean's List honoree. Her passion for education was ignited during her studies abroad in Pau, France, and led her to earn a graduate degree in education from the University of North Texas.

Her career began with teaching French at the secondary level before transitioning to elementary leadership roles, including a four-year stint at Fort Worth Country Day. Upon returning to Nevada in 2016, she completed a comprehensive teaching and administrative internship at Damonte Ranch High School and later served as assistant principal at Doral Academy of Northern Nevada.

Since opening PANN, she has led with a vision to deliver rigorous, STEAM-infused instruction aligned to Nevada Academic Content Standards and Next Generation Science Standards. She is committed to fostering a safe, respectful, and inclusive learning environment that promotes academic growth, character development, and strong interpersonal skills. Under her leadership, the school has implemented innovative initiatives such as Character Strong and Yondr pouches to support student engagement, social-emotional learning, and responsible technology use.

Her leadership reflects a deep commitment to preparing all students to become lifelong learners and responsible citizens, ensuring the school remains a vital and high-performing part of the Spanish Springs community.

Demographics of Governing Board and Teaching Staff

PANN recognizes that students thrive academically, socially, and emotionally when they see themselves reflected in their teachers, school leaders, and governing board. A diverse staff and leadership team bring cultural perspectives, lived experiences, and instructional approaches that better meet the needs of a multicultural student body. This representation strengthens student-teacher relationships, enhances cultural competency, and fosters a more inclusive and affirming school environment.

To ensure diversity remains both a strength and a strategic priority, PANN continues to pursue targeted recruitment strategies that align with the racial, cultural, and linguistic demographics of the students it serves. These efforts include outreach through culturally diverse community organizations, minority professional networks, and partnerships with minority-serving institutions, as well as participation in diversity-focused job fairs. Word-of-mouth referrals from current families and community members have already helped bring Latinx, African American, and tribal representation to the staff.

Inclusive hiring committees, culturally responsive professional development, and staff affinity groups further reinforce a culture that values diverse voices. As openings occur, both school leadership and the board will proactively engage in good-faith efforts to identify and welcome qualified candidates from underrepresented backgrounds, ensuring that the teaching staff and governing board remain reflective of the student body and well-positioned to support every child's holistic development.

C. Required Supporting Documents

Please upload with your renewal application the following documents:

- Proposed calendar for the first year of the new charter term

The PANN Board has not yet formally adopted the academic calendar for the 2026-27 school year, which will be the first year of the new charter term. However, consistent with past practice, PANN anticipates requesting approval from NDE for an alternate minute calendar. This alternate calendar will align closely with the traditional 180-day school year in terms of start and end dates while meeting or exceeding statutory instructional minute requirements for all grade levels.

Historically, PANN's school year begins in late August, with teachers reporting approximately one week before students. This lead-in period allows for robust onboarding, classroom preparation, and participation in pre-service professional development (PD). Throughout the year, PANN

schedules at least five dedicated PD days. In addition, the calendar includes “Early Release Days,” during which teachers engage in targeted training, analyze student performance data, and collaboratively plan instruction, all while adhering to statutory instructional time requirements.

These calendar elements support the Pinecrest instructional model and are designed to ensure that the real-time needs of students directly inform professional development. By frontloading planning time and embedding opportunities for reflective practice, PANN reinforces its commitment to continuous instructional improvement and strong academic outcomes.

See [*Attachment 02 – Academic Calendar*](#).⁴

- Daily schedule for all grade levels

PANN’s specific daily schedules for the first year of the new charter term in 2026-27 have not yet been formally created or approved by the PANN Board. However, based on existing practices, students typically attend school for approximately 420 minutes per day.

Of that time, roughly 360 minutes are dedicated to direct instructional activities, with the remaining minutes allocated for lunch, recess, transitions, and other non-instructional periods. Students in grades K-4 begin the school day around 8:55 a.m. and dismiss around 3:30 p.m., while students in grades 5-8 begin the school day around 8:105 a.m. and dismiss around 3:30 p.m.

This schedule structure allows PANN to meet or exceed the state’s minimum instructional time requirements while providing adequate time for academic enrichment, intervention, and social-emotional learning. Final daily schedules will be developed and approved in alignment with the board-approved calendar and the academic priorities for the upcoming charter term.

See [*Attachment 03 – Bell Schedule*](#).⁵

3. **Academic Plans for the Proposed Charter Term**

A Written Narrative [Limited to 10 pages]

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 plans 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).

⁴ Since the Governing Board of PANN has not yet approved the academic calendar for the 2026-27 school year, PANN’s latest academic calendar for the 2025-26 school year has been attached as a sample.

⁵ Since the Governing Board of PANN has not yet approved the bell schedule for the 2026-27 school year, PANN’s latest bell schedule for the 2025-26 school year has been attached as a sample.

Academic Vision and Plans for the Next Charter Term

PANN will continue to deliver a rigorous, well-rounded K-8 education aligned with the Nevada Academic Content Standards (NVACS) and the Next Generation Science Standards, preparing students for college, career, and responsible citizenship. The academic vision remains rooted in our STEAM-based instructional model, differentiated learning structures, and commitment to educating the whole child through integrated social-emotional learning and character development.

Core Academic Design Elements – Remaining Unchanged

Our core curriculum and instructional practices will remain anchored in:

- **Standards-Based, Differentiated Instruction** – Evidence-based curricula in ELA, math, science, and social studies, delivered through high-quality Tier 1 instruction and differentiated Power Hour groupings.
- **STEAM Integration** – A K-8 continuum combining science, technology, engineering, arts, and mathematics, with hands-on inquiry, creative problem-solving, and 21st-century skills development.
- **Collaborative Learning Culture** – Instructional practices that foster student discourse, critical thinking, and collaboration, as evidenced by 82% of classrooms rated “Highly Proficient” or “Distinguished” in questioning and discussion strategies during the 2024-25 SPCSA evaluation.
- **Multi-Tiered Systems of Support (MTSS)** – Academic and behavioral supports at Tiers 1-3, including targeted interventions, skill-building curricula (CharacterStrong, PurposeFull People), and evidence-based social-emotional supports.

Planned Refinements and Rationale for Changes

While our instructional foundation remains consistent, the next charter term will see strategic refinements in response to performance trends and SPCSA feedback:

1. **Early Literacy Strengthening** – To address the 10-point drop in “Read by Grade Three” scores from 2022-23 to 2023-24, PANN will implement enhanced foundational skills instruction in K-2, including:
 - Additional small-group literacy interventions during Power Hour
 - Targeted phonics and fluency programs informed by regular progress monitoring
 - Expanded use of nonfiction science/social studies texts to build content knowledge and vocabulary

2. **Elementary Growth and Achievement Recovery** – Following a curriculum transition in 2023-24, leadership will ensure full teacher proficiency with the adopted literacy program through job-embedded coaching, data-driven PLCs, and cross-grade lesson study to improve vertical alignment.
3. **Support for Growing FRL and EL Populations** – With enrollment of FRL and EL students increasing, PANN will:
 - Strengthen home-school partnerships through multilingual communications and parent workshops
 - Expand sheltered instruction training for all teachers
 - Provide additional academic language support during Power Hour and after school
4. **Space Utilization Strategies** – Recognizing facility constraints, we will maintain small group instruction in flexible spaces while exploring scheduling innovations and potential modular space solutions to accommodate program growth.

Academic Improvements and Equity Initiatives

PANN's commitment to closing opportunity gaps includes:

- **Continuous Data Monitoring** – Using i-Ready, classroom assessments, and SBAC results to identify subgroup performance gaps by race/ethnicity, FRL, EL, and IEP status, with targeted interventions and progress monitoring cycles.
- **Enrichment Access for All** – Ensuring equitable participation in advanced coursework, STEAM electives, and extracurriculars, with active outreach to underrepresented student groups.
- **Collaborative Problem-Solving with Families** – Hosting quarterly family data nights to review progress and co-design support strategies.

Restorative Discipline Plan & Monitoring for Disproportionality

PANN's Restorative Discipline Plan prioritizes prevention, relationship-building, and constructive conflict resolution. Key components include:

- **Schoolwide Culture of Respect and Belonging** – Daily CharacterStrong / PurposeFull People lessons and positive behavior reinforcement systems.
- **Restorative Practices** – Proactive class meetings, restorative circles, and facilitated mediations to resolve conflicts while maintaining community.

- **Behavioral Data Analysis** – Quarterly discipline data reviews disaggregated by student group to identify disproportionality. If disparities emerge, leadership will implement corrective action, such as bias-awareness training, policy adjustments, and increased restorative interventions.

Through this integrated approach, which preserves high-impact practices, refines targeted improvement areas, and commits to equity and restorative discipline, PANN will continue to deliver consistent, high-quality academic outcomes for all students in the next charter term.

Conclusion

PANN's academic vision for the upcoming charter term builds on a strong foundation of proven instructional practices while embracing innovation and equity-driven strategies that address the evolving needs of its diverse student body. By sustaining high expectations, expanding targeted supports, and strengthening family and community engagement, PANN will ensure every student has access to rigorous learning, meaningful enrichment, and the social-emotional tools necessary for success. Through this intentional blend of excellence, inclusivity, and continuous improvement, PANN will prepare all learners not only to meet state standards but to thrive as confident, capable, and compassionate citizens well beyond their years at Pinecrest.

Finally, if the school currently provides distance education, and plans to continue doing so under a renewed contract, please include responses to the following questions as required by [NRS 388A.725\(3\)](#) and [NRS 388A.725\(4\)](#):

- The support available to each pupil, in his or her home or community, including, without limitation, the availability and frequency of interactions between the pupil and teachers;
- The methods the charter school for distance education will use to administer any test, exam or assessment required by state or federal law;
- The methods the charter school for distance education will use to assess the academic success of pupils; and
- The criteria pupils must meet to be eligible for enrollment at the charter school for distance education.

These questions are not applicable as PANN does not offer a distance education program.

4. Organizational Viability and Plans for the Proposed Charter Term

A. Written Narrative [Limited to 10 pages]

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.

Governing Board's Capacity & Success

PANN's Governing Board has consistently demonstrated the leadership, expertise, and mission-driven commitment required to ensure the school's ongoing success. Since its founding, the Board

has effectively stewarded academic, financial, and operational performance through strategic oversight, strong community engagement, and a clear focus on equity and academic excellence.

Comprising eight accomplished professionals, the Board brings a collective expertise in education, law, business, human resources, public policy, finance, and community engagement. This diverse skill set enables the Board to provide informed guidance, ensure fiscal stewardship, and uphold compliance with [NRS 388A.320](#) while modeling best practices in nonprofit governance.

- **Janelle Ordal** (Chair) – Community and Government Relations Manager at i-80 Gold Corp. with extensive experience in stakeholder engagement, public affairs, and nonprofit governance. Serves on multiple industry and charitable boards, bringing deep community connections and strategic partnership skills to PANN.
- **Steve Albrecht** (Vice Chair) – K-12 Vice Principal at Pinecrest Academy of Nevada–Sloan Canyon with 15+ years in school leadership. Former administrator at two 5-Star Pinecrest campuses, including a National Blue Ribbon school, with expertise in instructional leadership and arts advocacy.
- **Jace Glover** (Treasurer) – CPA and Tax Manager at Horning, Lingenfelter & Co., LLP with prior corporate leadership experience at Berkshire Hathaway Energy. Brings strong financial oversight, compliance, and fiscal planning skills, with two children currently attending PANN.
- **A’Keia Sanders** (Secretary) – Director of the Nevada Governor’s Office of Federal Assistance and U.S. Navy veteran. Specializes in federal funding acquisition, intergovernmental relations, and strategic planning, with a track record of advancing resources for underserved communities.
- **Frank Perez** (Member) – Senior Compliance Officer for the City of Reno with legislative experience and leadership roles on multiple public boards, including prior service as PANN Board Chair. Advocates for public education equity and community representation.
- **Cressida Sasse** (Member) – Senior HR executive and Deputy Director of Human Resources at Resources Legacy Fund. Brings expertise in organizational growth, talent management, and fostering inclusive, high-performance workplace cultures.
- **Dale Erquiaga** (Member) – Former Nevada State Superintendent of Public Instruction and Acting Chancellor of the Nevada System of Higher Education. National nonprofit CEO and senior government strategist with deep policy, governance, and education reform experience.

- **Lauren Conner** (Member) – Veteran secondary educator and department leader at Edward C. Reed High School. Holds dual master’s degrees in Educational Leadership and Curriculum & Instruction, with a focus on student engagement, instructional innovation, and equity.

Please refer to [*Attachment 04 – Board Member Roster*](#) for additional details.

By maintaining a mission-aligned, actively engaged leadership body, PANN’s Governing Board remains well-positioned to sustain high performance and advance the school’s design in the years ahead. Looking forward, the Board will continue to strategically recruit and onboard new members whose backgrounds and expertise complement existing strengths, reflect the diversity of the communities served, and support the school’s long-term success.

Growth Plan for Board Membership

PANN has adopted a strategic, inclusive, and forward-looking board development plan designed to ensure strong governance and long-term success. This plan prioritizes proactive recruitment, succession planning, and continuous assessment of board composition to align with the school’s mission, strategic priorities, and the evolving needs of the communities it serves.

Board recruitment focuses on identifying candidates with expertise in critical areas such as K-8 education, legal compliance, finance, facilities development, and community leadership. Vacancies are publicly advertised and shared directly with stakeholders to maintain transparency and encourage broad participation. Prospective candidates are sourced through extensive professional networks and evaluated for their ability to complement the board’s existing strengths while enhancing diversity of thought, lived experience, and cultural representation.

The board places a high value on parental and educator perspectives, ensuring governance decisions remain grounded in the realities of the educational experience. All members participate in ongoing training to stay informed about current educational policy, emerging trends, and best practices in nonprofit governance.

Through this deliberate and transparent approach, PANN will sustain a high-functioning, representative governing body that champions equity, drives academic excellence, and provides responsive leadership capable of meeting the needs of a dynamic and diverse student population.

For additional information, please refer to the new board member recruitment procedure outlined in [*Attachment 05 – Bylaws*](#).

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.

SPCSA's Renewal Report Regarding Organizational Performance

PANN has demonstrated strong organizational health and consistent high performance throughout the current charter term. As noted in its 2025 Renewal Performance Report, the SPCSA has not issued any Organizational Notices to PANN, confirming the network's full compliance with the Organizational Performance Framework. This reflects not only PANN's sound governance practices but also its ongoing commitment to excellence in operational management, financial stewardship, and regulatory compliance. The Governing Board remains proactive in addressing any areas for improvement identified during site evaluations, reinforcing a culture of continuous improvement and accountability.

Organizational Improvements / Board Training & Development

PANN's Governing Board is committed to continuous improvement in governance and oversight through structured training and professional development. During the current charter term, all members have completed at least four hours of annual training, including nonprofit fiscal management, Nevada Open Meeting Law compliance, governance best practices, and financial stewardship. Members also participate in state and national charter school conferences to stay informed on emerging trends and best practices.

Newly appointed board members undergo a comprehensive onboarding process to ensure they can contribute effectively from day one. The board is also expanding its training partnerships, including work with Dr. Jessica Barr of RTB Data & Consulting LLC (Raising the Bar), to strengthen its ability to interpret performance dashboards and monitor academic, operational, and financial performance.

Should the need for corrective action arise, the board is prepared to engage in targeted, expert-led training to address challenges swiftly while upholding the highest standards of accountability, transparency, and student-centered decision-making.

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).

Oversight and Monitoring of EMO Services

The PANN Governing Board exercises full oversight of its contracted Education Management Organization (EMO), Academica Nevada, through a clearly defined governance structure that safeguards board autonomy while ensuring operational excellence. Academica Nevada functions solely as a support provider under the Board's direction, delivering non-instructional services, such as accounting, payroll, registration, procurement, facilities management, state reporting, and compliance. All academic, financial, and governance authority remains exclusively with the Governing Board and school leadership.

To monitor performance, the Board conducts an annual, rubric-based evaluation (see [*Attachment 06 – EMO Evaluation Rubric*](#)) in collaboration with the school’s administrative team. The rubric measures Academica’s effectiveness across key domains (i.e., Board management, facilities, finance, grants, Infinite Campus, HR and legal services, marketing, National School Lunch Program, procurement, registration, school safety, state reporting, and teacher recruitment/licensure) using indicators such as timeliness, responsiveness, fiscal transparency, cost efficiency, and compliance with state and federal requirements. Feedback from both board members and school leaders provides a comprehensive picture of service quality, enabling the Board to identify strengths, address deficiencies, and require corrective action when necessary. The Board retains full contractual authority to terminate the agreement for cause or not renew the contract.

To ensure accountability, Academica assigns an advisor and board manager to work closely with the Board Chair and principal, supporting meeting preparation, compliance with the Open Meeting Law, and efficient communication. Academica staff do not supervise instructional personnel or influence educational decisions, and internal controls prohibit the EMO from employing school staff, managing disbursements, or using PANN fees to support other schools. The Board exclusively hires the principal, who manages and evaluates all school employees.

This clearly defined structure, combined with ongoing evaluation and contractual safeguards, ensures that Academica’s services enhance, rather than direct, PANN’s operations. By maintaining transparent oversight and preserving decision-making authority within the Board and school leadership, PANN can leverage high-quality operational support while remaining fully focused on its mission to deliver exceptional educational outcomes for all students.

B. Required Supporting Documents

Please upload with your renewal application the following documents:

- Board Member Roster (page 8 of this application). Note that only names, contact information, and Board leadership information are required. Information provided in this section should match Epicenter.

Please refer to [*Attachment 04 – Board Member Roster*](#) for additional information.

- Board Chair Assurance Statement & Signature (see page 11 of this application)

Please refer to the [*Board Member Assurance Statement*](#) below.

- For schools contracting with a CMO or EMO, a copy of a draft contract for the upcoming term.

Please refer to [*Attachment 07 – EMO Service Agreement*](#) for a copy of PANN’s latest EMO contract with Academica Nevada. Upon renewal of the charter, PANN anticipates negotiating and entering into a new contract with Academica Nevada as its EMO provider for the upcoming charter

term. This ensures continuity of high-quality operational support while allowing the Governing Board to evaluate and update the agreement as needed to serve the school's mission and students best.

5. Fiscal Soundness and Plans for the Proposed Charter Term

A. Written Narrative [Limited to 10 pages]

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.

Current Fiscal State

PANN maintains a disciplined and transparent approach to fiscal management, ensuring both short-term viability and long-term sustainability. The Governing Board exercises strong oversight through quarterly reviews, independent audits, and robust internal controls, with support from Academica Nevada and an independent audit firm. Despite challenges related primarily to facility bond debt, PANN has remained financially stable and continues to allocate resources toward student achievement while meeting its obligations.

During the current charter term, PANN's financial performance has shown steady improvement, particularly in areas such as cash flow and margins. Although the SPCSA has maintained a Financial Notice of Concern since FY2022 due to the school's debt-to-asset ratio and earlier liquidity challenges, it is worth noting that the Notice has not been elevated in three consecutive years. This reflects confidence in the Board's corrective actions, disciplined stewardship, and ability to address areas of concern without jeopardizing operations or instructional quality. Additionally, annual audits have produced no material findings, reinforcing the integrity of the school's financial practices.

Financial Oversight & Internal Controls

The PANN Governing Board, supported by Academica Nevada, implements rigorous internal controls across all fiscal operations to maintain financial accuracy and integrity. Budgeting, cash flow management, procurement, payroll, and debt obligations are closely monitored by the Board Treasurer and reviewed at least quarterly to ensure continuous and vigilant monitoring of the school's fiscal health.

Principals and office managers receive annual training on financial policies to ensure site-level operations remain aligned with state law, SPCSA expectations, and internal protocols.

Key safeguards include:

- Board-approved budgets and procurement policies that ensure no expenditure occurs outside of approved allocations.

- Independent annual audits that validate financial integrity and compliance.
- Separation of instructional leadership from operational and financial management, reinforcing governance accountability.
- Use of a reputable third-party payroll vendor to ensure accuracy, compliance, and timely processing.

Organizational Improvements to Financial Performance

In recent years, the Governing Board has taken deliberate steps to strengthen financial performance:

- **Cash Flow Management:** Implemented more conservative forecasting and reserve-building practices.
- **Budget Forecasting:** Increased frequency and rigor of budget-to-actual reviews, enabling proactive adjustments.
- **School Leader Training:** Expanded financial management training for principals to improve oversight at the campus level.
- **Independent Evaluation:** Commissioned enhanced financial reviews to anticipate risks and strengthen alignment with SPCSA indicators.

As a result, although debt-to-asset ratio challenges persist due to the structural realities of the school's facility financing, PANN has demonstrated measurable progress in other indicators, including margin stability and improved cash flow. These corrective measures, combined with strong governance and EMO support, have ensured uninterrupted school operations and protected academic programming.

Commitment to Fiscal Sustainability

PANN has developed a robust financial model that prioritizes both short-term fiscal health and long-term sustainability, while rigorously aligning its fiscal practices with the SPCSA's Financial Performance Framework. This alignment ensures that clear benchmarks for viability and sustainability guide financial decisions.

By embedding these standards into daily operations and long-term planning, the Governing Board and Academica Nevada can proactively monitor trends, respond swiftly to emerging challenges, and reinforce accountability at every level. This disciplined approach not only safeguards financial stability but also ensures that resources are consistently directed toward advancing student achievement and organizational growth.

These metrics are reviewed regularly by the Board and Academica Nevada, enabling leadership to identify trends, address variances, and implement timely corrective actions. This disciplined

approach, supported by robust internal controls, strategic budgeting, and expert financial oversight, ensures PANN remains fiscally sound, operationally efficient, and fully equipped to support high-quality education throughout the next charter term and beyond.

Budget Development

Academica Nevada collaborates closely with the school principal to develop a comprehensive, mission-driven budget that aligns with enrollment projections, strategic priorities, and the school's academic and operational goals. These budgets are grounded in sound financial principles, historical trends, and programmatic needs, providing a solid foundation for long-term fiscal planning. Once reviewed and approved by the Governing Board, the school leader is responsible for monitoring adherence throughout the year and adjusting as needed to ensure compliance with allocated funds.

Conclusion

PANN's strategic financial management positions the school for sustained operational excellence and long-term viability. Through disciplined oversight, targeted improvements, and continuous monitoring, the Governing Board has demonstrated its ability to navigate financial challenges while preserving high-quality educational opportunities for students.

As PANN enters the next charter term, it will continue to strengthen internal controls, build reserves, and invest strategically in initiatives that drive academic achievement. This proactive, mission-aligned approach ensures that financial health remains a catalyst for expanding access to equitable, high-quality education.

In doing so, PANN remains well-positioned to responsibly manage resources in support of its mission to prepare all students for academic success and lifelong achievement.

SPCSA's Renewal Performance Report Regarding Financial Performance

PANN's financial performance has demonstrated both resilience and improvement over the current charter term. According to SPCSA evaluations, the school earned "Meets Standard" ratings in 2019-20 and 2020-21 before entering a Financial Notice of Concern beginning in FY2022. This Notice, maintained through FY2024, is primarily due to the school's bond structure, which has a significant impact on its debt-to-asset ratio. While this structural factor continues to weigh on one indicator, SPCSA staff have noted that the school's overall financial performance is improving.

Organizational Improvements to Financial Performance

In recent years, the Governing Board of PANN, in partnership with Academica Nevada, has taken deliberate and sustained action to strengthen financial systems, stabilize margins, and address areas of concern identified by the SPCSA's Financial Performance Framework. While PANN has operated under a Financial Notice of Concern since FY2022, largely due to the school's facility

bond structure and its impact on the Debt-to-Asset ratio, SPCSA staff have acknowledged that the school's overall financial performance is improving. Importantly, the Notice has not been elevated in three consecutive years, reflecting both the Authority's confidence in the school's corrective measures and the Board's commitment to long-term fiscal stability.

Targeted organizational improvements have focused on refining budget forecasting methodologies, optimizing cash flow management, and increasing the frequency of financial reviews to proactively detect and resolve issues before they escalate. For example, although Unrestricted Days Cash on Hand and Total Margin fell below standard in 2021-22, subsequent performance has shown steady progress, with the school meeting or approaching standards in most indicators by 2023-24. These outcomes demonstrate that corrective measures (e.g., strengthening reserve policies and enhancing fiscal monitoring tools) produce measurable results.

To further support financial stewardship, the Governing Board has expanded training for both board members and campus administrators. This includes professional development in nonprofit fiscal management, scenario planning, and best practices in charter school finance, ensuring that decision-makers at every level have the skills and resources needed to manage budgets responsibly. The Board also conducts annual independent audits in compliance with Nevada law, which validates the integrity of financial practices and provides an additional layer of accountability. Additionally, the Board regularly reviews and updates its Financial Policies and Procedures Manual to ensure alignment with evolving best practices and regulatory requirements.

This comprehensive approach, combining corrective action, strengthened internal controls, and professional development, has positioned PANN to sustain long-term financial viability. While challenges remain due to structural debt obligations, the school has demonstrated resilience and steady improvement across key indicators. The Board's proactive oversight, transparent governance, and disciplined fiscal stewardship ensure that financial stability is not only maintained but also leveraged to prioritize resources for student learning and academic success.

Please upload with your renewal application the following school board-approved documents:

- Budget for the current and upcoming fiscal year (FY26)⁶

Please see [*Attachment 08– SPCSA Budget Template*](#) for PANN's current (FY25) and upcoming fiscal year (FY26).

6. Additional Information from the Governing Board Supporting Renewal

Please provide any information or data that the governing body of the charter school determines supports the renewal of the charter contract. This information must include:

⁶ Applicants should use the budget template provided by the SPCSA. Should there be questions, or if incomplete information submitted, SPCSA staff will reach out to the applicant for additional information.

- If applicable, external evaluations or academic data submitted within this section must be independently audited and verified by the person performing the evaluation as required by [NAC 388A.415](#).

This question is not applicable.

- Agenda and draft minutes for the meeting where the governing body voted to approve the submission of the renewal application.

Please see *[Attachment 01 – Board Agenda & Meeting Minutes](#)* for a copy of the agenda and draft minutes from the meeting where the PANN Governing Board voted to approve the submission of this renewal application.

OVERSIGHT

SPCSA staff will include any Site Evaluations in the recommendation and provide documentation collected during visits to the Board as part of the renewal process. Additionally, SPCSA staff may consider and include the results of any subrecipient grant monitoring.

Renewal decisions for schools operating under charter contracts are based on historic performance data as evidenced by both the Nevada School Performance Framework (NSPF), as well as the SPCSA Academic, Financial, and Organizational Performance Frameworks. Historical anecdotes or unsolicited data, e.g. leadership changes or past programmatic adjustments, may be included in the report but will be given less weight when considered by the Authority in making renewal decisions. Beyond academic performance, renewal decisions will also be based on the overall financial and organizational health of the public charter school. Evidence from both the SPCSA Financial Performance Framework results and financial audits will be used to assess the overall financial health of a school, and the SPCSA Organizational Performance Framework results will be used to assess the overall organizational capacity of the school, including whether the school is compliant under local, state, and federal law.

Schools which are contemplating material amendments, e.g. changes to the mission statement, grade levels served, enrollment, facilities expansion, academic program, instructional delivery, management agreement, etc. will be permitted to submit such amendment requests in the event that the school is renewed based on past performance. Schools are permitted to draft such amendment requests during the renewal process for filing immediately following the renewal decision by the Authority. Stated another way, a school may submit formal amendments for consideration by the Authority separately from the renewal application.

It is the responsibility of the school to ensure that the content is accurate and reflects information provided by the NDE and the SPCSA. Any discrepancies between the data submitted and data previously provided by the NDE or the SPCSA will result in a request for resubmission of a compliant and complete application from SPCSA staff.

Schools are required to submit the agenda and draft minutes for the meeting where the governing body voted to approve the submission of the renewal application into the appropriate areas in Epicenter prior to filing the renewal application, as called for in Section 6 of this application template. Failure to submit the agenda and draft minutes into the appropriate areas in Epicenter prior to filing the renewal application will result in the return of the renewal application and a request for resubmission of a compliant and complete application from SPCSA staff.

ACCESSIBILITY TO INDIVIDUALS WITH DISABILITIES

All charter school applications and renewals are required to be ADA compliant as described by Section 508 of the Rehabilitation Act of 1973 (refer to 29 U.S.C. 794d). This statute requires access to and use of Federal executive agencies and information technology (ICT) by individuals with disabilities. Compliance with Section 508 is mandatory for all entities receiving federal funds-including the SPCSA and its charters.

2025 WRITTEN APPLICATION FOR RENEWAL OF CHARTER

School Name & Contact Info	Name: Pinecrest Academy of Northern Nevada Address: 1150 Silent Sparrow Dr., Sparks, NV 89441 Phone: (775) 376-1444 Website: https://www.pinecrestnnv.org/	
School Leader Name & Contact Info	Name: Jami Austin Title: Principal Contact info: (775) 376-1444 Email: jami.austin@pinecrestnnv.org	
Governing Board Names & Contact Info <i>Add rows/names as may be necessary</i>	Chair	Name: Janelle Ordal Email: janelle.ordal@pinecrestnnv.org Phone: (831) 212-3820
	Vice Chair	Name: Steve Albrecht Email: steve.albrecht@pinecrestnnv.org
	Treasurer	Name: Jace Glover Email: jace.glover@pinecrestnnv.org
	Secretary	Name: A'Keia Sanders Email: akeia.sanders@pinecrestnnv.org
	Member	Name: Frank Perez Email: frank.perez@pinecrestnnv.org
	Member	Name: Cressida Sasse Email: cressida.sasse@pinecrestnnv.org
	Member	Name: Dale Erquiaga Email: dale.erquiaga@pinecrestnnv.org
	Member	Name: Lauren Conner Email: lauren.conner@pinecrestnnv.org

ACADEMIC DATA OVERVIEW⁷

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

PINECREST ACADEMY OF NORTHERN NEVADA

2021–22 NSPF Index Score⁸	Elementary: 79.0 Middle: 71.6
2021–22 SPCSA Academic Performance Framework Score / Rating	Elementary: 77.4 / Meets Standard Middle: 66.9 / Meets Standard
2022–23 NSPF Index Score / Star Rating	Elementary: 82.0 / 4-star Middle: 85.5 / 5-star
2022–23 SPCSA Academic Performance Framework Score / Rating	Elementary: 80.2 / Exceeds Standard Middle: 85.3 / Exceeds Standard
2023–24 NSPF Index Score / Star Rating	Elementary: 57.5 / 3-star Middle: 89.4 / 5-star
2023–24 SPCSA Academic Performance Framework Score / Rating	Elementary: 48.5 / Does Not Meet Standard Middle: 84.6 / Exceeds Standard
Four-Year Graduation Rate	n/a
CSI, TSI, or ATSI Identification⁹	Elementary: None Middle: None

⁷ 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.

⁸ The Nevada Department of Education (NDE) calculated NSPF index scores for the 2021-22 school year but did not calculate corresponding star ratings.

⁹ 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.

OPERATIONAL OVERVIEW

For charter holders with multiple campuses, complete the following tables for the whole network AND each campus.

CURRENT YEAR ENROLLMENT & DEMOGRAPHIC DETAILS – PINECREST ACADEMY OF NORTHERN NEVADA

Demographics (2024-25 SY)¹⁰

Total Enrolled Oct. 1, 2024	A %	B %	C %	H %	I %	M %	P %	ELL %	FRL %	HOM %	IEP %
1,033	2.3	0.9	63.6	21.6	3.6	7.2	0.4	<5	15.7	-	15.1

Student Waitlist (as of September 30, 2025)

# Students on Waitlist	% Students on Waitlist w/Preference Status
375	28

Staff Retention

# Total Staff	# Instructional Staff	% Staff Returning 2024-25	% Staff Returning 2025-26
97	70.5	92.0%	93.3%

Discipline (2024-25 SY)

# Out of School Suspensions	# Expulsions
28	0

Year-to-Year Mobility (Student Retention Oct. 1 to Oct.1)¹¹

2020–21	2021–22	2022–23	2023–24	2024–25	2025–26
-	89.01%	80.49%	85.95%	84.46%	-

¹⁰ 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.

¹¹ 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%.

ACADEMIC PERFORMANCE

For charter holders with multiple campuses, please identify which, if any, campus received an Academic Notice.

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			
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

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

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

Current Enrollment Cap & Grade Spans for the Next Charter Term						
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Pinecrest Academy of Northern Nevada	988	988	988	988	988	988
Pinecrest Academy of Northern Nevada	K-8	K-8	K-8	K-8	K-8	K-8

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:


Janel Austin (Oct 8, 2025 08:47:16 PDT)

Date:

08/10/2025

Signature of President/Chair of Governing Body:


Janelia Ordal (Oct 8, 2025 08:46:48 PDT)

Date Governing Body voted to approve renewal application:

July 18, 2025



NOTICE OF PUBLIC MEETING of the Board of Directors of Pinecrest Academy of Northern Nevada

Notice is hereby given that the Board of Directors of Pinecrest Academy of Northern Nevada, a public charter school, will conduct a public meeting on July 18, 2025, beginning at 9:30 a.m. at 1150 Silent Sparrow Dr. Sparks, NV 89441. The public is invited to attend.

Attached hereto is an agenda of all items scheduled to be considered.

Please Note: The Board of Directors of Pinecrest Academy of Northern Nevada may 1) take agenda items out of order; 2) combine two or more items for consideration; or 3) remove an item from the agenda or delay discussion related to an item at any time.

Reasonable efforts will be made to assist and accommodate persons with disabilities desiring to attend or participate in the meeting. Any persons requiring assistance may contact Bella Anderson at (775) 360-6904 or bella.anderson@academicnv.com at least two business days in advance so that arrangements may be made.

The meeting agenda, support materials, and minutes are available at 10785 Double R. Blvd. Ste. 102, Reno, NV 89521, on the schools website: <https://www.pinecrestnv.org/>, and via email at bella.anderson@academicnv.com. For copies of the meeting audio, please email bella.anderson@academicnv.com.

Public comment may be limited to three minutes per person at the discretion of the Chairperson. **Please email bella.anderson@academicnv.com to sign up for public comment.** You may also participate in public comment during the meeting at the following number: +1 669 444 9171

Attachment 01 - Board Agenda & Meeting Minutes



The mission of Pinecrest Academy of Northern Nevada is to unite the community to prepare students for college and career.

The vision of Pinecrest Academy of Northern Nevada is where scholars perform at the highest level on all academic measures.

Board of Directors

Janelle Ordal – Board Chair

Steve Albrecht – Board Vice Chair

Jace Glover – Board Treasurer

A’Keia Sanders – Board Secretary

Frank Perez - Board Member

Cressida Sasse– Board Member

Dale Erquiaga – Board Member

Lauren Conner - Board Member

Jami Austin – Principal

Meeting of the Board of Directors

July 18, 2025

9:30 a.m.

AGENDA

1. OPENING EXERCISES

- a. Call Meeting to Order and Roll Call

2. PUBLIC COMMENT

(No action may be taken upon a matter raised under public comment period unless the matter itself has been specifically included on the agenda as an item. Comments will be limited to three minutes per person. Individuals making public comments will be asked to state their name and spell their last name for the record and provide the secretary with any written comments. Persons wanting to make comments during public comment period, now or in a later public comment period, can participate by telephone by calling +1 669 444 9171. Please note the number changes for each meeting.)

Please adhere to the following procedures when addressing the Board:

- Your comments should be directed to the Board as a whole and not directed to individual Board members. Slanderous, profane, or personal remarks against any Board member, staff, or members

Attachment 01 - Board Agenda & Meeting Minutes



of the audience shall not be permitted.

3. CONSENT AGENDA (FOR POSSIBLE ACTION)

(All items listed under the Consent Agenda are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Board Member so requests, in which case the item(s) will be removed from the consent agenda and considered along with the regular order of business.)

- a. Approval of Draft Minutes from the 5-16-25 Board Meeting
- b. Approval of Draft Minutes from the 6-20-25 PANN Governing Board / PANN Foundation Board Joint Session
- c. Annual Review and Approval of Student / Parent Handbook for SY25-26, Including Updated FERPA and FOIL / Public Records Policy as Component of Handbook
- d. Annual Review and Approval of Staff Handbook for SY25-26
- e. Annual Review and Approval of Updated Restorative Justice Plan
- f. Annual Review and Approval of McKinney Vento Policy
- g. Annual Review and Approval of English Language Learner Policy
- h. Annual Review and Approval of Special Education Manual

4. ACTION & DISCUSSION ITEMS

(Action may be taken on those items denoted "For Possible Action")

- a. School Initiative Report by Principal Jami Austin: May Include, but not Limited to Highlights & Updates, Student Performance, Staffing Updates, Enrollment Updates, Upcoming Events (For Discussion)
 - i. Presentation of End-of-Year Culture Surveys (For Discussion)
- b. Discussion, Review, and Possible Approval of the EMO Evaluation for Academica Nevada (For Possible Action)

Attachment 01 - Board Agenda & Meeting Minutes



- c. Discussion, Review, and Possible Approval to Submit a Letter of Intent to the State Public Charter School Authority to Renew PANN's Charter School Contract (For Possible Action)
- d. Financial Update: may include, but not limited to Financial Framework, Key Financial Information, Average Daily Enrollment, Income Statement, and Balance Sheet (For Discussion)
- e. PANN Foundation Update (For Discussion)
- f. End of Session Legislative Report (For Discussion)

5. ANNOUNCEMENTS & NOTIFICATIONS

- a. The next Board Meeting will be on September 12, 2025, at 9:30 A.M.
- b. PANN Sub Grant Awards

6. PUBLIC COMMENT

(No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.)

7. MEMBER COMMENT

8. ADJOURN MEETING

This notice and agenda has been posted on or before 9 a.m. on the third working day before the meeting at the following locations:

- 1) Pinecrest Academy of Northern Nevada: 1150 Silent Sparrow Dr. Sparks, NV 89441
- 2) pinecrestnnv.org
- 3) notice.nv.gov

MINUTES
of the meeting of the
BOARD OF DIRECTORS of PINECREST ACADEMY OF NORTHERN
NEVADA
July 18, 2025

The Board of Directors of Pinecrest Academy of Northern Nevada held a public meeting on July 18, 2025, at 9:30 a.m. at 11:50 Silent Sparrow Dr. Sparks, NV 89441.

1. Opening Exercises

a. Call to Order and Roll Call

Board Member Frank Perez, acting as Board Chair in Janelle Ordal's absence, called the meeting to order at 9:31 a.m.

Pinecrest Academy Governing Board Members in attendance were Frank Perez, Cressida Sasse, and Dale Erquiaga. Board Vice Chair Steve Albrecht, and Members Jace Glover, A'Keia Sanders, and Lauren Conner (who joined at 9:50 a.m.) were present on Zoom. Board Chair Janelle Ordal was absent.

Pinecrest Academy of Northern Nevada Principal Jami Austin attended the meeting. Academica representatives Tracy Knapp and Colton Loretz were also present.

2. Public Comment

There was no public comment.

3. Consent Agenda

The following items were on the consent agenda:

- a. Approval of Draft Minutes from the 5-16-25 Board Meeting
- b. Approval of Draft Minutes from the 6-20-25 PANN Governing Board / PANN Foundation Board Joint Session
- c. Annual Review and Approval of Student / Parent Handbook for SY25-26, Including Updated FERPA and FOIL / Public Records Policy as Component of Handbook
- d. Annual Review and Approval of Staff Handbook for SY25-26
- e. Annual Review and Approval of Updated Restorative Justice Plan
- f. Annual Review and Approval of McKinney Vento Policy
- g. Annual Review and Approval of English Language Learner Policy
- h. Annual Review and Approval of Special Education Manual

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Principal Austin provided a brief overview of the updates to various handbooks and policies, noting that most changes were in accordance with updated NRS or Department of Education requirements. She noted that the staff handbook contained some highlighted excerpts where wording had changed.

Board Member Erquiaga made a motion to approve all the items on the consent agenda as presented. Board Vice Chair Albrecht seconded the motion, and the motion passed with all in favor.

4. Discussion and Action Item

a. School Initiative Report by Principal Jami Austin: May Include, but not Limited to Highlights & Updates, Student Performance, Staffing Updates, Enrollment Updates, Upcoming Events

Principal Austin provided a comprehensive update on various school initiatives:

- **Parent Liaisons:** A grade level parent liaison program has been successfully implemented for grades K-8, in order to facilitate communication between parents and the school.
- **Social Studies and Civic Training:** The school is partnering with the Bill of Rights Institute to enhance social studies and civics education. A representative from the institute will conduct professional development for staff.
- **“When Kids Lead” Integration:** The program integrating this text is being revamped in response to culture surveys. The program teaches students leadership skills, including training students as classroom greeters.
- **Character Strong Student Pledge:** Character Strong is the tier 1 social emotional curriculum taught to PANN students. The pledge is in alignment with the 9 traits taught in that curriculum, and will be taught to students with the goal of realigning them with Character Strong values when there are behavioral issues.
- **Gradebook Updates:** Changes have been made to the grading system, including the introduction of an A+ grade (98-100%) and adjustments to the weighting of blended learning components.
- **Division Leaders:** Two individuals have been appointed to oversee K-4 and 5-8 divisions, with the goal of improving communication and discipline response times.
- **RTI Module Implementation:** The school is implementing Infinite Campus's Response to Intervention (RTI) module to centralize tracking of student support efforts.

Attachment 01 - Board Agenda & Meeting Minutes

- Athletics Updates: Coaches will be under contract before the school year starts to improve planning.
- Teacher Portfolios: A new portfolio system has been introduced to align professional development with teacher evaluation domains.

Principal Austin also mentioned that initial SBAC data looked promising, especially in elementary school, but growth data was not yet available. She reported that all staff positions were filled for the coming year, with 1,065 students enrolled and 406 on the waitlist. They also have a vendor selling uniforms on site on the 24th and 25th, and staff professional development will run from August 9th-17th. Principal Austin also invited the board members to meet the staff during a social event on August 12th.

Vice Chair Albrecht asked Principal Austin if students were given adequate time to complete online work at school to ensure equitable access to internet. Principal Austin confirmed that students have multiple opportunities to work on online tasks throughout the school day. Board Member Erquiaga asked if teachers have requested AI training for their professional development. Principal Austin stated that they've received training to use AI for lesson planning, and the board members discussed the benefits of implementing additional training on AI security.

i. Presentation of End-of-Year Culture Surveys

Survey data was used throughout the principal report to support updates being made to curriculum and training.

b. Discussion, Review, and Possible Approval of the EMO Evaluation for Academica Nevada

The board reviewed the EMO evaluation for Academica Nevada. Principal Austin provided context for some of the ratings, noting that certain lower scores might be due to the school choosing not to use specific services rather than dissatisfaction with the service quality. Board members suggested adding an "N/A" option and mandatory comments for future surveys, so that respondents must provide more clarity.

Principal Austin recommended that Academica be considered as exceeding expectations overall, citing their high level of support and the synergy between their various departments.

Board Member Sanders moved to approve the EMO evaluation data as presented, and to delegate authority to the board chair to sign a letter to the charter authority that Academica has exceeded contractual obligations during the 24-25 school year. Board member Erquiaga seconded the motion, and the motion passed unanimously.

c. Discussion, Review, and Possible Approval to Submit a Letter of Intent to the State Public Charter School Authority to Renew PANN's Charter School Contract

Attachment 01 - Board Agenda & Meeting Minutes

Academica representative Colton Loretz explained the charter renewal process, noting that Pinecrest Academy of Northern Nevada has a little less than a year left in their current charter contract. He outlined the steps involved in renewing this contract, including submitting a letter of intent, drafting an application, and potential timelines for approval.

Board Vice Chair Albrecht moved to approve the submission of the letter of intent to the SPCSA to renew Pinecrest Academy of Northern Nevada's charter contract. Board member Connor seconded the motion, and the motion passed unanimously.

d. Financial Update: may include, but not limited to Financial Framework, Key Financial Information, Average Daily Enrollment, Income Statement, and Balance Sheet

Tracy Knapp from Academica presented the financial update. Key points included:

- The daily average enrollment was at 99.22%.
- Total income was at 91% of the budget, which was on target.
- Under expenses, salaries and benefits were at 90% of their budget.
- Some areas were slightly over budget, including affiliation fees and training due to issues with Title 2 funding (wherein funds were initially awarded and then recalculated after some funds had already been committed), and professional services due to higher than anticipated audit expenses.
- Total expenses were at 86% of the budget, which was slightly under budget.

Mr. Loretz added that the school might receive approximately \$80,000 in refunded sponsorship fees from the SPCSA, which could help offset some shortfalls.

e. PANN Foundation Update

Principal Austin provided the foundation update, which focused on the progress of the upcoming Boots and Brews event on September 6th. She encouraged board members to attend, help secure sponsors, and spread the word about the event. The event will celebrate the school's first five years and honor founding faculty members. Board Member Erquiaga noted that he has found the event highly enjoyable in the past.

f. End of Session Legislative Report

Mr. Loretz briefly highlighted some key outcomes of the 2025 legislative session:

- Staff raises were approved, encompassing a larger range of educational support staff than initially anticipated.

Attachment 01 - Board Agenda & Meeting Minutes

- A special board meeting will likely be required in early August to approve the allocation plan for these raises.
- A study on charter school facility funding was initiated, which could impact future legislative sessions.
- The transportation grant was renewed with increased funding of \$8-9 million per year.

It was noted that additional information could be found in the support materials in the form of a comprehensive end-of-session report. Board Members expressed appreciation for the lobbying efforts that resulted in a successful legislative session for charter schools.

5. Announcements & Notifications

It was announced that the next Board Meeting is scheduled for September 12th, 2025, at 9:30 a.m. Mr. Loretz also noted that information about recent sub-grant awards had been provided to the board for informational purposes. He highlighted the renewal of the transportation grant, which allows the school to fund transportation costs through the grant rather than the operating budget.

6. Member Comment

There was no member comment.

7. Public Comment

There was no public comment at the meeting location or on the Zoom call.

8. Adjournment

Board Member Perez adjourned the meeting at 10:39 a.m.

Approved on:

Secretary of the Board of Directors

Pinecrest Academy of Northern Nevada

Attachment 02 - Academic Calendar



Pinecrest Academy of Northern Nevada Academic Calendar* 2025-2026 School Calendar



August 2025							February 2026								
No school on shaded days							No school on shaded days								
Su	Mo	Tu	We	Th	Fr	Sa	# of days: 8	Su	Mo	Tu	We	Th	Fr	Sa	# of days: 18 (1 PD)
					1	2		1	2	3	4	5	6	7	
3	4	5	6	7	8	9	Aug. 11th-15th Teacher PD	8	9	10	11	12	13	14	Feb. 12th-PD Day, No School
10	11	12	13	14	15	16	Aug. 18th & 19th Teacher PD	15	16	17	18	19	20	21	Feb. 13th-16th-Presidents' Day Weekend No School
17	18	19	20	21	22	23	Aug. 20th-1st Day of School (K-8)	22	23	24	25	26	27	28	
24	25	26	27	28	29	30									
31															
September 2025							March 2026								
No school on shaded days							No school on shaded days								
Su	Mo	Tu	We	Th	Fr	Sa	# of days: 21 full (.5 PD)	Su	Mo	Tu	We	Th	Fr	Sa	# of days: 15 full & 5 half
	1	2	3	4	5	6	Sept. 1st Labor Day No School	1	2	3	4	5	6	7	
7	8	9	10	11	12	13		8	9	10	11	12	13	14	
14	15	16	17	18	19	20	Sept. 19th- Early Release PD For Staff	15	16	17	18	19	20	21	March 23-26- Conf. Week Early Release
21	22	23	24	25	26	27		22	23	24	25	26	27	28	March 27 - Early Release PD For Staff
28	29	30						29	30	31					March 30-April 3 Spring Break- No School
															Qtr 3 ends 3/27/2026
October 2025							April 2026								
No school on shaded days							No school on shaded days								
Su	Mo	Tu	We	Th	Fr	Sa	# of days: 12 full & 5 half (1 PD)	Su	Mo	Tu	We	Th	Fr	Sa	# of days: 19
			1	2	3	4	Oct. 3rd - Early Release PD For Staff				1	2	3	4	
5	6	7	8	9	10	11	Oct. 6th-10th Fall Break	5	6	7	8	9	10	11	
12	13	14	15	16	17	18		12	13	14	15	16	17	18	
19	20	21	22	23	24	25	Oct. 20th-24th Conf. Week Early Release	19	20	21	22	23	24	25	
26	27	28	29	30	31		Oct. 31st-NV Day, No School	26	27	28	29	30			
							Qtr 1 ends 10/30/25								
November 2025							May 2026								
No school on shaded days							No school on shaded days								
Su	Mo	Tu	We	Th	Fr	Sa	# of days: 14 (.5 PD)	Su	Mo	Tu	We	Th	Fr	Sa	# of days: 20
						1							1	2	
2	3	4	5	6	7	8	Nov. 10th- PD Day, No School	3	4	5	6	7	8	9	
9	10	11	12	13	14	15	Nov. 11th-Veteran's Day Observed	10	11	12	13	14	15	16	
16	17	18	19	20	21	22		17	18	19	20	21	22	23	
23	24	25	26	27	28	29	Nov. 24-28-Thanksgiving Break No School	24	25	26	27	28	29	30	May 25th-Memorial Day
30								31							
December 2025							June 2026								
No school on shaded days							No school on shaded days								
Su	Mo	Tu	We	Th	Fr	Sa	# of days: 14 (.5 PD)	Su	Mo	Tu	We	Th	Fr	Sa	# of days: 4.5
	1	2	3	4	5	6			1	2	3	4	5	6	Qtr 4 ends 6/5/26
7	8	9	10	11	12	13		7	8	9	10	11	12	13	June 5th-Last Day of School Early Release
14	15	16	17	18	19	20	Dec. 18th-Early Release PD For Staff	14	15	16	17	18	19	20	June 8th-10th Contingency Weather Days
21	22	23	24	25	26	27	Dec. 19th-Dec. 31st Winter Break	21	22	23	24	25	26	27	
28	29	30	31				Qtr 2 ends 12/19/25	28	29	30					
January 2026							July 2026								
No school on shaded days							No school on shaded days								
Su	Mo	Tu	We	Th	Fr	Sa	# of days: 19 (1.5 PD)	Su	Mo	Tu	We	Th	Fr	Sa	# of days: 0
				1	2	3	Jan. 1st-Jan. 4th Winter Break				1	2	3	4	
4	5	6	7	8	9	10	Jan. 5th-PD Day-No School for Students	5	6	7	8	9	10	11	
11	12	13	14	15	16	17	Jan. 16th-Early Release PD For Staff	12	13	14	15	16	17	18	
18	19	20	21	22	23	24	Jan. 19th-MLKJ Day No School	19	20	21	22	23	24	25	
25	26	27	28	29	30	31		26	27	28	29	30	31		
						Q1	8/20/25-10/30/25							Q3	1/6/26-3/27/26
						Q2	11/3/25-12/18/2025							Q4	4/6/26-6/5/26
*This calendar is subject to State approval															

Bell Schedule



2025-2026

8AM Grades 5-8 Arrival & Breakfast in MPR

8:10AM Class Bell (Grades 5-8)

8:15AM Tardy Bell (Grades 5-8)

8:45AM K-4 Arrival & Breakfast in MPR

8:55AM Class Bell (Grades K-4)

9:00AM Tardy Bell (Grades K-4)

2:45 Grades 5-8 Dismissal

3:30 Grades K-4 Dismissal

If your student is
absent, please
complete the "report
an absence form"
Infinite Campus!

Middle School Bell Schedule



2025-2026

Middle School Class Times:

A Days:



1st period-8:15-9:30



2nd Period-9:35-10:50



3rd period-10:55-12:10



ADVISORY-12:15-12:45

Lunch/Recess 12:45-1:25

4th period-1:30-2:45

B Days:

5th period-8:15-9:30

6th Period-9:35-10:50

7th period-10:55-12:10

ADVISORY-12:15-12:45

Lunch/Recess 12:45-1:25

8th period-1:30-2:45

If your student is
absent, please
complete the "report
an absence form"
Infinite Campus!

Attachment 04 - Board Member Roster

Pinecrest Academy of Northern Nevada's Board of Directors Roster						
Name	Board Position	County of Residence	NRS 386.549 Membership Category	Address	Phone Number	Email
Janelle Ordal	Chair	Washoe County	Professional	338 Jimmy Ct. Sparks, NV 89436	831-212-3820	janelle.ordal@pinecrestnnv.org
Steve Albrecht	Vice-Chair	Clark County	Educator	2625 Romarin Terrace Henderson, NV 89044	702-556-7179	steve.albrecht@pinecrestnnv.org
A'Keia Sanders	Secretary	Washoe County	Professional	6522 Lonnie Ct. Sparks, NV 89436	775-977-2842	akeia.sanders@pinecrestnnv.org
Jace Glover	Treasurer	Washoe County	Parent	6162 Hay Wagon Trail Sparks, NV 89436	775-240-0500	jace.glover@pinecrestnnv.org
Frank Perez	Member	Washoe County	Other	307 Pine St. Suite 304 Reno, NV 89501	775-400-6076	frank.perez@pinecrestnnv.org
Cressida Sasse	Member	Washoe County	Other	2531 Ivory Ann Dr. Sparks, NV 89436	707-718-4577	cressida.sasse@pinecrestnnv.org
Dale Erquiaga	Member	Washoe County	Professional	7321 Rustic Sky Dr. Sparks, NV 89436	702-277-4040	dale.erquiaga@pinecrestnnv.org
Lauren Conner	Member	Washoe County	Educator	7065 Freedom Dr. Sparks, NV 89436	775-815-1353	lauren.conner@pinecrestnnv.org

BYLAWS
OF
PINECREST ACADEMY OF NORTHERN NEVADA

ARTICLE I
INTRODUCTION AND
LEGAL STATUS

Section 1. Name, Location and Address. The name of the charter school is Pinecrest Academy of Northern Nevada (hereinafter referred to as the “School”) also known as Pinecrest Academy of Northern Nevada, Inc., a non-profit corporation. The School is located in Washoe County. The address is 1150 Silent Sparrow Dr., Sparks, NV 89441.

Section 2. Legal Status. The School is a charter school pursuant to Nevada Revised Statute 388A.025 sponsored by the Nevada State Public Charter School Authority. The Governing Board of the School is an independent body under the authorization of the State Public Charter School Authority and a non-profit corporation pursuant to NRS 388A.095(2). The Board plans and directs all aspects of the school’s operations.

Section 3. Statutes. The School shall operate in accordance with Nevada Revised Statutes, Chapter 388A, and all other applicable Nevada laws and regulations.

ARTICLE II
PURPOSE AND
MISSION

Section 1. Purpose and Mission. The School will provide a safe and nurturing educational environment that maximizes student achievement and fosters respect for all. The School will utilize ongoing assessments, engaging activities, the creation of a strong community environment and regular parent involvement to achieve student success. In this manner the School will assist all students to become equally successful as lifelong learners and responsible citizens.

Additionally, the purpose of the School is to engage in any lawful act or activity for which corporations may be organized under Chapter 82 of the Nevada Revised Statutes, as limited by Chapter 388A of the Nevada Revised Statutes. Within the framework and limitations of the foregoing, the School is organized exclusively for one or more of the purposes as contemplated and specified in Sections 170(c)(2) and 501(c)(3) of the Internal Revenue Code.

Section 2. Non-Discrimination. The School shall not discriminate on the basis race, color, religion, age, sex, national origin, marital status, disability, or other reason prohibited by law in hiring or other employment practices. Further, the School shall be open to all students in its authorized geographic area on a space available basis and shall not discriminate in its admission policies on the basis of basis of race, color, religion, age, sex, national origin, marital status, disability, or other reason prohibited by law. The School shall conduct all of its activities in accordance with all applicable local, state and federal anti-discrimination laws, as well as in accordance with all other laws and regulations applicable to the operation of the charter public schools in the State of Nevada.

ARTICLE III GOVERNING BODY

Section 1. Powers and Duties. For the foregoing purposes, the School shall operate in accordance with Chapters 82 and 388A of the Nevada Revised Statutes. The business, affairs, and property of the School shall be managed by a Board of Directors. The founding committee to form the school will become the first governing body of the School. Without limiting the general powers conferred by these Bylaws and provided by law, the Board shall have, in addition to such powers, the following powers:

- (a) Perform any and all duties imposed on the Board collectively or individually by law or by these Bylaws;
- (b) To make and change policies, rules and regulations not inconsistent with law, or with these Bylaws, for the management and control of the School and its affairs, and of its employees, and agents; to lease, purchase, or otherwise acquire, in any lawful manner, for and in the name of the School, any and all real and personal property, rights, or privileges deemed necessary or convenient for the conduct of the School's purpose and mission.
- (c) To develop an annual School schedule of events and activities;
- (d) Establish and approve all major educational and operational policies;
- (e) To enter into agreements and contracts with individuals, groups of individuals, corporations, or governments for any lawful purpose;
- (f) To hire, supervise and direct an individual who will be responsible for the day-to-day operations of the School;
- (g) To develop and approve the annual budget and financial plan which shall be monitored and adjusted as necessary throughout the year;
- (h) To submit a final budget to the state pursuant to statute and regulation;
- (i) To cause to be kept a complete record of all the minutes, acts and proceedings of the Board;
- (j) To cause an annual inspection or audit of the accounts of the School, as well as any other audits required by law, to be made by an accountant to be selected by the Board, showing in reasonable detail all of the assets, liabilities, revenues and expenses of the School and its financial condition.
- (k) To ensure ongoing evaluation of the School and provide public accountability;

Attachment 05 - Bylaws

- (l) To uphold and enforce all laws related to charter school operations;
- (m) To improve and further develop the School;
- (n) To strive for a diverse student population, reflective of the community;
- (o) To ensure adequate funding for operation;
- (p) Solicit and receive grants and other funding consistent with the mission of the School with the objective of raising operating and capital funds;
- (q) Carry out such other duties as required or described in the School's Charter.

Section 2. Prohibited Purposes and Powers. Notwithstanding the foregoing statement of purposes and powers, the School shall have and exercise only such powers and engage in only such activities as are contemplated and permitted to be carried on by a corporation exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) thereunder and by a corporation described in and contributions to which are deductible for federal income tax purposes under Section 170(c)(2) of the Internal Revenue Code.

Section 3. Prohibited Acts. The School shall not, incidentally or otherwise, afford or pay any pecuniary gain, dividends, or other pecuniary remuneration to any director or officer of the School or any other private person, and no part of the net income or net earnings of the School shall directly or indirectly, be distributable to or otherwise inure to the benefit of any private person; provided, however, that the School may pay reasonable compensation for services rendered to or for the benefit of the School and may make such other payments and distributions to nonprofit corporation members as permitted by these Bylaws herein. The School shall not carry on propaganda or otherwise attempt to influence legislation to such extent as would result in the loss of exemption under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. The School shall not participate in nor intervene in (including, without limitation, the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Section 4. Formation. The first Board formed after the approval of a charter issued pursuant to NRS 388A.270(1) shall consist of the members of the Committee to Form the School. Former Committee members prohibited from membership on the Board by NAC 388A.525 or other applicable statute or regulation shall resign from the Board at its first meeting. Remaining Board Members shall fill all vacancies created by resignations or these Bylaws at the first meeting. The election of all new Board Members to fill vacancies on the board, both at the initial Board meeting and at all future meetings where elections take place, shall include candidates whose election to the Board will maintain compliance with NAC 388A.525 and all other applicable statutes.

Section 5. Qualifications; Election; Tenure. The Board shall be composed of five to nine (5-9) Directors unless and until changed by amendment of these Bylaws. Any amendments will be discussed in an open meeting and approved by the School's Sponsor.

Attachment 05 - Bylaws

The Board shall adhere to the statutory requirements of NRS 388A.320 which

requires one (1) active or retired teacher licensed by the State of Nevada, one (1) active or retired teacher licensed by the State of Nevada or an active or retired school administrator licensed by any State, one (1) parent of a student enrolled in the School who is not a teacher or administrator at the School, and two (2) members who possess knowledge and experience in one or more of the following areas:

- (1) Accounting;
 - (2) Financial services;
 - (3) Law; or
 - (4) Human resources.
- (b) A majority of Directors shall be residents of the county in which the school is located.
- (c) All Directors shall be devoted to the purpose and mission of the School and shall represent the interests of the community.
- (d) A standard term shall consist of five (5) years. Directors may serve on the Board a maximum of two (2) terms.
 1. Founding Directors: Terms of the Founding Directors shall be staggered so that no more than half (1/2) of the Board shall be up for election in any one year, unless a vacancy(ies) needs to be filled. To initially stagger the terms for the founding board, two Directors will serve three-year terms, two Directors will serve four-year terms, and the remaining three Directors will serve the usual five-year term. Those Founding Directors who will serve the three, four, and five year terms will be determined by lottery at the first official board meeting upon receipt of the charter. For purposes of determining term limits, Founding Director's terms shall not begin until January 1 of the initial school year in which they became the Board of Directors as indicated in Article III Section 4.
 2. New Directors: New Directors are eligible to serve two (2) consecutive standard terms, unless, by doing so, more than half the Board would be up for election in any one year. In this case, the new Director will be given either a three or four-year initial term, which ever term would prevent more than half of the Board being up for election in one year. New Directors will begin serving on the Board immediately following their election to the Board. For the purpose of determining term limits, the New Director's initial term will begin on January 1 of the school year in which they were elected.
- (e) When the term of a Director has expired, when a Director resigns, or when a Board seat is otherwise vacated, the remaining Board Members shall elect, by the affirmative vote of a majority of the Directors at a regular or special meeting of the Board, a new Director to fill the vacancy. It is incumbent upon the Board to fill any vacancies as soon as practicable. If, for any reason, the Board membership should drop below five (5) members, the only action that may be taken by the Governing Body is action to add members who will bring the governing body back into compliance with

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statute and its bylaws. Furthermore, once any board vacancy that is required by NRS 388A.320 has been open for more than ninety (90) days, the only action that may be taken by the Governing Body is action to add members who will bring the governing body back into compliance with statute and its bylaws.

- (f) It is the responsibility of existing Directors to identify new persons to serve on the Board of Directors. The Board must seek candidates which adhere to the statutory requirements of NRS 388A.320. To assist in identifying the best qualified candidates, the Board shall advertise a vacancy on the School's website and through direct (email, letter, text, or phone, etc.) communication to the parents of enrolled students. The Board may not rely upon the School Administrator or any EMO contracted by the school to identify candidates for the Board. Insofar as is practical, the Board shall represent the diversity of the community it serves and shall be free from domination of members of the same religious, ethnic or racial group or related parties (by birth or marriage).
- (g) The School shall notify its sponsor and the Department of Education within ten days of the selection of a new Director. and provide the sponsor and the Department of Education with the new Director's resume and affidavit as required pursuant to NRS 388A.320(2) and (3).
- (h) Directors shall be fingerprinted according to the NRS 388A.515 procedures for employees of the school.
- (i) The Board shall develop an orientation and training program for new Directors and an annual continuing program for existing Directors. Directors will avail themselves of charter school conferences which offer workshops on governance, financial oversight, budget, academic accountability, among others.

Section 6. Conflict of Interest. The Board shall follow the Board adopted Conflict of Interest Policy.

Section 7. Annual Meeting. The annual meeting of the Board shall be held at the School in January or February of each year as the Board may determine. The annual meeting shall take the place of the regularly scheduled quarterly meeting. Written notice stating the place, day, and hour of the meeting shall be given personally or mailed to each member of the Board at least three (3) business days prior to the date fixed for the annual meeting. Notice of the meeting must also be provided in accordance with Nevada Open Meeting Law. The annual meeting shall be for the purpose of electing officers and new Board Members and for the transaction of such business as may come before the meeting.

Section 8. Regular and Special Meetings. The Board shall establish a regular day and place for regular meetings that shall occur no less frequently than once per quarter and shall be held in the county in which the School is located. Special meetings of the Board may be called at any time by the Chairperson or by a majority of the Board. Special meetings shall be held at such time and place as may be designated by the authority calling such meeting. Notice of the meeting must be provided in accordance with Nevada Open Meeting Law. Notice of the time and place of every regular or special meeting shall be given to each member of the Board by first class mail at least three (3) business days before the date fixed for the meeting and to all those individuals who request

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notice of relevant meetings. The purpose of any regular or special meeting must be specified in the notice of such meeting. Meetings shall be audio recorded. Minutes of each Board meeting shall be taken and shall be approved by the Board. Said minutes shall be kept at the School and will be made available to the public, upon request.

Section 9. Agenda. An agenda must be produced for each regularly scheduled board meeting in order to provide effective and efficient meeting practice. The agenda shall be prepared in accordance with NRS 241.020(2). In addition to previously requested agenda items, any Board Member may provide additional agenda items for the following meeting by providing, via e-mail, fax or regular mail, the School's supervising employee or administrator the request, noting its appropriate place on the normal agenda format, and a realistic time requirement for such item. Such requests must be received at least 24 hours prior to the posting deadline pursuant to Nevada Open Meeting Law.

Section 10. Quorum. A quorum at all meetings of the Board shall consist of a majority of the number of Directors then in office. Except as provided specifically to the contrary by these Bylaws, the act of a majority of the Directors in office at a meeting at which a quorum is present shall be the act of the Board. Proxy voting is not permitted.

Section 11. Ex-Officio Members. There shall be no ex-officio governing body members.

Section 12. Committees. The Board may designate from among its members, by resolution adopted by a majority of the entire Board, an Academic Committee, a Governance Committee, a Financial Committee, and one or more other committees, each of which shall consist of at least one Board Member and which shall have and may exercise such authority in the management of the School as shall be provided in such resolution or in these Bylaws. The Board shall not be permitted to delegate their power to contract nor their budget making authority. Any delegated activity or decision making authority may be unilaterally revoked at any time. All committee meetings shall be conducted in accordance with Nevada Open Meeting Law.

1. Academic Committee: The Academic Committee shall consist of at least one Board member, the School Principal/Administrator, at least one licensed teacher employed by the School, and at least one parent of an enrolled child. The Academic Committee shall meet at least two (2) times per school year. The purpose of the Academic Committee shall be to review school data, ensure academic expectations and goals are being met, and provide insight into instructional activities that meet the specific needs of the students.
2. Governance Committee: The Governance Committee shall consist of at least two Board members, one of whom shall be an elected Officer of the Board. The Governance committee shall meet at least two (2) times per school year. The purpose of the Governance Committee shall be to plan and develop Board Member orientation and training and ensure Board operations and policies are updated and compliant with State law.
3. Financial Committee: The Financial Committee shall consist of at least two Board members, one of whom shall be the Board's Treasurer, and the School Principal/Administrator. The Financial Committee shall meet at least two (2) times per school year. The purpose of the Financial Committee shall be to prepare annual budgets for full Board review and approval, coordinate the Annual Audit, and develop long-term financial goals and plans for full Board consideration.

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Section 13. Removal. Any member of the Board may be removed by the affirmative vote of two-thirds (2/3) of the Directors then in office, excluding the member at issue whenever in their judgment such removal would serve the best interests of School.

Section 14. Resignation. A resignation by a Director shall be effective upon receipt by the Chairperson of a written communication of such resignation.

Section 15. Participation by Telephone. To the extent permitted by law, any member of the Board or committee thereof may participate in a meeting of such Board or committee by means of a conference telephone network or similar communications method by which all persons participating in the meeting can hear each other, and participation in such a fashion shall constitute presence in person at such meeting.

Section 16. Proxy Voting. Proxy voting is not permitted.

Section 17. Compensation. No member of the Board shall receive any compensation for serving in such office, except as allowable under NRS 388A.320 and specifically authorized by a majority vote of the Board of Directors. The School may reimburse any member of the Board for reasonable expenses incurred in connection with service on the Board. Any such reasonable expenses that are not reimbursed by the School shall be construed as a gift to the School.

Section 18. Closed Sessions. Any director may call a closed session during any special or regular Board meeting for issues concerning personnel or other matters requiring confidentiality as approved by Nevada Open Meeting Law. All persons except Directors may be excluded from such closed sessions at the discretion of the Chair. Following such meetings, an officer shall provide a general description of the matters discussed to be provided as the minutes of said closed session. No action may be taken in a closed session.

Section 19. Protocol. The Board shall use Robert's Rules of Order, unless stated otherwise herein. If a Board Member is unable to attend a Board meeting, the Board Member shall contact the Chairperson, Administrator or designated supervising employee prior to the meeting.

Section 20. Public Comment. Time shall be set aside at each Board and Committee meeting for public comment. After the speaker identifies his or her name, address and affiliations, public comment shall be limited and shall be stated as such on the Agenda.

ARTICLE IV OFFICERS

Section 1. Number. The officers of the School shall include a Chair, Vice-Chair, Secretary, Treasurer, and such other officers as the Board shall deem necessary to elect.

Section 2. Election and Term of Office. The Board shall elect and appoint all officers of the School at the annual meeting of the Board, which officers shall be installed in office at such annual meeting to serve for terms of one (1) year and until their successors have been duly elected and qualified. Board Officers may serve no more than three (3) consecutive one-year terms in any office. Should there be more than one (1) nominee for a vacancy, the nominee receiving the greatest number of votes shall be declared elected and shall be installed in office at the annual

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meeting.

Section 3. Removal of Officers. Any officer of the School may be removed, either with or without cause, by a two-thirds (2/3) majority of the Directors then in office at any regular or special meeting of the Board.

Section 4. Chair. The Chair of the Board shall preside at all meetings of the Board. The Chair of the Board shall possess the power to sign all certificates, contracts or other instruments of the School which are approved by the Board. The Chair of the Board shall exercise and perform such other powers and duties as may be prescribed by the Board from time to time.

Section 5. Vice-Chair. In the absence of the Chair of the Board or in the event of the Chair's disability, inability or refusal to act, the Vice-Chair of the Board shall perform all of the duties of the Chair and in so acting, shall have all of the powers of the Chair. The Vice-Chair shall have such other powers and perform such other duties as may be prescribed from time to time by the Board or by the Chair.

Section 6. Secretary. The Secretary shall keep or cause to be kept a book of minutes at the principal office or at such other place as the Board may order of all meetings of the Board with the time and place of holding, whether regular or special and if special, how authorized, the notice thereof given, the name or names of those present at the Board meetings and the proceedings thereof. The Secretary shall give or cause to be given notice of all the meetings of the Board required by these Bylaws or by law to be given and perform such other duties as may be prescribed by the Board from time to time. The Secretary of the Board shall exercise and perform such other powers and duties as may be prescribed by the Board from time to time.

Section 7. Treasurer. The Treasurer shall have oversight responsibility and shall keep and maintain or cause to be kept and maintained adequate and correct accounts of the properties and business transactions of the School, including accounts of its assets, liabilities, receipts, disbursements, gains and losses. The books of account shall at all times be open to inspection by any Board Member. The Treasurer shall be charged with safeguarding the assets of School and he or she shall sign financial documents on behalf of the School in accordance with the established policies of the School. He or she shall have such other powers and perform such other duties as may be prescribed by the Board from time to time.

Section 8. Vacancies. A vacancy in any office, held by an officer, because of death, resignation, removal, disqualification, or otherwise, may be filled by the Board by majority vote for the unexpired portion of the term. The unexpired portion of the remaining term shall count as a full term and against the allotted three consecutive terms referenced in Article IV Section 2.

ARTICLE V STAFF

The Board shall appoint one employee to function as the administrator of the School (the "Administrator"). Such person may be delegated the authority to act in the absence of a specified policy provided that such action is consistent with the purpose and objectives of the Board and the School. Such person shall administer the School in accordance with Board direction and generally accepted educational practice.

ARTICLE VI CONTRACTS, LOANS, AND DEPOSITS

Section 1. Contracts. The Board may authorize any officer or officers, agent or agents to enter into any contract or execute and deliver any instrument in the name of and on behalf of the School, and such authority may be general or confined to specific instances.

Section 2. Loans. No loans shall be contracted for or on behalf of the School and no evidence of indebtedness shall be issued in the name of the School unless authorized by a resolution of the Board. Such authority shall be confined to specific instances. No loan shall be made to any officer or Board Member of the School.

Section 3. Checks, Drafts, and Notes. All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the School shall be signed by such officer or officers, or agents of the School and in such manner as shall be determined by the Board. The Chair and Administrator are authorized and required to sign all checks over the amount of \$25,000.

Section 4. Deposits. All funds of the School not otherwise employed shall be deposited to the credit of the School in such banks, trust companies, or other custodians located in the State of Nevada as the Board may select.

Section 5. Gifts. The Board may accept on behalf of the School any contribution, gift, bequest or devise for the general purposes or any special purpose of the School.

Section 6. Fiscal Year. The fiscal year of the School shall begin on July 1 and end on June 30.

ARTICLE VII PROPERTY

The property of the School shall be held and applied in promoting the general purposes of the School declared in these Bylaws. No property, including real estate, belonging to the School shall be conveyed or encumbered except by authority of a majority vote of the Board. Any such conveyance or encumbrance shall be executed by the Chair in the name of the School, and such instrument shall be duly approved by the Secretary or Treasurer of the Board.

ARTICLE VIII INDEMNIFICATION

The Board of Directors may authorize the School to pay or cause to be paid by insurance or otherwise, any judgment or fine rendered or levied against a present or former Board Member, officer, employee, or agent of the School in an action brought against such person to impose a liability or penalty for an act or omission alleged to have been committed by such person while a Board Member, officer, employee, or agent of the School, provided that the Board shall determine in good faith that such person acted in good faith and without willful misconduct or gross negligence for a purpose which he reasonably believed to be in the best interest of the School. Payments authorized hereunder include amounts paid and expenses incurred in satisfaction of

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any liability or penalty or in settling any action or threatened action.

ARTICLE IX AMENDMENTS

These Bylaws may be amended, altered, or repealed and new Bylaws may be adopted by the Board of Directors by an affirmative vote of two-thirds (2/3) of all the Directors then in office at any meeting of the Board, provided that the full text of the proposed amendment, alteration, or repeal shall have been delivered to each Director at least five (5) days prior to the meeting. Bylaws may not be amended without the approval of the school's sponsor.

ARTICLE X DISSOLUTION

Revocation of Charter or Dissolution. Upon the dissolution of the School, assets shall be distributed for one or more purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the School is then located, exclusively for such purposes or to such organizations, as said Court shall determine, which are organized and operated exclusively for such purposes. If, at any time and for any reason, the School's charter is revoked or the School is dissolved, all assets of the School, after satisfaction of all outstanding claims by creditors, shall be disposed of to the State of Nevada or the sponsor to dispose of according to NRS 388A.306 and other applicable laws and appropriate regulations.

ARTICLE XI PURPOSE OF THE BYLAWS

These Bylaws are adopted for the sole purpose of facilitating the discharge, in an orderly manner, of the purposes of the School. These Bylaws shall never be construed in any such way as to impair the efficient operation of the School.

CERTIFICATION

I hereby certify that I am the duly elected and acting Secretary of the School, and that the foregoing Bylaws constitute the Bylaws of the School, as duly adopted by unanimous vote of the Board of Directors.

DATED this 17th day of March, 2023.

Megan Salcido
Megan Salcido, Secretary

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Board Management			
Responsibilities: Staff coordinates Board meeting dates, times, and locations.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No communication is provided regarding Board meeting dates, times, and locations.	Inconsistent communication is provided regarding Board meeting dates, times, and locations.	Staff provides consistent communication regarding Board meeting dates, times, and locations. Quorum confirmation is always ensured.	Staff provides highly consistent communication to all parties regarding Board meeting dates, times, and locations; including calendar invites and reminders.
Responsibilities: Staff is responsible for working with System Leaders for feedback on items to be added to the agenda. Staff is responsible for ensuring timely posting of agendas to designated locations as required by Open Meeting Law.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Staff has no communication with System Leaders during preparation of Board meeting agendas. Staff does not comply with Open Meeting Law, deadlines are often missed.	Occasionally System Leaders receive communication from staff regarding items to be placed on the agenda. Staff occasionally complies with Open Meeting Law and required deadlines.	Without fail staff works with System Leaders to ensure that necessary items of importance are placed on each agenda. Staff diligently works to comply with Open Meeting Law and consistently meets required deadlines.	Staff provides a high level of service, consistently communicating with System Leaders to ensure all necessary and/or required items are placed on the agenda for Board consideration. Staff always ensures that all posting requirements are met per Open Meeting Law; as well as providing transparency to the system community by providing agenda access in additional locations.
Responsibilities: Staff gathers, prepares, and distributes support materials. Staff prepares all required documents and equipment for use during Board meetings.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
There is a lack of proper support materials prior to Board meetings. Room, documents, and equipment are not prepared for Board meetings.	Timely distribution of support materials prior to Board meetings is inconsistent. Staff lacks proper preparation for Board meeting by failing to provide necessary equipment and materials for the Board meeting.	Staff prepares and distributes accurate support materials in advance of Board meetings, allowing Board members to properly prepare prior to the meetings. Rooms, documents, and equipment are consistently prepared in advance of Board meeting time, allowing meetings to begin on time and run efficiently.	Staff provides highly effective support materials, which are prepared and distributed in a timely manner to allow Board members ample time for preparation. In an effort to provide transparency, staff consistently works to ensure Stakeholder's have access to Board meeting support materials.

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Responsibilities:

Preparation of Board meeting minutes in a timely manner in compliance with Open Meeting Law.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Staff does not prepare meeting minutes, resulting in violation of Open Meeting Law.	Staff inconsistently prepares Board meeting minutes resulting in occasional violation of Open Meeting Law. Prepared minutes contain errors and/or typos.	Staff prepares accurate minutes, resulting in effective follow up on future agenda items. Staff distributes minutes in accordance with Open Meeting Law.	Staff consistently and expertly prepares minutes, capturing necessary elements of each Board meeting, allowing for an accurate depiction the meeting. As minutes are prepared, staff ensures that any item request and/or items of concern are noted for discussion with System Leaders for future agendas. Minutes are always posted in compliance with Open Meeting Law.

Comments:

Facilities Services

Responsibilities:

Facility Support to Campuses: Communicate regularly with campus administration and staff regarding facility needs.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Lack of attention to campus needs. No regular visits or communication.	Frequency needs to be increased.	Communication is good and consistent.	Communication is frequent and valuable. Professionalism is present in verbal and written communication.

Responsibilities:

Dispatch vendors to the school site for repairs and maintenance through email, text or phone call (or Ticketing system when applicable).

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests for repairs and maintenance are ignored and/or no attempt is made to provide service.	Some requests are attended to in a sufficient manner. Modest attempt is made to fulfill job requests.	Requests are responded to within 12-24 hours (depending on priority level) and vendors are dispatched to the campus.	Expert or high level of service is provided in dispatching vendors to the school site with immediate follow up to requests.

Responsibilities:

Special Projects and Services (bids): Understand school needs and communicate with site-based personnel on requested projects/services/building improvements.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests for information regarding projects are	Some requests are attended to in a sufficient manner.	Solid: Requests are initially responded to within 12-24	Exemplary: Expert or high level of service is provided in

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ignored and/or no attempt is made to provide service.	Modest attempt is made to fulfill job requests.	hours. Follow up and guidance is provided within a reasonable timeframe.	researching and presenting solutions regarding the request.
Comments:			
Finance – Accounting			
Responsibilities: Budget to actuals are provided to the Board and School Principals in order to make timely and accurate decisions.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Budget to actuals are never provide accurately or timely Board. No explanations of what makes up the differences.	Inconsistently meets deadline for budget to actual. Lack of details as to what makes up the differences.	Consistently provided timely to allow for review and development of questions at or prior to board meetings. Able to provide details and backup (when necessary) to what makes up the differences.	Consistently provided timely, provides expert knowledge of the financials.
Responsibilities: Submit State reports on time and ensures schools are meeting required state/federal guideline for use of funds.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Consistently late on submission of state reports. Never communicates with the Board or Schools about new or existing required guidelines for the use of funds.	Inconsistent submittal of reports on time. Little communication to the Board and School about guidelines for the use of funds.	Submit reports on time. Keeps Board and School up to date on guidelines for the use of funds.	All reports are submitted on time and accurately. Board and School are kept up to date about guidelines for use of funds and provide explanations about those guidelines.
Responsibilities: Providing Office Managers with support and training to meet their needs (including QB and SGF Account support).			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Office Managers were never trained, questions are never addressed.	Poorly trained, questions are inconsistently addressed in a timely manner (over 1 business day).	Received appropriate training and questions are addressed in a timely manner (within 1 business day).	Receives continuous training and communicates effectively to resolve questions.
Comments:			

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Finance – Accounts Payable

Responsibilities:

AP Clerk answers all my questions in a timely manner and provides constant guidance.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
AP Clerk does not responds to questions and ignores requests for assistance.	AP Clerk will occasionally respond to questions and provides moderate support and guidance.	AP Clerk addresses inquires effectively and within a reasonable amount of time (1 business day). Accounts Payable offers help and guidance when it is requested.	AP Clerk regularly takes the initiative to ask if the school is experiencing any problems, offers solutions and is highly consistent in providing guidance on policies and procedures.

Comments:

Responsibilities:

AP Clerk makes payments to vendors in a timely manner.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
AP Clerk makes little to no attempt to pay vendors on time resulting in late fees, cancellation of orders, interruptions of service and numerous payment status inquiries from vendors.	AP Clerk inconsistently pays vendors on time.	AP Clerk effectively processes payments on time, preserving positive relationships with vendors and improving credit ratings.	AP Clerk exceeds expectations by demonstrating a high turn-around time when processing payments.

Responsibilities:

AP Clerk efficiently handles vendor inquiries, credit applications, adding/removing users from current accounts, obtains proper authorization before payments being made according to Financial Policies & Procedures.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
AP Clerk makes no attempt to handle vendor inquiries, credit applications, adds / removes users from current accounts, and does not guide me to follow Financial Policies & Procedures.	AP Clerk makes a moderate effort to handle vendor inquiries, credit applications, adds / removes users from current accounts, and sometimes guides me to follow Financial Policies & Procedures.	AP Clerk effectively handles vendor inquiries, credit applications, adds / removes users from current accounts, and advises me to follow Financial Policies & Procedures.	AP Clerk exceeds expectations in handling vendor inquiries, credit applications, adding / removing users from current accounts, and always guides me to follow Financial Policies & Procedures.

Comments:

Finance – Budgets and Bonds

Responsibilities:

Prepare budgets that are realistic and keep the school compliant with state and debt requirements.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No communication with the school when prepared.	Little communication of the budget. Budget is shared but	The budget is communicated with the school and overall	The budget is explained to the school and the school

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Budgets are unrealistic and do not take into consideration the needs of the school. Budget would not meet the state financial framework or debt covenants.	little explanation of the budget. Options are not readily explored with the school.	budget is explained. Options are presented when requested. The budget is realistic and will meet the state and debt covenants.	has a good understanding of the numbers. Different options are presented and explained to the school when requested to see what options may be available. The budget will pass all required state and debt covenants.
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Responsibilities:

Facilitating the purchasing of buildings and management of the bonds.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No communication of the process and no updates of throughout the process. Bond covenants are not explained.	Inconsistent updates on the bonding process. Updates to the bond covenants are general and not explained well.	Effective communication about the bond with the proper staff/board members happens timely. Debt covenants are explained.	Highly consistent level of communication is provided to the proper staff/board members. Debt covenants are explained and updated as necessary.

Comments:

Finance – Payroll

Responsibilities:

Complete personnel changes in the payroll system, assist with the overall payroll processing and requests.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests for assistance are ignored and/or no attempt is made to assist. Communication regarding the request is poor.	Some requests are looked into immediately while others take longer to address. Communication regarding the requests needs improvement.	Requests are completed within 24 hours of being notified. Communication regarding the request is open and prompt.	Requests are handled immediately upon sending the initial request. Communication regarding the request exceeds expectations.

Responsibilities:

Submit PERS payroll report to the state on time and accurately.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
PERS Reporting is not completed on time and it is not accurate when submitted.	PERS reporting is often completed on time and it is at times accurate.	PERS reporting is completed and submitted by the deadline and it is accurate when submitted.	PERS reporting is completed prior to the deadline and it is completely accurate.

Responsibilities:

Provide payroll training to office managers both as a group and individually when requested.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Payroll training and guidance is not provided.	Payroll training and guidance is provided but it is not substantial.	Payroll training and guidance is continuous and substantial.	Payroll training and guidance is constant and advance notice is given when changes to the payroll process may

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			occur and input is encouraged.
Comments:			
Grant Development			
Responsibilities. Assist schools with the completion and submission of grant applications (excluding Special Education/IDEA grant funding).			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Failed to demonstrate adequate understanding of the grant's purpose and wants/needs of the school. Failed to demonstrate adequate understanding of school's requests/needs for the grant. Did not identify various stakeholder responsibilities. Did not provide update of submission progress. Failed to execute designated roles. Failed to submit grant proposal by deadline.	Failed to demonstrate adequate understanding of the grant's purpose and wants/needs of the school. Failed to demonstrate adequate understanding of school's requests/needs for the grant. Did not identify various stakeholder responsibilities. Did not provide update of submission progress. Failed to execute designated roles. Failed to submit grant proposal by deadline.	Demonstrated clear understanding of the grant's purpose and wants/needs of the school. Identified various stakeholder responsibilities. Provided regular status update of submission progress. Executed designated roles in an effective and professional manner. Submitted grant by deadline.	Demonstrated clear understanding of the grant's purpose and wants/needs of the school. Provided flexibility in meeting and communicating with stakeholders. Prepared grant submissions in an effective and professional manner and gathered school feedback for revisions. Submitted grant by or before deadline.
Comments:			
Growth and Development (Charter Amendments and Renewals)			
Responsibilities. Submission and approval of charter amendment applications.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Failed to demonstrate adequate understanding of the application process. Did not identify various stakeholder responsibilities. Did not communicate regarding project development. Failed to submit project by deadline.	Demonstrated vague understanding of the application process. Vaguely identified various stakeholder responsibilities. Irregular or inconsistent communication of the project's development. Submitted application by deadline.	Demonstrated basic understanding of the application process. Identified various stakeholder responsibilities. Communicated regularly about project development. Submitted application by deadline.	Demonstrated clear understanding of the application process, including key dates, approval process, and application requirements. Clearly outlined project expectations and responsibilities for all stakeholders. Communicated regularly about project development. Provided exemplary support beyond regular responsibilities: (i.e. – providing drafts for review, assisting with school marketing, networking

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			and/or establishing community partnerships, or taking on any other responsibilities as needed for clients). Submitted application by or before deadline.
Responsibilities. Submission and approval of charter renewal applications.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Failed to demonstrate adequate understanding of the application process. Did not identify various stakeholder responsibilities. Did not communicate regarding project development. Failed to submit project by deadline.	Demonstrated vague understanding of the application process. Vaguely identified various stakeholder responsibilities. Irregular or inconsistent communication of the project's development. Submitted application by deadline.	Demonstrated basic understanding of the application process. Identified various stakeholder responsibilities. Communicated regularly about project development. Submitted application by deadline.	Demonstrated clear understanding of the application process, including key dates, approval process, and application requirements. Clearly outlined project expectations and responsibilities for all stakeholders. Communicated regularly about project development. Provided exemplary support beyond regular responsibilities: (i.e. – providing drafts for review, assisting with school marketing, networking and/or establishing community partnerships, or taking on any other responsibilities as needed for clients). Submitted application by or before deadline
Comments:			
Infinite Campus			
Responsibilities. Assist with Infinite Campus questions and concerns.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Responses are significantly delayed and/or questions are not addressed.	Responses are delayed and/or questions are only partially answered.	Consistently responds in a professional and timely manner. Responses are knowledgeable, effective, and clearly presented.	Always responds in a professional and timely manner. Responses are knowledgeable, effective, and clearly presented. When necessary, support representative will work with school personnel to

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			troubleshoot unique issues or develop custom projects.
Responsibilities: Provide training on Infinite Campus tools.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No requested training is provided or training is unprofessional and/or not relevant to the school's needs.	Training is available when requested, but scheduling is inconsistent. Trainer is difficult to get ahold of and/or does not have availability to fit the school's needs.	Provides high-quality training to administrators and teachers as requested. Training is timely and available to fit the school's schedule.	Provides high-quality training to administrators and teachers as requested. Training is timely and available to fit the school's schedule. Initiates trainings by offering services and keeping schools abreast of changes/new features within Infinite Campus.
Comments:			
Legal Services			
Responsibilities: Providing day-to-day legal support and advice to avoid high legal fees with counsel hired by the board.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests for legal support and/or advice is ignored and/or no attempt is made to provide legal support or advice.	Requests for legal support and/or advice are occasionally addressed or are addressed in an untimely manner. Responses are unclear or inconsistent.	Requests for legal support and/or advice receive a response within a reasonable amount of time. Responses are clear, concise, and consistent.	Requests for legal support and/or advice receive a response in a timely manner. The Academics Legal Staff anticipates, communicates, and trains school leaders on relevant legal issues.
Responsibilities: Assist schools in preparing and drafting school and board policies and other written documents (i.e., contracts, MOU's) as requested.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests for written policies or other documents are ignored.	Requests for written policies and other documents are occasionally addressed or addressed in an untimely manner. Policies or other documents need several revisions or corrections.	Requests for written policies and other documents are prepared within a reasonable amount of time. Written policies or other documents are clear, concise, and consistent.	Requests for written policies and other documents are prepared in a timely manner. The policies or written documents are error free.

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Responsibilities: Work with campus leaders to resolve legal issues regarding parents, staff, and students.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Academica Legal Staff is unwilling or unable to assist the school in these legal issues.	Academica Legal Staff occasionally assists in these legal issues.	Academica Legal Staff assists with these legal issues by talking to the parent and/or assisting in the discipline of a staff member or student.	Academica Legal Staff is willing to be present to meet with the parent, staff member, or student and/or assists the school in coming to a resolution that is most beneficial to the school.
Comments: 			
Marketing/Design			
Responsibilities: Confer with clients to determine marketing strategy and product design.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests for meetings and product designs are ignored and/or no attempt is made to provide service.	Some jobs requested are completed in a sufficient manner. Modest attempt is made to fulfill job requests.	Marketing materials and design requests are confirmed within 48 hours and a timeline is agreed upon.	Expert or high level of service is provided in defining what the client needs with immediate follow up. Initial design is ready according to the pre-arranged timeline, based on the current que and time sensitivity of each request.
Responsibilities: Work closely with school principals, directors, managers, administration, and all other school representatives for creative direction.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Opinions and wishes on creative direction are followed rarely.	Some designs reflect wishes and direction of client.	Most designs are satisfactory in their layout, design and concept, and closely match up to client's vision.	Products are professional and meets or exceeds client's expectations in final design and presentation.
Responsibilities: Determine size and arrangement of illustrative material and copy, and select style and size of type.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Material and copy fails to meet needs of particular graphic design job, i.e. the size/material or number of products do not match up with the client's wishes.	Modest attempt is made to fulfill copy and style requirements and meets needs and vision from time to time.	The final printed product is consistent with the scope and vision of the marketing project and is within the proposed budget price point.	Product meets and exceeds client's expectations in type, style, arrangement and size, and shows a mastery of understanding the targeted audience for the material.
Comments: 			

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National School Lunch Program (NSLP)			
Responsibilities: Provide technical assistance to ensure schools are in compliance with the NSLP Regulations and Best Practices.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No attempt is made to provide technical assistance.	Moderate level of technical assistance is provided.	Consistent level of technical assistance is provided.	High level of technical assistance is provided.
Responsibilities: Provide support in preparation and throughout the NSLP Administrative Review process.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Minimal support is provided in preparation and throughout the Administrative Review process.	Limited support is provided in preparation and throughout the Administrative Review process.	Frequent support is provided in preparation and throughout the Administrative Review process.	Initiated and highly consistent support is provided in preparation and throughout the Administrative Review process.
Responsibilities: Provide assistance to schools in completing all required NDA reporting and with applying for renewal of the NSLP.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Little assistance is provided in completing NDA reports and applying for renewal of the NSLP.	Inconsistent assistance is provided in completing NDA reports and applying for renewal of the NSLP.	Appropriate assistance is provided in completing NDA reports and applying for renewal of the NSLP.	Advanced assistance is provided in completing NDA reports and applying for renewal of the NSLP.
Comments:			
Procurement of Furniture/Curriculum			
Responsibilities: Work with the school leadership to obtain quotes, create purchase orders, and place orders for curriculum, furniture, and equipment based upon the school's requests and needs, while making sure to maintain their allotted budget.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests from the school office manager or Principal are ignored and/or attempt to assist in purchasing the materials is not made.	Some requests are fulfilled in a sufficient manner. Requests are taking an unacceptable length of time to be fulfilled	Quotes are obtained and orders placed in a timely manner. Suggestions are provided for materials that will meet the needs and requirements.	Expert or high level of service is provided in fulfilling requests from school staff. Records are kept and accessible of prior year purchases for reference. Any order issues that are communicated to us are immediately forwarded to the school.

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Responsibilities:

Assist in creating the Summer Purchasing Budget for the school, and maintaining that budget as purchases are made.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Budgets are not communicated with the school administration, school administration is not aware of how much money they have spent and how much money that have left.	Budgets are communicated with the school administration, but only at the request of the school administration.	Budgets are updated in a timely manner and available for the school administration on a normal basis.	Budgets are customized at the request of the school administration, and the budget is communicated with the school every time it is updated.

Responsibilities:

Assist as a Liaison for and oversee summer furniture installation.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No communication is made with the school, installers, and furniture show up to the school unannounced.	School Administration is notified of installation dates, but no attempts are made to work around requests from the school.	Requests from the school are observed, and communication is effective between all parties involved in the furniture installation process.	Requests from the school are observed, the school administration does not have to worry about what is being placed in their building, the installation is completed with a high level of satisfaction, and any issues are communicated effectively.

Responsibilities:

Assist as a Liaison between the school and curriculum vendors.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No communication is made with the school regarding what purchases they would like to make.	School Administration is aware of purchases being made but is not receiving any updates regarding the status of the order or any digital access information.	School is aware of purchases being made and is kept apprised of any backorders or shipping delays communicated to us by the vendor. Any digital access updates in a timely manner.	School is provided with a list of all curriculum previously purchased and made aware of any items they need renewal or replenishment. Orders are processed as quickly as possible and updates are quickly made to digital access platforms.

Comments:

Registration

Responsibilities:

Campus Enrollment.

Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Rarely monitors the database enrollment numbers for enrollment openings or acceptances	Sporadically monitors the database enrollment numbers for enrollment openings or acceptances	Consistently monitors the database enrollment numbers for enrollment openings or acceptances	Always monitors the database enrollment numbers for enrollment openings or acceptances

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past the deadline. Rarely communicates with the Registrar to ensure the campus is fully enrolled or to help with processing enrollments.	past the deadline. Sporadically communicates with the Registrar to ensure the campus is fully enrolled or to help with processing enrollments.	past the deadline. Consistently communicates with the Registrar to ensure the campus is fully enrolled or to help with processing enrollments.	past the deadline. Consistently communicates with the Registrar to ensure the campus is fully enrolled or to help with processing enrollments.
Responsibilities: Infinite Campus and training for Registrars.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Rarely provides support with OLR, Enrollment, and Attendance procedures within Infinite Campus. Rarely is able to answer questions regarding Infinite Campus processes and/or features. No training provided for Infinite Campus new and current processes and/or features.	Sporadically provides support with OLR, Enrollment and Attendance procedures within Infinite Campus. Sporadically is able to answer questions regarding Infinite Campus processes and/or features. Only provides training for new IC processes and does not review currently used procedures	Consistently provides support with OLR, Enrollment, and Attendance procedures within Infinite Campus. Consistently is able to answer questions regarding Infinite Campus processes and/or features. Provides training for reporting procedures and new processes when asked.	Always provides support with OLR, Enrollment, and Attendance procedures within Infinite Campus. Always is able to answer questions regarding Infinite Campus processes and/or features. Provides continual, on-going assistance and training for reporting procedures and new processes.
Responsibilities: Campus Customer Service and Support.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Rarely provides assistance or support to the registrar. Rarely responds to emails or phone calls in a professional or timely manner. Rarely visits schools when requested and is rarely courteous or professional when interacting with the school staff and families.	Sporadically provides assistance or support to the registrar. Sporadically responds to emails or phone calls in a professional or timely manner. Sporadically visits schools when requested and is occasionally courteous and professional when interacting with the school staff and families.	Consistently provides assistance or support to the registrar. Consistently responds to emails or phone calls in a professional or timely manner. Consistently visits schools when requested and is consistently courteous and professional when interacting with the school staff and families.	Always provides assistance or support to the registrar. Always responds to emails or phone calls in a professional or timely manner. Always visits schools when requested and is always courteous and professional when interacting with the school staff and families.
Responsibilities: State Audit Preparation Guidance and Support.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No audit preparation, guidance, or support provided. No understanding of state expectations before, during and after an audit. Never appears in person when an on-site audit occurs.	Sporadic audit preparation, guidance, or support provided. Some understanding of state expectations before, during and after an audit. Sporadically appears in person when an on-site audit occurs.	Complete audit preparation, guidance, or support provided. Strong understanding of state expectations before, during and after an audit. Appears in person as needed when an on-site audit occurs.	Provides step-by-step audit preparation, guidance, or support provided. Prepares everything necessary for the audit and provides follow up when audit is complete. Complete understanding of state expectations before, during and after an audit. Able to explain every process

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			to registrar and administration. Always provides full in-person participation provided prior to, during and after the audit.
Responsibilities: Online Enrollment and Lottery.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
No communication is provided regarding the open enrollment or lottery process or timeline. No understanding of open enrollment and lottery process and is unable to train or communicate with registrars or applicants regarding the acceptance, enrollment or waitlist procedures.	Sporadic communication is provided regarding the open enrollment or lottery process or timeline. Some understanding of open enrollment and lottery process and is only slightly able to train or communicate with registrars or applicants regarding the acceptance, enrollment or waitlist procedures.	Strong communication is provided regarding the open enrollment or lottery process or timeline. Strong understanding of open enrollment and lottery process and is able to train and communicate with registrars or applicants regarding the acceptance, enrollment or waitlist procedures.	Outstanding, clear, and complete communication is provided regarding the open enrollment or lottery process or timeline. Outstanding and complete understanding of open enrollment and the lottery process and is able to train and communicate with registrars or applicants regarding the acceptance, enrollment or waitlist procedures.
Comments: 			
School Safety			
Responsibilities: Provides school safety liaison services between the schools and public safety agencies, local emergency agencies: Nevada Division of Emergency Management, Nevada Department of Education, State Public Charter School Authority and other agencies as needed.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests for school safety support and/or advice is ignored and/or no attempt is made to provide school safety support or advice.	Requests for school safety support and/or advice are occasionally addressed or are addressed in an untimely manner. Responses are unclear or inconsistent.	Requests for school safety support and/or advice receive a response within a reasonable amount of time. Responses are statutorily correct, clear, and consistent.	Requests for school safety support and/or advice receive a response in a timely manner. The Academics School Safety Staff anticipates, communicates, and trains school leaders on relevant school safety issues.
Responsibilities: Assist schools in developing and implementing the school Emergency Operation Plan (EOP) and other school safety related documents as requested.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests for EOPs or other documents are ignored.	Requests for EOPs and other documents are occasionally addressed or addressed in an	Requests for EOPs and other documents are prepared within a reasonable amount	Requests for EOPs and other documents are prepared in a timely manner. The EOPs or

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	untimely manner. EOPs or other documents need several revisions or corrections.	of time. EOPs or other documents are statutorily correct, clear, and consistent.	written documents are professional, detailed and error free.
Responsibilities: Work with campus leaders to provide school safety information and resolve school safety related issues / emergencies.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Academica School Safety Staff is unwilling or unable to assist the school in these school safety issues.	Academica School Safety Staff occasionally assists with school safety information, issues and emergencies.	Academica School Safety Staff assists with school safety information, issues and emergencies as needed.	Academica School Safety Staff is not only willing to assist with school safety information, issues and emergencies as needed but also responds to the school, and creates new school safety information as needed.
Comments:			
State Reporting			
Responsibilities: Timely alert school system, responsible party, and/or Academica Departments of items or information coming due to the State, both from the Authority and the Department of Education.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Staff does not provide ample notice to schools after receiving notice from the proper agency, of items or information coming due and school employees are often rushing to submit requested items.	Staff sometimes provides forward notice of items or information coming due (once the due dates are received from proper agency); however, those responsible are sometimes still rushing to complete items timely.	Staff provides timely notice, once deadlines are received from the proper agency, as to the information or items due, giving the responsible party ample time to complete.	Once deadlines are received from the proper agency, staff always goes to great lengths to ensure that all parties involved are aware of the information and/or items coming due and works to gain extensions where necessary. Staff sends out a calendar invite for all items coming due, as well as, staff provides reminders of upcoming due dates.
Responsibilities: Works with each school system, responsible party and/or Academica departments to gather necessary information to ensure information or required items are submitted timely and accurately. When questions arise, staff works with the Authority and/or Department of Education to gain clarification on information requested and works to ensure that all systems receive a clear explanation of requirements. Assists parties in completing reports, etc. as requested. Works with necessary party to obtain an extension, if necessary.			

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Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Staff does not provide assistance to ensure the timely and accurate submission of items or information. Nor does staff work to gain additional information when questions arise.	Staff at times will work to facilitate the gathering of information or items for submission. Staff inconsistently attempts to gather additional information from various agencies, however, little follow up takes place in this regard.	Staff regularly works with systems or necessary staff to gather the required information or items for submission. Staff offers to be of any assistance to those persons, whether to gather information independently or to work with others. Staff frequently works with other agencies to obtain additional guidance when needed.	Staff provides a high level of service in working with each system to ensure timely and accurate submission of information. When questions arise that staff cannot answer, staff diligently works with other agencies to obtain additional guidance when needed and provides follow up when additional information is not received. Staff offers assistance at all times to help with data compilation or collection of documents to ensure proper compliance.
Responsibilities: Submission of all documents related to reimbursement under grant funding. Maintain thorough and accurate records to ensure that all items are submitted timely and accurately, in order to ensure the proper reimbursement to the system. Responsible for assisting with revised grant budgets, when the need arises. Assist with any questions either the system, Academics departments or various agency departments might have regarding reimbursements submitted and projections of future grant spending.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Staff does not maintain proper grant reimbursement records and does not meet reimbursement request deadlines. Staff is not in communication with agencies regarding grant-funding questions. Staff does not assist the system with budget revisions.	Staff maintains minimal records, which at time leads to inaccurate or late information being submitted. Staff works sparsely with other department or systems regarding grant reimbursement questions or the revisions to grant budgets. As well, staff does not interact on a regular basis with various agencies inquiring about spending projections.	Staff maintains thorough records and files with regard to each grant a system is awarded, allowing for a streamlined process to ensure timely and accurate submissions. Staff works with all systems to modify grant budgets, as the need arises. Staff works with all agencies that have questions regarding grant reimbursements or other grant related questions.	Staff diligently works to ensure that all grant reimbursement files are complete and accurate, resulting in consistently timely and accurate reimbursement submissions. Staff frequently works with systems to ensure that any budget modifications needed are updated and submitted to the state for approval. Staff consistently follows up with the state on any questions they might have regarding the revisions, as well as the status of a submitted revision. Staff has built a strong working relationship with the various agencies in which reimbursement requests are submitted, in order to ensure any information needed is provided, resulting

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			in timely reimbursement processing.
Comments:			
Teacher Recruitment & Licensure			
Responsibilities: Track and advertise job openings for the school site.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Jobs are inconsistently posted to recruiting platform(s). No attempt at communication with school site administration is made by the recruitment representative. Jobs posted are consistently out of date or inaccurate.	Jobs are posted to recruiting platform(s) within a sufficient amount of time. Recruitment representative makes an attempt to communicate with the school site to update openings.	Jobs are accurately posted to recruiting platform(s) within 12-24 hours of notification of the job opening. Recruitment representative consistently communicates with school site administration to ensure job openings are up to date.	Jobs are accurately posted to recruiting platform(s) within 12 hours of notification of the job opening. Recruitment representative initiates consistent communication with school site administration regarding open positions and frequently sends prospective candidates to school administration as appropriate.
Responsibilities: Track teacher licensure and notify teachers of license expiration.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Licensed staff are not notified of upcoming license expiration at least 6 months in advance. No attempt is made to notify licensed staff and administration when a staff member's license lapses. Requests for assistance with licensure questions are ignored.	Licensed staff are inconsistently notified of upcoming license expiration at least 6 months in advance. A modest attempt is made to notify licensed staff and administration when a staff member's license lapses. Minimal assistance is offered when licensure questions arise.	Licensed staff are consistently notified of upcoming license expiration at least 6 months in advance. Licensed staff and administration are notified promptly when a staff member's license lapses. Effective assistance is given to licensed staff and administration when licensure questions arise.	Licensed staff are consistently notified of upcoming license expiration, including an explanation of any provisions or requirements needed to renew the license. Licensed staff and administration are notified within 1 week of a staff member's license lapsing. Expert assistance is given when licensure questions arise.
Responsibilities: Organize and run teacher hiring fairs.			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Recruitment team makes little or no attempt to organize hiring fairs during the school year. School sites have minimal opportunity to effectively hire teachers and	Recruitment team prepares and executes two (2) hiring fairs per school year. There is limited organization to the hiring fairs, which leads to inconsistent recruitment	Recruitment team effectively prepares and executes two (2) hiring fairs per school year. The hiring fairs are organized and frequently assist the school sites with	Recruitment team effectively prepares and executes two (2) highly-organized hiring fairs per school year. The school sites are consistently given the opportunity to hire

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support staff from these events.	opportunities for school sites.	teacher and support staff recruitment for the current or upcoming school year.	teachers and support staff at these events. Feedback is acquired from school sites and implemented in future hiring fairs.
Comments:			
Travel			
Responsibilities: Book travel for school employees in accordance with Government Regulations and in a timely manner. ** In all uses of the word, 'timely' can be defined as trip confirmations being provided to travelers two weeks from departure date so long as the trip was requested two weeks or more in advance. If a trip is requested less than two weeks from departure, 'timely' can be defined as 'as soon as possible.'			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Inadequate communication with the school and requests are not handled timely. Travel does not meet the GSA standards.	Limited communication with the school. Modest attempt is made to book travel with in the GSA guidelines. Travel requests are not attended to in a sufficient manner.	Travel is booked in a timely manner and meets GSA guidelines.	Highly consistent communication with the school. Travel is booked in a timely manner and meets GSA guidelines. Helps with travel problems when they occur.
Responsibilities: Registers school employees for conferences in a timely manner when requested. ** In all uses of the word, 'timely' can be defined as trip confirmations being provided to travelers two weeks from departure date so long as the trip was requested two weeks or more in advance. If a trip is requested less than two weeks from departure, 'timely' can be defined as 'as soon as possible.'			
Unsatisfactory ☐	Approaching ☐	Solid ☐	Exemplary ☐
Requests are ignored and conference is not booked for school employees.	Limited communication with the school regarding the conference. Conference early bird discounts and or group rates are missed (if requested on time).	Conference is booked in a timely manner. Conference early bird and/or group discounts are applied (if requested on time).	Highly consistent communication with the school. Conference early bird and/or group discounts are applied (if requested on time).
Comments:			

Attachment 07 - EMO Service Agreement

CHARTER SCHOOL SERVICES AND SUPPORT AGREEMENT
BETWEEN
PINECREST ACADEMY OF NORTHERN NEVADA
AND
ACADEMICA NEVADA, LLC

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Attachment 07 - EMO Service Agreement

CHARTER SCHOOL SERVICES AND SUPPORT AGREEMENT

This is an Agreement to provide services and support to a Charter School by and between Pinecrest Academy of Northern Nevada (“PANN”) and Academica Nevada LLC (“Service Provider”)

WHEREAS, PANN has a contract (“the Charter”) with the State Public Charter School Authority (the “State”) to operate a charter school, known as the PANN Academy of Northern Nevada (the “School”);

WHEREAS, the School is governed by the Board of Directors of PANN (the “Board”);

WHEREAS, academic control and freedom are integral to the success of the School and the Board must have complete autonomy and control over its academic program, staffing needs, and curriculum;

WHEREAS, PANN shall ensure that its School is professionally operated in accordance with the requirements of its Charter and the requirements of all State and Federal laws as well as the requirements of local municipal and or county ordinances which may be applicable to the operation of the School or its facilities;

WHEREAS, Service Provider has been established to provide professional services and support to public charter schools;

WHEREAS, it is Service Provider’s mission to ensure that the vision of the School’s Board of Directors is faithfully and effectively implemented;

WHEREAS, Service Provider’s officials are familiar with the governmental agencies and requirements needed to establish and operate a public charter school as well as the requirements of the Charter, all State and Federal authorities, and the local municipal and or county government which may be applicable to the operation of the School or its facilities;

WHEREAS, Service Provider’s officials are familiar with the various local, state and federal funding sources for charter school programs and have successfully obtained grants, other forms of revenue and financing for other charter school programs;

WHEREAS, Service Provider’s officials have attended and will continue to attend local, state, and federal meetings and conferences for charter school operators and consultants;

WHEREAS, Service Provider provides services and support a network of charter schools and believes that there are benefits to having a wide variety of employment opportunities and options available to the employees of public charter schools serviced by Service Provider;

Pinecrest Academy of Northern Nevada – Academica Nevada LLC – Charter Services and Support Contract

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WHEREAS, it is Service Provider's duty to implement the vision of the Board of Directors, ensuring the autonomy and governing authority of the Board of Directors of PANN, and the Board of Director's duty to make all decisions and direct Service Provider to act accordingly on the Board's behalf.

WHEREAS, PANN and Service Provider desire to enter into this agreement for the purpose of having Service Provider provide services and support to the School at the direction of the Board of Directors;

NOW THEREFORE, the parties to this Agreement agree as follows:

1. Recitals

The forgoing recitals are true, correct and incorporated herein.

2. Engagement

PANN engages Service Provider to provide administrative services and support to the School as more fully set forth herein. Service Provider accepts such engagement pursuant to the terms of this Agreement.

3. Duties of Service Provider

Service Provider will coordinate the services required to support the School and will keep the Board updated as to all important developments with regard to the Service Provider's services. In connection with this, Service Provider will report to the Board and advise it of the systems established for administrative duties, including those related to initial setup and the ongoing operational budget. Service Provider will comply with all Board and School policies and procedures, the Charter, and with all applicable state and federal rules and regulations.

Service Provider assures the Board that all uniform, system-wide reporting, record keeping, and accountability systems will be compliant with Nevada requirements. The Board will review any recommendations made by Service Provider and act upon them in the PANNer the Board decides.

Service Provider's services shall include, but not be limited to:

a. Human Resources/Payroll Coordination

Service Provider shall provide human resource services to the School. This includes, but is not limited to, assisting the School in hiring employees, coordination of hiring fairs, disciplining employees, conducting investigations, filing unemployment responses, representation of the School at unemployment hearings, tracking of educator licenses, facilitation of benefits, and assisting in the storage and review of

Attachment 07 - EMO Service Agreement

background checks for employees and volunteers. Service Provider shall provide payroll coordination services.

b. Legal

Service Provider will assist the Board in obtaining outside legal counsel and may serve as the primary liaison between the Board and the outside counsel. Service Provider may also provide legal support services which may include assisting the School with day to day inquiries, preparing employment agreements for School staff, reviewing contracts, policy creation at the direction of the Board or School, assisting with student and employee discipline, and communicating and working with outside counsel. **NOTHING IN THIS AGREEMENT SHALL CONSTITUTE AN ATTORNEY-CLIENT RELATIONSHIP.**

c. Maintenance of Corporate Records and Tax-Exempt Status

Service Provider shall store and maintain the corporate records of the School. Additionally, Service Provider shall assist the school in obtaining and maintaining its federal and state tax exempt status.

d. Public Relations and Marketing

Service Provider shall assist the School in public relations and marketing efforts. Service Provider will coordinate with the School to determine public relations and marketing strategies. Service Provider may hire a third-party vendor to assist with government relations, public relations and marketing.

e. Board of Directors Meetings

Service Provider will attend the meetings of the Board and the staff of the School. Service Provider shall maintain the minutes and records of those meetings and ensure that the School complies with the requirements of NRS 388A.366 and any other applicable law(s) regarding such meetings and record-keeping.

f. Record Keeping

Service Provider will maintain the records of the School at the location designated by the Board. Service Provider will ensure compliance with NAC 392.360 and NAC 388A.550 requirements for record keeping. In addition, Service Provider will ensure that designated on-site staff receives proper training by the State's appropriate departments for student school record keeping through its designated programs.

g. Bookkeeping

Service Provider will serve as liaison with the State to ensure the accuracy and timeliness of financial reporting and record keeping as required by the Charter and State law.

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h. Staff Recommendations and Administration

Service Provider shall identify and propose for employment by or on behalf of PANN qualified principals, teachers, paraprofessionals, administrators and other staff members and education professionals for positions in the School. The teachers employed for the School will be certified as required by NRS Ch. 388A. Service Provider shall coordinate with the Board or the Hiring Committee established by the Board to identify, recruit, and select individuals for School-based positions. The Board will make all hiring decisions in its discretion and in accordance with law. All employees selected by the Board shall be PANN employees or employees leased to PANN and will not be employees of Service Provider. Service Provider shall prepare employment contracts for approval by the Board that are to be used for the purpose of hiring employees.

i. Financial Projections and Financial Statements

Service Provider will prepare annual budgets and financial forecasts for the School to present to the Board for review and approval or disapproval. The School will utilize the Nevada School Accounting Manual and Standardized Account Code Structure at the direction of the Board, as a means of codifying all transactions pertaining to its operations. The Board shall annually adopt and maintain an operating budget. The Board, based on recommendations made by the school's auditors, will adopt accounting policies and procedures. Service Provider will prepare, with the review and approval of the Board, regular unaudited financial statements as required to be delivered to the State which will include a statement of revenues and expenditures and changes in fund balances in accordance with generally accepted accounting principles. These statements will be provided in advance of the deadline for submission of such reports to the State. PANN will provide the State with annual audited financial reports as required by the Charter. These reports will be audited by a qualified independent, certified public accounting firm. Service Provider will provide the regular unaudited financial statements, books and records to the auditor for review in connection with the preparation of the reports. The reports shall include a complete set of financial statements and notes thereto prepared in accordance with the Charter and generally accepted accounting principles for inclusion into the School's financial statements annually, formatted by revenue source and expenditures and detailed by function and object, no later than deadline set by the State of Nevada each year.

Attachment 07 - EMO Service Agreement

j. Grant Solicitation

Service Provider will solicit grants available for the funding of the School from the various government and private and institutional sources that may be available. Such grants will include, but are not limited to, federal grants programs and various continuation grants for charter schools.

k. Financing Solicitation and Coordination

Service Provider will coordinate obtaining financing from private and public sources for loans desired by the Board.

l. Other Funding Sources

Service Provider will coordinate the solicitation of School Improvement Grant funds, if available, from the appropriate state or local agencies. Similarly, Service Provider will coordinate the solicitation of other state, federal, or local government funds earmarked for school facilities development, improvement, or acquisition as well as other sources of funding that may become available to charter schools from time to time.

m. State Reporting

Service Provider will coordinate the preparation of any and all periodic reports for the School as required by the State Public Charter Authority or Board. The reports will be submitted to the Board for approval when required, and Service Provider will coordinate the delivery and review process established by the State and Charter School legislation for any reporting requirements.

n. School Board Representation

The Board President will serve as primary liaison to the State Public Charter School Authority and its officials on behalf of the School. Service Provider will also serve as a liaison of the Board to the State and its officials. In connection therewith, Service Provider's representatives may attend required meetings and public hearings on behalf of the School.

o. Governmental Compliance

Service Provider will advise the Board on compliance with state regulations and reporting requirements of the Charter School, including relevant changes to State and Federal codes and regulations. Service Provider will also advise the Board as to matters relating to the School and Board's compliance with the School's State Charter. The School's State Charter is incorporated herein by reference.

Attachment 07 - EMO Service Agreement

p. Charter Renewal Coordination

Service Provider will assist the Board with renewal of the School's Charter on a timely basis. Service Provider will negotiate the terms of the Charter's renewal with the State on behalf of the Board and will provide the Board with notice and seek Board approval of any renewal provisions which may modify or alter the terms of the original Charter between the School and the State.

q. Facilities Identification Expansion, Design and Development

Service Provider shall meet and confer with the Board for the purpose of identifying the Facilities needs of the School from year to year. In connection therewith, Service Provider shall advise the Board and assist the School in identifying, procuring, and planning the design of new facilities or in the expansion of existing ones. Service Provider will identify and solicit investors to acquire and develop facilities for lease or use by the school. Where such investors are related to Service Provider or its principal, that relationship will be disclosed to the Board, and the Board's vote of approval for such a selection, shall ratify that the disclosed relationship is not disqualifying. Further, Service Provider shall recommend and retain on behalf of the School qualified professionals in the fields of school design and architecture and engineering as well as in the area of development and construction for the expansion, design, development, and construction of new or existing facilities.

r. Facilities Maintenance

Service Provider will assist the School regarding their facility maintenance needs, including but not limited to: training of School custodial and facility maintenance staff, soliciting project bids when required by applicable Nevada laws and regulations, communicating with vendors for repairs and maintenance, and coordinating between the School and contractors on special projects, services, and building improvements.

s. Systems Development

Service Provider will identify and develop a Nevada-based and State-compliant school information system to be used in connection with the administration and reporting system for the School. This includes, but is not limited to, accounting documentation filing systems, student records systems, computer systems, and telecommunications services.

Attachment 07 - EMO Service Agreement

t. Procurement

Service Provider will assist the School by acting as a liaison between School personnel and curriculum, furniture and equipment vendors, overseeing installation of equipment and furniture, and making sure the School stays within all applicable procurement budgets. This includes obtaining quotes, creating purchase orders, and placing orders for curriculum, furniture, and equipment based upon the School's requests and needs.

4. Term of Agreement

a. Initial Term

The term of the Agreement shall commence on July 1, 2023 and shall continue through the duration of the Charter granted by the State or other sponsor should the School's sponsor change, unless terminated earlier, as provided for herein, or else is modified by written agreement of the parties.

b. Renewal

At the conclusion of the term of this Agreement, the parties may mutually agree, but shall have no obligation, to renew the terms of this Agreement.

c. Termination

(i) Either party may terminate this Agreement immediately for cause. Termination for cause shall be defined, for purposes of this Agreement, as the breach of any material term of this Agreement, when such breach continues for a period of thirty (30) days after written notice, or when any such breach recurs following cure, and following written notice to the other party describing the breach. Notwithstanding the above, in the event of a significant event, as defined hereafter, PANN may terminate this Agreement immediately without providing Service Provider with thirty (30) days to cure the defect. For the purposes of this Agreement, a "significant event" shall be defined as an act or omission by the Service Provider which results in a breach of the School's Charter such that the Charter is subject to termination, interrupts the School's operations and/or results in a threat to the School's viability. Upon notice of termination under this Section, PANN shall only be required to pay Service Provider for services rendered through the date of the notice of termination for cause.

(ii) Duties upon termination. In the event this Agreement is terminated with or without cause, the parties shall work cooperatively to ensure that the School's operations continue without interruption. Service

Attachment 07 - EMO Service Agreement

Provider shall immediately and peaceably deliver to PANN any and all books, documents, electronic data or records of any kind or nature pertaining to the operation of the School or any transactions involving the School. This Section shall survive the termination of this Agreement.

(iii) If the School's Sponsor terminates, does not renew, or materially changes the School's Charter, in whole or in part, then Service Provider or School may, upon thirty (30) days written notice, terminate this Agreement, or any corresponding part of this Agreement, without penalty or liability of any kind to either party.

5. Compensation

a. Base Compensation

PANN shall pay Service Provider a services and support fee of \$495 per student Full Time Equivalent (FTE) per annum during the term of this Agreement, unless terminated, provided that PANN receives such funds. The fee shall be payable in equal monthly installments, provided that PANN shall have no obligation to pay such fee before receiving its FTE funding from the State of Nevada. Such funding does not include funds for special services or federal dollars, in which event the monthly installments shall accrue until funding is received. In the event that funding is decreased in future years to an amount less than the 2023-2024 state funding, either party may request review of the base compensation amount. The Service Provider will consider lowering the fee should the school experience financial distress. The Service Fee may be increased annually at each anniversary of this Agreement based on the change in the prior year's Consumer Price Index or on the basis of the year to year percentage increase in the per student Full Time Equivalent (FTE) funding provided to the school under the law, whichever is less. Service Provider, in its discretion, may waive any annual adjustment and, upon request, will provide such documentation as may be reasonably requested by the School to support any waiver of an annual adjustment. Services provided under this Agreement by Service Provider are not "a la carte" and may not be substituted or removed without the express written authorization of Service Provider. Services not utilized by the School will not result in a reduction of the Service Fee.

b. Additional Services

Service Provider will provide additional services not covered under this Agreement to the Board as requested by the Board by proposal to Board and subject to Board approval. This may include services that

Attachment 07 - EMO Service Agreement

are not within the regular course of running the School, including but not limited to special projects, litigation coordination, and land use coordination. Such projects may include the engagement, at the expense of PANN, of other professionals or consultants who may be independent from Service Provider or part of Service Provider's network of consulting professionals.

c. Reimbursement of Costs

Service Provider shall be reimbursed for actual costs incurred in connection with travel, lodging, and food, attending required conferences and other events on behalf of the School, provided that the Board shall give prior written approval for such cost. Such costs shall be split, pro-rata, with any and all other schools for which the travel was undertaken.

d. Incurred Expenses

Pursuant to the agreement of the Board and Service Provider, Service Provider may defer some or all of the services and support fees and/or costs for additional services and/or reimbursements due hereunder from one fiscal year to the next, which will be duly noted in the School's financial records.

6. OTHER MATTERS

a. Conflicts of Interest

No officer, shareholder, employee or director of Service Provider may serve on the Board. Service Provider will comply with the Conflicts of Interest rules set out in the Charter. In addition, if there exists some relationship between Service Provider, its officers, directors, employees or principals and any other person or entity providing goods or services to the School, Service Provider agrees to disclose the relationship to the Board as soon as practicable.

b. Insurance and Indemnification

Service Provider shall carry liability insurance in the amount of FIVE MILLION AND 00/100 DOLLARS (\$5,000,000.00) and shall indemnify the School for any acts or omissions arising from or claimed to be arising from the scope of services of the Service Provider as further set forth herein. School shall be named as an additional insured on such policy(ies) of insurance. Service Provider agrees to provide, upon request of the Board, certificates of insurance with carriers, in amounts and for terms reasonably acceptable to the Board.

Attachment 07 - EMO Service Agreement

Service Provider hereby further agrees to defend, indemnify, hold harmless and protect PANN, the Board, the School and their successors and assigns, from and against any and all liabilities, claims, forfeitures, suits, penalties, punitive, liquidated, or exemplary damages, fines, losses, causes of action, or voluntary settlement payments, of whatever kind and nature, and the cost and expenses incident thereto (including the costs of defense and settlement and reasonable attorney's fees) (hereinafter collectively referred to as "claims") which such party may incur, become responsible for, or pay out as a result of claims connected to the acts, services, conduct or omissions of Service Provider, its employees or agents. This duty to defend shall arise immediately upon the making of a claim against PANN, the Board, the School and their successors and assigns without need for final adjudication of fault. If such claims are ultimately adjudged as *not* being connected to the acts, services, conduct or omissions of Service Provider, its employees or agents, then the Defended party shall promptly reimburse Service Provider for those Defense Fees and costs incurred in defending said Defended party.

c. Miscellaneous

(i) Neither party shall be considered in default of this Agreement if the performance of any part or all of this Agreement is prevented, delayed, hindered or otherwise made impracticable or impossible by reason of any strike, flood, hurricane, riot, fire, explosion, war, act of God, sabotage, accident or any other casualty or cause beyond either party's control, and which cannot be overcome by reasonable diligence and without unreasonable expense.

(ii) This Agreement shall constitute the full, entire and complete agreement between the parties hereto. All prior representations, understandings and agreements are superseded and replaced by this Agreement. This Agreement may be altered, changed, added to, deleted from or modified only through the voluntary, mutual consent of the parties in writing, and said written modification(s) shall be executed by both parties. Any amendment to this Agreement shall require approval of the Board.

(iii) Neither party shall assign this Agreement without the written consent of the other party;

(iv) No waiver of any provision of or default under this Agreement shall be deemed or shall constitute a waiver of any other provision or default unless expressly stated in writing.

(v) If any provision or any part of this Agreement is determined to be unlawful, void or invalid, that provision may be stricken and all other provisions of this Agreement shall remain in full force and effect,

Attachment 07 - EMO Service Agreement

and shall be given such interpretation in the absence of such stricken provision as to faithfully effect the goals and intent of the parties in entering into this Agreement as further set forth above.

(vi) This Agreement is not intended to create any rights of a third-party beneficiary.

(vii) This Agreement is made and entered into in the State of Nevada and shall be interpreted according to and governed by the laws of that state. Any action arising from this Agreement, shall be brought in a court in Clark County, Nevada.

(viii) In the event of a dispute arising from this Agreement, the prevailing party shall be awarded reasonable attorneys' fees and costs to the extent allowed by law.

(ix) Every notice, approval, consent or other communication authorized or required by this Agreement shall not be effective unless same shall be in writing and sent postage prepaid by United States mail, directed to the other party at its address hereinafter provided or at such other address as either party may designate by notice from time to time in accordance herewith:

If to Service Provider: **Academica Nevada, LLC**
6630 Surrey St.
Las Vegas, NV 89119
Attention: Robert Howell

If to Board: **Pinecrest Academy of Northern Nevada**
1150 Silent Sparrow Dr.
Sparks, NV 89441
Attention: Board Chair

(x) The designated contact person of Service Provider shall be the CEO of Academica Nevada LLC - Robert B. Howell.

The designated contact person of the School shall be the Chairperson of the Board of Directors, as elected each year at the Board's Annual Meeting.

(xi) The headings in the Agreement are for convenience and reference only and in no way define, limit or describe the scope of the Agreement and shall not be considered in the interpretation of the Agreement or any provision hereof.

(xii) This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute one Agreement.

Pinecrest Academy of Northern Nevada -- Academica Nevada LLC -- Charter Services and Support Contract

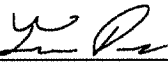
Attachment 07 - EMO Service Agreement

(xiii) Each of the persons executing this Agreement warrants that such person has the full power and authority to execute the Agreement on behalf of the party for whom he or she signs.

THIS AGREEMENT was approved at a meeting of the Board of Directors of PANN of Nevada held on the ____ day of _____. At that meeting, the undersigned Director of PANN was authorized by the Board to execute a copy of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Contract as of the day and year first above written.

Pinecrest Academy of Northern Nevada

By: 
Board Chair

Date: Jul 26, 2023

ACADEMICA NEVADA LLC

By: Robert B. Howell
Robert B. Howell (Sep 28, 2024 18:26 MDT)
Robert Howell, CEO

Date: 9/29/24

Attachment 08 - SPCSA Budget Template

ENROLLMENT AND PCFP FUNDING INFORMATION

School: **Pinecrest Academy of Northern Nevada**

	SCHOOL YEARS (FISCAL YEARS)			
	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
Grades				
K	100	102	102	102
1	102	102	102	102
2	107	108	108	108
3	107	108	108	108
4	110	108	108	108
5	110	108	108	108
6	131	142	142	142
7	134	142	142	142
8	131	140	140	140
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
Total:	1,032	1,060	1,060	1,060
Funded SPED count:	147	157	157	157
Funded ELL count:	17	18	18	18
Funded At-Risk count:	3	-	-	-
Funded GATE count:	62	63	63	63
PCFP per pupil base:	9,414	9,416	9,486	9,630
Total PCFP base:	9,715,248	9,980,960	10,055,160	10,207,800

Attachment 08 - SPCSA Budget Template

Estimated Forecast Budget FUTURE YEAR ENDING 06/30/29	
102	
102	
108	
108	
108	
108	
142	
142	
140	
-	
-	
-	
-	
1,060	
157	*From prior year Oct 1. count day
18	*From prior year Oct 1. count day
-	*From prior year Oct 1. count day
63	*From prior year Oct 1. count day
9,775	*Per pupil actuals for past and current years, estimates for future years used in forecast budget
10,361,500	*Total Count x PCFP per pupil base. Used in revenue tab.

Attachment 08 - SPCSA Budget Template

School: **Pinecrest Academy of Northern Nevada**

		Audited Year-End Govt. Funds PRIOR YEAR ENDING 06/30/25
Revenue Codes		
1000 LOCAL SOURCES		
1200	Revenue from Local Govt Units other than School Districts	
1300	Tuition	
1400	Transportation Fees	
1500	Investment Income	80,000
1600	Food Services	
1700	District Activities (includes Enterprise Activities)	
1800	Community Service Activities	
1910	Rent	
1920	Donations	
1930	Gains/Loss on Sales of Capital Assets (Proprietary funds)	
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	240,000
1000 TOTAL LOCAL SOURCES		320,000
3000 REVENUE FROM STATE SOURCES		
3100	Unrestricted Grants-in-Aid	
3110	PCFP - Adjusted Base Funding	9,715,248
3113	PCFP - Auxillary Services - Transportation	
3114	PCFP - Auxillary Services - Salary	0
3115	Local Special Education Funding under PCFP	143,922
3200	State Govt Restricted Funding	
3210	Special Transportation	
3220	Adult High School Diploma Program Fnd	
3254	PCFP - Englist Learner (restricted use)	72,017
3255	PCFP - At-Risk (restricted use)	9,887

Attachment 08 - SPCSA Budget Template

3256	PCFP - Gifted and Talented (restricted use)	70,040
3270	State Special Ed Funding	571,845
3000	TOTAL STATE SOURCES	10,582,959
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	654,338
4500	Restricted Grants-in-Aid Fed Govnt pass-thru the State	
4700	Grants-in-Aid from Fed Govt Thru Other Intermediate Agencies	
4000	TOTAL FEDERAL SOURCES	654,338
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	
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
GRAND TOTAL REVENUE		11,557,297
8000	OPENING FUND BALANCE (OFB)	
	Board Restricted Opening Balance	0
	Unrestricted Opening Balance	
8000	TOTAL OPENING FUND BALANCE (OFB)	0
TOTAL ALL AVAILABLE RESOURCES (Total Revenue + OFB)		11,557,297

Attachment 08 - SPCSA Budget Template

SCHOOL YEARS (FISCAL YEARS)			
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
80,000	80,000	80,000	80,000
240,000	240,000	240,000	240,000
320,000	320,000	320,000	320,000
9,980,960	10,055,160	10,207,800	10,361,500
287,714	286,200	286,200	286,200
143,922	143,922	143,922	143,922
76,230	76,230	76,230	76,230
0	0	0	0

Attachment 08 - SPCSA Budget Template

73,269	73,269	73,269	73,269
533,800	580,900	596,600	612,300
11,095,895	11,215,681	11,384,021	11,553,421
384,278	384,278	384,278	384,278
384,278	384,278	384,278	384,278
0	0	0	0
11,800,173	11,919,959	12,088,299	12,257,699
250,000	0	0	0
31,960	50,981	82,469	83,848
281,960	50,981	82,469	83,848
12,082,133	11,970,940	12,170,768	12,341,546

*Enter board restricted reserved ar

*Unrestricted reserve calculated a:

*Total OFB should equal prior year

Attachment 08 - SPCSA Budget Template

School: **Pinecrest Academy of Northern Nevada**

	SCHOOL	
	Audited Year-End Govt. Funds	Board Approved Final or Amended Final budget
Expenditure Codes - (Program-Function-Object)	PRIOR YEAR ENDING 06/30/25	CURRENT YEAR ENDING 06/30/26
100 REGULAR PROGRAMS		
1000 Instruction		
100 Salaries	3,113,176	3,063,939
200 Benefits	1,604,247	1,767,658
300/400/500 Purchased Services	118,185	121,360
600 Supplies	310,371	280,900
700 Property		
800 Other	0	0
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		
100 TOTAL REGULAR PROGRAMS:	5,145,979	5,233,857
140 SUMMER SCHOOL FOR REGULAR PROGRAMS		
1000 Instruction		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		

Attachment 08 - SPCSA Budget Template

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

200 SPECIAL PROGRAMS (SPED)		
1000 Instruction		
100 Salaries	578,973	578,973
200 Benefits	278,443	310,993
300/400/500 Purchased Services	206,400	238,500
600 Supplies	22,050	27,475
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):	1,085,866	1,155,940
240 SUMMER SCHOOL FOR SPECIAL PROGRAMS (SPED)		

Attachment 08 - SPCSA Budget Template

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

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		

Attachment 08 - SPCSA Budget Template

800 Other		
300 TOTAL VOCATIONAL & TECH PROGRAMS:	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
420 ENGLISH for SPEAKERS of OTHER LANGUAGES (ELL)		
1000 Instruction		
100 Salaries	48,142	47,381
200 Benefits	23,153	25,450
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		

Attachment 08 - SPCSA Budget Template

200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
420 TOTAL ELL PROGRAMS:	71,295	72,831

430 AT-RISK EDUCATION PROGRAMS		
1000 Instruction		
100 Salaries	0	0
200 Benefits	0	0
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:	0	0

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		

Attachment 08 - SPCSA Budget Template

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

450 GIFTED & TALENTED (GATE) PROGRAMS		
1000 Instruction		
100 Salaries	48,142	47,381
200 Benefits	23,153	25,450
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:	71,295	72,831
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		

Attachment 08 - SPCSA Budget Template

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
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
000 UNDISTRIBUTED EXPENDITURES		
2100 Support Services - STUDENTS		
100 Salaries	263,540	263,540
200 Benefits	126,743	141,559
300/400/500 Purchased Services		

Attachment 08 - SPCSA Budget Template

600 Supplies		
700 Property		
800 Other		
2100 SUBTOTAL:	390,283	405,099
2200 Support Services - INSTRUCTION		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
2200 SUBTOTAL:	0	0
2300 Support Services - GENERAL ADMIN (Board)		
100 Salaries	199,374	199,374
200 Benefits	95,884	107,093
300/400/500 Purchased Services	424,441	431,736
600 Supplies		
700 Property		
800 Other		
2300 SUBTOTAL:	719,699	738,203
2400 Support Services - SCHOOL ADMIN		
100 Salaries	327,993	327,993
200 Benefits	157,741	176,180
300/400/500 Purchased Services		
600 Supplies	49,536	50,880
700 Property		
800 Other		
2400 SUBTOTAL:	535,270	555,053
2500 Central Services (HR, Fiscal, etc.)		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services	762,786	775,986
600 Supplies		
700 Property		
800 Other	97,152	99,810
2500 SUBTOTAL:	859,938	875,796
2600 - Operation & Maintenance of Plant (Bldgs & Grounds, Safety, Security, Vet		
100 Salaries	81,600	81,600
200 Benefits	39,244	43,831
300/400/500 Purchased Services	519,292	795,620
600 Supplies	43,344	44,520
700 Property		
800 Other		
2600 SUBTOTAL:	683,479	965,571

Attachment 08 - SPCSA Budget Template

2700 - Student Transportation (to and from school)		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services	62,640	73,666
600 Supplies		
700 Property		
800 Other		
2700 SUBTOTAL:	62,640	73,666
2000s TOTAL SUPPORT SERVICES:	3,251,310	3,613,388
3100 - Food Services Operations		
100 Salaries	61,440	83,040
200 Benefits	29,548	44,605
300/400/500 Purchased Services	329,352	138,483
600 Supplies		
700 Property		
800 Other		
3100 SUBTOTAL:	420,341	266,128
3200 - Enterprise Operations		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
3200 SUBTOTAL:	0	0
3000s TOTAL NON-INSTRUCTIONAL SERVICES:	420,341	266,128
4100 - Land Acquisition		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
4100 SUBTOTAL:	0	0
4200 - Land Improvement		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
4200 SUBTOTAL:	0	0
4300 - Architecture & Engineering		

Attachment 08 - SPCSA Budget Template

100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
4300 SUBTOTAL:	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
4500 - Building Acquisition & Construction		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
4500 SUBTOTAL:	0	0
4600 - Site Improvement		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
4600 SUBTOTAL:	0	0
4700 - Building Improvements		
100 Salaries		
200 Benefits		
300/400/500 Purchased Services		
600 Supplies		
700 Property		
800 Other		
4700 SUBTOTAL:	0	0
4000s TOTAL FACILITIES:	0	0
5000 DEBT SERVICE (Principal & Interest):	1,382,100	1,416,558
000 TOTAL UNDISTRIBUTED PROG. EXPEND.:	5,053,750	5,296,074

Attachment 08 - SPCSA Budget Template

TOTAL ALL EXPENDITURES	11,428,184	11,831,533
6300 - Contingency (not to exceed 3%)		199,619
8000 ENDING FUND BALANCE		
Board Restricted Ending Balance		
Unrestricted Ending Balance	31,960	50,981
TOTAL ENDING FUND BALANCE	31,960	50,981
TOTAL APPLICATIONS	11,557,297	12,082,133

Attachment 08 - SPCSA Budget Template

YEARS (FISCAL YEARS)

[illegible]

Attachment 08 - SPCSA Budget Template

[illegible][illegible]

Attachment 08 - SPCSA Budget Template

[illegible][illegible]

Attachment 08 - SPCSA Budget Template

[illegible]

Attachment 08 - SPCSA Budget Template

73,701	74,463	77,240

[illegible]

Attachment 08 - SPCSA Budget Template

0	0	0

47,858	48,196	49,912
25,843	26,267	27,327
73,701	74,463	77,240

Attachment 08 - SPCSA Budget Template

[illegible]

Attachment 08 - SPCSA Budget Template

409,910	416,321	427,528
0	0	0
201,512	203,664	208,642
108,817	110,997	114,231
432,664	434,572	436,493
742,992	749,232	759,366
331,273	334,586	434,623
178,887	182,349	237,956
50,880	50,880	50,880
561,040	567,815	723,459
778,919	803,855	807,267
100,552	102,078	103,615
879,471	905,933	910,882
Articles)		
82,560	83,520	84,480
44,582	45,518	46,253
567,978	591,619	555,427
44,520	44,520	44,520
739,640	765,177	730,680

Attachment 08 - SPCSA Budget Template

73,666	73,666	73,666
73,666	73,666	73,666
3,406,719	3,478,144	3,625,580
84,360	85,680	87,000
45,554	46,696	47,633
138,483	138,483	138,483
268,397	270,859	273,116
0	0	0
268,397	270,859	273,116
0	0	0
0	0	0

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0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
1,495,563	1,502,456	1,510,929
5,170,679	5,251,459	5,409,625

Attachment 08 - SPCSA Budget Template

11,737,643	11,882,765	12,250,343	
150,827	204,156	5,181	*Not to exceed 3% of total expenditures
			*Enter board restricted reserved amount
82,469	83,848	86,023	*Unrestricted reserve calculated as Total Resources - Tota
82,469	83,848	86,023	
11,970,940	12,170,768	12,341,546	*Total Expenditures + Contingency + Ending Fund Balance

Attachment 08 - SPCSA Budget Template

School: Pinecrest Academy of Northern Nevada

FUND TRANSFERS		TRANSFERS IN		TRANSF
(1) FUND TYPE	(2) FROM FUND	(3) AMOUNT	(4) TO FUND	
FUND NAME				
100-GenFund			250 - SPED	
100-GenFund			206 - ELL	
100-GenFund			208 - AtRisk	
			207 - GATE	
250 - SPED	100-GenFund	\$ 828,729.62		
206 - ELL	100-GenFund	\$ 76,230.00		
208 - AtRisk	100-GenFund	\$ -		
207 - GATE	100-GenFund	\$ 73,269.00		
TOTAL TRANSFERS		\$ 978,228.62		

Attachment 08 - SPCSA Budget Template

E R S O U T	
(5) AMOUNT	
\$ 828,729.62	*Example - Delete
\$ 76,230.00	*Example - Delete
\$ -	*Example - Delete
\$ 73,269.00	
	*Example - Delete
	*Example - Delete
	*Example - Delete
\$ 978,228.62	*Total OUT should equal Total IN

Attachment 08 - SPCSA Budget Template

School: Pinecrest Academy of Northern Nevada

ALL EXISTING OR PROPOSED DEBT

(1)	(2)	(3)	(4)	(5)
NAME OF LOAN/DEBT List and Subtotal By Fund	Type *	Number of Months of TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE
FUND:				
1 2022 Bond	1	360	\$ 21,710,000.00	4/1/2022
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
TOTAL ALL DEBT SERVICE			\$ 21,710,000	

Attachment 08 - SPCSA Budget Template

* - Type - use codes 1-11

1 - General Obligation Bonds

2 - G. O. Revenue Supported Bonds

3 - G. O. Special Assessment Bonds

4 - Revenue Bonds

5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase

7 - Capital Leases

8 - Special Assessment Bonds

9 - Mortgages

10 - Other (Specify Type)

11 - Proposed (Specify Type)

(6)	(7)	(8)	(9)	(10)	(11) (9) + (10)
FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		6/30/2025 TOTAL
			INTEREST PAYABLE	PRINCIPAL PAYABLE	
					\$ -
7/1/2029		\$ 6,051,481.25	236,666.67	1,179,891.66	\$ 1,416,558
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
		\$ 6,051,481	\$ 236,667	\$ 1,179,892	\$ 1,416,558

Attachment 08 - SPCSA Budget Template

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: <i>Restricted state or federal grants-in-aid</i> <i>Restricted tax levies.</i> <i>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.</i>
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.

Attachment 08 - SPCSA Budget Template

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: <i>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)</i> <i>Legal requirement to recover costs through fees and charges.</i> <i>Policy decision of the governing board or management is to recover the costs of providing services through fees or charges</i> <i>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.</i>
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.

Attachment 08 - SPCSA Budget Template

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. <i>Not applicable in Nevada</i>
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 date 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 <u>not earmarked for school purposes</u> . 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.

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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. <i>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).</i>
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.

Attachment 08 - SPCSA Budget Template

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. <i>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).</i>
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.

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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.

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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 <i>not</i> 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. <i>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.</i>
6300	Special Items. Used to classify special items in accordance with GASB Statement 34. Included are transactions or events <u>within the control</u> 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 <u>outside the control</u> 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

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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.

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- 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.
- 298 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.
- 299 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.

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:

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	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: 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. 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. Summer School for Other Instructional Programs (example: remedial and ESL). 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).
420	
430	
440	
450	
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.

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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".

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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 coextrricular 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. <i>(Generally takes place in the classroom)</i>
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.

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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. <i>Technology used by students in the classroom or that have a student instruction focus should be coded to 1000. (used with all programs)</i>
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.

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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.

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- 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.

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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.

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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.

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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 If coding is expanded to utilize the third digit for Object Codes 100-299 (Salaries and Benefits), the following personnel categories apply:

Coding:

- 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). <u>Only use Object Codes 100-108 if NOT using more detailed coding found in object codes 110-157.</u>
	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

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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.)

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- 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.)

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	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)

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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)

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- 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. Services** 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 staff travel 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).

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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) **Use code 641 for textbooks.**

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).

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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 on 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)

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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 Expenditures. 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. <i>A contingency fund may be set up for this type of event or emergency.</i>
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.

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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

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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.

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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

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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

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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

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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

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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

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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)

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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) - <i>direct funding to private schools</i>
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