



Nevada Charter Schools: Improving Access to Categorical & Facilities Funding

Executive Summary

The Nevada Plan for school finance is the main funding source for operations for school districts and charter schools. There are also State and Federal categorical grants, which provide funding for specific activities or populations. Under current State law, charter school students are supposed to receive comparable funding from all sources. In practice, charter school students have experienced limited accessibility to State and Federal categorical funds compared to school districts. Charter schools also have limited access to funding available for facilities and must use their operations funding to meet these needs. This policy brief provides data showing funding disparities between school districts and charter schools and recommends ways to improve access to funding for charter school students.

Recommendations

1. Create State categorical block grants:

- a. Ensure charter school students receive a proportionate share of any State categorical funding outside the main funding formula by providing charter schools with a categorical block grant in lieu of separate categorical grants. The block grant would have two components:
 - i. General block grant: Per-pupil rate multiplied by total enrollment; and
 - ii. Targeted block grant for at-risk students: Per pupil rate multiplied by the count of Free and Reduced Lunch (FRL) students and English Language Learners.
- b. Adopt State performance goals and allow funds to be used for any educational purpose to meet these goals. Create benchmarks and monitor performance.

2. Maximize access to Federal categorical funds:

- a. Require sponsoring agencies to provide technical assistance to charter schools to maximize receipt of Federal funds.
- b. Encourage charter schools to place greater emphasis on collection of FRL eligibility data to maximize State and Federal funding for at-risk students.
- c. Ensure that sponsoring school districts provide charter schools with equal access to Federal grants administered at the district level.

3. <u>Create new options for charter school facilities funding:</u>

- a. Explore requiring school districts to set aside a proportionate share of any new bond proceeds for charter schools located within the district, regardless of whether the school is sponsored by the district.
- b. Create a State funding mechanism for charter school facilities funding to avoid taking scarce local resources away from school districts.
- c. Allow facilities funds to be used for leasing costs at charter schools.
- d. Create incentives for charter schools to use capital funding to build cafeteria facilities in order to expand charter school opportunities for low-income students.





Nevada Charter Schools: Improving Access to Categorical & Facilities Funding

Charter School Students Lack Equal Access to Categorical Funding and Facilities Funding

The Nevada Plan for school finance is the main funding source for operations for school districts and charter schools. There are also State and Federal categorical grants, which provide funding for specific activities or populations. Under current State law, charter school students are supposed to receive comparable funding from all sources. NRS 386.570 states, "A charter school is entitled to receive its proportionate share of any other money available from Federal, State or local sources that the school or the pupils who are enrolled in the school are eligible to receive." In practice, however, charter school students have experienced limited accessibility to State and Federal categorical funds compared to students at school districts. Charter schools also have limited access to funding available for facilities and must use their operations funding to meet these needs. This policy brief provides data showing funding disparities between school districts and charter schools and recommends ways to improve access to funding for charter school students.

4. State Categorical Funds

In FY 2014, there were 30 State-funded categorical programs plus State Special Education funding. Table 1 lists each State program and shows the total and per-pupil funding provided to school districts and charter schools. Charter schools received funding from only eight categorical programs plus Special Education funding. Table 2 isolates these programs and provides detail on the amount received by each charter school.

These tables reveal that charter schools have limited access to State categorical funds and Special Education funding, which disadvantages students at charter schools and provides unequal educational opportunities. Table 1, Column AI, shows that statewide funding averaged \$926 per pupil in FY 2014. However, charter schools received substantially less funds per pupil as shown below:

- Carson City School District-sponsored charter schools received \$0 per pupil;
- Clark County School District-sponsored charter schools received \$203 per pupil;
- Washoe County School District-sponsored charter schools received \$209 per pupil; and
- State Public Charter School Authority (SPCSA)-sponsored charter schools received \$56 per pupil.

State Categorical Funds

There are several reasons for this disparity between school districts and charter schools for State categorical funds.

• <u>Grant Size and Compliance Requirements:</u> For State categorical funds, charter schools sometimes choose not to participate due to the small size of potential grants and/or compliance requirements. As shown in Table 2, most grant amounts other than Special Education and full-day kindergarten are

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\$10,000 or less, making it difficult to design a program that will have a major impact on student achievement.

- <u>Ineligibility for Funding</u>: In other cases, charter schools are not eligible for funding. For example, charter schools are not eligible for class size reduction funding, which is the largest State categorical program (NRS 388.700[8]). As shown in Table 1, Column E, \$160 million was allocated statewide for class size reduction in FY 2014.
- Targeted Funding: Sometimes grants are targeted towards at-risk populations, such as low-income students eligible for Free and Reduced Lunch (FRL) or English Language Learners (ELLs). Some charter schools do not have sufficient students in these populations to receive these funds. For example, full-day kindergarten funds are targeted at schools with high levels of low-income students and only two charter schools received this funding (see Table 2, Column F [Chapter 382, Statutes of Nevada 2013]). Similarly, only two charter schools received State funds targeting high levels of ELLs (see Table 2, Column E [Chapter 515, Statutes of Nevada 2013]).

One reason for limited access to targeted funding is a lower concentration of at-risk pupils in charter schools. Figure 1 provides the percentage of FRL and ELL students in FY 2014 for charter schools compared to the statewide average. The percentage of ELLs in charter schools was lower than the statewide average, especially for charter schools sponsored by Carson City School District and the SPCSA. For FRL, there is a great deal of variation. Charter schools sponsored by the Clark County School District had a higher percentage of FRL students in FY 2014 than the statewide average. In contrast, the FRL rate in charter schools sponsored by other agencies was substantially lower than the statewide rate. Interviews suggest that FRL students may be undercounted due to a confluence of factors. Because charter schools often lack funding for facilities, many have opted not to build cafeteria facilities and do not participate in the National School Lunch Program. Schools without a lunch program may not make FRL data collection a high priority, which can result in undercounting of FRL students. To help improve data collection, the SPCSA has mandated and funded conversion to the Infinite Campus data system for its charter schools.

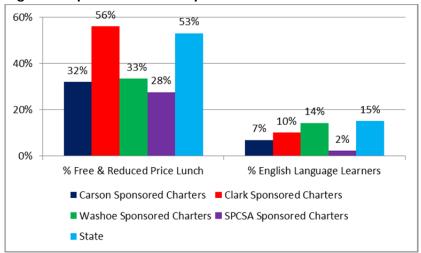


Figure 1: Special Student Populations: FY 2014

Source: Nevada Department of Education, Nevada Report Card

While many charter schools have a lower concentration of at-risk students than the statewide average, the data reveals that charter school students are not receiving their proportionate share of State funds for at-risk populations. On a statewide basis, charter schools have 4 percent of all FRL students and 2 percent of all ELL students.² In contrast, charter schools received only 0.7 percent of full-day kindergarten funds and 0.1 percent of ELL funds in FY 2014 (Table 1, Columns M and O). This left many at-risk students without equal access to intervention programs.

State Special Education Funds

In the case of Special Education funds, services are mandatory but charter schools lack equal access to funds. The percentage of students identified for Special Education services in FY 2014 was 8 percent for charter schools and 12 percent for school districts.³ This represents a ratio of 67 percent charter to district special education students. In contrast, average Special Education funding in FY 2014 was \$94 per pupil for charter schools (Table 2, Columns K and L) and \$305 per pupil for school districts, which represents a ratio of only 30.8 percent.⁴

Charter schools can receive Special Education funding in several ways. First, charter schools sponsored by school districts can receive Special Education funding through their sponsoring districts, either through a direct allocation or as a transfer. Second, SPCSA-sponsored charter schools can receive Special Education funding units. In FY 2013, charter schools received only 13 of 3,049 units (0.4 percent), while these schools represented 5 percent of statewide enrollment. In FY 2014 and FY 2015, the State reserved 40 special education units, which could be allocated to either school districts or charter schools (Chapter 382, *Statutes of Nevada* 2013). The number of Special Education units allocated to the SPCSA is limited because total units available statewide have not changed since 2009. To fund SPCSA schools proportionately, units would have to be reallocated by the State Superintendent of Public Instruction from school districts, which could create shortfalls for other school districts (NRS 387.1221).

In FY 2014, fourteen out of the State's 35 charter schools did not receive any State Special Education funding and five charter schools received a transfer of Special Education funds from their sponsoring district (Table 2, Columns K and L).

For FY 2017, the Governor recommends increasing special education funding by \$25 million and adopting a new formula that would provide weighted funding for each special education student in lieu of allocating funding units. This approach would enhance equity for special education students attending charter schools.

Moving Towards Block Grants

For the 2015-2017 biennium, Governor Brian Sandoval has proposed creating or increasing funding for almost two dozen State categorical programs. These new programs range in size from \$2 million over the biennium for expanding breakfast in schools to \$74 million over the biennium to expand full-day kindergarten. If the State allocates funds from each of these programs to charter schools based on enrollment, the amount received by each charter school would likely be small for most programs, making it difficult to implement each program effectively. Given limited staff, it could also be administratively burdensome for small charter schools to apply for each grant and meet the compliance requirements. Thus, current funding inequities would likely continue.

To ensure charter schools receive a proportionate share of funds as required by State law, the State could create a new categorical block grant for charter schools that pools together all funds from current and proposed categorical programs and allows the funding to be used flexibly. Block grants for charter schools have been implemented in California, Pennsylvania, and Utah (although the grant in Utah is currently unfunded).⁶

Some current categorical programs, such as Class Size Reduction, are for the general student population while others are targeted towards specific populations such as ELL students. To broadly maintain the intent of the original programs, there could be a general block grant that provides funding based on total enrollment and a targeted block grant that provides funding based on the number of at-risk students (FRL and ELL). This would help ensure that targeted funds continue to go to the intended populations. Special education should remain outside of the block grant due to Federal maintenance of effort requirements.

The focus of the categorical block grants could move from compliance to outcomes. As indicated, it is difficult for charter schools to meet all of the requirements of each program. By pooling funds together, charter schools could use the funds flexibly. Instead of being required to show compliance with specific grant requirements, charter schools could be held accountable for meeting the State's student achievement goals. For example, the State could articulate that the main goals of all the categorical programs are to achieve reading proficiency by third grade, improve outcomes for ELLs, and improve the graduation rate. The State could then develop benchmarks and monitor performance. Transparency would also be a cornerstone of block grants. Use of funds could be tracked through existing financial reporting requirements and audits. This provides a combination of flexibility and accountability.

Some stakeholders may be concerned that block grants would not hold charter schools to the same standards as school districts since charter schools would be exempt from reporting and compliance requirements of individual programs. However, the ultimate goal of every categorical program, from school breakfast to career readiness programs, is to improve student achievement. Under the proposed block grants, charter schools would be held to the same student achievement standards and benchmarks as traditional schools. In addition, current law requires charter school sponsors to revoke the charter of schools that receive the lowest statewide accountability rating for three consecutive years (NRS 386.5351).

An alternative to block grants would be to create a service delivery model where each charter school's sponsoring agency is responsible for providing or coordinating services required by categorical grants. This may work for some programs where services can be provided centrally, such as professional development or purchasing equipment. However, it would be difficult to use this approach to provide interventions inside the classroom, such as class size reduction or services targeted towards at-risk populations. This approach could also reduce the autonomy provided to charter schools.

5. Federal Categorical Funds

Charter schools also have limited access to Federal categorical funds. Table 3 illustrates the amount of Federal funding provided (total and per-pupil) to school districts and charter schools in FY 2014. Table 3, Column G, shows that statewide funding averaged \$591 per pupil in FY 2014. However, charter schools received substantially less funds per pupil:

• Carson City School District sponsored charter schools received \$371 per pupil;

- Clark County School District sponsored charter schools received \$221 per pupil;
- Washoe County School District sponsored charter schools received \$261 per pupil; and
- SPCSA sponsored charter schools received \$242 per pupil.

As with State categorical programs, there are several reasons charter schools have less access to Federal grants.

- Grant Size and Compliance Requirements: Federal funds come with accountability and other administrative requirements that can be cumbersome for small schools. Discussions with charter schools and the SPCSA reveal that some charter schools decide that the burden of compliance requirements outweighs the benefits of the amount of funding that could be received, which can be minimal.
- <u>Eligibility Requirements:</u> Many Federal grants are competitive or have specific eligibility requirements. The largest Federal grant program is Title I, which targets low-income students. Some charter schools do not have sufficient FRL students to qualify for this funding. As discussed earlier, FRL students are likely undercounted at some charter schools.
- Access to Districtwide Grants: Lastly, for charter schools sponsored by school districts, some Federal
 programs are administered centrally by the school district and are not allocated directly to schools.
 Examples of these programs include Title II funds for teacher quality and Title III funds for ELLs.
 While charter schools sponsored by school districts do not receive these funds directly, they should
 have the same access to services purchased with these funds as other schools in the district.

Sponsoring school districts and the SPCSA should take the lead in helping charter schools maximize Federal funding. This can include distributing information about available grants and providing training on grant writing and compliance requirements. Charter schools can also maximize their ability to receive Federal funds by placing greater emphasis on collecting FRL data. Additionally, school districts that sponsor charter schools should be required to ensure and document that charter schools receive equal access to Federal grants administered at the district level.

C. Facilities Funds

Charter schools also lack access to facilities funds received by school districts. Table 4 illustrates the different revenue sources received by school districts for capital and associated debt repayment. The average revenue in FY 2014 was \$1,216 per pupil. Charter schools, however, do not have access to any of these funds (Table 4, Column J). The largest funding source available to school districts for capital needs is ad valorem taxes, which is used to repay bonds (Table 4, Column F).

In lieu of direct funding for facilities, charter schools have access to revolving loan funds which must be repaid with regular operational funds provided by the State Distributive School Account. Unlike school districts, charter schools do not have additional funding sources to repay this debt. The revolving loan fund was funded for the first time in 2013 with a one-time State appropriation of \$750,000. This funding must be used to make loans at or below market rate to charter schools for costs incurred in preparing a charter school to commence its first year of operations or to improve a charter school that has been in

operation (NRS 386.577). The maximum loan amount is the lesser of \$500 per pupil or \$200,000 (NRS 386.577). Repayment must be completed in three years out of State funding provided through the Distributive School Account (NAC 386.445).

In 2014, which was the first year of the program, two charter schools received revolving loans: (1) Oasis Academy borrowed \$96,639.71, which has been fully repaid; and (2) Founders Academy received a loan of \$175,000 to open a new charter school, with repayment beginning August 2015. Due to a projected State General Fund shortfall, \$400,000 is being swept to the General Fund reserve, leaving a limited amount available for new loans in 2015.⁷ Another challenge of this program is that State funding is provided on a reimbursement basis, which means that the charter school must obtain an initial source of funding from sources such as credit cards, personal loans, or a high interest commercial loan.

As part of legislation approved in 2013, the Department of Business and Industry can also issue taxexempt lease revenue bonds to be repaid by a charter school (NRS 386.612 et seq.). To qualify, the school must have received four or five stars under Nevada's school performance framework over the last three years (NRS 386.632). One school is currently going through the process to utilize this provision.⁸

Because charter schools do not receive facilities funding, most charter schools use operational funds for facilities costs. The percentage of operational funds used for facilities costs is 12 percent for site-based charter schools and 2 percent for virtual charter schools. While virtual charter schools may spend less on traditional facilities costs, they have other infrastructure costs not included in the 2 percent figure, including rental space for administration of exams, staff travel to provide special education and other intervention services offsite, and subsidized internet connections for low-income students.

A few charters have accessed other financing options: (1) two charter schools purchased buildings through conventional financing; (2) an associate of one charter accessed the tax exempt bond market to purchase a facility and lease it back to the charter school; and (3) there have been limited examples of an investor group constructing or purchasing a facility and leasing it back to the charter school. These private financing options can be costly because they often involve a private, third party management organization.

The lack of facilities funds has repercussions in other areas. As previously indicated, insufficient funding for school cafeterias can lead to undercounting of FRL students and can limit eligibility for State and Federal funding targeted at those students. Lack of a school lunch program can also discourage low-income students from attending charter schools.

As part of the 2015 Executive Budget, the Governor has proposed \$20 million for a charter harbor master fund. These funds would be used to attract high quality charter management organizations to Nevada, which could greatly expand opportunities for at-risk students. A portion of these funds could be used for facility needs. However, these funds would not be available to existing charter schools for leasing costs or bond repayment, which are the primary recurring facilities costs for charter schools. This creates disparities in funding among charters, an inequity that needs to be avoided.

A long-term solution would provide charter schools with a proportionate share of school facilities revenue. Access to public money could also help reduce costs paid to private management organizations. Since the primary capital funding source is bond proceeds from ad valorem and other taxes, the Legislature could

require school districts to set aside a proportionate share of any new bond proceeds for charter schools located within the district, regardless of whether the school is sponsored by the district.

The financial impact on school districts should also be considered. All existing facilities funding comes from local sources and has not been adequate to meet school district capital needs. ¹⁰ In lieu of reallocating local funds from school districts to charter schools, another option would be to provide a commensurate amount of State funding. There could be a uniform statewide funding rate or the rate could vary depending on the amount of facilities funding generated by each school district.

Since the primary facilities cost for many charter schools is lease costs, any future facility program should make lease costs an allowable use of funds.

To address the issues caused by the lack of cafeteria facilities, the new facilities funding mechanism could incentivize building cafeteria facilities by providing additional funding for this purpose. Implementing a school lunch program would make charter schools more appealing and accessible to low-income families and would help make the charter school population more reflective of the general community.

Recommendations

1. Create State categorical block grants:

- a. Ensure charter school students receive a proportionate share of any State categorical funding outside the main funding formula by providing charter schools with a categorical block grant in lieu of separate categorical grants. The block grant would have two components:
 - i. General block grant: Per-pupil rate multiplied by total enrollment; and
 - ii. Targeted block grant for at-risk students: Per pupil rate multiplied by the count of FRL and ELL students.
- b. Adopt State performance goals and allow funds to be used for any educational purpose to meet these goals. Create benchmarks and monitor performance.

2. Maximize access to Federal categorical funds:

- a. Require sponsoring agencies to provide technical assistance to charter schools to maximize receipt of Federal funds.
- b. Encourage charter schools to place greater emphasis on collection of FRL eligibility data to maximize State and Federal funding for at-risk students.
- c. Ensure that sponsoring school districts provide charter schools with equal access to Federal grants administered at the district level.

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- b. Create a State funding mechanism for charter school facilities funding to avoid taking scarce local resources away from school districts.
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The Kenny C. Guinn Center for Policy Priorities is a 501(c)(3) nonprofit, bipartisan, think-do tank focused on independent, fact-based, relevant, and well-reasoned analysis of critical policy issues facing Nevada and the Intermountain West. The Guinn Center engages policy-makers, experts, and the public with innovative, data-driven research and analysis to advance policy solutions, inform the public debate, and expand public engagement. The Guinn Center does not take institutional positions on policy issues.

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http://www.cde.ca.gov/sp/cs/as/cscatblkgrinfo.asp and Pennsylvania Department of Education. Featured Areas: Ready to Learn Block Grant, 2014-2015 Ready to Learn Guidelines.

http://www.education.state.pa.us/portal/server.pt/community/grants_and_subsidies/7207. Utah also had a Local Discretionary Block Grant for school districts and charter schools but funding was eliminated in 2009 due to budget shortfalls. See Utah State Legislature. Local Discretionary Block Grant. http://le.utah.gov/lfa/reports/cobi2015/Appr_PQ1.htm#overviewTab

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¹ Guinn Center for Policy Priorities. Nevada K-12 Education Finance. (February 2015) http://guinncenter.org/wpcontent/uploads/2015/02/Guinn-Center-K-12-Education-Finance-Fact-Sheet.pdf

² Nevada Department of Education. Nevada Report Card. http://www.nevadareportcard.com/di/

³ Nevada Department of Education. Nevada Report Card. http://www.nevadareportcard.com/di/

⁴ Guinn Center for Policy Priorities. Nevada K-12 Education Finance. (February 2015) Table 5, Column C.

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⁶ California Department of Education. Charter School Categorical Block Grant Programs.

⁸ Ryan, Cy." State Board Endorses Charter School Bond," Las Vegas Sun. (March 10, 2015) http://lasvegassun.com/news/2015/mar/10/state-board-endorses-charter-school-bond/

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^{2014/}AgendaVIICharterSchoolsFacilityReport7-15-14.pdf

10 Guinn Center for Policy Priorities. Expanding Financing Options for Nevada's K-12 Facilities. (February 2015) http://quinncenter.org/wp-content/uploads/2015/02/Guinn-Center-K-12-Education-Facilities-Policy-FINAL.pdf

Table 1: State Categorical and Special Education Funding: FY 2014

Statewide	SPCSA	White Pine	Washoe	Storey	Pershing	Nye	Mineral	Lyon	Lincoln	Lander	Humboldt	Eureka	Esmeralda	EKO	Douglas	Clark oponison	Clark	Churchill	Carson Spons	Carson City	State Funding per Pupil A District/ Sponsoring Dis	Statewide	SPCSA	White Pine	Washoe Spon	Washoe	Storey	Nye	Mineral	Lyon	Lincoln	Lander	Humboldt	Eureka	Esmeralda	Douglas	Clark Sponsored Charters	Clark	Churchill	Carson Sponsored Charters	Carson City			District apon	District/ Open	State Funding
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4		24	4			G	106	16	104					10	13		ú	α	1	15		1,783,726 2		30,660		270,631	. .	26,590	46,456	126,050	97,334				59,200	75,342	1		26,877		18 77/		strict - re			
47		Б	42	 -	13	19		7			34			31	17		g	111	-	39	M English Learners- SB 504	20,267,916	11,554	5,939		2,530,923	9,035	94,619		55,163			115,866		- 283,838	98,043	-	16,733,766	38,821		280 227		504	Learners- SB	<u> </u>	

Statewide	SPCSA	White Pine	Washoe Spor	Washoe	Storey	Pershing	Nye	Mineral	Lyon	Lincoln	Lander	Humboldt	Eureka	Esmeralda	Elko	Douglas	Clark Sponsored Charters	Clark	Churchill	Carson Spons	Carson City	State Funding District/ Spons
			Washoe Sponsored Charters														red Charters			Carson Sponsored Charters		g A nsoring District
10,000				10,000																		State Funding A District/ Sponsoring District Family Engagement in Education Summit - for Education Alliance of Washoe
30,699,517		54,336	217,344	4,374,048		190,176	842,208	163,008	1,086,720			190,176		54,336	434,688	326,016		21,842,749			923,712	0 Full-Day Kindergarten
1,949,413				9,413														1,940,000				P Full Day Kindergarten Portables
148,214		41,608		41,412		10,000												41,414			13,781	Q Gifted and Talented Discretionary Units
4,940,767				339,993		55,129	·		12,487			1,559						4,527,802	3,796			R Licensed Ed Incentive Grants
458,130				35,872	1,510	665			6,657	6,717		4,639			7,236	5,813		386,440	2,581			S Library Book Purchasing Program
577,600		939		75,049	71	811		516	10,513	647	447		164		8,742	5,559		460,605	4,157		9,380	T National I School S Lunch State Match
668,742	12,820	2,809	1,540	272,782		6,193	12,142		5,995		6,388			1,651	16,970	18,349	12,109	285,250	4,396		9,347	U Nationally Certified School Counselors & School Psychologists
18,798	1,117					1,332									ı			16,349				V Nationally Certified School Library Media Specialists
526,785	11,943	9,335		170,573		4,990		3,179	5,383			6,154			9,087	10,397		273,490	2,851		19,402	W Nationally Certified & Licensed Speech Pathologists
																	1,200					X Nevada Arts Council

A N District Sponsoring District Family Engagement in Education Summit - for Education Alliance of Washoe Carson City Churchill A N Camboo Charters A Charterian Poonsored Charters A N Carboo Sponsored Charters - Churchill - Churchill - Churchill - Charterian Sponsored Charters		O Full-Day Kindergarten	ž	Q Gifted and Talented Discretionary Units	R Licensed Ed Incentive Grants	S Library Book Purchasing Program	T National School Lunch Stat Match	¬ 0	Nationally Certified School Counselors & School Psychologists Psychologists	Nationally Certified Nationally School Counselors Certified e & School School School Library Media Psychologists Specialists	Nationally Certified School Counselors & School Psychologists
Carson Sponsored Charters Churchill					<u>'</u>			1	1	1 1 1 .	
Clark		72	6	0	15		-	1 2	1 2 1	1 2 1 0	
Douglas		55					_		1 1 3	1 1 3 -	
Elko		46					_	_	1 1 2	1 1 2 -	
Esmeralda		836							- 25		- 25
Eureka		- 57			0		' احـ	- - -	· ·	· _	
Lander							•	- 0	- 0 6	- 0 6 -	
Lincoln							7	7 1	7 1 -	7 1	
Lyon		139			2		_	1	1 1	1 1 -	1 1
Mineral		371					' '	' ·	·		,
Pershing		279		15	81		_		1 1 9	1 1 9 2	
Storey							4	4 0	4 0 -	0	0 -
Washoe Spored Charter	0	72	0		6		_		1 1 4		1 1 4
White Pine		42		32			٠	1	- 1 2	_	1 2
SPCSA							٠			- 1 0	
Statewide			•	•			_	_	<u> </u>	1 1 2 0	

Statewide	SPCSA	White Pine	Washoe S	Washoe	Storey	Pershing	Nye	Mineral	Lyon	Lincoln	Lander	Humboldt	Eureka	Esmeralda	ΕIKO	Douglas	Clark Spor	Clark	Churchill	Carson Sp	Carson City	State Funding A District/ Spons
			Washoe Sponsored Charters														Clark Sponsored Charters			Carson Sponsored Charters	У	State Funding A District/ Sponsoring District
2,954,647		118,745		529,984		112,800	106,962	97,075				113,696			166,486			1,280,576	142,901		285,422	Y Pre-Kindergarten Education Program / Early Childhood Education
14,382						14,382																Z Resource, Referral and Case Management, NV Health and Human D Services
7,833,050				2,013,848											1,679,736			4,139,466				AA Regional Training Program for Professional Development / AB 627 RPDP
0 279,743																		6 279,743				AB Southern RPDP (gift card \$) production of modules, platforms for NV Ed Performance Framework
127,306,587	832,160	665,728	41,608	23,778,972	270,452	644,924	2,413,264	333,779	2,645,520	790,552	198,063	1,348,099	118,479	62,412	3,495,072	2,960,908	751,541	80,670,838	1,955,576		3,328,640	AC Special Education: State
608,841			216,896														391,945					AD Special Education: Transferred from District
782,067		32,067		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000			50,000		50,000	AE Special Elementary Counseling Service
128,541									128,541				·									AF AG Special State Funds Transportation through Local funding and/or Private Agencies
537,195	1,200						6,800	52,230	3,026									473,939				AG State Funds through Local and/or Private Agencies
7,743						4,000												3,743				AH Substance Abuse Prevention
403,288,522	870,794	2,694,996	515,493	61,054,618	581,844	2,464,456	5,581,695	1,039,344	7,039,640	1,291,371	681,666	3,544,805	219,004	168,399	11,751,957	5,972,790	1,156,795	282,662,973	3,833,259		10,163,823	AI Total

Statewide	SPCSA	White Pine	Wash	Washoe	Storey	Pershing	Nye	Mineral	Lyon	Lincoln	Lander	Humboldt	Eureka	Esmeralda	Elko	Douglas	Clark	Clark	Churchill	Carso	Carso	State Distri
wide	SA .	Pine	Washoe Sponsored Charters	oe	Y	ing		a		ח	er e	oldt	80	ralda		as	Clark Sponsored Charters		¥≅	Carson Sponsored Charters	Carson City	State Funding per Pupil A District/ Sponsoring District
7		91		9		166	21	221				34			18			4	40		39	Y Pre-Kindergarten Education Program / Early Childhood Education
0						21																Resource, Referral and Case Management, NV Health and Human Services
				6.3											17			_				Z AA Resource, Regional Training Referral and Case Program for Management, NV Professional Health and Human Development / AB 627 / Services RPDP
18 1				-											177 -			14 1				AB Southern RPDP (gift card \$) production of modules, platforms for NV Ed Performance Framework
292	54	511	17	391	703	946	479	760	339	846	186	401	497	960	368	503	132	266	553		458	AC Special Education: State
			88														69					AD Special Education: Transferred from District
2		25			130	73	10	114	0	54	47	15	210	769	ъ	8			14		7	AE Special Elementary Counseling Service
0									16													AF AG Special State Funds Transportation through Local funding and/or Private Agencies
	0							119	0									2				
0						6												0				AH Substance Abuse Prevention
926	56	2,068	209	1,004	1,512	3,617	1,108	2,365	901	1,383	641	1,054	919	2,591	1,238	1,015	203	932	1,083		1,397	Al Total

Table 2: Detail of State Categorical Grants and Special Education for Charter Schools: FY 2014

1																			SPCSA								Washoe							Clark	Carson City				Charter Sponsor	
Colliciacy readerly of Eas Acidas	Somerset Academy of Las Vegas	Silver State High School	Silver Sands Montessori Charter School	Quest Academy Preparatory	Pinecrest Academy	Oasis Academy	Nevada Virtual Academy	Nevada State High School	Nevada Connections Academy	Learning Bridge Charter School	Imagine School at Mt. View	Honors Academy of Literature	Elko Institute for Academic Achievement	Doral Academy of Nevada (LV)	Discovery Charter School	Davidson Academy of Nevada (University)	Coral Academy of Science-Las Vegas	Beacon Academy of Nevada	Alpine Academy	Sierra Nevada Academy	Rainshadow Community Charter High School	Mariposa Academy of Language and Learning	I Can Do Anything Charter High School	High Desert Montessori School	Coral Academy of Science-Reno	Bailey Charter Elementary School	Academy for Career Education	Rainbow Dreams Academy	Odyssey Charter Schools	Innovations International	Explore Knowledge Academy	Delta Academy	Andre Agassi College Preparatory Academy	100 Academy of Excellence	Carson Montessori School				onsor School	
1,00	2.864	429	266	836	847	173	3,528	279	1,904	109	426	187	154	712	346	133	1,337	804	80	263	127	147	238	351	900	249	191	244	1,759	928	755	226	1,128	657	220				Enrollment	ا د د
																											38,105									Grant	Education	Construction	Enrollment Commission	, . .
,,,,,,	6.539										5,015																											504	English	. m
																						108,672				108,672												Villuel Galifell	Full-Day	, 11
	4.591				918		7,311																1,540						2,456	5,077		2,828	1,748			Psychologists	School	Counselors &		
												1,117	•																								Specialists	Library Media	Nationally Cortified School	: =
	10.029		606		1,308																															Pathologists	Speech	Licensed	Nationally Cartified 8	
			,																														1,200				Grant	Council	Nevada	:
1,00	83.216	104,020	20,804	62,412	41,608	41,608	104,020		62,412	10,402	41,608	20,804	20,804	31,206	41,608		62,412	41,608	41,608					41,608					456,427	186,933	108,181							State	Special	. ~
																									144,597		72,299					87,601	151,453	152,891			from District			,
												1,200																									Agencies	Transferred and/or Private	State Funds	3
101,010	104.375	104,020	21,410	62,412	43,834	41,608	111,331		62,412	10,402	46,623		20,804	31,206	41,608		62,412	41,608	41,608			108,672	1,540	41,608	144,597	108,672	110,404		458,883	192,010	108,181	90,429	154,401	152,891					Total	z

Source: NRS 387-303 Report for FY 2014 Page 4

Table 2: Detail of State Categorical Grants and Special Education for Charter Schools: FY 2014

TOTAL																			SPCSA								Washoe							Clark	Carson City		Charter aponsor	2
	Somerset Academy of Las Vegas	Silver State High School	Silver Sands Montessori Charter School	Quest Academy Preparatory	Pinecrest Academy	Oasis Academy	Nevada Virtual Academy	Nevada State High School	Nevada Connections Academy	Learning Bridge Charter School	Imagine School at Mt. View	Honors Academy of Literature	Elko Institute for Academic Achievement	Doral Academy of Nevada (LV)	Discovery Charter School	Davidson Academy of Nevada (University)	Coral Academy of Science-Las Vegas	Beacon Academy of Nevada	Alpine Academy	Sierra Nevada Academy	Rainshadow Community Charter High School	Mariposa Academy of Language and Learning	I Can Do Anything Charter High School	High Desert Montessori School	Coral Academy of Science-Reno	Bailey Charter Elementary School	Academy for Career Education	Rainbow Dreams Academy	Odyssey Charter Schools	Innovations International	Explore Knowledge Academy	Delta Academy	Andre Agassi College Preparatory Academy	100 Academy of Excellence	Carson Montessori School		Scriool	
23.798	2,864	429	266	836	847	173	3,528	279	1,904	109	426	187	154	712	346	133	1,337	804	80	263	127	147	238	351	900	249	191	244	1,759	928	755	226	1,128	657	220		enrollment commission	The second
2																											200									Education Grant	on	
0	2										12																									504	Learners SB	T solich
9																						737				437											Kindergarten	n.= 7
4	2						2																6						_	5		13	2			Counselors & School Psychologists	0	Modianally
0												6																								Specialists	Certified School	Notionally
																																				Licensed Speech Pathologists	. 0 =	Mationally
0	4 -		2 -		2 -																															Grant		None
88	29	242	78	75	49	241	29		33	95	98	111	135	44	120		47	52	520					118					260	201	143					State	Education:	2000
96																									161		379					388	134	233		from District	Education:	e marie
0												6																								Agencies	Education: through Local	Chair Emale
107	36	242	80	75	52	241	32		33	95	109	123	135	44	120		47	52	520			737	6	118	161	437	578		261	207	143	400	137	233				Take

Source: NRS 387-303 Report for FY 2014 Page 5

Table 3: Federal Categorical Funding: FY 2014

A B District/ Sponsoring District Enrollment	B Enrollment	C Direct Federal	D Federal grants	E Federal grants	`
		Grants	passed through by NDE	passed to	passed through by other agencies
Carson City	7,274	2,371,688	4,316,067		379,545
Carson Sponsored Charters	220				
Churchill	3,539	54,778	1,928,616		139,387
Clark	303,447	3,521,838	169,403,784		-
Clark Sponsored Charters	5,697		1,224,129		33,768
Douglas	5,885		3,503,421		
Elko	9,496	1,284,794	3,284,724		112,951
Esmeralda	65	9,484	79,997		
Eureka	238		258,184		
Humboldt	3,363	95,625	1,454,875		
Lander	1,064	9,309	477,440		
Lincoln	934		731,972		
Lyon	7,812	25,695	6,244,244		
Mineral	439	17,456	581,567		
Nye	5,036	370,334	3,684,572		
Pershing	681	23,481	536,566		15,321
Storey	385		354,189		
Washoe	60,796	8,316,527	33,136,434		5,007,042
Washoe Sponsored Charters	2,466		208,922		100,110
White Pine	1,303	5,284	539,176		16,110
SPCSA	15,415		3,734,343		
Statewide	435,557	16,106,294	235,683,221		5,804,233

rederal Fullullig per Fubil	: w			і - - т		
District/ Sponsoring District	Enrollment	Direct Federal Grants	Federal grants passed through by NDE	Federal grants passed through by other agencies	Transfers of Federal funds from Districts to Charters	
Carson City	7,274	326	593	52		
Carson Sponsored Charters	220				371	
Churchill	3,539	15	545	39		
Clark	303,447	12	558			
Clark Sponsored Charters	5,697		215	6		
Douglas	5,885		595			
Elko	9,496	135	346	12		
Esmeralda	65	146	1,231			
Eureka	238	-	1,084	•		
Humboldt	3,363	28	433			
Lander	1,064	9	449	•		
Lincoln	934		784			
Lyon	7,812	3	799	•		
Mineral	439	40	1,324			
Nye	5,036	74	732	•		
Pershing	681	34	787	22		
Storey	385	-	920		-	
Washoe	60,796	137	545	82		
Washoe Sponsored Charters	3,803		85	41	136	
White Pine	1,303	4	414	12		
SPCSA	14,078		242			
Statewide	435.557	27	5/1	42	4	

Table 4: Capital Funding: FY 2014

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529,557,157	6,934,014	8,741,244	30,239,167	387,464,817	95,378,588	494,318	305,009	435,557	Statewide
							ì	15,415	SPCSA
1,254,960		44,340	96,031	809,580			305,009	1,303	White Pine
								2,466	Washoe Sponsored Charters
53,900,722		2,946,399	3,162,904	47,791,419				60,796	Washoe
732,182		2,941	46,503	680,758		1,980		385	Storey
1,121,157		1,264	129,561	990,332	·			681	Pershing
7,858,294	797,726	202,220	574,651	6,199,643	ı	84,054		5,036	Nye
406,858		639	39,375	366,844	·			439	Mineral
7,369,048	ı	9,600	529,154	6,646,487	ı	183,808		7,812	Lyon
656,581	31,909	12,424	155,413	456,835	·			934	Lincoln
251		251						1,064	Lander
1,829,616	,	6,459	263,055	1,560,102	ı			3,363	Humboldt
433		433						238	Eureka
22	-	22	-					65	Esmeralda
13,524,456		342,299		13,182,157				9,496	Elko
4,013,103	351,049	4,780	975,376	2,469,050		212,848		5,885	Douglas
	,	,					,	5,697	Clark Sponsored Charters
426,575,997	5,636,421	4,819,769	23,504,375	297,236,844	95,378,588			303,447	Clark
4,384,345	116,909	266,871	314,693	3,674,245		11,628		3,539	Churchill
							ì	220	Carson Sponsored Charters
5,929,131		80,533	448,076	5,400,522				7,274	Carson City
Total	Federal Support	Other Local Revenue	Governmental Services Tax	Ad Valorem (Voter- Approved)	Real Property Transfer Tax & Room Tax	Residential Construction Tax	Sales Tax	Enrollment Sales Tax	A District
					,	,	,	5	>

Capital Funding per Pupil

Statewide	SPCSA	White Pine	Washoe Sponsored Charters	Washoe	Storey	Pershing	Nye	Mineral	Lyon	Lincoln	Lander	Humboldt	Eureka	Esmeralda	Elko	Douglas	Clark Sponsored Charters	Clark	Churchill	Carson Sponsored Charters	Carson City	A District
			ed Charters														Charters			d Charters		
435,557	15,415	1,303	2,466	60,796	385	681	5,036	439	7,812	934	1,064	3,363	238	65	9,496	5,885	5,697	303,447	3,539	220	7,274	B C Enrollment Sales Tax
1	·	234	í														·			í		C Sales Tax
1					5	,	17	,	24							36			3		-	D Residential Construction Tax
219				,	ı	·		ı										314			-	E Real Property Transfer Tax & Room Tax
890		621		786	1,769	1,453	1,231	835	851	489		464			1,388	420		980	1,038		742	F Ad Valorem (Voter- Approved)
69		74		52	121	190	114	90	68	166		78				166		77	89		62	G Governmental Services Tax
20		34		48	8	2	40	ь	1	13	0	2	2	0	36	1		16	75		11	H Other Local Revenue
16				,	ı	ı	158	,		34						60		19	33			l Federal Support
1,216		963		887	1,903	1,645	1,560	926	943	703	0	544	2	0	1,424	682		1,406	1,239		815	J Total