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Governor

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DALE A.R. ERQUIAGA
Superintendent of Public Instruction



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June 23, 2015

GUIDANCE MEMORANDUM #15-04

TO: Clark County Superintendent Pat Skorkowsky

COPY: All School Districts and Charter Schools

FROM: Dale A.R. Erquiaga
Superintendent of Public Instruction

SUBJECT: Request for Guidance Following the 2015 Legislative Session – Part Two

On June 10, 2015, you submitted 19 letters requesting detailed guidance on a number of bills passed by the 78th Regular Session of the Nevada Legislature and signed by Governor Sandoval. Several questions were addressed on June 19; this second guidance memorandum addresses **Senate Bill 508**. Your letter is attached and incorporated by reference.

This guidance is issued pursuant to the authority provided in NRS 385.175(5), directing the Superintendent of Public Instruction to enforce the observance of Title 34 of Nevada's statutes and all other statutes and regulations governing public education.

Senate Bill 508 – Average Daily Enrollment Counts

Section 9 of this bill changed the manner in which student enrollment is reported to the State for purposes of allocating funding from the Distributive School Account (DSA). Average daily enrollment¹ is to be collected on a quarterly basis. These new provisions were effective upon passage and approval; the bill was signed by Governor Sandoval on June 11, 2015. Because time is of the essence, this office is establishing the following procedures to be implemented immediately:

- Districts shall report average daily enrollment for the period April-June 2015 on July 1st. This year's reports will be accepted up to 14 days late because of the timing of legislative session. In addition, the Department will accept any reporting form deemed suitable by the districts.
- Payment for the first quarter of DSA allocations is due from this office on August 1st. That payment will be based on the prior quarter's average daily enrollment as reported pursuant to the information above **plus** the budgeted projection for enrollment growth in the upcoming school year (1.44 percent).

¹ This term is defined in Section 5 of the bill.

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Subsection 5 of section 9 of the bill provides that the Department will prescribe a process for reconciling these new quarterly reports. To begin this process, a meeting will be held on July 30, 2015, beginning at 9:00 AM, at the Department offices in Carson and Las Vegas (via videoconference). Fiscal staff and district superintendents are invited to attend.

We anticipate the reconciliation process, prescribed forms, and other changes will be announced/issued after the July meeting and well in advance of the next quarterly reporting deadline on October 1, 2015.

Your letter also inquired about the audit process. To clarify, SB 508 continues a **single** annual audit but bases that audit on quarterly reports. There will not be four audits, as you state. The Department will issue revised audit guidance at a later date; no action is required at this time.

Finally, your letter concerning SB 508 contains additional questions about provisions pertaining to special education and the contingency account. As noted in Guidance Memorandum #15-03, these issues will be addressed in due course and no action is required at this time.

A handwritten signature in blue ink, appearing to read "Dale A. Equiano". The signature is written in a cursive style with a large initial "D" and "E".

June 10, 2015

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Superintendent of Public Instruction
Nevada Department of Education
700 E. Fifth Street
Carson City, NV 89701

Pat Skorkowsky, Superintendent

Dear Mr. Erquiaga:

The Clark County School District is ready to implement the work the Department of Education was able to accomplish during this legislative session. At this time, we are requesting a guidance memo related to legislation recently passed and signed into law. As the state superintendent of instruction, you were instrumental in the passage of these new programs, and we seek your guidance as we implement the new requirements. Many of the newly passed bills become effective on July 1, 2015. This requires immediate action by school districts across the state, given the current date and unclear scope of work and expectations in each bill.

Senate Bill 508 Questions:

1. This Bill eliminates count day and requires school districts to report a quarterly average daily enrollment. If so, are districts going to be issued DSA payments for FY2016 initially from the July 1 count, made on July 1, 2015, as this is the last pupil count before the beginning of the school year?
2. When this is implemented for the 2016-2017 fiscal year, will the July 1, 2016, count be used to issue DSA payments at the start of the 2016-2017 school year? In other words, will the average daily enrollment from the end of a previous school year (July 1) be used to determine the payments for the start of the next school year (the August 1 payment)? Will enrollment projections ever be used to calculate DSA payments?
3. Could you please provide additional information on the reconciling process outlined in Section 9 (5) of the Bill?
4. Section 19 of the Bill now requires quarterly audits of school districts. Will there be any new audit requirements? How will the audit process change now that we will be performing four audits a year? Could you please provide guidance as to what to prepare for the first audit? What the schedule for audits will be? The 2014-2015 attendance audit for the Clark County School District is not yet verified; when will the quarterly audit data be verified and provided to the districts?

Mr. Erquiaga
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5. Section 24 regarding the Contingency Account for Special Education Services requires disbursement for extraordinary special education expenditures. If the services are not provided at a school (not the district) currently and are part of an IEP, it appears you may request disbursement from this account, is that correct?
6. Please define "extraordinary" for purposes of reimbursement.

Since Senate Bill 508 becomes effective on July 1, 2015, a response to the questions above is requested by July 1, 2015, to ensure compliance, as well as a consistent and successful implementation. Without this vital information and clarification of these questions, it will be extremely difficult to be ready for full implementation.

We appreciate your immediate attention to this request. Our team is ready and willing to meet with individuals or teams from the Department to work through these questions. I cannot overstate the sense of urgency that the diligent staff of the Clark County School District feels at this critical time.

Sincerely,



Pat Skorkowsky
Superintendent of Schools

"Every student in every classroom, without exceptions, without excuses"

cc: Clark County School District Board of Trustees
Elaine Wynn, president, Nevada State Board of Education
Members, Nevada State Board of Education
Nevada Association of School Superintendents