CHARTER SCHOOL REPORTING REQUIREMENTS MANUAL

November 2012

Nevada Department of Education

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Charter School Reporting Requirements

This manual lists and describes most, but not necessarily all, Nevada charter school reporting requirements. For complete reporting requirements, please refer to the **Nevada Revised Statutes** (NRS) Chapters 385-395, 399, and related Chapters 63, 288, 332, 354, and Sections 49.290, 49.291 and 218.5351 to 218.5356, inclusive. Also see **Nevada Administrative Code** (NAC) Chapters 385-395, and NAC 387.600 – 387.780

Please Note:

- The school's **Master Register** must be printed and available for inspection each month, but schools are not required to actually submit it to the Department unless it is specifically requested by Department staff;

- The school's **Ethnic Report** must be printed and submitted to the Department within 10 days of the last day of the first school month;

- The **Average Daily Attendance** (ADA) report must be submitted to the Department every month within 10 days after the end of the month.

When saving your report please know the file name must include the date and the **NRS / NAC** number to which the report corresponds.

Key to abbreviations: NDE = Nevada Department of Education
LCB = Legislative Counsel Bureau

To facilitate communications between charter schools, sponsors and districts of residence of charter school-enrolled students, charter

schools are encouraged to copy sponsors and districts on all reports sent.

Charter Schools are urged to read the applicable NRS and/or NAC for each report so that they know all details regarding each report.

Reporting Related to the School's Progress Toward Achievement of the Goals/Objectives Identified in the Charter

A number of charter school progress reports are required from both the school and the school's sponsor:

- As part of the charter school application charter schools must **identify goals**. See NRS 386.520(2)(b)(n) and NAC 386.150(4) and (9)(c).

- Charter schools report on their **progress toward** achievement of the *goals stated in the charter application* every November 15 pursuant to NRS 386.600(1)(a).

- Charter school ***sponsors*** report on their charter schools' progress toward achievement of the *goals stated in the charter application* every August 15 pursuant to NRS 386.610(1)(a).

- Charter schools completing their **third year of operation** must also report on their progress toward achievement of the *goals stated in the charter application* pursuant to NRS 386.610(2).

Charter Schools sponsored by the STATE PUBLIC CHARTER SCHOOL AUTHORITY (**SPCSA**) will upload their reports to AOIS.

ALL Charter Schools will upload the Count Day Report to BIGHORN.

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
Within one year of the school's creation	**NAC 387.770; NAC 386.342(4)** Establish and maintain property and equipment records.	Charter Schools	**Sponsor**
Before the last day of the first operational school year	**NAC 386.341** Evidence demonstrating inspection and approval by the Division of Industrial Relations of the Department of Business and Industry for compliance with OSHA.	Charter Schools	**Charter School Education Programs Professional, NDE (CSEPP)** **Sponsor**
No later than 60 days after receipt of NRS 385.210 memo	**NRS 386.552** School should be prepared to provide a copy of the plan for implementation of new statutes to the school's sponsor and to the NDE.	Charter Schools	**Parents, guardians, teachers, administrators, other personnel**
No later than five business days after the governing body of a charter school is selected	**NAC 386.345(4)** 1) Name and address of each governing body member. 2) Resume of each member. 3) State of residence of each member. 4) Photocopy of the teacher license of each of the three (3) teacher members. Note: Each teacher must have at least two (2) years of experience as an employed teacher in a position for which a teaching license is required. 5) An affidavit of each member indicating that he has not been convicted of a felony or any offensive involving moral turpitude and that he has read and understands governing body information provided by the Department. See: http://www.doe.nv.gov/SD_CharterSchools_Forms.htm for the affidavit form.	Charter Schools	**CSEPP** **Sponsor**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
Within five (5) days after change	**NAC 386.210** Written notice of any changes in the facility of the charter school, including any change in the location of the charter school. Note that adding or changing a facility requires amendments of the charter though the Schools Sponsor. See the Charter School Operation Manual.	Charter Schools	**CSEPP** **Sponsor**
No later than 30 days after a contract is signed	**NAC 386.400(2)** The charter school must inform its sponsor and the Department of all contracts it has entered into. 1) Name of contractor 2) Copy of contract 3) Contact person for the contractor 4) Telephone number and mailing address of contractor 5) Description of service to be provided by the contractor 6) Description of the manner in which each person that is employed or hired by the contractor to provide a direct service to the charter school has been notified of the information required by NAC 386.400(1). 7) Names and qualifications of each person who is employed or hired by the contractor to provide a direct service to the charter school.	Charter Schools	**CSEPP** **Sponsor**
No later than 30 business days after each public meeting held by the governing body	**NAC 386.345(6)(7)** The governing body of a charter school shall submit a copy of the minutes of the governing body's meetings. Note that all governing body meetings must be audio recorded.	Charter Schools	**CSEPP** **Sponsor**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
Within ten working days of a change in the mem-bership of the governing body	**NRS 386.549(1)** Written notice to the sponsor of any change in the membership of the governing body.	Charter Schools	**CSEPP** **Sponsor**
Before pupils receive educational services through the program of distance education.	**NRS 388.846(2)** For each pupil enrolled in the program, provide written notice to the board of trustees of the school district in which the pupil resides of the type of educational services that will be provided to the pupil through the program.	Charter Schools (providing a program of distance education)	**CSEPP** **Board of Trustees of the school district in which the pupil resides**
No later than 30 days before the school's first apportionment is made pursuant to NRS 387.124.	**NRS 386.570(5); NAC 386.357** 1. In a electronic format prescribed by the NDE, the enrollment form for each pupil enrolled in the charter school, which must include, without limitation: a. The full name of the pupil; b. The address of the pupil and the county in which the pupil resides; c. The telephone number of the residence of the pupil; d. The date of birth of the pupil; e. The unique student identification number of the pupil, if available; and f. The grade level in which the pupil is enrolling; and 2. The name and signature of the parent or legal guardian of each pupil enrolled in the charter school.	Charter Schools in the first year of operation, prior to the first year of operation	**Sponsor** **CSEPP** **The Sponsor &/0r the DOE may do a field audit to review this paperwork.**
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Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
September/ October	**NRS 218F.110** Outside consultants can be contracted by LCB to gather information. SchoolNomics Consulting Services will contact charter schools to request necessary information. New charter schools will be invited to view a webinar for clarification.	Charter Schools	SchoolNomics Consulting Services www.EDmin.com
Ten (10) after the close of each school month	**NAC 387.280** Monthly Enrollment and Attendance Reports for each of the ten school months. See ~~forms~~ **note** in Appendix A. A charter school that submits this report shall, upon the request of its sponsor or a school district in which a pupil enrolled in the charter school resides, provide a copy of the report to the requester.	Charter Schools	**Program Officer, Administrative and Fiscal Services, NDE**
September 15	Special Education program units report is due to NDE (Special Education) The a packet including the form is sent by NDE (Special Education)	Charter Schools	**Special Education, NDE** **Sponsor**
Late September (**within 30 days** after the first day of school)	**NAC 386.350(3)** List of names and qualifications of all persons (licensed and non-licensed, instructional and non-instructional) who are or will be employed by the charter school. **NOTE:** This is not the information called for in the November 15, NRS 386.600(1)(b)	Charter Schools	**CSEPP** **Sponsor**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
	report, the NRS 387.303 report, or the NRS 386.590(10) report. You will not be sent a form to fill in for this report. Please provide for each employee, **even if you've provided this information in the past for the employee:** 1) Name 2) Job Title 3) Duties 4) Whether the person is "instructional" or "non-instructional staff. 5) If "instructional" (licensed or non-licensed), list all courses taught by the person. 6) Educational credential and field (for example, BS Ed., MBA, Associate Degree Administrative Assistant), including highest educational credential received (for example, high school diploma). 7) Relevant credentials, including licenses, certificates, etc., held by the employee (for example, Nevada teaching license). **For licensed teachers and administrators, provide the license number, expiration date of license and all endorsements of the license.** 8) Brief statement of relevant work experience or other qualifications. For example, for a teacher, state where, what and for how long that person has taught and the job title of that teaching position (for example, "taught 9th grade social studies at Reno High School in Reno, Nevada, from 8/2000 – 6/2004). 9) Is this person directly employed by the school, or provided by an Educational Management Organization pursuant to NAC 386.033?		

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
	Include the names and qualifications of each person employed or hired by a contractor to provide a direct service to the charter school. (NAC 386.400(2)(g)) Also, be aware of NRS 386.588 background checks/fingerprinting requirements for all non-licensed (by the Superintendent of Public Instruction) employees. Be prepared to prove to your sponsor that fingerprints of all applicable employees have been submitted to Nevada Department of Public Safety.		
On or before **October 1st** annually	**NRS 392.4644** Submit a copy of the progressive discipline plan that has been established/ reviewed and/or revised and posted for public inspection. Include school personnel and parents/ guardians of students.	Charter School Principal	**Superintendent of Schools of the School District** **SPCSA Schools to the SPCSA Director**
Ten days after count day	**NAC 387.345** Count Day Report of Enrollment (Ethnic Report). See ~~forms~~ **note** in Appendix A. A charter school that submits this form shall, upon the request of its sponsor or a school district in which a pupil enrolled in the charter school resides, provide a copy of the form to the requester.	Charter Schools	**Program Officer, Administrative and Fiscal Services, NDE**
After October 31	**NRS 218F.110** Outside consultants can be contracted by LCB to gather information. Audited financial statements and trial balances need to be sent.	Charter Schools	SchoolNomics Consulting Services www.EDmin.com

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
November 1	**NAC 387.320(3)** Certified count day pupil enrollment report (AMD-09 and AMD-09a) is due to the NDE containing certified count day enrollment numbers and net pupil transfers. Schools will receive the form from the **Program Officer**. See **note** in Appendix A.	Charter Schools	**Program Officer, Administrative and Fiscal Services, NDE**
November 1	**NRS 392.4644** Submit a report that includes plans from every school within the district and the names of each principal who has not complied.	Superinten-dent of Schools of the District & SPCSA Director	Board of Trustees of the School District/LEA
November 10	**NRS 387.303 [NRS 386.600(1)(b-h)]** Annual Report of Budget. Schools will receive from the Department instructions for completing this report.	Charter Schools, except schools in their first year of operation	**Management Analyst III, Administrative and Fiscal Services, NDE**
November 15	**NRS 386.600(1)(a)** A written description of the progress of the school in achieving the mission and goals of the school set forth in its application.	Charter Schools, except for schools in the first year of operation	**CSEPP** **Sponsor**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
On or Before **November 15**	**NRS 386.590(10)** For each licensed employee who is employed by the governing body on October 1 of that year: 1) The amount of salary of the employee, including, without limitation, verification of compliance with subsection 7 of NRS 386.590, if applicable to that employee; and 2) The designated assignment, as that term is defined by the Department, of the employee. Schools will receive instructions for completing this report from DOE.	Charter Schools	**Program Officer, Administrative and Fiscal Services, NDE**
November 30	**NRS 392.4644** A written report that reports the progress of each school within the district in complying with NRS 392.4644.	Board of Trustees of the School District/LEA	**Superintendent of Public Instruction**
By the end of November The audit **must be** presented at a governing body meeting held **not more than 30 days after** the report is submitted to it. Please make every effort to submit the audit to all recipients by the end of October.	**NAC 387.775** Annual audit. "Annual audit of the charter school must be completed and submitted to the governing body … not later than 4 months after the close of the fiscal year …" Each annual audit must: a) Cover the business of the charter school during the full fiscal year; b) Be a financial audit conducted in accordance with generally accepted auditing standards.	Charter Schools, **except** schools in the first year of operation	**Sponsor** **Deputy Superintendent, Administrative and Fiscal Services, NDE** **Director, LCB**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
December 1	**NAC 387.281** Report on number of dropouts. Each school district shall, including charter schools, report to the Department on December 1 of each year, the number of pupils in that district in grades 7 to 12, inclusive, who are dropouts. No pupil may be counted more than once. The data is requested by the Accountability Report Card Consultant and transmitted as part of the Accountability Report Card.	Charter Schools	**Accountability Report Card Consultant, Assessments, Program Accountability and Curriculum, NDE**
No later than **December 31**	**NRS 392.4644** A written report concerning the progress of the schools and districts throughout the state in complying with NRS 392.4644.	Superinten-dent of Public Instruction	**Director, LCB**
January 1 of each odd-numbered year	**NRS 386.525(9)** A report of the status of charter school applications submitted to proposed sponsors, including: 1) A list of each application to form a charter school that was submitted during the immediately preceding biennium; 2) The educational focus of each charter school for which an application was submitted; 3) The current status of each application; and 4) If the application was denied, the reasons for the denial.	**Superintendent of Public Instruction**	**Director, LCB**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
February 1	**NAC 387.700** On or before February 1 of each year, each charter school shall submit a copy of the capital improvement plan for fiscal year ending on June 30 of that year and ensuing 5 fiscal years. The Capital Improvement plan must be completed by all charters including first year ones. This outlines the capital spending plans of all charters that we will use in the budget process. The form will be sent by staff at Fiscal Services, NDE.	Charter Schools	**Deputy Superintendent, Administrative and Fiscal Services, NDE** **Sponsor**
February 1	**NAC 387.710** On or before February 1 of each year, each charter school and shall, for each fiscal year, compile a report concerning the capital improvements owned, owned, leased or operated by the school.	Charter Schools	**Deputy Superintendent, Administrative and Fiscal Services, NDE** **Sponsor**
April 15	**NAC 387.720** On or before April 15 Charter schools are required to submit tentative budgets for the ensuing fiscal year to their governing body and the Department of Education	Charter Schools	**Management Analyst III, Administrative and Fiscal Services, NDE** **Sponsor**
May 1	**NAC 387.120** School calendar for approaching school year. A charter school that submits a school calendar shall, upon the request of its sponsor or a school district in which a pupil enrolled in the charter resides, provide a copy of the school calendar to the requester.	Charter Schools	**Program Officer, Administrative and Fiscal Services, NDE**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
	Coming soon: See a sample calendar in Appendix A. The calendar must reflect reporting periods, required holidays and minimum days and must be in the format prescribed by the Department [NAC 387.140(2)].		
May 15 of each even-numbered year	Distributive School Account Biennial Request. Charter schools will receive reporting notification, instructions and forms from the Nevada Department of Education.	Charter Schools	**Management Analyst III, Administrative and Fiscal Services, NDE**
June 8	**NAC 387.725** Adopt and submit a final budget for the ensuing fiscal year. Use the budget forms provided by the Department: http://www.doe.nv.gov/schools/charters/budget.html Contact the Department's Management Analyst III for more information.	Charter Schools	**Management Analyst III, Administrative and Fiscal Services, NDE** **Director, LCB** **Sponsor**
June 15	**NRS 387.124(5)** For schools in the first year of operation, a letter requesting 30-day early payment of quarterly allocations, if desired.	ONLY Charter Schools in the first year of operation	**Director, Finance & Planning, NDE**
July 15	**NRS 386.605(1) [NRS 385.347]** On or before July 15 of each year, the governing body of a charter school shall submit the information concerning the charter school that is required pursuant to NRS 385.347 (the "Accountability Report") to the sponsor of the charter school.	Charter Schools	**Sponsor**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
August 15	**NRS 386.610(1)** Evaluation of the progress of each charter school sponsored by the board of trustees in achieving its educational goals and objectives. A description of all administrative support and services provided by the school district to the charter school. The NAC 386.410 annual report of compliance must accompany this report.	If the **Board of Trustees** of a school district sponsors a charter school, the Board of Trustees shall submit this report.	**CSEPP** **President, State Board of Education**
An EMO performance review must be conducted **no later than 60 days after** the end of the school year. The **governing body** shall submit to the sponsor and the NDE a copy of the performance review and plan of corrective action, if applicable, **no later than 120 days after** the end of the school year.	**NAC 386.405(5)** If the school contracts with any corporation, business, organization or other entity (other than the school's administrator) to assist with the operation, management or provision and implementation of educational services and programs of the charter school; or if the school contracts with any corporation, business, organization or other entity that directly employs and provides personnel to the school; or if the employer of the school's personnel is some entity other than the school's governing body' or if, in order to receive Public Employee Retirement System payments, an employee of the school who has retired from public employment is employed through an entity other than the school; then the school, by definition (SB 212) contracts with an Educational Management Organization (EMO). If the governing body contracts with an educational management organization (EMO), the governing body shall review the EMO's performance. If the EMO's performance is not satisfactory, the governing body shall require the EMO to prepare a plan of corrective action.	Charter Schools (See the entire regulation for details.)	**CSEPP** **Sponsor**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
No later than 15 business days after the end of each fiscal year (June 30) the EMO contract was in effect	**NAC 386.405(6)** If the school contracts with any corporation, business, organization or other entity (other than the school's administrator) to assist with the operation, management or provision and implementation of educational services and programs of the charter school; or if the school contracts with any corporation, business, organization or other entity that directly employs and provides personnel to the school; or if the employer of the school's personnel is some entity other than the school's governing body or if, in order to receive Public Employee Retirement System payments, an employee of the school who has retired from public employment is employed through an entity other than the school; then the school, by definition (NAC 386.033) contracts with an Educational Management Organization (EMO). If the school contracts with an EMO, the school shall require the EMO to provide a written report to the sponsor of the school. The written report shall include: 1. The amount of money received by the EMO from public and private sources to carry out the terms of the contract; and 2. Expenditures of the EMO relating to carrying out the contract, including the payment of salaries, benefits and bonuses; and 3. An identification of each contact, transaction, and agreement entered into by the EMO related to carrying out the contract with the Charter School, including contacts, transactions, and agreements with parent organizations, subsidiaries	**EMO**	**Sponsor** **Charter School Governing Body** **CSEPP**

Due Date	Report Summary See cited NRS/NAC for complete descriptions of reports and reporting requirements	Submitted by	Submitted to
	and partnerships of the EMO. The report must be submitted in a format approved by the Superintendent of Public Instruction.		
Not later than 60 days after the last day of instruction in the **third year** of operation of the charter school under its initial written charter	**NRS 386.610(2) and NAC 386.350(6)** Description of the progress of the charter school in achieving its educational goals and objectives	Charter Schools **after three (3) years of operation**	**Sponsor**

Appendix A

ENROLLMENT REGULATIONS and REPORTING

SCHOOL CALENDARS

NAC 387.080 "School calendar" defined. (NRS 385.080) ***"School calendar" means a calendar showing all:***

1. ***Days which are planned for school to be in session, including contingent days;***
2. ***Days for organized teachers' conferences for professional development; and***
3. ***Holidays on which school is required to be closed.***

NAC 387.085 "School day in session" defined. **(**NRS 385.080**)** "School day in session" means ***any day in which pupils enrolled in a school are scheduled to be engaged in registration, classes, other instructional activities or testing*** during the required minimum daily period for each grade or department.

NAC 387.120 School calendar: Submission; contents. (NRS 385.080, 386.540, 387.123, 388.090)

1. Before May 1 of each year, each school district shall submit a copy of its school calendar for the approaching school year to the Department. If one calendar does not apply to all its schools, the district shall submit as many calendars as are necessary for application to all its schools. If a charter school submits a school calendar pursuant to this subsection, the charter school shall, upon the request of the sponsor of the charter school or a school district in which a pupil enrolled in the charter school resides, provide a copy of the school calendar to the requester.

2. Except for a school calendar that accompanies an alternative schedule approved pursuant to NAC 387.125, ***a school calendar must contain at least 180 school days in session. This period must be divided into 10 school months which contain not more than 20 potential school days per month. The first day of the first school month is the first day of attendance by pupils.***

3. In addition to the required number of school days in session, at least 3 days must be specifically designated by the school district as contingent days to be used as school days in session if:

(a) At least 75 percent of the schools in the district are rendered inaccessible or unusable by inclement weather, uncontrollable circumstances or an accident; or

(b) The Governor declares a legal holiday not anticipated in the original school calendar.

If a substantial majority of the schools within a school district are closed because of any of these conditions, all of the contingent days must be used before the school district applies for an emergency closing.

4. Any day for an organized teachers' conference for professional development convened by the board of trustees of a school district may be included in the number of school days in session required in subsection 2 with the prior approval of the Superintendent of Public Instruction. A day for an organized teachers' conference may also be declared by the Superintendent of Public Instruction. Not more than 5 days for teachers' conferences may be convened by a school district in any school year.

ALTERNATIVE SCHEDULE REQUIREMENTS

NAC 388.500 "Alternative program" defined. (NRS 385.080, 388.537) As used in NAC 388.510 and 388.520, unless the context otherwise requires, ***"alternative program" means a program operated by a school district in accordance with NRS 388.537 for the education of pupils at risk of dropping out of high school.***

NAC 388.510 General requirements. (NRS 385.080, 388.537) ***A plan for an alternative program submitted for approval pursuant to NRS 388.537 must be on a form approved by the Department and must address the considerations set forth in NRS 388.537.***

NAC 388.520 Plan to provide for independent study. (NRS 385.080, 388.537)

1. ***An alternative program may include a plan to provide for independent study.***
2. Before placement for independent study, a pupil shall enter into a contract with an instructor. The contract must be on a form provided by the school district.
3. A ***plan to provide for independent study must include:***
   (a) A description of the pupils targeted for enrollment in courses of independent study.
   (b) A list of the intended instructors, including an identification of the subject areas that each instructor will teach.
   (c) The names of the courses of independent study to be taught.
   (d) A plan for maintaining the records of each pupil placed for independent study, including, but not limited to:
      (1) A copy of the contract for independent study;
      (2) A copy of the record of scheduled meetings between the pupil and the instructor;
      (3) A copy of the assignments that the pupil has completed; and
      (4) A copy of the record which indicates the final grade or credit earned for each course of independent study as issued by the instructor.
   (e) A statement of the maximum period allowed tocomplete the courses of independent study.
   (f) A statement of the maximum number of credits that a pupil may earn in courses of independent study.
4. As used in paragraph (h) of subsection 2 of NRS 388.537, the board will interpret the term "independent study" to mean instructional activities which are alternative to instruction in a regular classroom and are consistent with the course of study prescribed by the State Board of Education.

NAC 387.125 Program of instruction based on alternative schedule. **(**NRS 385.080, 388.090**)**

1. On or before May 1, the board of trustees of a school district in a county whose population is less than 100,000 that wishes to offer a program of instruction based on an alternative schedule pursuant to subsection 2 of NRS 388.090 shall submit to the Superintendent of Public Instruction an application and a copy of its proposed school calendar for the next school year.
2. On or before May 1, the board of trustees of a school district in a county whose population is 100,000 or more that wishes to offer a program of instruction based on an alternative schedule pursuant to subsection 2 of NRS 388.090 shall:
   (a) Submit to the Superintendent of Public Instruction an application and a copy of its proposed school calendar for the next school year; and
   (b) Demonstrate to the satisfaction of the Superintendent of Public Instruction that the proposed alternative schedule will apply only to a:
      (1) Rural portion of the county that is located in a rural geographic area which has its own identity and which is distinct and physically distant from the center of the major community in the county; or

(2) Remote portion of the county that is located in a remote and isolated geographic area which has its own identity and which is distinct and physically distant from the center of the major community in the county.

3. ***A school district may not offer a program of instruction based on an alternative schedule*** pursuant to subsection 2 of NRS 388.090 ***without the approval of the Superintendent of Public Instruction***.

4. On or before December 31 following the end of a school year in which the school district operated under an alternative schedule approved pursuant to this section, the board of trustees of the school district shall submit to the Superintendent of Public Instruction a written report in a form prescribed by the Department. Such a report must include:

(a) A description of the alternative schedule; and

(b) An evaluation of the effect of the alternative schedule on the pupils, parents and legal guardians and the community.

SCHOOL DAY IN SESSION; MINIMUM MINUTES PER DAY; SPECIAL EDUCATION WAIVER

NAC 387.085 "School day in session" defined. (NRS 385.080) ***"School day in session" means any day in which pupils enrolled in a school are scheduled to be engaged in registration, classes, other instructional activities or testing during the required minimum daily period for each grade or department.***

NAC 387.131 School day in session. (NRS 385.080, 387.123)

1. Except for an alternative schedule approved pursuant to NAC 387.125, ***a school day in session must consist of the following minimum daily periods for each grade, including recess and time between activities, but not including the time allowed for lunch:***

Grade Kindergarten	***120 minutes***
Grades 1 and 2	***240 minutes***
Grades 3 through 6	***300 minutes***
Grades 7 through 12	***330 minutes***

2. The minimum daily period for a program of special education is identical to the period for a regular grade unless an exception is permitted by a pupil's individualized education program.

3. The minimum daily period for an adult high school diploma program, an alternative program or a program of instruction in a detention home is identical to the period for a regular grade unless the school district:

(a) Exercises its option pursuant to subsection 4 of NAC 387.140; or

(b) Obtains the written approval of the Superintendent of Public Instruction for a program that demonstrates progress or completion by pupils in a curriculum that is equivalent to the regular school curriculum. Demonstrated competency in curriculum that meets the state standards may be considered equivalent for purposes of this paragraph.

4. A day on which school is dismissed for pupils to attend, or to be transported to, extracurricular activities may not be counted as a school day in session unless every pupil for whom school is dismissed is directly participating in the activity in a manner other than as a spectator.

5. Upon approval of the Superintendent of Public Instruction, any day on which pupils in kindergarten are assessed for instructional purposes may be counted as a school day in session.

CLASS RECORD BOOKS: REQUIREMENTS

NAC 387.030 "Class record book" defined. (NRS 385.080) ***"Class record book" means the document or electronic database maintained by a teacher in which the names of pupils admitted to his class are entered.***

NAC 387.165 Class record book: Required information. (NRS 385.080, 387.123)
The class record book is the original and official document or record that establishes proof of reported information for a pupil. The class record book must contain the ***following information for each pupil:***

1. The ***name*** of the pupil.
2. The ***grade*** and any applicable special category to which the pupil is assigned.
3. The pupil's ***record of daily attendance***
4. The ***grade earned*** by the pupil for each period of grading and the final grade earned for the class.
5. The ***dates of enrollment, reenrollment and withdrawal*** of the pupil from the school or class, if applicable.

MASTER REGISTER: REQUIREMENTS

NAC 387.171 Master register of enrollment and attendance: Required information; maintenance on computerized system. (NRS 385.080, 387.123, 388.874) ***Each school or school district shall maintain a master register of enrollment and attendance containing the following information for each pupil:***

1. The ***name*** of the pupil.
2. The ***date of birth*** of the pupil.
3. The ***school*** in which the pupil is enrolled.
4. The ***grade or ungraded category*** of educational service to which the pupil is admitted.
5. The ***dates, if applicable, of enrollment and reenrollment***.
6. The ***date of withdrawal***, if applicable, and the reason for the withdrawal, as described in NAC 387.215.
7. The pupil's ***record of daily attendance***
8. The ***gender*** of the pupil.
9. If the pupil is enrolled in a ***program of distance education***, the information required by subsection 2 of NAC 387.193.
10. The ***ethnic group or race*** to which the pupil belongs, according to the following designations:
    (a) American Indian/Alaskan Native;
    (b) Asian or Pacific Islander;
    (c) Black;
    (d) Hispanic; or
    (e) White.

The master register of enrollment and attendance may be maintained on an electronic database or other computerized system if the school district obtains the approval of the Superintendent of Public Instruction.

NAC 387.175 Maintenance of records of enrollment and attendance. (NRS 385.080, 387.123)

1. ***Each master register of enrollment and attendance and any supporting documents must be maintained and be available for inspection by the Department*** at any time during the school year and for 5 years after the last day of the school year. A printout of the master register at the end of each school month satisfies the requirements of this subsection if the printout is maintained for 5 years after the last day of the school year.

2. ***Each class record book must be maintained and be available for inspection by the Department*** at any time during the school year and for 2 years after the last day of that school year. A printout of the class record book at the end of each school month satisfies the requirements of this subsection if the printout is maintained for 2 years after the last day of the school year.

3. At the close of each school year, each officer who is responsible for maintaining the school's master register of enrollment and attendance shall sign a statement testifying to the accuracy and truthfulness of the reports of attendance and enrollment which are recorded in the master register. Such a statement must be included in the master register of enrollment and attendance. If a different officer becomes responsible for maintaining the master register during a school year, the officer who vacated the position shall attest to the accuracy and truthfulness for the period of the school year during which he was responsible for the master register and the officer that replaces him shall attest to the accuracy and truthfulness for the period of the school year during which he was responsible for the master register.

NAC 387.185 Recording attendance. (NRS 385.080, 387.123)

1. Except as otherwise provided in NAC 387.193, ***a pupil may be counted as in attendance only if he is actually at school or engaged in an activity*** which is:

(a) Sponsored by the school;

(b) Part of the program of the school; and

(c) Personally supervised by a member of the staff of the school.

2. Except as otherwise provided in NAC 387.193, 387.286, 387.291 and 387.306:

(a) ***A full day of attendance must be recorded for a pupil if he is in attendance for at least two-thirds of the required number of minutes in the daily session*** for his grade or department ***or, if applicable, if he is in attendance for at least two-thirds of the required number of class periods per day***, as determined by the school district; and

(b) ***A half-day of attendance must be recorded for a pupil if he is in attendance for at least one-third of the required number of minutes*** in the daily session for his grade or department ***or, if applicable, if he is in attendance for at least one-third of the required number of class periods per day***, as determined by the school district.

ETHNIC COUNT DAY REPORT; MONTHLY ENROLLMENT AND ATTENDANCE REPORTS; MINIMUM ATTENDANCE REQUIREMENT

NAC 387.280 Reports of enrollment and attendance. (NRS 385.080, 386.540, 387.123)

1. Information about enrollment and attendance which is recorded in the master register of enrollment and attendance must be accumulated at the end of each month for each grade within each school and submitted, in the manner prescribed by the Superintendent of Public Instruction, to the Department within 10 days after the last day of each school month. All reports from a school district must be submitted together and sorted so that all reports from similar kinds of schools are together. Before submission of the reports, each school district shall review the reports to ensure the accuracy and completeness of the reports. If a charter school submits a report pursuant to this subsection, the charter school shall, upon the request of the sponsor of the charter school or a school district in which a pupil enrolled in the charter school resides, provide a copy of the report to the requester.

2. If a school district operates under more than one school calendar, the district shall submit, in addition to the reports required in subsection 1, the weighted and unweighted count of enrollment on the last day of the first school month of the school year for that district.

3. A pupil must be in attendance at least 1 day of the school month to be counted as enrolled at a school.

REPORT ON DROPOUTS DUE DECEMBER 1

NAC 387.281 Report on number of dropouts. (NRS 385.080, 386.540, 387.123)

Each school district shall report to the Department on December 1 of each year, in the manner prescribed by the Superintendent of Public Instruction, the number of pupils in that district in grades 7 to 12, inclusive, who are dropouts. No pupil may be counted more than once. If a charter school submits a report pursuant to this section, the charter school shall, upon the request of the sponsor of the charter school or a school district in which a pupil enrolled in the charter school resides, provide a copy of the report to the requester.

REPORT ON SPECIAL EDUCATION PUPILS DUE DECEMBER 1

NAC 387.057 "Individualized education program" defined. **(**NRS 385.080**)** ***"Individualized education program"*** has the meaning ascribed to it in 20 U.S.C. § 1414(d)(1)(A).

NAC 387.063 "Pupil with a disability" defined. **(**NRS 385.080**)** ***"Pupil with a disability"*** has the meaning ascribed to it in NRS 388.440.

NAC 387.301 Pupils receiving special education. (NRS 385.080, 387.123)
In the manner prescribed by the Superintendent of Public Instruction, the superintendent of schools of each school district shall certify the count of pupils receiving special education on December 1 of each school year, classified by their special condition for each school and the district as a whole.

CERTIFIED COUNT DAY REPORT: NON-RESIDENT PUPILS (TRANSFERS IN)

NAC 387.310 Nonresident pupils. (NRS 385.080, 387.123)

1. If a pupil enrolled in a school in this State is a resident of another state, the school or school district in which he is enrolled shall:

(a) Make a note of his residence next to his name on the master register of enrollment and attendance; and

(b) Submit a supplementary report of enrollment and attendance, marked "Out-of-State Pupils" at the end of the first school month.

2. For calculating the basic support for each school district, the enrollment of out-of-state pupils will be deducted from the weighted count of enrollment for the first school month. A school district shall maintain a list of out-of-state pupils who are enrolled in the school district but not included in the weighted count of enrollment.

3. A school district shall maintain records for:

(a) Pupils who do not reside in this State but attend school within this State pursuant to a contract or written agreement;

(b) Foreign exchange pupils who participate in a program of education pursuant to a reciprocal agreement entered into by the school district; and

(c) Foreign pupils who are not included in paragraph (b) and who are in this country with visas.

4. Foreign exchange pupils who participate in a program of education pursuant to a reciprocal agreement entered into by a school district may be included in the school district's count of pupils for purposes of apportionment.

CERTIFIED COUNT DAY REPORT: RESIDENT PUPILS (TRANSFERS OUT)

NAC 387.320 Pupil who attends school in another state or country. (NRS 385.080, 387.123)

1. If a pupil is a resident of this State but attends school in another state or country pursuant to an agreement to pay tuition approved by the Department, the school district in which the pupil resides shall submit a supplementary report of enrollment and attendance, marked "Resident Pupils Attending School Out-of-State."

2. The report must be submitted at the end of the first school month.

3. For calculating the basic support for each school district, the enrollment of these pupils will be added to the weighted count of enrollment for the first school month.

CERTIFIED COUNT DAY REPORT: NOVEMBER 1 REPORT DATE; MINIMUM COURSE REQUIREMENT; MAXIMUM AGE OF PUPILS

NAC 387.345 Calculating basic support. (NRS 385.080, 386.540, 387.123)

1. Except as otherwise provided in subsections 4 and 5, ***the count of pupils for calculating the basic support for each school district for any school year is the weighted count of enrollment of pupils in the school district on the last day of the first school month of the school year***, including, without limitation, the count of pupils who reside in the county and are enrolled in any charter school on the last day of the first school month of the school district for the school year. The last day of the first school month for that district is the last day of the first school month of the school calendar in which the greatest number of pupils attend.

2. If a school district operates any of its schools under a school calendar which does not provide for enrollment and attendance of pupils on the last day of the first school month as prescribed in subsection 1, the school district may, upon the written approval of the Superintendent of Public Instruction, include in the count of enrollment as prescribed in subsection 1, the count of pupils attending under such a calendar on the school day of that calendar which is within 5 school days of the school day closest to the count day prescribed in subsection 1.

3. On a form prescribed by the Superintendent of Public Instruction, the superintendent of schools of each school district shall certify to the Department by November 1 of each school year the weighted count of enrollment as of the day prescribed in subsection 1. If a charter school submits a form pursuant to this subsection, the charter school shall, upon the request of the sponsor of the charter school or a school district in which a pupil enrolled in the charter school resides, provide a copy of the form to the requester.

4. A school district shall not count a pupil who enrolls in the ninth grade during or after the 2000-2001 school year as a full-time pupil for the purpose of calculating the basic support for the school district for a school year unless the pupil is in a minimum of:

(a) Six courses or the equivalent of six periods per day if he is in grade 9, 10 or 11; or

(b) Four courses or the equivalent of four periods per day if he is in grade 12.

5. A school district shall not count a pupil who is 21 years of age or older on or before September 30 of a school year for the purpose of calculating the basic support for the school district for that school year unless:

(a) The pupil is a pupil with a disability who is eligible to receive the benefits provided by chapter 395 of NRS pursuant to NRS 395.020; or

(b) The Superintendent of Public Instruction has given express permission for the pupil to be counted.

The grade level of the pupil is determined by the number of credits held by the pupil.

COUNT OF UNGRADED PUPILS

NAC 387.355 Ungraded pupils. (NRS 385.080, 387.123)

Ungraded pupils must be included in the unweighted and weighted count of enrollment.

Pupil Enrollment, Attendance, and Licensed Staff Reporting

(A) Count Day Ethnic Report (ADM 05a & 06a)

ISSUES:
Timing – Due 10 working days after official count day
Count Day – Charter required to have same count day as school district
Calendars – Charters can all have different calendars than the school district, but count day same
Reports – Separate reports for each school district of student residence plus once consolidated for all students
Reporting – E-mail preferred
Samples provided

(B) Monthly Enrollment and Attendance Report (ADM 05 & 06)

ISSUES:
Timing – Due 10 working days after the last day of that reporting period
Use – DSA payment adjustment per NRS 387.1243 (August 25)
Samples provided

Adrienne Lawrence, Program Officer Supervisor
Nevada Department of Education
Administrative and Fiscal Services
700 East Fifth Street, Suite 104
Carson City, Nevada 89701

Phone: (775) 687-9236 / FAX: (775) 687-9101
Email: alawrence@doe.nv.gov

(C) Reporting Periods (School Calendars) [NAC 387.120]

ISSUES:
Do not necessarily follow traditional monthly calendars
Organized by ten (10) school months
Twenty (20) potential days per school month
Minimum in-session 180 days
LESS: up to five (5) full days (or 10 short days) for professional development (with prior written permission of Superintendent of Public Instruction) [NAC 387.120(4)]
LESS: Up to five (5) half days (anything) without permission [NAC 387.140]
PLUS: Up to three (3) contingency days (emergency, e.g. snow) [NAC 387.151]
Samples provided

(D) Licensed Staff Information (Teacher Contract Information)

ISSUES:
Timing – Packets go out in summer and reports due back no later than November 15 of each year
Format – Teacher name, ethnicity, SSN, county code, school code, all assignments (up to 5), primary, secondary, etc. assignments, contract dollar amount, salary schedule, HC (highly qualified)
Samples provided

"District" School Calendar for 2012-2013 School Year

Start Date:

Type of calendar	Monday	Tuesday	Wednesday	Thursday	Friday							Total Days	Days NT	Total Days		
August	20	21	22	23	24	1	1	1	1	1	5					**First Day 8/20/2012**
September	27	28	29	30	31	1	1	1	1	1	5					**Labor Day 9/3/12**
	LD 3	4	5	6	7	0	1	1	1	1	4					
	10	11	12	13	14	1	1	1	1	1	5				**School**	Count Day 9/14/12
												19	1	19	**Month 1**	
	17	18	19	20	21	1	1	1	1	1	5					
October	24	25	26	27	28	1	1	1	1	1	5					
	1	2	3	4	5	1	1	1	1	1	5					
	8	9	10	11	12	1	1	1	1	1	5				**School**	
												20	0	39	**Month 2**	
	15	16	17	18	19	1	1	1	1	1	5					**Nevada Day 10/26**
	22	23	24	25	26	1	1	1	1	1	5					
November	29	30	31	1	2	1	1	1	1	1	5					
	5	6	7	8	9	1	1	1	1	1	5				**School**	
												20	0	59	**Month 3**	
	VD 12	13	14	15	16	0	1	1	1	1	4					**Veterans Day 11/12**
	19	20	21	**THG 22**	**FD 23**	1	1	1	0	0	3					
December	26	27	28	29	30	1	1	1	1	1	5					
	3	4	5	6	7	1	1	1	1	1	5				**School**	**Thanksgiving 11/22**
												17	3	76	**Month 4**	**Family Day 11/23**
	10	11	12	**13**	14	1	1	1	1	1	5					Winter Break
	17	18	19	20	21	1	1	1	1	1	5					**12/24 thru 1/04/13**
	WB 24	**WB 25**	**WB 26**	**WB 27**	**WB 28**	0	0	0	0	0	0					
January	**WB 31**	**WB 1**	**WB 2**	**WB 3**	**WB 4**	0	0	0	0	0	0					
2013	7	8	9	10	11	1	1	1	1	1	5				**School**	
												15	5	91	**Month 5**	
	14	15	16	17	18	1	1	1	1	1	5					**Martin Luther King**
	MLK 21	22	23	24	25	0	1	1	1	1	4					**1/21/2013**
February																
2013	28	29	30	31	1	1	1	1	1	1	5					
	4	5	6	7	8	1	1	1	1	1	5				**School**	

												19	1	110	**Month 6**	
	11	12	13	14	15	1	1	1	1	1	5					**President's D 2/18**
	PRES 18	19	20	21	22	0	1	1	1	1	4					
March 2013	25	26	27	28	1	1	1	1	1	1	5					
	4	5	6	7	8	1	1	1	1	1	5				**School**	
												19	1	129	**Month 7**	
	11	12	13	14	15	1	1	1	1	1	5					
	18	19	20	21	22	1	1	1	1	1	5					
April 2013	25	26	27	28	29	1	1	1	1	1	5					
	SB 1	**SB 2**	**SB 3**	**SB 4**	**SB 5**	0	0	0	0	0	0				**School**	**Spring Break**
	8	9	10	11	12	1	1	1	1	1	5					
												20	0	149	**Month 8**	**4/1 thru 4/5**
	15	16	17	18	19	1	1	1	1	1	5					
	22	23	24	25	26	1	1	1	1	1	5					
May 2013	29	30	1	2	3	1	1	1	1	1	5				**School**	
	6	7	8	9	10	1	1	1	1	1	5					
												20	0	169	**Month 9**	
	13	14	15	16	17	1	1	1	1	1	5					
	20	21	22	23	24	1	1	1	1	1	5					**Memorial Day 5/27/13**
June 2013	**Mem Day 27**	28	29	30	1	0	1	1	1	1	4				**School**	Last Day 6/7/13
	3	4	5	6	7	1	1	1	1	1	5					**Contingency days**
	CD10	**CD11**	**CD14**	Schools out14	Schools out15	0	0	0	0	0	0					
												19	1	188	**Month 10**	

PD	Professional Development for all teachers	**Totals**	**188**	**12**	**188**
WB	Winter Break				
SB	Spring Break				
CD	Contingency day				
DH	District Holiday				

Scheduled Professional Development Days:

All other forms:

Submit the form used by SASI, Power School or Infinite Campus.

Be sure that your attendance forms show~

1. Your school name
2. The number of days IN and number of days OUT
    a. Not to exceed 20
        i. Days in + State Holidays
3. Average Daily Attendance
4. School month
    a. 1 to 10
5. Date Range

Appendix B

AFFIDAVIT FOR SERVICE
AS A MEMBER OF THE GOVERNING BODY OF A CHARTER SCHOOL

STATE OF NEVADA)
) ss.
County of _____)

COMES NOW _____, being first duly sworn, duly states under penalty of perjury as follows:

1. I am currently residing at _____,_____

2. I intend to serve on the governing body of _____, a public charter school in Nevada.

3. For this purpose, I swear, under penalty of perjury, that I have never been convicted of a felony, or any offense of moral turpitude.

4. There are not any such charges pending to the best of my knowledge.

5. I acknowledge that a conviction of a felony or any offense of moral turpitude at any time in the future shall cause me to become ineligible to continue to serve as a member of the governing body of a charter school in Nevada and obliges me to resign.

6. I understand that my personal contact information, including telephone number, e-mail address, and postal mailing address, may be provided to members of the public, and that I may be contacted at my residence as well as through the charter school's office.

7. I have read and understand the attached three page "Matters of Concern to Nevada Charter School Governing Body Members, Revised July 26, 2007."

DATED this _____ day of _____, 20___.

Signature:_____

SUBSCRIBED and sworn to before me by: _____

this _____ day of _____, 20___. _____, Notary Public

Matters of Concern to Nevada Charter School Governing Body Members

Revised July 26, 2007

Charter Schools are Public Schools

A charter school is a public school, supported by public funds, and is subject to most of the terms and conditions applicable to other publicly funded entities, including traditional public schools. A charter school's freedom from regulation is the freedom to use educational methods that are allowable by law, but not available in the school district in which the pupil resides.

The goal of all public schools, including charter schools, is to enable pupils to achieve the academic content standards identified by the state. State and federally mandated testing is the ultimate measure of whether schools have achieved this goal. Just as poorly performing traditional schools may be restructured, or even closed, by authorities outside the school, so may charter schools be restructured or closed. Additionally, charter schools:

- "Belong" to the public, the sponsor, and the governing body of the school. Charter schools do not belong to the "founder" of the school, or to any individual, group, foundation, educational management organization or other entity that was instrumental in the formation of the school; they do not belong to the school's administrator. Charter schools do not belong to individuals or other entities that donate funds to the school, regardless of the size of the donation.

- Must be non-religious in their programs, admission policies, governance, employment practices, and all other operations. The curriculum must be secular, and charter schools may not provide religious instruction.

- Must inform students in the community of the school's existence, and give all pupils an equal opportunity to attend the school. They may not discriminate on the basis of race, color, national origin, gender or disability. They may not "screen out," "counsel out," otherwise exclude, or inappropriately withdraw academically low-performing pupils. Except where specifically stated in law or regulation, they are subject to the same open-enrollment requirements as traditional public schools. Enrollment lotteries may be used only if the school is over-subscribed, and may not be manipulated to exclude low-performing pupils.

- May not require pupils and/or their parents or guardians to sign "contracts," "commitments," or other documents that can result in the removal, withdrawal, suspension or expulsion of the pupil from the school for reasons other than the reasons for suspension or expulsion stated in NRS 392.466. Those reasons are battery on an employee of the school,

possession of a firearm or dangerous weapon, sale or distribution of a controlled substance, or status as a habitual disciplinary problem as defined by NRS 392.4655. Removal of a pupil from a charter school, except for suspension or expulsion pursuant to NRS 392.466, is solely the decision of the parent or guardian of the pupil. Any removal of a pupil from a charter school against the wishes of the parent or guardian must comply with NRS 392.467.
- Must provide special education services to pupils who qualify for such services.

Role of the Governing Body

The governing body of a charter school governs the school, maintains overall control of the school, and is responsible for the operation of the school. The school's administrator and all other employees and contractors, including educational management organizations, serve under the governing body, and are subject to the rulings of the governing body. The governing body critically evaluates the performance of the school's administrator and any contractors with the school, and replaces the administrator or contractor if he is not performing duties or providing services in a satisfactory manner.

Personal Liability

The Nevada Department of Education can only give general advice regarding personal liability for charter school governing body members; governing body members are advised to consult their legal counsel for specific legal advice.

In general, charter school governing body members receive the same protection from personal liability that school district boards of trustees members receive. These protections are stated in Chapter 41 of the Nevada Revised Statutes (NRS). Interested parties are referred to:

- NRS 41.307, which adds employees of charter schools to the definition of "employee" as used in Chapter 41 (as used in NRS 41.0305 – 41.039, the word "employee" includes employees of charter schools), and;

- NRS 41.032 and 41.0337. Charter school governing body members, like school board trustees, are protected by these statutes from personal liability and provided immunity if they are acting within the scope of their public duties as charter school governing body members.

Open Meeting Law

Charter school governing bodies must comply with the provisions of Nevada's Open Meeting Law. A guide to the Open Meeting Law may be obtained from the Nevada Attorney General's website: ag.state.nv.us

Compliance with the Local Government Purchasing Act and Avoidance of Conflict of Interest

A conflict of interest is defined as an actual or perceived interest in an action that results in, or has the appearance of resulting in, personal, organizational or professional gain. A conflict of interest occurs when a governing body member acts on a school matter that could benefit or harm him or his immediate family members personally. This means:

- No employees of the school or their spouse may serve on the governing body of the school;
- No contractors with the school or their spouse may serve on the governing body of the school;
- The school may not purchase anything from a governing body member, and may not lease a facility from a governing body member.

Furthermore:

- There may be no more than two persons representing any particular organization or business on the governing body of the school;
- No governing body may serve more than one charter school. There may be no more than one person who serves on the governing body of two or more charter schools.

Use of Advisory Committees

A charter school may have an advisory committee that advises the governing body. For example, a Finance Advisory Committee could meet regularly and advise the governing body. Such a committee, appointed by the governing body and advising or making recommendations to the governing body, must abide by the Open Meeting Law. It is irrelevant whether all the persons on any *advisory* committee are affiliated with the same business or organization. There is nothing prohibiting any employee such as a classroom teacher from being on an advisory committee.

Miscellaneous

- Governing body members may not receive stipends for their service on charter school governing bodies unless authorized by law that defines the amount of the stipend.
- Diverse segments of the local community should be included in the initial organization and operation of the charter school's governing body. A governing body on which a majority of members are parishioners of a particular church, for example, or are related, should be avoided.

Appendix C

NON-REGULATORY GUIDANCE (NRG)

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GENERAL CHARTER SCHOOL PUPIL ENROLLMENT AND HOLD HARMLESS CONSIDERATIONS

SUBJECT: Non-Regulatory Guidance (NRG) – NRS 387.1233 Hold Harmless Provision and Its Application to Charter Schools; NRS 386.580 Requiring Charter Schools to Maintain Levels of Enrollment as Established in Their Charter; NRS 387.123 Count of Pupils

SUMMARY: **Covers Department policies and procedures relating to the application of "hold harmless" provisions to charter schools where the enrollment of pupils falls below that level stated in its charter.**

GOVERNING DIRECTIVES: NRS 386.580; NRS 387.123; NRS 387.1233; NRS 387.124

Nevada Revised Statutes (NRS) 387.1233(2), effective through June 30, 2008, provides for hold harmless payments for school districts and charter schools with declining enrollments as follows:

> "If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is less than the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for either or both of the immediately preceding 2 school years, the largest number must be used from among the 3 years for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

Beginning July 1, 2008, NRS 387.1233(2) is changed to continue a two-year hold harmless provision for a 5% or greater reduction in enrollment from the immediately preceding school year as follows:

> "If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is less than or equal to 95 percent of the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for the immediately preceding school year, the largest number from among the immediately preceding 2 school years must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

A new subsection 3 has been added to NRS 387.1233 which requires a one-year hold harmless provision for an enrollment reduction from the immediately preceding school year of less than 5% as follows:

> "If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is more than 95 percent of the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for the immediately preceding school year, the larger enrollment number from the current year or the immediately preceding school year must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

POLICY: 1. Actions of Charter Schools. The Department intends to closely monitor those instances in which a charter school's enrollment shows a marked decline when, by contrast, the enrollment of the school district in which the charter school is located is either stable or increasing.

2. Charter Implications. The Department's will review any changes to a charter school's organizational structure that limits or otherwise restricts its enrollment. Examples of such enrollment limitations or restrictions include, without limitation, the elimination of certain grades or restrictions in class sizes and/or the number of classes. Such changes will be reviewed by the Department to determine if the organizational change was the cause for the enrollment decline. If it is determined the change of organizational structure is the cause, appropriate action will be taken by the Department to limit the eligibility of the school for the statutory hold harmless provisions.

3. Charter Projected Enrollments. Charter schools are required to accept enrollment up to the level of enrollment written into their charter. Pursuant to NRS 386.580(1), the Department of Education expects charter schools to accept enrollment from any eligible pupil at any time during the school year up to its authorized or projected enrollment level.

4. Enrollment Cutoff Dates. There will be no enrollment cutoff date or date after which pupils may no longer be allowed to enroll in a public school. Therefore, as a public school, charter schools must accept new pupils at any time to fill empty positions of pupils who have withdrawn during the school year, again up to the level of pupils specified in its charter. Exceptions to this policy will be addressed by the Department on a case-by-case basis.

Approved: SIGNED

Keith W. Rheault
Superintendent of Public Instruction

DSA FUNDING POLICIES FOR CHARTER SCHOOLS UNDER REVOCATION PROCEEDINGS OR IN FINANCIAL DISTRESS

SUBJECT: Non-Regulatory Guidance (NRG) – Distributive School Account (DSA) Funding Policies for Charter Schools under Revocation Proceedings or Instances of Special Attention

SUMMARY: **Covers Department policies and procedures for placing a charter school on a monthly DSA payment basis.**

GOVERNING DIRECTIVES: NRS 387.124; NRS 386.535

DEFINITION: "Under Revocation Proceedings" means that written notice of the charter school's sponsor's intention to revoke the school's charter has been provided to the school pursuant to NRS 386.535(2).

NRS 387.124(7) states:

> "If the State Controller finds that such an action is needed to maintain the balance in the State General Fund at a level sufficient to pay the other appropriations from it, he may pay out the apportionments monthly each approximately one-twelfth of the yearly apportionment less any amount set aside as a reserve. If such action is needed, the State Controller shall submit a report to the Department of Administration and the Fiscal Analysis division of the Legislative Counsel Bureau documenting reasons for the action."

POLICY: 1. Monthly DSA Payments. The Department, whether or not the State Controller has determined if DSA apportionments will be made on a monthly or a quarterly basis as prescribed above, will disburse DSA apportionments on a monthly basis if a charter school is under revocation proceedings by its sponsor. DSA apportionments will be made on a monthly basis until such time as the revocation proceedings have been fully resolved.

2. Other Conditions Warranting Monthly DSA Payments. The Department intends to closely monitor any charter school where there have been instances of enrollment verification problems, lack of reporting accuracy, completeness, or timeliness, unresolved audit findings, or financial-related concerns (as indicated by a school's low or negative ending general fund balance or documented situations in which the charter school has been unresponsive to documented payment requirements to its teachers or staff, its sponsor, other government agencies, vendors or other persons or entities with just claims against the school).

3. Duration of Actions. If such conditions warrant, the Department will review whether the charter school will receive monthly DSA payments until the charter school alleviates such concerns regarding any financial or enrollment irregularities.

Approved: SIGNED

Keith W. Rheault Superintendent of Public Instruction

DSA FUNDING POLICIES FOR SCHOOL DISTRICTS AND CHARTER SCHOOLS UNDER HOLD HARMLESS AND QUALIFYING FOR SUPPLEMENTAL DSA PAYMENTS BASED ON ENROLLMENT GROWTH

SUBJECT: Non-Regulatory Guidance (NRG) – NRS 387.1233 Hold Harmless Provisions and Its Applicability to School Districts and Charter Schools When NRS 387.1243 Supplemental Distributive School Account (DSA) Payment for Enrollment Growth Also Applies

SUMMARY: **Covers Department policies and procedures in those cases where a school district or charter school is under the hold harmless provisions pursuant to NRS 387.1233 and also warrants supplemental DSA payments based on threshold levels of enrollment growth pursuant to NRS 387.1243.**

GOVERNING DIRECTIVES: NRS 387.1233; NRS 387.1243

Nevada Revised Statutes (NRS) 387.1233(2), effective through June 30, 2008, provides for hold harmless payments for school districts and charter schools with declining enrollments as follows:

> "If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is less than the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for either or both of the immediately preceding 2 school years, the largest number must be used from among the 3 years for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

Beginning July 1, 2008, NRS 387.1233(2) is changed to continue a two-year hold harmless provision for a 5% or greater reduction in enrollment from the immediately preceding school year as follows:

> "If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is less than or equal to 95 percent of the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for the immediately preceding school year, the largest number from among the immediately preceding 2 school years must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

A new subsection 3 has been added to NRS 387.1233 which requires a one-year hold harmless provision for an enrollment reduction from the immediately preceding school year of less than 5% as follows:

"If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is more than 95 percent of the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for the immediately preceding school year, the larger enrollment number from the current year or the immediately preceding school year must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

NRS 387.1243(4) states that:

"A final adjustment for each school district and charter school must be computed as soon as practicable following the close of the school year, but not later than August 25. The final computation must be based upon the actual counts of pupils required to be made for the computation of basic support and the limits upon the support of special education programs, except that for any year when the total enrollment of pupils and children in a school district or a charter school located within the school district described in paragraphs (a), (b), (c) and (e) of subsection 1 of NRS 387.123 is greater on the last day of any school month of the school district after the second school month of the school district and the increase in enrollment shows at least:

(a) A 3-percent gain, basic support as computed from first-month enrollment for the school district or charter school must be increased by 2 percent.

(b) A 6-percent gain, basic support as computed from first-month enrollment for the school district or charter school must be increased by an additional 2 percent."

POLICY. Conditional Supplemental DSA Payments. Under conditions in which a charter school requests supplemental DSA payments based on enrollment growth and when that charter school is also under hold harmless conditions, then pursuant to NAC 387.345(6) the following applies:

"For the final basic support adjustments for a school district or charter school per NRS 387.1243(3), if the school district or charter school is to receive the growth adjustment benefits of a final count of pupils per NRS 387.1243(4) then that calculation will be based upon its maximum allowed enrollment as prescribed in NRS 387.1233(2)."

Approved: SIGNED

Keith W. Rheault
Superintendent of Public Instruction

MULTI-DISTRICT CHARTER SCHOOL ENROLLMENT AND HOLD HARMLESS CONSIDERATIONS

SUBJECT: Non-Regulatory Guidance (NRG) – NRS 387.1233 Hold Harmless Provision and Its Application to Multi-District Charter Schools

SUMMARY: **Covers Department policies and procedures relating to the calculation of "hold harmless" enrollment DSA payments under certain conditions applicable to the operation of multi-district charter schools.**

GOVERNING DIRECTIVES: NRS 386.580; NRS 387.1233; NRS 387.124

DEFINITION: A "multi-district" charter school is defined as a charter school having pupils resident in more than one school district.

Nevada Revised Statutes (NRS) 386.580(1) states, in part, that:

> "An application for enrollment in a charter school may be submitted to the governing body of the charter school by the parent or legal guardian of any child who resides in this State."

Therefore, a charter school, unlike a school district, may solicit its enrollment from any school district in the State and not just the district in which it is located.

NRS 387.1233(2), effective through June 30, 2008, provides for hold harmless payments for school districts and charter schools with declining enrollments as follows:

> "If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is less than the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for either or both of the immediately preceding 2 school years, the largest number must be used from among the 3 years for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

Beginning July 1, 2008, NRS 387.1233(2) is changed to continue a two-year hold harmless provision for a 5% or greater reduction in enrollment from the immediately preceding school year as follows:

> "If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is less than or equal to 95 percent of the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for the immediately preceding school year, the largest number from among the immediately preceding 2 school years must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

A new subsection 3 has been added to NRS 387.1233 which requires a one-year hold harmless provision for an enrollment reduction from the immediately preceding school year of less than 5% as follows:

> "If the enrollment of pupils in a school district or a charter school that is located within the school district on the last day of the first school month of the school district for the school year is more than 95 percent of the enrollment of pupils in the same school district or charter school on the last day of the first school month of the school district for the immediately preceding school year, the larger enrollment number from the current year or the immediately preceding school year must be used for purposes of apportioning money from the State Distributive School Account to that school district or charter school pursuant to NRS 387.124."

POLICY: The Department interprets the hold harmless provisions, whether one-year or two-year, regarding charter schools with enrollments of pupils residing in more than one school district to apply to the charter school's enrollment as a whole. Therefore, if the total enrollment of such a multi-district charter school is greater in the current year than in the immediately preceding school year, then the charter school is not entitled to hold harmless payments irrespective of its enrollment levels in its individual school districts. If, however, the total enrollment in the current year is less than the enrollment in the immediately preceding school year, then the charter school is entitled to hold harmless payments pursuant to NRS 387.1233(2) and (3) and these payments will be calculated proportionately based upon the school districts in which the charter school's current pupils reside.

Approved: SIGNED

Keith W. Rheault
Superintendent of Public Instruction

CHARTER SCHOOL ENROLLMENT ISSUES AND COUNT DAY ENROLLMENT DETERMINATION

SUBJECT: Non-Regulatory Guidance (NRG) – Enrollment Issues and Closing Enrollment after Count Day

SUMMARY: **Covers Department policies and procedures relating to closing enrollment after count day; substitution of withdrawn pupils by new pupils during the year; consideration of distance education exception; and case-by-case review by the Department.**

GOVERNING DIRECTIVES: NRS 386.520; NRS 386.580; NAC 386.180; NAC 386.355; NAC 387.120; NAC 387.345; NRG 101

DEFINITION: "Count Day" is defined as the last day of the first school month of the school district for the school year. Pursuant to NAC 387.120, the school year contains 180 days and is divided into 10 school months, each containing 20 or fewer school days. The enrollment of pupils on count day is used to determine the Distributive School Account (DSA) payments for school districts and charter schools. Pursuant to NAC 386.355(1), charter schools shall adopt the count day of the school district in which they are located (see possible exception under NAC 387.345(2)).

POLICIES:

1. Background. The Department expects a charter school to continue the enrollment of pupils wishing to enroll after its count day, unless it has reached its enrollment as specified in their charter. Charter schools shall also replace, from an enrollment waiting list, pupils who leave the school after count day.

2. Maintenance of Enrollment. The charter school's target or projected enrollment is stated in its charter pursuant to NRS 386.520(2)(c), and charter schools are expected to enroll pupils who wish to enroll up to that target enrollment level, regardless whether count day has passed. The only exception to this is if the school's facility, by building officials' determination, cannot accommodate the number of pupils identified in the charter. In this case, the charter should be amended, either temporarily or permanently, to be consistent with the facility's occupancy limitations.

3. Waiting Lists. Pursuant to NRS 386.580(1), a charter school shall enroll eligible pupils in the order in which the applications are received. If more pupils than the school's enrollment limit apply for enrollment, the school shall determine which

applicants to enroll on the basis of a lottery system. A waiting list provides names for the lottery. The school's lottery is described in its charter pursuant to NAC 386.180(1). Lottery guidance can be found in the Department's Charter School Application and Operation Manual.

4. Replacement of Pupils. Charter schools that have reached the enrollment limit stated in their charters are expected to maintain, and have available for inspection, a waiting list of pupils who wish to enroll should spaces become available. Given the popularity of charter schools, it is expected that most schools would have waiting lists. If a charter school loses pupils at any time during the school year, the school is expected to replace those pupils with pupils from the waiting list, using the lottery method described in the school's charter application. Under such a pupil replacement situation, no additional DSA or outside revenue payments will be warranted and the replacement pupils will not count towards supplemental DSA enrollment payments per NRS 387.1243(4) after count day.

5. Distance Education Exception. An exception to the requirement for a charter school to enroll pupils after count day will be considered for distance education charter schools which are required by their software licensing and/or contractual arrangements with their education software provider to pay for each pupil using their service. If the charter school would incur such extra costs for each additional pupil enrolling after count day, then that distance education charter school may, upon approval of the Department, deny enrollment to pupils after count day. However, if pupils withdraw from the school after count day and other pupils wish to enroll, the withdrawn pupils shall be replaced with new pupils at any time throughout the school year. Charter schools shall maintain relevant contracts and/or licensing agreements documenting additional fees for new students as well as the names of the pupils currently being served by such educational software programs. This documentation is subject to review by the Department and/or the charter school's sponsor.

6. Exception Policy. Any waivers to this policy may be granted on a case-by-case basis by the Department.

Approved: SIGNED

Keith W. Rheault
Superintendent of Public Instruction

COUNT DAY CONSIDERATIONS, MULTI-DISTRICT CHARTER SCHOOLS AND ENROLLMENT CLAIMS

SUBJECT: Non-Regulatory Guidance (NRG) – Count Day Application to Multi-District Charter Schools

SUMMARY: **Covers the Department's policies and procedures pertaining to the count of pupils for Distributive School Account (DSA) apportionment purposes between school districts and multi-district charter schools with different count days.**

GOVERNING DIRECTIVES: NRS 387.123; NRS 387.1233; NAC 386.180; NAC 386.355; NAC 387.120; NAC 387.200; NAC 387.345

DEFINITIONS:
[1] "Count Day" is defined as the last day of the first school month of the school district for the school year. Pursuant to NAC 387.120, the school year contains 180 days and is divided into 10 school months, each containing 20 or fewer school days. The enrollment of pupils on count day is used to determine the Distributive School Account (DSA) payments for school districts and charter schools. Pursuant to NAC 386.355(1), charter schools shall adopt the count day of the school district in which they are located (see possible exception under NAC 387.345(2)).

[2] A "multi-district" charter school is defined as a charter school having pupils resident in more than one school district.

POLICY: 1. Multi-District Charter Schools and Conflicts in Count of Pupils. Pursuant to NRS 387.123(2)(c), the Department is prohibited from counting any pupil more than once for purposes of DSA apportionments. Further, pursuant to NAC 387.200, "…a pupil must not be entered as an enrolled pupil in the master register of enrollment and attendance of more than one public school on the same day." Even so, based on the presence of multi-district charter schools, there exists a potential conflict in enrollment and the possibility of double counting based on two different count days for two different school districts.

2. Count Day Same as School District. Pursuant to NRS 387.123 and NAC 386.355, a charter school will have the same count day as the school district in which it is located, and, by extension, this will apply to all the charter school's pupils irrespective of the school districts in which these pupils reside.

3. Precedence of Latter Count Day. In determining the appropriate count day and claim for enrollment, the Department will only accept the latter count day as the official one for enrollment purposes. Therefore, if the pupil is present on count day in one school district, but subsequently withdraws from a school district or charter school and enrolls in a public school in another district in the interim period between the two count days, then the charter school or school district with the latter count day will be given credit for enrollment and DSA funding purposes.

4. Existence of One Count Day for a Charter School. Pursuant to NRS 387.123 and the count of pupils there can exist only one count day for a charter school. No exceptions to this policy will be made for charter schools losing the enrollment of a pupil to a latter count day and then "back-filling" that pupil's position after its own count day from a lottery of names of pupils eligible for enrollment.

Approved: SIGNED

Keith W. Rheault
Superintendent of Public Instruction

FIRST-YEAR CHARTER SCHOOL ENROLLMENT VERIFICATION AND DSA SUPPLEMENTAL PAYMENT INFORMATION REQUIREMENTS

SUBJECT: Non-Regulatory Guidance (NRG) – NRS 387.123 Count of Pupils for Distributive School Account (DSA) Apportionment

SUMMARY: **Covers Department policies and procedures pertaining to enrollment verification, documentation and reporting for first-year charter schools; other instances requiring enrollment verification; and monthly enrollment reporting and verification requirements relating to supplemental DSA payments.**

Part 1 – Reporting requirements for first-year charter schools to document their enrollment of pupils for DSA payment purposes per NRS 387.123(1) and NRS 387.1233(1).

Part 2 – Other instances requiring additional enrollment verification beyond a charter school's first year of operation.

Part 3 – Requirements for verifying the count of pupils for those school months after the first school month count of pupils (count day) when the charter school is requesting supplemental DSA payments per the growth rate provisions of NRS 387.1243(4).

GOVERNING DIRECTIVES: NRS 387.123; NRS 387.1233; NRS 387.124; NRS 387.1243; NRS 388.846; NAC 386.355; NAC 387.171; NAC 387.175; NAC 387.193; NAC 387.345; NRG 203

NRS 387.123(1) states, in part:

> "The count of pupils for apportionment purposes includes all pupils who are enrolled in programs of instruction of the school district, including, without limitation, a program of distance education provided by the school districts, or pupils who reside in the county in which the school district is located and are enrolled in any charter school, including, without limitation, a program of distance education provided by a charter school…"

NRS 387.124(5) states:

> "The governing body of a charter school may submit a written request to the Superintendent of Public Instruction to receive, in the first year of operation of the charter school, an apportionment 30 days before the

apportionment is required to be made pursuant to subsection 1. Upon receipt of such a request, the Superintendent of Public Instruction may make the apportionment 30 days before the apportionment is required to be made. A charter school may receive all four apportionments in advance in its first year of operation."

NRS 387.1243(4) states:

"A final adjustment for each school district and charter school must be computed as soon as practicable following the close of the school year, but not later than August 25. The final computation must be based upon the actual counts of pupils required to be made for the computation of basic support and the limits upon the support of special education programs, except that for any year when the total enrollment of pupils and children in a school district or a charter school located within the school district described in paragraphs (a), (b), (c) and (e) of subsection 1 of NRS 387.123 is greater on the last day of any school month of the school district after the second school month of the school district and the increase in enrollment shows at least:

(a) A 3-percent gain, basic support as computed from first-month enrollment for the school district or charter school must be increased by 2 percent.

(b) A 6-percent gain, basic support as computed from first-month enrollment for the school district or charter school must be increased by an additional 2 percent."

POLICY: <u>Part 1 – First Year Charter Schools and First-Year Charter Schools Requesting Early DSA Payment Pursuant to NRS 387.124(5)</u>

1. Timing Considerations. Initial DSA payments must be made on August 1 of each year, but the official count day of pupils for that same school year does not occur until late in the following month (September). This presents difficulties to the Department in determining a reasonable and verifiable count of pupils for charter schools beginning their first year of operation. This issue is magnified if those first-year charter schools also request that their August 1 first DSA payment be made 30-days early (July 1) permitted pursuant to NRS 387.124(5).

2. Reporting Requirements. First-year charter schools, whether or not requesting early DSA payments, will provide certain minimum enrollment information and documentation to the DSA Administrator at least fifteen (15) working days prior to the date of the first anticipated payment (i.e., August 1 for the first regular DSA payment date or July 1 for the 30-day early payment date). The required enrollment reporting and documentation will include both a paper copy and an electronic file as listed below:

(a) Complete registration and enrollment forms including the pupil's information signed by a parent or legal guardian (or by the pupil if 18 years or older) and by a school official accepting the pupil for enrollment in that school. An official school stamp will serve this purpose of the school attesting to enrollment acceptance. The Department reserves the right to only accept application and enrollment forms which have been signed by a parent or legal guardian within 90 calendar days of the start of the forth-coming school year. Information on these forms will include, without limitation:

- Pupil's last name, first name and middle initial
- Complete home street address to include the county of residence
- Name of parent(s) or legal guardian(s)
- Home telephone number and other locator information
- Date of birth (DOB)
- SSN and unique student ID number, if available
- School grade pupil is entering

(b) Computer listing in Microsoft Excel spreadsheet format of identification information for each pupil organized in a database format of pupil records (rows) and fields (columns). The database fields will consist of the information listed in (a), above.

3. Enrollment Verification Process. Pupil verification for DSA payments will be based on a comparison of pupil records from the paper copy of enrollment applications submitted to the electronic file. Any pupil application not matched exactly to the corresponding record on the electronic file will be rejected, and any pupil record on the electronic file not exactly matched by a corresponding paper registration and enrollment form will also be rejected. Pupils will also be rejected for enrollment for any missing data (except SSN or unique school ID if they are not available), or if the paper copy submissions are incomplete.

4. Enrollment Verification with School Districts. Lists of pupils submitted by first-year charter schools will be compared and verified to pupil lists of all the school districts in which the charter school claims that its pupils reside to ensure pupils are not double counted per NRS 387.123(2)(c). This comparison and verification to avoid duplication will also be verified against the Department's and/or school district's list of home-school pupils.

5. Count Day Final Enrollment Verification. As soon after the official count day of its first school year as practicable, the charter school's pupil enrollments will be verified for DSA payment purposes against the count day lists of the school districts in which the charter school claims its pupils reside. In most cases, when a school district claims to have counted a pupil on count day which is also claimed by the charter school, the school district of residency will be given

credit for that pupil. The exception to this is that the charter school may submit documentation, signed by a parent or legal guardian, to the effect that the pupil was, in fact, enrolled in the charter school on count day and intends to remain enrolled in that school for the school year; or in cases where the charter school uses a different count day than the school district of residence due either to an approved waiver or due to the charter being located in a different school district. Under conditions of different count days, then the public school with the later count day will be given credit for that pupil pursuant to NRG 203.

Part 2 – Other Instances Requiring Enrollment Verification

1. Conditions for Additional Reporting. The Department reserves the right to require enrollment verification documentation when a charter school has evidenced significant enrollment and attendance reporting errors, inconsistencies, late reporting and/or revisions of ethnic count day or certified enrollment figures, or subsequent errors or revisions to its monthly enrollment and attendance reports, or subsequent relatively large audited enrollment adjustments.

2. Reporting Requirements. When such enrollment verifications are requested by the Department, the charter school will provide the same enrollment information as if it were a first-year charter school as covered under Part 1 of this NRG. This information will consist of both paper enrollment and registration forms signed by a parent or legal guardian (or by pupil if 18 years or older) and signed (or stamped) by a school official accepting the enrollment of this pupil, as well as an electronic file consisting of identical pupil information as described in Part 1.

Part 3 – For Charter Schools Requesting Supplemental DSA Payment for Enrollment Growth Pursuant to NRS 387.1243(4)

1. Claims for Supplementation DSA Payments and Required Reporting. In the case of charter schools requesting supplemental DSA payments of either 2% (for at least a 3% increase in pupil enrollment after the first school month) or 4% (for at least a 6% increase in pupil enrollment after the first school month) pursuant to NRS 387.1243(4a) and (4b), respectively, then further enrollment verification may be required from the school. The Department, at its discretion, may request complete enrollment verification for any school month for which supplemental growth funding is requested. This verification of pupil enrollment may consist of either an electronic listing of pupil identification and/or actual paper records of all pupils' enrollment and registration forms for the month(s) in which enrollment growth was claimed as well as the information contained in the school's master register of enrollment and attendance (NAC 387.171) and class record book (NAC 387.175).

2. Supplemental DSA Payments and Distance Education. In addition, for charter schools providing programs of distance education, then records of computer programs (both platform and curriculum learning systems) and the pupil's record of time actually spent on the computer may also be requested to document pupils actually being serviced by these programs. In such cases, records of teacher-pupil weekly contacts as prescribed by NAC 387.193(2) must be entered on the master register of enrollment and attendance. Verification of new enrollment by distance education charter schools will also include NRS 388.846(2) documentation by which the governing body of the charter school is required to provide for "each pupil who is enrolled…written notice to the board of trustees of the school district in which the pupil resides of the type of education services that will be provided…".

3. Supplemental DSA Payments under Hold Harmless Conditions. Under conditions in which a charter school requests supplemental DSA payments based on enrollment growth and when that charter school is also under hold harmless conditions, then pursuant to NAC 387.345(6) the following applies.

> "For the final basic support adjustments for a school district or charter school per NRS 387.1243(3), if the school district or charter school is to receive the growth adjustment benefits of a final count of pupils per NRS 387.1243(4) then that calculation will be based upon its maximum allowed enrollment as prescribed in NRS 387.1233(2)."

Approved: SIGNED

Keith W. Rheault
Superintendent of Public Instruction

ALLOWABLE ACTIVITIES AND FEE DETERMINATION FOR EDUCATIONAL MANAGEMENT ORGANIZATIONS (EMOs) AND OTHER ENTITIES PROVIDING CONTRACTUAL SERVICES TO CHARTER SCHOOLS

SUBJECT: Non-Regulatory Guidance (NRG) – Allowable Charter School Activities and Fees Paid to Service Contractors and Educational Management Organizations (EMOs)

SUMMARY: **Covers the Department's policies and procedures for the review of contracts between charter schools and their service contractors and/or educational management organizations (EMOs).**

GOVERNING DIRECTIVES: NRS 386.500 through NRS 386.610, inclusive; NAC 386.010 through NAC 386.445, inclusive; NRS 350.007; NRS 350.087 through NRS 350.095, inclusive; NRS 354.474; NRG 204

DEFINITIONS:

1. NRS 354.474(1)(a) defines "local government" as follows:

> "Local government means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitations, counties, cities, towns, boards, school districts and other districts organized pursuant to chapters 244A, 309, 318 and 379 of NRS, NRS 450.550 to 450.750, inclusive, and chapters 474, 541, 543, and 555 of NRS and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision."

2. NRS 350.007 defines "Medium-term obligation" as follows:

> "Medium-term obligation means an obligation to repay borrowed money evidenced by a note or bond which is authorized to be issued pursuant to NRS 350.087 to 350.095, inclusive, and which has a term of 10 years or less. The term does not include an obligation which has a term of less than 1 year and which is payable in full from money appropriated for the same fiscal year that the obligation is incurred."

3. NAC 386.033 defines an Educational Management Organization, or EMO, as follows:

"Educational management organization" means a corporation, business, organization or other entity, whether or not conducted for profit, with whom a charter school contracts to operate, manage or oversee the educational services and programs of the charter school. The term includes a corporation, business, organization or other entity that directly employs and provides the administrator or any of the educational personnel, or both, of a charter school."

POLICIES:

1. Local Governments. Based on the statutory definition of a local government and based on a charter school's right to receive ad valorem (property) taxes or other taxes in the form of the NRS 387.121 Nevada Plan guarantee, and also its obligation to prepare separate financial reports and budgets for submission to the Department of Education pursuant to NRS 386.600, the Department has determined that a charter school conforms with the definition in statute of "local government" for purposes of NRS 350.087 through NRS 350.095, inclusive.

2. Medium-Term Financing. The Department reserves the right, in addition to those rights and obligations provided to the Department of Taxation and the charter school's governing body per NRS 350.089, to review for appropriateness and need any and all debt which is classified as a "medium-term obligation" incurred by a charter school from any private or public entity.

3. EMO Services. An EMO or other type of contractor may provide a variety of services to a charter school, including management, educational, human resources, financial, and related contractual services. The contractor or EMO may be involved at the out-set in the initial application and formation of the charter school, or it may be retained by the charter school subsequent to the charter school's opening.

4. Review of EMO Services and Fees. Whether as part of the initial application or the result of the charter school entering into an agreement subsequent to its opening, the Department reserves the right to review each contract a charter school may propose to enter into and review any:

- fee structure and basis of determination;
- fee amount and its relation to the charter school's projected total funding;
- fees tied to financial activities (e.g., percent of revenues, percent of ending fund balances, etc.);
- methods of fee deferral (accrual, compounding, or deferral with forgiveness);
- Contractor/EMO provisions to appoint or hire charter school administrators or other key employees (e.g., finance officer);
- key personnel of the school hired but residing outside the State; and

- indirect cost allocation methods imposed upon the charter school for appropriateness.

5. Charter School Contracts. The Department or the charter school sponsor reserves the right to recommend denial of the charter school application or to recommend revocation of a charter school's charter based on the analysis of the contract. Inclusion of any of the following activities or contractual provisions may warrant special consideration from the Department's charter review committee and/or the sponsor of the charter school and require additional justification from the charter school:

(a) Any contract in which the contractor or EMO directly controls pupil educational services, makes financial decisions, appoints members of the governing body, or controls the hiring and dismissal of the principal/administrator and/or the financial officer (NAC 386.100; NAC 386.400; NAC 386.407).

(b) Any fees, loans, advances or other monetary charges incurred by contract and billed to the charter school for its costs. As a general rule, in the charter school's first year of operation, these contractual advances or loans made by a contractor or EMO should be limited to no more than 15% of the school's total expected annual DSA funding (thereby accounting for approximately two months of the school's operational costs prior to its first July 1 or August 1 DSA payment). All loans and advances must be fully "cleared" or paid in full with the final, fourth quarter DSA payment and not carried beyond the end of the current school year. Otherwise, the provisions of medium-term obligations per NRS 350.087 through NRS 350.095, inclusive, shall apply.

(c) Prepaid contractor or EMO fees.

(d) Payment of contractor or EMO fees prior to other obligations during any instance of financial distress.

(e) Any action or inaction on the part of the contractor or EMO of a charter school that prolongs repayment of any loan or advanced payment and thus increases the cost of servicing the loan extended to the charter school.

(f) Any contractor or EMO provisions requiring a minimum level of enrollment for its continued contractual involvement with a charter school.

(g) Borrowing of funds or requesting advance funds from the State to pay the contractor or EMO if the contractor or EMO provides financial management to the charter school. No contract clause with a contractor or EMO may restrict the school from borrowing from an entity other than the contractor or EMO.

(h) Any form of indirect cost allocation from its contractor or EMO.

(i) Fees levied by a contractor or EMO not in some way directly attributable to actual services provided (e.g., a fee based on a percent of a charter school's ending fund balance, a fee based on total funding provided, or a fee levied on special purpose funds). The Department reserves the right to request a complete itemization and justification of all fees, charges, and costs of specific services provided.

(j) Banking arrangements established by the contractor or EMO. NRS 386.570(2) requires that "All money received by the charter school from this State or from the board of trustees of a school district must be deposited in a bank, credit union or other financial institution in this State…" The Department extends this definition to preclude State funds that are deposited into a Nevada financial institution from being routinely swept, as in a "sweep account", to out-of-state financial institutions whether or not controlled by the contractor or EMO.

(k) Any "incentive fees". Such fees may include, without limitation:

- attaining acceptable standards and levels of pupil performance and achievement, e.g., AYP (adequate yearly progress);
- receiving approval ratings from all or a specified percentage of the pupils' parents;
- attaining specified pupil enrollment goals;
- having experienced positive year-over-year enrollment growth;
- maintaining a positive ending fund balance, etc.

(l) The governing body of a charter school shall provide, at the Department's request, a copy of the written report required from the contractor or EMO pursuant to NAC 386.405(4).

Approved: SIGNED

Keith W. Rheault
Superintendent of Public Instruction

Appendix D

NEVADA DEPARTMENT of EDUCATION Administrative and Fiscal Services

SCHOOL DISTRICT and CHARTER SCHOOL

NDE Event and Reporting Calendar

Important Dates to Remember for State DSA Payments and Other Required Data Submissions and Reporting Requirements

Updated: October 16, 2009

(NOTE: Letters after each date denote the agencies/entries to which it is applicable:
NDE = Nevada Department of Education; **LCB** = Legislative Counsel Bureau;
Budget = State Budget Office; **DOT** = Department of Taxation;
SD = school districts; **CS** = charter schools; **US** = university schools)

REFERENCE NOTATIONS:
NRS = Nevada Revised Statutes;
NAC = Nevada Administrative Codes;
NRG = Nevada Department of Education Non-Regulatory Guidance

JULY

1st (NDE/Budget/LCB/DOT/SD/CS/US) First day of new school (**fiscal**) year.

1st (NDE/SD/CS/US) If under monthly DSA payments, final DSA payment deposited for prior school year [NRS 387.124(1) and (8)].

1st (NDE/LCB/Budget) (On or before) NDE, in consultation with the LCB and Budget Office, to develop or revise the "formula" for determining textbook et al. minimum expenditure requirements for the current school year for school districts, charter schools and university schools [NRS 387.206(1)].

1st (NDE/CS/US) First "early" (August 1) DSA payment (30 days prior to regular payment date) paid to first-year charter schools which have made prior required submission (see June 15 entries) of completed pupil applications and signed registration forms and written request to NDE (Superintendent of Public Instruction). Upon initial request, all subsequent DSA payments will also be paid 30 days in advance of the normal payment date [NRS 387.124(5) and NRS 386.570(5)].

1st (NDE) – Current year projected school district and charter school enrollments finalized for August 1 (first) quarterly DSA payment. These projected enrollments will be determined in conjunction with the respective school district or charter school representatives.

1st (SD) – (No later than) School districts required to submit electronically and publish a fiscal report of the school district to DOT (Local Government Finance) [NRS 354.6015 and NAC 354.561].

15th (DOT) DOT (Local Government Finance) to provide to NDE (Superintendent of Public Instruction) estimates of local funds (assessed valuations, net proceeds of minerals, local school support tax) available to school districts [NRS 387.1235].

15th (CS) Charter school governing body required to submit "Accountability Report" to the sponsoring school district board of trustees or, if sponsored by the State Board of Education, this information is to be submitted to NDE (Charter School Consultant) [NRS 386.605(1) and NRS 385.347(2)].

15th (CS Governing Body) (No later than) the charter school's governing body must review and document the performance of a contracted Educational Management Organization (EMO) according to its contractual obligations using specified criteria. Completed evaluations of EMO performance shall be distributed to the charter school's sponsor and NDE within 30 days of the end of each school year [NAC 386.405(2) and NRG 503].

21st (CS EMO) (Within 15 business days after June 30) Educational Management Organizations (EMOs) of charter schools shall provide a written report on all money received and all expenditures made by the EMO for the prior fiscal year to the sponsor of the charter school and to the governing body of the charter school and to NDE [NAC 386.405(4) and NRG 504].

28th (NDE/CS) (30 Days Prior to First Day of School) For DSA payments, first-year charter schools required to submit initial count of pupils to NDE (DSA Administrator) for enrollment verification [NRS 386.570(5) and NRG 104].

30th (NDE/SD/CS/US) (Not later than) School districts, charter schools and university schools notified of methodology and projected textbook, instructional supplies, instructional software, and instructional (computer) hardware minimum expenditure requirements for the current school (fiscal) year based on projected enrollments [NRS 387.206(2)].

31st (NDE/SD) (No later than) Special Elementary Counseling Services funding ($50,000 each) distributed to each school district [Authority: DSA funding legislation].

AUGUST

1st (NDE/SD/CS) First quarterly (or monthly pursuant to NRS 387.124(8)) DSA (K-12, basic aid to schools) payment deposited for school districts and charter schools [NRS 387.124(1) and DSA funding legislation].

1st (NDE/SD) First quarterly Class-Size Reduction (CSR) payment deposited (school districts only) [NRS 388.700 and DSA funding legislation].

1st (NDE/SD) First quarterly Adult High School Diploma (AHSD) program payment deposited (certain school districts only) [Authority: DSA funding legislation].

1st (NDE/SD/CS/US) School districts and charter schools notified of final adjustments to textbook et al. expenditure requirement for previous school (fiscal) year based on audited enrollments (any revised amounts cannot be greater than original projected minimum required expenditure amount) [NRS 387.206(5)].

1st (SD) (On or before) School districts (only) required to submit list of "non-traditional" pupils (proportional count of pupils) per NRS 387.1233(1)(a)(8) for the prior school year to NDE (Fiscal Services) for inclusion in final August 25 DSA prior-year adjustment [NRS 387.1243(3); NRS 386.560(4); NRS 386.580(4); NRS 392.070(3)].

1st (NDE/SD) (On or before) NDE (Fiscal Services) to allocate the money designated as the "Nutrition State Match" pursuant to those school districts that participate in the National School Lunch Program (42 U.S.C. §§ 1751 et seq.) [NRS 387.105].

1st (SD) (No later than) School districts required to submit statement of current and contemplated general obligation debt report to DOT (Local Government Finance). School districts with outstanding debt or proposed debt must also file an updated written statement of the district's debt management policy and a five-year capital improvement plan [NRS 350.013; NRS 354.5945].

14th (SD) Last day for school districts to submit the Quarterly Economic Survey to DOT (Local Government Finance) for the fourth quarter of the previous fiscal year [NRS 354.470-626, Budgets of Local Governments].

14th (SD) Last day for school districts to submit the Proof of Publication to DOT (Local Government Finance) for the annual summary fiscal report [NRS 354.470-626, Budgets of Local Governments].

20th /27th (Approximate) (SD/CS/US) First day of school.

25th (On or before) (DOT/NDE) Final (June) end-of-fiscal year local school support tax (LSST) provided to NDE and incorporated into end-of-year DSA adjustments [NRS 387.1243(4); NRS 387.1235(1)(b)].

25th (NDE/SD/CS/US) Final adjustments completed for prior fiscal year DSA payments and notifications of over- and under-payments sent to school districts and charter schools (see September for payment dates) [NRS 387.1243(4) and (5)].

SEPTEMBER

1st (NDE/SD/CS/US) Payments deposited to school districts and charter schools for prior fiscal year DSA under-payments (see prior August 25 entry of notification) [NRS 387.1243(5)].

1st (NDE) Class-Size Reduction (CSR) program forms, Parts A, B, C and variance, sent out to school districts for completion [NRS 388.700-720].

15th (NDE/SD/CS/US) (On or about) Requests and forms for compilation and submission of the NRS 387.303 Reports sent by NDE (Fiscal Services) to school districts and charter schools [NRS 387.303].

15th (SD/CS) ADM-11 Special Education (proposed) Program Units report due to NDE (Special Education) [NRS 388.440-520, Pupils with Disabilities and Gifted and Talented Pupils, and NAC 388.135].

19th (Approximate) Count Day (SD/CS/US) (Last day of the first school month) Official date of pupil enrollment count by grade, ethnicity, and gender (ADM-05a and ADM-06a) recorded by all school districts and charter schools for DSA payment purposes. Multi-district charter schools shall also record separately pupils by each county of residence. Report due 10 days after end of first school month [NRS 387.1233 and NAC 387.280].

19th (Approximate) (CS) (Within 30 days of first day of school) Charter schools required to submit list of names and qualifications of all licensed and non-licensed, instructional and non-instructional personnel to NDE (Charter School Consultant). This submission is in addition to the November 15 teacher licensure information submission requirement [NAC 386.350(3)].

25th (SD/CS/US) Repayments (over-payments) due to State of Nevada from school districts and charter schools for over-payments made to prior fiscal year's DSA payments (see prior August 25 entry of notification) [NRS 387.1243(5)].

OCTOBER

1st (NDE/CS/US) Early (November 1) DSA payments (30 days) due to first-year charter and university schools [NRS 387.124(5)].

3rd (Approximate) Count Day Ethnic Report Due (SD/CS/US) (Due 10 working days after count day) Count day ethnic report (ADM-05a and ADM-06a) due to NDE (Fiscal Services). Multi-district charter schools shall also record separately pupils by each county of residence [NRS 387.1233 and NAC 387.280].

3rd (Approximate) Monthly Enrollment and Attendance Report Due (SD/CS/US) (Due 10 working days after end of each school month) Monthly enrollment reports (ADM-05 and ADM-06) will be due for all ten school months (reporting periods) beginning with count day for all school districts and charter schools due to NDE (Fiscal Services). Multi-district charter schools shall also record separately pupils by each county of residence and statewide total [NRS 387.1233 and NAC 387.280].

15th (SD) Class-Size Reduction (CSR) program form Part A, current fiscal year, submission due to NDE (Superintendent of Public Instruction) [NRS 387.700-720].

31st (SD) Deadline for independent auditor to submit the annual audit report for the previous fiscal year to the school district [NRS 354.624(2)]. Within 30 days of this submission date, the school district's board of trustees must accept the report and immediately thereafter forward two (2) copies to DOT (Local Government Finance) [NRS 354.624(5)] and one copy to NDE. Within 60 days of this submission date, the district shall forward its plan of corrective action for any statutory violations noted in the audit report to DOT (Local Government Finance) [NRS 354.6245(2)].

31st (CS) (No later than) Annual outside audits of charter schools must be completed (no later than 120 days after the close of the fiscal year) and submitted to the charter school's governing body, which, in turn, will forward a copy to NDE (Fiscal Services) [NAC 386.380].

NOVEMBER

1st (NDE/SD/CS/US) Second quarterly (or fourth monthly) DSA payment deposited to public school accounts [NRS 387.124(1)].

1st (NDE/SD) Second quarterly Class-Size Reduction (CSR) payment deposited [NRS 388.700].

1st (NDE/SD) Second quarterly Adult High School Diploma (AHSD) program payment deposited.

1st (SD/CS/US) Certified count day pupil enrollment report (ADM-09 and ADM-09a) due to NDE (Fiscal Services) containing certified count day enrollment numbers and net pupil transfers (transfers out minus transfers in); used to adjust remaining DSA K-12 apportionments for school districts and charter schools [NRS 387.1233(1)(a); NAC 387.310(2); NAC 387.320(3); and NAC 387.345(3)].

1st (SD) Class-Size Reduction (CSR) program forms Parts B and C, current fiscal year, submission due to NDE (Superintendent of Public Instruction) [NRS 387.700-720].

10th (SD) (On or before) Deadline for school districts to submit NRS 387.303 Reports to NDE (Fiscal Services). Earlier November 1 submission requested, if possible [NRS 387.303].

14th (SD) (On or before) Last day for school districts to submit to DOT (Local Government Finance) the Quarterly Economic Survey for the first quarter of the current fiscal year [NRS 354.470-626, Budgets of Local Governments].

15th (NDE/SD/CS/US) (On or before) School districts and charter schools notified of current year's revisions to textbook, instructional supplies, instructional software, and computer hardware minimum expenditure requirement based on certified count day enrollments. The revised expenditure obligation will be based on the lesser of the count day revised enrollment or the original projected enrollment (see July 30 entry) [NRS 387.206(5)].

15th (CS/US) (On or before) Deadline for charter schools to submit NRS 386.600 Reports (NRS 387.303) to NDE (Fiscal Services). Earlier submission is requested, if possible [NRS 386.600(1); also see NRS 387.303].

15th (SD/CS) (On or before) Licensed personnel report, including contract salary and designated assignment, due to NDE (Financial Services) for both school districts and charter schools [NRS 391.045; NRS 391.120(4)(a) and (b); NRS 386.590(10); NRS 386.600(1)(b)].

15th (SD/NDE) Class-Size Reduction (CSR) program variance reports due for the current fiscal year to NDE (Superintendent of Public Instruction) [NRS 388.700-720]. Student-to-teacher ratios for grades K-3 for a date after count day (last day of the first school month of the school year [NRS 388.700(1)]) and NDE shall submit reports to the Budget Office and LCB by November 15 [NRS 388.700(6)].

30th (SD) School district's board of trustees must accept the annual audit report and immediately thereafter forward 2 copies to DOT (Local Government Finance) [NRS 354.624(5)] and one copy to NDE (Fiscal Services) (see October 31 entry).

DECEMBER

1st (NDE/SD/CS/US) The superintendent of schools of each school district shall certify the count of pupils receiving special education, classified by their special condition for each school and the district as a whole [NAC 387.301].

1st (NDE/SD/CS/US) School districts and charter schools required to report to NDE (Fiscal Services) the number of pupils in that district in grades 7 to 12, inclusive, who are dropouts [NAC 387.281].

15th (NDE/SD/CS/US) (On or before) School districts and charter schools provided NDE Enrollment and Forecast Model updated with count day enrollments and requested to provide projected enrollments through forecast horizon.

31st (SD) School districts shall forward plans of corrective action for any statutory violations noted in the (October 31) audit report to DOT (Local Government Finance) [NRS 354.6245(2)].

JANUARY

1st (NDE/CS/US) Early (February 1) DSA payments (30 days) due to first-year charter and university schools [NRS 387.124(5)].

1st (NDE/SD/CS/US) (On or before) School districts and charter schools notified of prior fiscal year's minimum required expenditure shortfalls for textbooks, instructional supplies, instructional software, and computer hardware from NRS 387.303 reports and of required deductions from the current year's DSA payments [NRS 387.206(3)].

1st (SD) (On or before) Amended final budgets for school districts due to DOT (Local Government Finance) [NRS 354.598005(9)].

FEBRUARY

1st (NDE/SD/CS/US) Third quarterly (or seventh monthly) DSA payment deposited [NRS 387.124(1)].

1st (NDE/SD) Third quarterly Class-Size Reduction (CSR) payment deposited [NRS 388.700].

1st (NDE/SD) Third quarterly Adult High School Diploma (AHSD) program payment deposited.

1st (NDE/SD/CS/US) School district and charter school DSA payments adjusted for (a) certified count day pupil enrollments and (b) prior year's

textbook et al. minimum required expenditure shortfalls [NRS 387.1233(1)(a) and NRS 387.206(4)].

14th (SD) Last day for school districts to submit to DOT (Local Government Finance) the Quarterly Economic Survey for the second quarter of the current fiscal year [NRS 354.470-626, Budgets of Local Governments].

15th (DOT/SD) DOT (Local Government Finance) to provide school districts with preliminary local revenue projections package (Preliminary Revenue Projection Report).

MARCH

1st (SD) (No later than) Within three months after the school districts' boards of trustees receive the audit report (which were due no later than November 30) the board of trustees is required to act upon the recommendations.

15th (NDE) Deadline for NDE (Fiscal Services) to submit the federal financial reports (F-33 and Common Core of Data) to the U.S. Census Bureau and U.S. Department of Education, National Center for Education Statistics (NCES).

15th (NDE) Notification sent to school districts and charter schools for the submission of school calendars for the forthcoming school year [NAC 387.120].

15th (SD) DOT (Local Government Finance) to provide Final Projections of assessed valuation (public schools operating property taxes, PSOPT) and net proceeds of minerals (NPM) [NRS 354.624].

30th (SD) (No later than) Date by which school districts must designate an auditor or auditing firm (no later than three months prior to the close of the current fiscal year) and notify the DOT (Local Government Finance) of the designation [NRS 354.624(6) and (NAC 354.705)].

APRIL

1st (NDE/CS/US) Early (May 1) DSA payments (30 days) due to first-year charter and university schools [NRS 387.124(5)].

1st (DOT/NDE/SD/CS/US) DOT to provide NDE (Superintendent of Public Instruction) certified estimates of the assessed valuations/property tax collections (PSOPT) for the current fiscal year for each school district. (This will also affect the calculation of charter schools' "outside revenues".)

15th (SD/CS/US) (No later than) Tentative school district budgets for the next fiscal year are to be filed with DOT (Local Government Finance).

25th (DOT) DOT (Local Government Finance) to provide final estimate of net proceeds of minerals (NPM) to NDE (Superintendent of Public Instruction).

30th (SD/CS/US) (No later than) School districts' and charter schools' calendars due to NDE for the forthcoming school year [NAC 387.120].

MAY

1st (NDE/SD/CS/US) Fourth (and final quarterly or tenth monthly) quarterly DSA payment deposited [NRS 387.124(1)].

1st (NDE/SD) Fourth (and final) quarterly Class-Size Reduction (CSR) payment deposited [NRS 388.700].

1st (NDE/SD) Fourth (and final) quarterly Adult High School Diploma (AHSD) program payment deposited.

1st (DOT/NDE) (On or before; even fiscal years only) DOT (Local Government Finance) shall provide NDE (Fiscal Services) total of PSOPT expected to be received by each school district for the following school year. (See related, subsequent actions for May 31.)

1st (DOT/SD) (On or about) Notice of public hearing for school districts' tentative budgets shall be published not more than 14 days nor less than 7 days prior to the date set for the hearing (see "Third Wednesday" entry below) [NRS 354.596].

10th (DOT/NDE) (On or before; odd fiscal or legislative years only) DOT (Local Government Finance) shall provide NDE (Fiscal Services) total of PSOPT expected to be received by each school district for the following two fiscal years for calculation of the guaranteed basic support per pupil amounts for each school district (and charter school). (See related, subsequent actions for end of May, odd legislative years only.)

15th (SD/CS) ADM-11 Special Education (actual) Program Units due to NDE (Special Education) [NRS 388.440-520 and NAC 388.135].

15th (SD) Last day for school districts to submit to DOT (Local Government Finance) the Quarterly Economic Survey for the third quarter of the current fiscal year [NRS 354.470-626, Budgets of Local Governments].

Third Wednesday (DOT/SD) – (On or about) Tentative budget hearing date for school districts.

31st (NDE/SD/CS/US) (Prior to; even fiscal years only) NDE (Fiscal Services) to recalculate school districts' (and charter schools') guaranteed basic support per pupil amounts using DOT (Local Government Finance) revised public schools operating property taxes (PSOPT) and its NPM (see related May 1 DOT entry).

31st (NDE/LCB) (Prior to; odd or legislative fiscal years only) NDE (Fiscal Services) to calculate school districts' (and charter schools') guaranteed basic support per pupil amounts using DOT (Local Government Finance) revised public schools operating property taxes (PSOPT) and its NPM (see related May 10 entry).

JUNE

1st (NDE/SD/CS/US) (Even-numbered years only) NDE (Fiscal Services) begins initial DSA and CSR budget requests for the next legislative session.

8th (SD) (No later than) Final budgets for all school districts shall be adopted and filed with DOT (Local Government Finance) and the County Clerk (school districts only) [NRS 354.598].

8th (CS) (No later than) Charter schools are required to submit final budgets for the ensuing fiscal year to their governing body and NDE (Fiscal Services, Charter School Consultant) [NAC 386.370].

15th (CS/US) (No later than) First year charter schools with award of full charter status must submit completed and signed pupil enrollment information forms and applications to NDE (Fiscal Services) in order to receive early (July 1) DSA payments for forthcoming school year [NRS 387.124(5) and NRG 104].

15th (CS/US) (No later than) First year charter schools with award of full charter status must submit a written request to NDE (Superintendent of Public Instruction) in order to receive 30-day advanced DSA payments for forthcoming school year [NRS 387.124(5)].

15 (NDE) Meeting of Department Audit Committee to finalize all current year audit enrollment changes for all school districts and charter schools for incorporation into the DSA Adjustment Model (August 25), changes to the NDE Enrollment and Forecast Model, effects on the DSA Apportionment Model for the determination of August 1 DSA payments, and for preliminary class-size reduction payments through the CSR Model [NRS 387.1243(4)].

30 (NDE/Budget/LCB/DOT/SD/CS/US) Last day of current school (fiscal) year.