



# Nevada Charter Schools: Improving Access to Categorical & Facilities Funding

## Executive Summary

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

## Recommendations

1. Create State categorical block grants:
  - a. Ensure charter school students receive a proportionate share of any State categorical funding outside the main funding formula by providing charter schools with a categorical block grant in lieu of separate categorical grants. The block grant would have two components:
    - i. General block grant: Per-pupil rate multiplied by total enrollment; and
    - ii. Targeted block grant for at-risk students: Per pupil rate multiplied by the count of Free and Reduced Lunch (FRL) students and English Language Learners.
  - b. Adopt State performance goals and allow funds to be used for any educational purpose to meet these goals. Create benchmarks and monitor performance.
2. Maximize access to Federal categorical funds:
  - a. Require sponsoring agencies to provide technical assistance to charter schools to maximize receipt of Federal funds.
  - b. Encourage charter schools to place greater emphasis on collection of FRL eligibility data to maximize State and Federal funding for at-risk students.
  - c. Ensure that sponsoring school districts provide charter schools with equal access to Federal grants administered at the district level.
3. Create new options for charter school facilities funding:
  - a. Explore requiring school districts to set aside a proportionate share of any new bond proceeds for charter schools located within the district, regardless of whether the school is sponsored by the district.
  - b. Create a State funding mechanism for charter school facilities funding to avoid taking scarce local resources away from school districts.
  - c. Allow facilities funds to be used for leasing costs at charter schools.
  - d. Create incentives for charter schools to use capital funding to build cafeteria facilities in order to expand charter school opportunities for low-income students.



# Nevada Charter Schools: Improving Access to Categorical & Facilities Funding

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

The Nevada Plan for school finance is the main funding source for operations for school districts and charter schools.<sup>1</sup> There are also State and Federal categorical grants, which provide funding for specific activities or populations. Under current State law, charter school students are supposed to receive comparable funding from all sources. NRS 386.570 states, "A charter school is entitled to receive its proportionate share of any other money available from Federal, State or local sources that the school or the pupils who are enrolled in the school are eligible to receive." In practice, however, charter school students have experienced limited accessibility to State and Federal categorical funds compared to students at school districts. Charter schools also have limited access to funding available for facilities and must use their operations funding to meet these needs. This policy brief provides data showing funding disparities between school districts and charter schools and recommends ways to improve access to funding for charter school students.

### 4. State Categorical Funds

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

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

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

#### State Categorical Funds

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

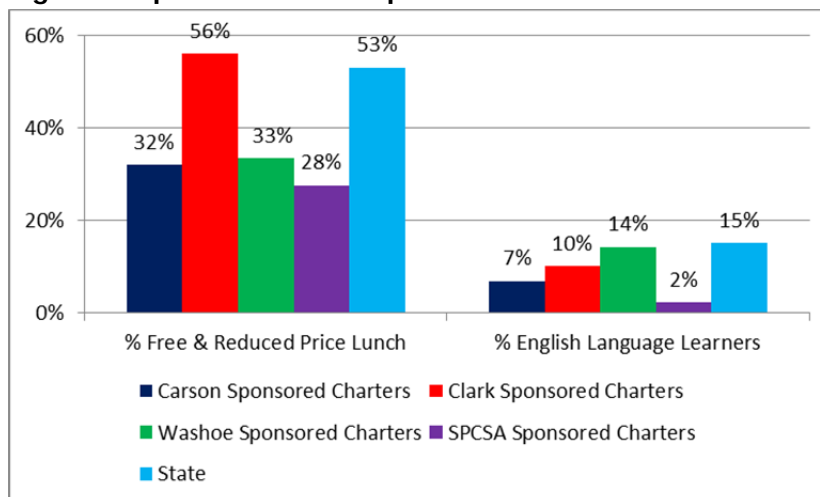
- Grant Size and Compliance Requirements: For State categorical funds, charter schools sometimes choose not to participate due to the small size of potential grants and/or compliance requirements. As shown in Table 2, most grant amounts other than Special Education and full-day kindergarten are

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

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

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

**Figure 1: Special Student Populations: FY 2014**



Source: Nevada Department of Education, Nevada Report Card

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

### State Special Education Funds

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

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

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

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

### Moving Towards Block Grants

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

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

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

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

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

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

## **5. Federal Categorical Funds**

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

- Carson City School District sponsored charter schools received \$371 per pupil;
- Clark County School District sponsored charter schools received \$221 per pupil;
- Washoe County School District sponsored charter schools received \$261 per pupil; and
- SPCSA sponsored charter schools received \$242 per pupil.

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

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

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

### C. Facilities Funds

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

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

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

In 2014, which was the first year of the program, two charter schools received revolving loans: (1) Oasis Academy borrowed \$96,639.71, which has been fully repaid; and (2) Founders Academy received a loan of \$175,000 to open a new charter school, with repayment beginning August 2015. Due to a projected State General Fund shortfall, \$400,000 is being swept to the General Fund reserve, leaving a limited amount available for new loans in 2015.<sup>7</sup> Another challenge of this program is that State funding is provided on a reimbursement basis, which means that the charter school must obtain an initial source of funding from sources such as credit cards, personal loans, or a high interest commercial loan.

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

Because charter schools do not receive facilities funding, most charter schools use operational funds for facilities costs. The percentage of operational funds used for facilities costs is 12 percent for site-based charter schools and 2 percent for virtual charter schools.<sup>9</sup> While virtual charter schools may spend less on traditional facilities costs, they have other infrastructure costs not included in the 2 percent figure, including rental space for administration of exams, staff travel to provide special education and other intervention services offsite, and subsidized internet connections for low-income students.

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

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

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

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



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

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

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

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

### Recommendations

1. Create State categorical block grants:
  - a. Ensure charter school students receive a proportionate share of any State categorical funding outside the main funding formula by providing charter schools with a categorical block grant in lieu of separate categorical grants. The block grant would have two components:
    - i. General block grant: Per-pupil rate multiplied by total enrollment; and
    - ii. Targeted block grant for at-risk students: Per pupil rate multiplied by the count of FRL and ELL students.
  - b. Adopt State performance goals and allow funds to be used for any educational purpose to meet these goals. Create benchmarks and monitor performance.
2. Maximize access to Federal categorical funds:
  - a. Require sponsoring agencies to provide technical assistance to charter schools to maximize receipt of Federal funds.
  - b. Encourage charter schools to place greater emphasis on collection of FRL eligibility data to maximize State and Federal funding for at-risk students.
  - c. Ensure that sponsoring school districts provide charter schools with equal access to Federal grants administered at the district level.
3. Create new options for charter school facilities funding:
  - a. Explore requiring school districts to set aside a proportionate share of any new bond proceeds for charter schools located within the district, regardless of whether the school is sponsored by the district.
  - b. Create a State funding mechanism for charter school facilities funding to avoid taking scarce local resources away from school districts.
  - c. Allow facilities funds to be used for leasing costs at charter schools.
  - d. Create incentives for charter schools to use capital funding to build cafeteria facilities in order to expand charter school opportunities for low-income students.



## About the Kenny C. Guinn Center for Policy Priorities



The Kenny C. Guinn Center for Policy Priorities is a 501(c)(3) nonprofit, bipartisan, think-do tank focused on independent, fact-based, relevant, and well-reasoned analysis of critical policy issues facing Nevada and the Intermountain West. The Guinn Center engages policy-makers, experts, and the public with innovative, data-driven research and analysis to advance policy solutions, inform the public debate, and expand public engagement. The Guinn Center does not take institutional positions on policy issues.

© 2015 Kenny C. Guinn Center for Policy Priorities, All rights reserved.

### Address

Kenny C. Guinn Center for Policy Priorities  
c/o Innevation Center  
6795 Edmond Street, Suite 300  
Las Vegas, NV, 89118  
Phone: (702) 522-2178  
Email: [info@guinncenter.org](mailto:info@guinncenter.org)  
Website: [www.guinncenter.org](http://www.guinncenter.org)

### Contacts

Dr. Nancy E. Brune, Executive Director  
Phone: (702) 522-2178  
Email: [nbrune@guinncenter.org](mailto:nbrune@guinncenter.org)

Victoria Carreón, Director of Education Policy  
Phone: (702) 522-2178  
Email: [vcarreon@guinncenter.org](mailto:vcarreon@guinncenter.org)

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

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

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

<sup>4</sup> Guinn Center for Policy Priorities. Nevada K-12 Education Finance. (February 2015) Table 5, Column C. <http://guinncenter.org/wp-content/uploads/2015/02/Guinn-Center-K-12-Education-Finance-Fact-Sheet.pdf>

<sup>5</sup> Nevada Department of Education, Nevada K-12 Funding: Special Education, SB 500 (2013) Task Force on K-12 Funding (March 31, 2014) <http://www.leg.state.nv.us/interim/77th2013/Committee/Studies/K12Funding/Other/31-March-2014/NDESPECIALEducationFunding.pdf>

<sup>6</sup> California Department of Education. Charter School Categorical Block Grant Programs. <http://www.cde.ca.gov/sp/cs/as/cscatblkgrinfo.asp> and Pennsylvania Department of Education. Featured Areas: Ready to Learn Block Grant. 2014-2015 Ready to Learn Guidelines. [http://www.education.state.pa.us/portal/server.pt/community/grants\\_and\\_subsidies/7207](http://www.education.state.pa.us/portal/server.pt/community/grants_and_subsidies/7207). Utah also had a Local Discretionary Block Grant for school districts and charter schools but funding was eliminated in 2009 due to budget shortfalls. See Utah State Legislature. Local Discretionary Block Grant. [http://le.utah.gov/lfa/reports/cobi2015/Appr\\_PQ1.htm#overviewTab](http://le.utah.gov/lfa/reports/cobi2015/Appr_PQ1.htm#overviewTab)

<sup>7</sup> Department of Administration. Interim Finance Committee. 2015 Fund Balance January 22, 2015. (January 22, 2015) <http://www.leg.state.nv.us/interim/77th2013/Committee/Interim/IFC/Other/22-January-2015/MeetingPage.cfm?ID=1&d=22-January-2015>

<sup>8</sup> Ryan, Cy. "State Board Endorses Charter School Bond," Las Vegas Sun. (March 10, 2015)

<http://lasvegassun.com/news/2015/mar/10/state-board-endorses-charter-school-bond/>

<sup>9</sup> State Public Charter School Authority. Update of Former Director Canavero's March 14, 2013, Response to Legislative Committee on Education Facilities Report. (July 15, 2014)

<http://www.leg.state.nv.us/interim/77th2013/Committee/StatCom/Education/Other/15-July-2014/AgendaVIICharterSchoolsFacilityReport7-15-14.pdf>

<sup>10</sup> Guinn Center for Policy Priorities. Expanding Financing Options for Nevada's K-12 Facilities. (February 2015)

<http://guinncenter.org/wp-content/uploads/2015/02/Guinn-Center-K-12-Education-Facilities-Policy-FINAL.pdf>

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

State Funding													
A	B	C	D	E	F	G	H	I	J	K	L	M	
District/ Sponsoring District	Enrollment	Adult High School Education Program - Prison	Adult High School Education Program - Regular	Class Size Reduction Aid to Schools (State grant)	Class Size Reduction Kindergarten facilities	Class Size Reduction At-Risk Kindergarten Teachers	Class Size Reduction Kindergarten (Expansion)	Commission on Construction Grant	CTE State Formula Funds	Differential Response, Child Protective Services, NV Health and Human Services	Education Technology - School District - Hardware	English Learners- SB 504	
Carson City	7,274	1,128,099	305,944	3,126,447	-	149,947	297,000	-	127,701	-	108,774	280,227	
Clark	3,539	-	169,023	1,210,836	-	80,142	-	-	43,912	97,391	26,877	38,821	
Clark Sponsored Charters	303,447	2,502,189	8,743,288	121,180,277	5,638,479	813,672	7,788,000	-	1,765,171	-	875,727	16,733,766	
Douglas	5,885	-	130,110	2,072,437	-	39,468	163,429	-	16,917	-	75,342	98,043	
Elko	9,496	-	160,075	4,464,725	-	78,343	608,143	-	179,411	-	99,285	283,959	
Esmeralda	65	-	-	-	-	-	-	-	-	-	-	-	
Eureka	238	-	-	50,361	-	-	-	-	26,666	-	-	115,866	
Humboldt	3,363	-	374,820	1,247,129	-	-	66,000	-	32,386	-	-	-	
Lander	1,064	-	98,897	252,934	-	42,551	-	-	30,099	-	97,334	-	
Lincoln	934	-	238,107	77,916	-	-	-	-	104,376	-	126,050	55,163	
Lyon	7,812	-	206,686	2,233,954	-	37,997	320,571	-	1,958	-	46,456	94,619	
Mineral	439	90,574	-	200,568	-	-	-	-	29,964	-	26,590	9,035	
Nye	5,036	-	362,959	1,308,901	-	41,286	286,000	-	67,071	-	-	-	
Pershing	681	882,510	79,129	290,505	-	40,804	-	-	-	-	-	-	
Storey	385	-	-	221,949	-	37,862	-	-	-	-	-	-	
Washoe	60,796	-	1,458,727	21,534,214	126,391	372,843	2,669,857	-	389,066	-	270,631	2,530,923	
Washoe Sponsored Charters	2,466	-	-	-	-	-	-	38,105	-	-	-	-	
White Pine	1,303	840,236	98,273	463,051	-	33,754	132,000	-	165,516	-	30,660	5,939	
SPCSA	15,415	-	-	-	-	-	-	-	-	-	-	11,554	
Statewide	435,557	5,443,608	12,426,038	159,936,204	5,764,870	1,768,669	12,331,000	38,105	2,980,234	97,391	1,783,726	20,267,916	
State Funding per Pupil													
A	B	C	D	E	F	G	H	I	J	K	L	M	
District/ Sponsoring District	Enrollment	Adult High School Education Program - Prison	Adult High School Education Program - Regular	Class Size Reduction Aid to Schools (State grant)	Class Size Reduction Kindergarten facilities	Class Size Reduction At-Risk Kindergarten Teachers	Class Size Reduction Kindergarten (Expansion)	Commission on Construction Grant	CTE State Formula Funds	Differential Response, Child Protective Services, NV Health and Human Services	Education Technology - School District - Hardware	English Learners- SB 504	
Carson City	7,274	155	42	430	-	21	41	-	18	-	15	39	
Clark	3,539	-	48	342	-	23	-	-	12	-	8	11	
Clark Sponsored Charters	303,447	8	29	399	19	3	26	-	6	-	3	55	
Douglas	5,885	-	22	352	-	7	28	-	3	-	13	17	
Elko	9,496	-	17	470	-	8	64	-	19	-	10	31	
Esmeralda	65	-	-	-	-	-	-	-	-	-	-	-	
Eureka	238	-	-	211	-	-	-	-	-	-	-	-	
Humboldt	3,363	-	111	371	-	-	20	-	8	-	-	34	
Lander	1,064	-	93	238	-	40	-	-	30	-	-	-	
Lincoln	934	-	255	83	-	-	-	-	32	-	104	-	
Lyon	7,812	-	26	286	-	5	41	-	13	-	16	7	
Mineral	439	206	-	456	-	-	-	-	4	-	106	-	
Nye	5,036	-	72	260	-	8	57	-	6	-	5	19	
Pershing	681	1,295	116	426	-	60	-	-	98	-	-	13	
Storey	385	-	-	577	-	98	-	-	-	-	-	-	
Washoe	60,796	-	24	354	2	6	44	-	6	-	4	42	
Washoe Sponsored Charters	2,466	-	-	-	-	-	-	15	-	-	-	-	
White Pine	1,303	645	75	355	-	26	101	-	127	-	24	5	
SPCSA	15,415	-	-	-	-	-	-	-	-	-	-	1	
Statewide	435,557	12	29	367	13	4	28	0	7	0	4	47	

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

State Funding												
A	N	O	P	Q	R	S	T	U	V	W	X	
District Sponsoring District	Family Engagement in Education Summit - for Education Alliance of Washoe	Full-Day Kindergarten	Full Day Kindergarten Portables	Gifted and Talented Discretionary Units	Licensed Ed Incentive Grants	Library Book Purchasing Program	National School Lunch State Match	Nationally Certified School Counselors & School Psychologists	Nationally Certified School Library Media Specialists	Nationally Certified & Licensed Speech Pathologists	Nevada Arts Council	
Carson City	-	923,712	-	13,781	-	-	9,380	9,347	-	19,402	-	
Clark Sponsored Charters												
Churchill	-	-	-	-	-	2,581	4,157	4,396	-	2,851	-	
Clark	-	21,842,749	1,940,000	41,414	4,527,802	386,440	460,605	285,250	16,349	273,490	-	
Clark Sponsored Charters												
Douglas	-	326,016	-	-	-	5,813	5,559	12,109	-	10,397	1,200	
Elko	-	434,688	-	-	-	7,236	8,742	16,970	-	9,087	-	
Esmeralda	-	54,336	-	-	-	-	164	1,651	-	-	-	
Eureka	-	-	-	-	-	-	-	-	-	-	-	
Humboldt	-	190,176	-	-	1,559	4,639	-	-	-	6,154	-	
Lander	-	-	-	-	-	-	447	-	-	-	-	
Lincoln	-	-	-	-	-	6,717	647	-	-	-	-	
Mineral	-	1,086,720	-	-	12,487	6,657	10,513	5,995	-	5,383	-	
Nye	-	163,008	-	-	-	-	516	-	-	3,179	-	
Pershing	-	842,208	-	-	-	-	-	12,142	-	-	-	
Storey	-	190,176	-	10,000	55,129	665	811	6,193	1,332	4,990	-	
Washoe Sponsored Charters												
Washoe	10,000	4,374,048	9,413	41,412	339,993	1,510	75,049	272,782	-	170,573	-	
White Pine	-	217,344	-	-	-	-	-	1,540	-	-	-	
SPCSA	-	54,336	-	41,608	-	-	939	2,809	1,117	9,335	-	
Statewide	10,000	30,699,517	1,949,413	148,214	4,940,767	458,130	577,600	668,742	18,798	526,785	-	
State Funding per Pupil												
A	N	O	P	Q	R	S	T	U	V	W	X	
District Sponsoring District	Family Engagement in Education Summit - for Education Alliance of Washoe	Full-Day Kindergarten	Full Day Kindergarten Portables	Gifted and Talented Discretionary Units	Licensed Ed Incentive Grants	Library Book Purchasing Program	National School Lunch State Match	Nationally Certified School Counselors & School Psychologists	Nationally Certified School Library Media Specialists	Nationally Certified & Licensed Speech Pathologists	Nevada Arts Council	
Carson City	-	127	-	2	-	-	1	1	-	3	-	
Clark Sponsored Charters												
Churchill	-	-	-	-	-	1	1	1	-	1	-	
Clark	-	72	6	0	15	1	2	1	0	1	-	
Clark Sponsored Charters												
Douglas	-	-	-	-	-	-	-	2	-	-	0	
Elko	-	55	-	-	-	1	1	3	-	2	-	
Esmeralda	-	46	-	-	-	1	1	2	-	1	-	
Esmeralda	-	836	-	-	-	-	-	25	-	-	-	
Eureka	-	-	-	-	-	-	1	-	-	-	-	
Humboldt	-	57	-	-	0	1	-	-	-	2	-	
Lander	-	-	-	-	-	-	0	6	-	-	-	
Lincoln	-	-	-	-	-	7	1	-	-	-	-	
Lyon	-	139	-	-	2	1	1	1	-	1	-	
Mineral	-	371	-	-	-	-	1	-	-	7	-	
Nye	-	167	-	-	-	-	-	2	-	-	-	
Pershing	-	279	-	15	81	1	1	9	2	7	-	
Storey	-	-	-	-	-	4	0	-	-	-	-	
Washoe	0	72	0	1	6	1	1	4	-	3	-	
Washoe Sponsored Charters												
Washoe	-	88	-	-	-	-	-	1	-	-	-	
White Pine	-	42	-	32	-	-	1	2	0	7	-	
SPCSA	-	-	-	-	-	-	-	1	1	1	-	
Statewide	0	70	4	0	11	1	1	2	0	1	-	

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

State Funding												
A	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	
District/ Sponsoring District	Pre-Kindergarten Education Program / Early Childhood Education	Resource, Referral and Case Management, NV Health and Human Services	Regional Training Program for Professional RPPDP	Southern RPPDP (gift card \$) production of modules, platforms for NV Ed Performance Framework	Special Education: State	Special Education: Transferred from District	Special Elementary Counseling Service	Special Transportation funding	State Funds through Local and/or Private Agencies	Substance Abuse Prevention	Total	
Carson City	285,422	-	-	-	3,328,640	-	50,000	-	-	-	10,163,823	
Carson Sponsored Charters	-	-	-	-	-	-	-	-	-	-	-	
Churchill	142,901	-	-	-	1,955,576	-	50,000	-	-	-	3,833,259	
Clark	1,280,576	-	4,139,466	279,743	80,670,838	-	-	-	473,939	3,743	282,662,973	
Clark Sponsored Charters	-	-	-	-	751,541	391,945	-	-	-	-	1,136,795	
Douglas	-	-	-	-	2,960,908	-	50,000	-	-	-	5,972,790	
Eiko	166,486	-	1,679,736	-	3,495,072	-	50,000	-	-	-	11,751,957	
Esmeralda	-	-	-	-	62,412	-	50,000	-	-	-	168,389	
Eureka	-	-	-	-	118,479	-	50,000	-	-	-	219,004	
Humboldt	113,696	-	-	-	1,348,099	-	50,000	-	-	-	3,544,805	
Lander	-	-	-	-	198,063	-	50,000	-	-	-	681,666	
Lincoln	-	-	-	-	790,552	-	50,000	-	-	-	1,291,371	
Lyon	-	-	-	-	2,645,520	-	50,000	128,541	3,026	-	7,039,640	
Mineral	97,075	-	-	-	333,779	-	50,000	-	62,230	-	1,039,344	
Nye	106,962	-	-	-	2,413,264	-	50,000	-	6,800	-	5,581,695	
Pershing	112,800	14,382	-	-	644,924	-	50,000	-	-	4,000	2,464,466	
Storey	-	-	-	-	270,452	-	50,000	-	-	-	581,844	
Washoe	529,984	-	2,013,848	-	23,778,972	-	50,000	-	-	-	61,054,618	
Washoe Sponsored Charters	-	-	-	-	41,608	216,896	-	-	-	-	515,493	
White Pine	118,745	-	-	-	665,728	-	32,067	-	1,200	-	2,694,996	
SPCSA	-	-	-	-	832,160	-	-	-	-	-	870,794	
Statewide	2,954,647	14,382	7,833,050	279,743	127,306,587	608,841	782,067	128,541	537,195	7,743	403,288,522	
State Funding per Pupil												
A	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	
District/ Sponsoring District	Pre-Kindergarten Education Program / Early Childhood Education	Resource, Referral and Case Management, NV Health and Human Services	Regional Training Program for Professional RPPDP	Southern RPPDP (gift card \$) production of modules, platforms for NV Ed Performance Framework	Special Education: State	Special Education: Transferred from District	Special Elementary Counseling Service	Special Transportation funding	State Funds through Local and/or Private Agencies	Substance Abuse Prevention	Total	
Carson City	39	-	-	-	458	-	7	-	-	-	1,397	
Carson Sponsored Charters	-	-	-	-	-	-	-	-	-	-	-	
Churchill	40	-	-	-	553	-	14	-	-	-	1,083	
Clark	4	-	14	1	266	-	-	-	2	0	932	
Clark Sponsored Charters	-	-	-	-	132	69	-	-	-	-	203	
Douglas	-	-	-	-	503	-	8	-	-	-	1,015	
Eiko	18	-	177	-	368	-	5	-	-	-	1,238	
Esmeralda	-	-	-	-	960	-	769	-	-	-	2,591	
Eureka	-	-	-	-	497	-	210	-	-	-	919	
Humboldt	34	-	-	-	401	-	15	-	-	-	1,054	
Lander	-	-	-	-	186	-	47	-	-	-	641	
Lincoln	-	-	-	-	846	-	54	-	-	-	1,383	
Lyon	-	-	-	-	339	-	6	16	0	-	901	
Mineral	221	-	-	-	760	-	114	-	119	-	2,365	
Nye	21	-	-	-	479	-	10	-	1	-	1,108	
Pershing	166	21	-	-	946	-	73	-	-	6	3,617	
Storey	-	-	-	-	703	-	130	-	-	-	1,512	
Washoe	9	-	33	-	391	-	1	-	-	-	1,004	
Washoe Sponsored Charters	-	-	-	-	17	88	-	-	-	-	209	
White Pine	91	-	-	-	511	-	25	-	-	-	2,068	
SPCSA	-	-	-	-	54	-	-	-	0	-	56	
Statewide	7	0	18	1	292	1	2	0	1	0	926	

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

State Funding													
A Charter Sponsor	B School	C Enrollment	D Commission on Construction Education Grant	E English Learners SB 504	F Full-Day Kindergarten	G Nationally Certified School Counselors & Psychologists	H Nationally Certified School Library Media Specialists	I Nationally Certified & Licensed Speech Pathologists	J Nevada Arts Council Grant	K Special Education: State	L Special Education: Transferred from District	M State Funds through Local and/or Private Agencies	N Total
Carson City	Carson Montessori School	220	-	-	-	-	-	-	-	-	-	-	-
Clark	100 Academy of Excellence	657	-	-	-	-	-	-	-	-	152,891	-	152,891
	Andrie Agassi College Preparatory Academy	1,128	-	-	-	1,748	-	-	1,200	-	151,453	-	154,401
	Delta Academy	226	-	-	-	2,828	-	-	-	-	87,601	-	90,429
	Explore Knowledge Academy	755	-	-	-	-	-	-	-	108,181	-	-	108,181
	Innovations International	928	-	-	-	5,077	-	-	-	186,933	-	-	192,010
	Odyssey Charter Schools	1,759	-	-	-	2,456	-	-	-	456,427	-	-	458,883
	Rainbow Dreams Academy	244	-	-	-	-	-	-	-	-	-	-	-
Washoe	Academy for Career Education	191	38,105	-	-	-	-	-	-	-	72,299	-	110,404
	Bailey Charter Elementary School	249	-	-	108,672	-	-	-	-	-	-	-	108,672
	Coral Academy of Science-Reno	900	-	-	-	-	-	-	-	-	144,597	-	144,597
	High Desert Montessori School	351	-	-	-	-	-	-	-	41,608	-	-	41,608
	I Can Do Anything Charter High School	238	-	-	-	1,540	-	-	-	-	-	-	1,540
	Mariposa Academy of Language and Learning	147	-	-	108,672	-	-	-	-	-	-	-	108,672
	Rainshadow Community Charter High School	127	-	-	-	-	-	-	-	-	-	-	-
	Sierra Nevada Academy	263	-	-	-	-	-	-	-	-	-	-	-
SPCSA	Alpine Academy	80	-	-	-	-	-	-	-	41,608	-	-	41,608
	Beacon Academy of Nevada	804	-	-	-	-	-	-	-	41,608	-	-	41,608
	Coral Academy of Science-Las Vegas	1,337	-	-	-	-	-	-	-	62,412	-	-	62,412
	Davidson Academy of Nevada (University)	133	-	-	-	-	-	-	-	-	-	-	-
	Discovery Charter School	346	-	-	-	-	-	-	-	41,608	-	-	41,608
	Doral Academy of Nevada (LV)	712	-	-	-	-	-	-	-	31,206	-	-	31,206
	Elko Institute for Academic Achievement	154	-	-	-	-	-	-	-	20,804	-	-	20,804
	Honors Academy of Literature	187	-	-	-	-	1,117	-	-	20,804	-	1,200	23,121
	Imagine School at Mt. View	426	-	5,015	-	-	-	-	-	41,608	-	-	46,623
	Learning Bridge Charter School	109	-	-	-	-	-	-	-	10,402	-	-	10,402
	Nevada Connections Academy	1,904	-	-	-	-	-	-	-	62,412	-	-	62,412
	Nevada State High School	279	-	-	-	-	-	-	-	-	-	-	-
	Nevada Virtual Academy	3,528	-	-	-	7,311	-	-	-	104,020	-	-	111,331
	Oasis Academy	173	-	-	-	-	-	-	-	41,608	-	-	41,608
	Pinecrest Academy	847	-	-	-	918	-	1,308	-	41,608	-	-	43,934
	Quest Academy Preparatory	836	-	-	-	-	-	-	-	62,412	-	-	62,412
	Silver Sands Montessori Charter School	266	-	-	-	-	-	606	-	20,804	-	-	21,410
	Silver State High School	429	-	-	-	-	-	-	-	104,020	-	-	104,020
	Somerset Academy of Las Vegas	2,864	-	6,539	-	4,591	-	10,029	-	83,216	-	-	104,375
<b>TOTAL</b>		<b>23,798</b>	<b>38,105</b>	<b>11,554</b>	<b>217,544</b>	<b>26,469</b>	<b>1,117</b>	<b>11,943</b>	<b>1,200</b>	<b>1,625,309</b>	<b>608,841</b>	<b>1,200</b>	<b>2,543,082</b>

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

State Funding per Pupil														
A Charter Sponsor	B School	C Enrollment	D Commission on Construction Education Grant	E English Learners SB 504	F Full-Day Kindergarten	G Nationally Certified School Counselors & School Psychologists	H Nationally Certified School Library Media Specialists	I Nationally Certified & Licensed Speech Pathologists	J Nevada Arts Council Grant	K Special Education: State	L Special Education: Transferred from District	M State Funds through Local and/or Private Agencies	N Total	
Clark	Carson Montessori School	220	-	-	-	-	-	-	-	-	-	-	-	-
	100 Academy of Excellence	657	-	-	-	-	-	-	-	-	-	-	233	233
	Andre Agassi College Preparatory Academy	1,128	-	-	-	2	-	-	1	-	-	-	137	137
	Delta Academy	226	-	-	-	13	-	-	-	-	-	-	388	400
	Explore Knowledge Academy	755	-	-	-	-	-	-	-	-	-	-	143	143
	Innovations International	928	-	-	-	-	-	-	-	-	-	-	201	207
	Odyssey Charter Schools	1,759	-	-	-	5	-	-	-	-	-	-	260	261
	Rainbow Dreams Academy	244	-	-	-	1	-	-	-	-	-	-	-	-
	Academy for Career Education	191	200	-	-	-	-	-	-	-	-	-	379	578
	Washoe	249	-	-	-	-	-	-	-	-	-	-	-	437
	Bailey Charter Elementary School	900	-	-	-	-	-	-	-	-	-	-	161	161
	Coral Academy of Science-Reno	351	-	-	-	-	-	-	-	-	-	-	118	118
	High Desert Montessori School	238	-	-	-	6	-	-	-	-	-	-	6	6
	I Can Do Anything Charter High School	147	-	-	-	-	-	-	-	-	-	-	-	737
	Matiposa Academy of Language and Learning	127	-	-	-	-	-	-	-	-	-	-	-	-
	Rainshadow Community Charter High School	127	-	-	-	-	-	-	-	-	-	-	-	-
SPCSA	Sierra Nevada Academy	263	-	-	-	-	-	-	-	-	-	-	-	-
	Alpine Academy	80	-	-	-	-	-	-	-	-	-	-	520	520
	Beacon Academy of Nevada	804	-	-	-	-	-	-	-	-	-	-	52	52
	Coral Academy of Science-Las Vegas	1,337	-	-	-	-	-	-	-	-	-	-	47	47
	Davidson Academy of Nevada (University)	133	-	-	-	-	-	-	-	-	-	-	-	-
	Discovery Charter School	346	-	-	-	-	-	-	-	-	-	-	120	120
	Doral Academy of Nevada (LV)	712	-	-	-	-	-	-	-	-	-	-	44	44
	Elko Institute for Academic Achievement	154	-	-	-	-	-	-	-	-	-	-	135	135
	Honors Academy of Literature	187	-	-	-	-	-	-	6	-	-	-	111	123
	Imagine School at Mt. View	426	-	-	-	12	-	-	-	-	-	-	98	109
	Learning Bridge Charter School	109	-	-	-	-	-	-	-	-	-	-	95	95
	Nevada Connections Academy	1,904	-	-	-	-	-	-	-	-	-	-	33	33
	Nevada State High School	279	-	-	-	-	-	-	-	-	-	-	-	-
	Nevada Virtual Academy	3,528	-	-	-	2	-	-	-	-	-	-	29	32
	Oasis Academy	173	-	-	-	-	-	-	-	-	-	-	241	241
	Pinecrest Academy	847	-	-	-	-	1	-	-	2	-	-	49	52
	Quest Academy Preparatory	836	-	-	-	-	-	-	-	-	-	-	75	75
TOTAL	Silver Sands Montessori Charter School	266	-	-	-	-	-	-	2	-	-	-	78	80
	Silver State High School	429	-	-	-	-	-	-	-	-	-	-	242	242
	Somerset Academy of Las Vegas	2,864	-	2	-	2	-	4	-	-	-	-	29	36
TOTAL		23,798	2	0	9	1	0	1	0	68	26	0	107	107

Table 3: Federal Categorical Funding: FY 2014

Federal Funding						
A District/ Sponsoring District	B Enrollment	C Direct Federal Grants	D Federal grants passed through by NDE	E Federal grants passed through by other agencies	F Transfers of Federal funds from Districts to Charters	G Total
Carson City	7,274	2,371,688	4,316,067	379,545	-	7,067,300
Carson Sponsored Charters	220	-	-	-	81,789	81,789
Churchill	3,539	54,778	1,928,616	139,387	-	2,122,781
Clark	303,447	3,521,838	169,403,784	-	-	172,925,622
Clark Sponsored Charters	5,697	-	1,224,129	33,768	-	1,257,896
Douglas	5,885	-	3,503,421	-	-	3,503,421
Elko	9,496	1,284,794	3,284,724	112,951	-	4,682,469
Esmeralda	65	9,484	79,997	-	-	89,481
Eureka	238	-	258,184	-	-	258,184
Humboldt	3,363	96,625	1,454,875	-	-	1,550,500
Lander	1,064	9,309	477,440	-	-	486,749
Lincoln	934	-	731,972	-	-	731,972
Lyon	7,812	25,695	6,244,244	-	-	6,269,939
Mineral	439	17,456	581,567	-	-	599,023
Nye	5,036	370,334	3,684,572	-	-	4,054,906
Pershing	681	23,481	536,566	15,321	-	575,368
Storey	385	-	354,189	-	-	354,189
Washoe	60,796	8,316,527	33,136,434	5,007,042	-	46,460,003
Washoe Sponsored Charters	2,466	-	208,922	100,110	334,436	643,468
White Pine	1,303	5,284	539,176	16,110	-	560,570
SPCSA	15,415	-	3,734,343	-	-	3,734,343
Statewide	435,557	16,106,294	235,683,221	5,804,233	416,225	257,593,748

Federal Funding per Pupil

A District/ Sponsoring District	B Enrollment	C Direct Federal Grants	D Federal grants passed through by NDE	E Federal grants passed through by other agencies	F Transfers of Federal funds from Districts to Charters	G Total
Carson City	7,274	326	593	52	-	972
Carson Sponsored Charters	220	-	-	-	371	371
Churchill	3,539	15	545	39	-	600
Clark	303,447	12	558	-	-	570
Clark Sponsored Charters	5,697	-	215	6	-	221
Douglas	5,885	-	595	-	-	595
Elko	9,496	135	346	12	-	493
Esmeralda	65	146	1,231	-	-	1,377
Eureka	238	-	1,084	-	-	1,084
Humboldt	3,363	28	433	-	-	461
Lander	1,064	9	449	-	-	457
Lincoln	934	-	784	-	-	784
Lyon	7,812	3	799	-	-	803
Mineral	439	40	1,324	-	-	1,363
Nye	5,036	74	732	-	-	805
Pershing	681	34	787	22	-	844
Storey	385	-	920	-	-	920
Washoe	60,796	137	545	82	-	764
Washoe Sponsored Charters	3,803	-	85	41	136	261
White Pine	1,303	4	414	12	-	430
SPCSA	14,078	-	242	-	-	242
Statewide	435,557	37	541	13	1	591



Table 4: Capital Funding: FY 2014

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

## Capital Funding per Pupil

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