

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures of the District. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Accounting System

The recording and reporting of activities and events affecting the funding of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrual Basis

The basis of accounting under which revenues are recorded, when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

Accrue

To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or payment is made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

Administration

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

Ad Valorem Taxes

Taxes levied on the assessed valuation (35% of the taxable value less exemptions) of secured (real property – land and improvements thereon, and other personal property – house furnishings) and unsecured properties (personal – mobile homes, airplanes, boats, and slide-in-campers). See ASSESSED VALUATION.

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Account

A budgetary account set up to record specific authorizations to spend. The account is credited with an original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes – 35% of market value.

Autism

Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences.

Average Daily Attendance (ADA)

Average daily attendance for each school is the aggregate days attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

Average Daily Membership (ADM)

Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

Balance Sheet

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Board of School Trustees

The elected or appointed body which has been created according to Nevada State law and vested with the responsibilities for educational activities in a given geographical area.

Bond

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

Bonded Debt

The part of the District's debt which is covered by outstanding bonds and sometimes referred to as "Funded Debt."

Bonds Payable

The face value of bonds issued and unpaid.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenues, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget, Amended Final

The finalized budget that has been adopted by the Board reflecting changes to the Final Budget previously approved and filed prior to January 1 with the Nevada Department of Taxation.

Budget Calendar

The schedule of key dates used in the preparation and adoption of the Final Budget.

Budget Document

The instrument used as a comprehensive financial plan of operations by the Board and administration.

Budget, Final

The budget that has been adopted by the Board and approved by the Nevada Department of Taxation prior to commencement of the new fiscal year.

Budget Overview

The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations from the Superintendent.

Budget, Tentative

The budget that is initially prepared, published, and recorded by the District for the new fiscal year prior to its approval by the Nevada Department of Taxation.

Budgetary Control

The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to contain expenditures within the authorized amounts.

Buildings

A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

Capital Budget

A plan of proposed capital outlays and the means of financing them, and is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

Capital Outlays

Expenditures which result in the acquisition of or addition to fixed assets.

Capital Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cash Accounting

A basis of accounting in which transactions are recorded when cash is either received or expended.

Chart of Accounts

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and the general operation of the books of account, becomes a classification or manual of accounts.

Coding

A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

Contract Services

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

Cost Per Pupil

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

Debt Limit

The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Deaf-blindness

Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs solely for children with deafness or children with blindness.

Deafness

Deafness means a hearing impairment that is so severe that the child is impaired in processing linguistic information through hearing, with or without amplification, which adversely affects a child's educational performance.

Delinquent Taxes

Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

Disabled Student

A student that meets federal guidelines as mentally challenged, hearing impaired, speech or language impaired, seriously emotionally handicapped, physically challenged, autistic, traumatic brain injured, multiply handicapped, learning disabled, developmentally delayed, or visually handicapped.

Disbursement

Payments for goods and services.

Donations (Private Source)

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

Edison Schools

The six schools in the District which are currently managed by Edison Schools, the nation's largest private manager of public schools.

Elementary Schools

A school classified as elementary by state and local statutes or practice and typically composed of kindergarten through grades five or six.

Emotional Disturbance

This term means a condition that can exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child’s educational performance:

- An inability to learn that cannot be explained by intellectual, sensory, or health factors.
- An inability to build or maintain satisfactory interpersonal relationships with peers and teachers.
- Inappropriate types of behavior or feelings under normal circumstances.
- A general pervasive mood of unhappiness or depression.
- A tendency to develop physical symptoms or fears associated with personal or school problems.

Employee Fringe Benefits

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) FICA, and (d) Workers’ Compensation.

Encumbrances

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances cease to exist when paid (as in accounts payable) or when the actual liability is established, or when canceled.

Encumbrance Accounting

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Resource Planning (ERP)

Enterprise Resource Planning is an integrated system of software applications that rely on a common database supporting financial and non-financial areas of an organization through “best business practices” and process reengineering.

Equipment

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

Estimated Revenues

When the accounts are kept on an accrual basis, this term designates the amount of revenues estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period.

Expenditures

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

Federal Revenues

Revenues provided by the federal government. Expenditures made using these revenues are identifiable as federally-supported expenditures.

Fiscal Period

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District’s fiscal year runs from July 1 through the following June 30.

Fixed Assets

Land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

Full Time Equivalent-Employee (FTE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

Function

As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as *Instruction, School Administration, Plant Maintenance, and Operation*. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent nationally and enables comparisons of expenditure categories of districts throughout the nation. The following functions are grouped by category as reflected in the Nevada School Accountability Reports.

<u>Service or Activity</u>	<u>Function</u>	<u>Description</u>
<i>Instructional</i>	1000	Direct classroom services such as teacher salaries and benefits, supplies, and textbooks.
<i>Student Support</i>	2100	Attendance, guidance counselors, and health-related services.
<i>Support Staff</i>	2200	Staff development, training, and media services.
<i>Administration</i>	2300	Executive administrative services including the Board, Superintendent, community relations, and legal services.
	2400	School site administration including the principal and staff.
	2500	Fiscal services including accounting, budgeting, purchasing, and auditing.
<i>Maintenance and Operation of Plant Services</i>	2600	Buildings and grounds maintenance and upkeep, utilities, and security services.
<i>Transportation</i>	2700	Student transportation services.
<i>Capital Outlay</i>	4000	Facilities acquisition and construction services.

Fund

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

Fund, Capital Projects

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay (i.e.) for land, buildings, and equipment.

Fund, Debt Service

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

Fund, District Projects

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Fund, Enterprise

Used to finance and account for the acquisition, operations, and maintenance of District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements. The District uses its Food Services Fund in this manner.

Fund, Expendable Trust

Used to account for assets held in trust by the District for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

Fund, Federal Projects

Used to account for federally assisted grant programs that supplement the District in areas of special needs, basic skills, students at risk, staff development, and other innovative activities.

Fund, General

The fund used to finance the ordinary operations of the District. It is available for a legally authorized purpose and consists of funds not specifically designated for some other particular purpose.

Fund, Internal Service

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single government unit. Amounts expended by the fund are restored thereto either from operations or by a transfer from other funds to keep intact the original fund's capital. Graphic Production and Risk Management are included in this fund.

Fund, Proprietary

Operations that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Fund, Special Revenue

For accountability purposes, this fund is split between Federal Projects and District Projects. For further definition, see these funds also included in the glossary.

Governmental Accounting Standards Board (GASB)

The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GASB Statement No. 34 (GASB #34)

Statement issued by the Governmental Accounting Standards Board that became effective beginning in fiscal year 2002. GASB #34 established significant new financial reporting requirements, specifically preparing financial reports on the accrual basis of accounting, expanding budgetary reporting, depreciating fixed assets, and focusing on the major funds of the District.

Gifted and Talented (GATE)

Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 and continues through grade 6.

Grant

Contributions of either funds or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Hearing Impairment

Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

High School

A school classified as high school by state and local statutes or practices and typically composed of grades nine through twelve.

Instruction

Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

Instructional Materials-Supplies

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Invoice

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

Line-Item Budget

A detailed expense or expenditure budget generally classified by object or expenditure with each organizational unit.

Kindergarten

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

Land

A fixed asset account which reflects the acquisition value of sites owned by the District. If land is purchased, this account includes the purchase price and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Maintenance of Plant (Plant Repairs; Repair and Replacement of Equipment)

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Medicaid Administrative Claiming

Medicaid Administrative Claiming is a federal program that reimburses districts for employees' time to promote the availability of Medicaid-covered health services and to improve students' access to those services.

Mental Retardation

Mental retardation means significantly subaverage general intellectual functioning and existing behavior manifested during the developmental period, which adversely affects a child's educational performance.

Middle School

A school classified as middle school by state and local statutes or practices and composed of grades six through eight.

Modified Accrual Basis of Accounting

Basis of accounting whereby revenues are recorded when they are measurable and available and expenditures are recorded when the corresponding liability is incurred. This is the basis of accounting used in the fund financial statements of the Comprehensive Annual Financial Report (CAFR).

Multiple Disabilities

Multiple disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

Object

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

Orthopedic Impairment

Orthopedic impairment means a severe orthopedic impairment that adversely affects a child’s educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease, and impairments from other causes.

Other Health Impairment

Other health impairment means having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child’s educational performance.

Payroll Costs

All costs covered under the following objects of expenditure: Licensed Salaries, Unified Salaries, Support Staff Salaries, Police Salaries, and Employee Benefits.

Per Pupil Allocation

An allocation to each school for supplies and equipment initially based on the pupil enrollment on the last day of the first school month.

Per Pupil Expenditure

An accepted and commonly used norm to initially compare expenditures between school districts, as well as at state and national levels of spending.

Personnel, Administrative (Unified)

Personnel on the payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the District that are systemwide and not confined to one school, subject, or narrow phase of school activity; for example, the Superintendent of Schools.

Personnel, Licensed

Those who are certified by the Nevada Department of Education and render services dealing directly with the instruction and delivery of certain services to pupils. (Some examples are teachers, librarians, nurses, and psychologists.)

Personnel, Support Staff

Non-administrative positions hired to support school and central office functions. (Some examples are teacher aides, clerical positions, custodians, food service worker and assistant accountants.)

Program

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program. District programs are as follows:

- 0100 Regular Instruction-Elementary/Secondary
- 0200 Special Education
- 0300 Vocational
- 0400 Other Instructional-Elementary/Secondary
- 0410 School Co-curricular Activities
- 0420 School Athletics
- 0440 Summer School
- 0600 Adult/Continuing Education
- 0700 Vocational Support
- 0800 Community Services
- 0900 Proprietary
- 0910 Enterprise
- 0911 Food Service
- 1000 Undistributed Expenditures

Property Insurance

Expenditures for all forms of insurance covering the loss of, or damage to, the property of the District from fire, theft, storm, or any other cause. Costs for appraisals of property for insurance purposes are also recorded here.

Pupil Transportation Services

Consists of those activities involved with the conveyance of pupils to and from student activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and the District.

Purchase Order

Document which authorized the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Purchased Services

Personal services rendered by personnel who are not on the payroll of the District and other services which may be purchased.

R*STARS

Acronym for Relational Standard Accounting and Reporting System which is the District’s financial accounting software package.

Region

One of the five geographical areas within the District that supervises all schools within that area. Each region has a superintendent and two assistant region superintendents. Facilities are centrally located to schools in that region. The regions are identified as Northwest, Northeast, East, Southwest, and Southeast.

Reimbursement

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Rentals

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the District.

Reserve

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Reserve For Encumbrances

A reserve representing the designations of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

Revenues

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

Salaries

Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

Sale of Assets

The receipts from the sale of scrap materials as well as worn-out or obsolete equipment that has been declared surplus to the needs of the District.

School

A division of the school system consisting of a group of pupils, one or more teachers giving instruction of a defined type, housed in a school plant of one or more buildings.

School Plant

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School Site

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting, play courts, and playfields.

Source of Funds

This dimension identifies the expenditure with the source of revenue, (i.e.) local, state, federal, and others.

Special Education

Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

Specific Learning Disability

The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

Speech or Language Impairment

This term means a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment, that adversely affects a child's educational performance.

Supplies

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Teacher Allocation

The teachers are allocated to the schools on the basis of the last day of the first school month’s enrollment.

Traumatic Brain Injury

This is an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child’s educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma.

Travel

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

Tuition Expended

Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside of the state of the paying local education agency.

Tuition Received

Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

Visual Impairment Including Blindness

This means impairment in vision that, even with correction, adversely affects a child’s educational performance. The term includes both partial sight and blindness.

Vocational Program

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

Weighted Enrollment

Used to determine the total basic support provided to the District from the state. To obtain a weighted enrollment, pre-kindergarten and kindergarten students are included as six-tenths of a student rather than a whole student. Also, students from other states enrolled in Nevada are deducted from the enrollment numbers.