

***THE STATE OF NEVADA
DEPARTMENT OF EDUCATION***

**NEVADA COMMON ELEMENTS FOR
ACCOUNTING AND REPORTING K-12
EDUCATIONAL FINANCES**

**INCLUDING STANDARD CHART OF ACCOUNTS
IN FULFILLMENT OF
THE STIPULATIONS OF
NEVADA REVISED STATUTES 385.310, subsection 2
and NEVADA REVISED STATUTES 385.315, subsection 2.**

October 14, 2008

Keith W. Rheault, Superintendent of Public Instruction

**James R. Wells, Deputy Superintendent
Administrative and Fiscal Services**

Updated 3/30/2011

FOREWORD

The Nevada Revised Statutes (NRS) chapter 385 section 310 subsection 2 prescribes one of the duties of the Deputy Superintendent for Administrative and Fiscal Services to be the development of a uniform system of budgeting and accounting for all public schools in the State. Additionally, the Department of Taxation is responsible for determining school district compliance with the requirements of the Local Government Budget Act (NRS 354.596). This dual authority requires a close working relationship between the Departments of Education and Taxation.

As the necessity to provide for financial comparability between organizations both within and outside the State of Nevada has increased, the existing reporting structure has been expanded or modified to meet particular reporting needs with minimal coordination of the reporting elements. There are three major financial reports, one required by State law and two by Federal mandate, that compare the finances of elementary and secondary education. These are in addition to the annual budget and audited financial statement requirements in the NRS. While these reports have many commonalities, they are not identical and the collection and consolidation of the information for each has been primarily done manually with a great deal of effort on both the part of the school districts and charter schools and the Department of Education staff.

To simplify these tasks, the Department of Education embarked on a project to standardize reporting elements and electronically collect and consolidate the data required for the various reports. To this end, the State Board of Education adopted a standard chart of accounts in October 2008 effective for the Fiscal Year beginning July 1, 2009. This effort was the culmination of months of work by Department of Education, school district and charter school staff. The chart of accounts was based primarily on the National Center for Education Statistics (NCES) handbook entitled *Financial Accounting for Local and State School Systems (2003 edition)* and modified as necessary to meet the needs of Nevada school districts and charter schools.

The second phase of this project is to disseminate this information to the school districts for implementation and the third and final phase is to create the platform for collecting and consolidating the data via electronic interfaces and reports.

This manual replaces the *Nevada Financial Accounting Handbook (1979)* and provides the basis for complete accounting for all district and charter school receipts and disbursements; for developing program budgets and for accumulating and disseminating program costs. It is presented to the school districts and charter schools of Nevada with the intent to promote better efficiency and resource utilization in the financial reporting process.

Keith Rheault
Superintendent of Public Instruction

James Wells
Deputy Superintendent for Administrative and Fiscal Services

FUNDS

FUND CODES

A fund is a separate fiscal entity and is established to conduct specific activities and objectives in accordance with statutes, laws, regulations, and restrictions or for specific purposes. As defined by GASB, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

- 100 General Fund (Can only have one general fund)
- 200 Special Revenue Funds
- 300 Capital Projects Funds
- 400 Debt Service Funds
- 500 Permanent Funds
- 600 Enterprise Funds
- 700 Internal Service Funds
- 800 Trust Funds, Pension Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds
- 900 Agency Funds

Note: NCES uses one digit for fund codes.

Code	Description
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XXX	Items marked with a yellow box are required for federal reporting purposes.
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Governmental Fund Types

100	General Fund. This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund. A district may have only one general fund.
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200 Special Revenue Funds. This fund is used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds are:

- Restricted state or federal grants-in-aid and
- Restricted tax levies. restricted state or federal grants-in-aid and restricted tax levies.

A separate fund may be used for each identified restricted source, or one fund may be used, both options are supplemented by the classification Project/Grant Reporting code.

210 Class Size Reduction

230 Adult Education

240 State Grants

250 Special Education

260 Gifts and Donations

270 Other Special funds / Miscellaneous funds

271 Net Proceed Mitigation Fund (NRS 362.171) Taxes on patented mines and proceeds of minerals/geothermal resources - establishment and use of school district fund for mitigation.

FUNDS

272 Revenue Stabilization Fund (NRS 354.6115) Fund to stabilize operation of local government and mitigate effects of natural disaster.

273 Insurance Loss Fund (NRS 393.020) Fund to manage insurance loss proceeds. Appropriate use of proceeds is detailed in NRS 393.020.

280 Federal Funds

285 Medicaid Funds

290 Food Service Funds - This fund is for food services such as breakfast, lunch, after-school and milk programs for staff and students. Policy decision of the governing board or management is to NOT recover the full cost of providing services through fees or charges. If food services are enterprise, use code 600.

300 Capital Projects Funds / Bond Issues. This fund is used to account for financial resources to be used to acquire or construct major capital facilities (other than those of Proprietary funds and trust funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments. A separate fund may be used for each capital project or one fund may be used, supplemented by the classification Project/Grant Reporting code.

310 Residential Construction Tax

330 Building and Sites (includes teacherages)

340 Governmental Services Tax (GSC)

350 "Pay As You Go" Tax Fund (property tax levied in accordance with NRS 387.3285)

360 Bond Issues

370 Capital Replacement

400 Debt Service Funds. This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

500 Permanent Funds. This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.

Proprietary Fund Types

600 Food Service / Enterprise Funds. This fund may be used to account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria:

Debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the school district)

Legal requirement to recover costs through fees and charges.

Policy decision of the governing board or management is to recover the costs of providing services through fees or charges

Some examples of enterprise funds are activities such as the food service catering programs, concessions for sporting events, the bookstore operation, the athletic stadium, or the community swimming pool.

FUNDS

700 Insurance & Risk Management / Internal Service Funds. This fund may be used to account for any activity within the school district that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the school district is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. Examples of internal service funds are such activities as central warehousing and purchasing, central data processing, and central printing and duplicating.

701 Insurance Property Casualty

702 Health Insurance

703 Workers Compensation

704 Unemployment Compensation

705 Other Insurance / Risk

710 Graphic Arts

Fiduciary Fund Types

800 Trust Funds. These funds are used to account for assets held by a school district in a trustee capacity for others (e.g., members and beneficiaries of pension plans, external investment pools, or private purpose trust arrangements) and therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain post-employment healthcare plans; refer to GASB 26 and 27 for guidance on the recognition of these liabilities). Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds (as described below).

810 Pension Trust Funds. This fund is used to account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other benefit plans. Typically, these funds are used to account for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to any state retirement system.

820 Investment Trust Funds. This fund is used to account for the external portion (i.e., the portion that does not belong to the school district) of investment pools operated by the school district.

830 Private-Purpose Trust Funds. This fund is used to account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.

900 Student Activities / Agency Funds. This account is used for funds that are held in a custodial capacity by a school district for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities or taxes collected for another government.

PROJECT / GRANT REPORTING

PROJECT / GRANT CODES

3/30/2011

These reporting codes identify projects and grants which permit school districts and charter schools to accumulate expenditures to meet a variety of specialized reporting requirements at local, state, and federal levels. Please refer to the NDE website for new grant codes.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

- 010-190 **Local Projects.** Expenditures that require specialized reporting and are funded from local sources. One example is a project funded by the local service club to provide intramural activities for students in the community.
- 200-390 **State Projects.** Expenditures that require specialized reporting for categorically funded state programs.
- 400-990 **Federal Projects.** Expenditures that require specialized reporting to the federal government directly or through the state. CFDA (Catalog of Federal Domestic Assistance) numbers are included.
400-599 = Direct Federal projects / grants.
600-990 = Pass-through - State distributes funds to LEA's from Federal Project / Grant received.
- 000 **Non-Categorical.** Revenues and expenditures that do not require specialized reporting.

Code	Description
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PROJECT / GRANT CODES

010-190 This range of codes is for private and local grants. NDE will not assign codes.

STATE GRANTS

- 201 DSA (Distributive School Account) Basic Aid to Schools
- 202 National School Lunch State Match
- 203 CSR At-Risk Kindergarten Teachers
- 204 Gifted and Talented Discretionary Units
- 206 Nationally Certified School Library Media Specialists
- 207 Nevada Pre-Kindergarten Education Program / Early Childhood Education
- 208 Special Elementary Counseling Service
- 209 Local School District (LEA) School Library Book Purchasing Program
- 210 Retirement Stipends - At-Risk Schools
- 211 Retirement Stipends - Hi Impact Positions
- 212 Retired Employee Group Health Insurance
- 213 Gifted and Talented Education
- 214 Special Transportation funding
- 216 Innovation and Prevention of Remediation Grant (Elementary)
- 217 Innovation and Prevention of Remediation Grant (Secondary)
- 218 Licensed Ed Incentive Grants (replacing 210 and 211)
- 219 Education Technology - School District - Hardware
- 220 AB 2, Special Appropriation - Save the Children's Rural Literacy Initiative
- 221 Education Technology - School District - Technology Support
- 222 Education Technology - School District - Best Practices
- 224 Education Technology - High Quality Content Material
- 225 Education Technology - Professional Development
- 227 Teacher Signing Bonus
- 228 Nevada History
- 229 Adult High School Education Program - Prison
- 230 Nationally Certified School Counselors & School Psychologists - Salary Increase
- 231 Adult High School Education Program - Regular
- 232 Training Stipends for Deaf Students

PROJECT / GRANT REPORTING

233	Pilot Program - Deaf Students
235	Group Insurance Special Appropriation
236	Commission on Excellence
237	Substance Abuse Prevention
238	Class Size Reduction Aid to Schools (State grant)
239	Non-Title I School Support Team Substitute / Extra Duty Pay (support)
241	Regional Training Program for Professional Development / AB 627 / RPD
242	Northeastern Nevada Science Project - NNSP
245	AB 580-Section 39 Nationally Certified & Licensed Speech Pathologists (salary)
246	AB 580-Section 57 Modular Classroom
247	AB 2, Sec 7, Signing Bonuses for Teachers of the Deaf / Hard of Hearing
250	Peer Mediation and Conflict Resolution Grant
256	AB 563, Sec 22, 3(e) Educational Technology / KLVX Satellite Service
257	AB 563, Sec 22, 3(e) Educational Technology / School Library Database Licenses
260	Commission on Construction Education Grant
270	State Funds through Local and/or Private Agencies
271	Geography Alliance in Nevada (G.A.I.N.) UNR Grant - not a K-12 grant.
281	Education Technology Needs Assessment (NRS 388.795) LCE
283	AB 580-Section 69 Performance Pay
285	Career and Technical Education - Other (see 300-307 below)
286	AB 580-Section 64 Disruptive Students
288	AB 580-Section 62 LEP Pre-Kindergarten Pilot Program
295	Full-Day Kindergarten / AB 4
297	Non-Title I School Support Team Leader Contracts/Extra Duty Pay
298	Empowerment Schools Planning Grant-School Districts
299	JASON Project - SB 579 - Pilot Project for HSPE Math Proficiency Tutoring
300	CTE State Formula Funds
301	CTE State Competitive Funds - Agriculture
302	CTE State Competitive Funds - Business and Marketing
303	CTE State Competitive Funds - Family & Consumer Science
304	CTE State Competitive Funds - Health Science
305	CTE State Competitive Funds - Information Technology
306	CTE State Competitive Funds - Trade & Industry
307	CTE State Apprenticeship Program
310	Adult Basic Education - Continuing Education
315	Family to Family - NV Health and Human Services
316	Differential Response, Child Protective Services, NV Health and Human Services
317	NRS 340A Resource, Referral and Case Management, NV Health and Human Services
318	Leveraging Educational Assistance Partnership (LEAP) - State Match
319	Special Leveraging Educational Assistance Partnership (SLEAP) - State Match
320	Nevada Drinking Water State Revolving Fund

DIRECT FEDERAL GRANTS

	CFDA#	
400	Supplemental Nutrition Assistance Program	10.551
401	Schools and Roads - Grants to States (Forest Service)	10.665
402	Schools and Roads - Grants to Counties (Forest Service)	10.666
403	Distance Learning and Telemedicine Loans and Grants (Rural Development)	10.855
404	WPC Regional Recreation Center - Economic Adjustment Assistance	11.307
405	Public Computing Centers for Rural Nevada (PCC) - ARRA - Dept of Commerce grant	11.557
406	REAP / Rural Education / Title VI Part B	84.358/A
407	USDA Rural Development Grant - Community Facilities Loans and Grants Recovery	10.780
408	Reserve Officer Training Corps (ROTC) - Direct	12.XXX
410	Aquatic Habitat for Young Minds - Direct	15.DDG
411	Schoolyard Habitat Project (US Dept of the Interior, Nevada Fish & Wildlife Service)	15.608
415	Community Oriented policing Services (COPS) - ARRA - Stimulus/Recovery Act	16.710

PROJECT / GRANT REPORTING

418	Teacher Incentive Fund (Not ARRA)	84.374
419	Teacher Incentive Fund - ARRA - Stimulus/Recovery Act	84.385
420	Impact Aid (Title VIII)	84.041
421	Impact Aid School Construction - ARRA - Stimulus/Recovery Act	84.401
422	Impact Aid - School Construction Formula Grants - ARRA - Stimulus/Recovery Act	84.404
435	Indian Education - Grants to Local Educational Agencies - Title VII	84.060
436	Safe and Drug-Free Schools and Communities - National Programs (Title IV)	84.184
440	Emergency Food and Shelter National Board Program, Family Resource Center (FRC)	97.024
441	Parental Involvement & Resource Centers (FRC)	84.310A
445	High School Graduation Initiative - School Dropout Prevention Program	84.360
450	School Improvement Grants	84.377
503	Education and Human Resources (Math and Science Enhancement)	47.076
505	Safe Schools/Healthy Students (Safe & Drug-Free Schools and Communities)	84.184L
510	FIE (Fund for the Improvement of Education) - Smaller Learning Communities	84.215
512	FIE (Fund for the Improvement of Education) - Health Occupations	84.215
513	FIE (Fund for the Improvement of Education) - Earmark Grants	84.215
515	Tech Challenge	84.303K
517	Magnet Schools Assistance	84.165
518	FIE (Fund for the Improvement of Education) - Equipment Earmark Magnet Schools	84.215K
521	Public Telecommunications Facilities Planning & Construction	11.550
525	Arts in Education	84.351
526	Transition to Teaching	84.350
527	FIE (Fund for the Improvement of Education) - Curriculum Development of Mariachi Music	84.215
535	FIE (Fund for the Improvement of Education) - Desert Sunrise	84.215
537	Indian Education Assistance - J.O'Malley Supplement	15.130
546	FIE (Fund for the Improvement of Education) - Alternative Drop Out Prevention Program	84.215
547	FIE (Fund for the Improvement of Education) - Reading Road to Graduation	84.215
560	FIE (Fund for the Improvement of Education) - Living Amer. Freedom, Living Amer History	84.215

PASS THROUGH FROM FEDERAL TO STATE

	CFDA#	
601	Secondary & Two-year postsecondary Agriculture Education Challenge Grants	10.226
602	Grants to States - Library Sciences (LSTA) through NV Library and Archives	45.310
603	Incentive Grants - WIA Section 503, Voc Ed (US Dept of Labor)	17.267
604	State & Community Highway Safety - Zone Safety Coordinator	20.600
605	Highway Planning and Construction (through NDOT)	20.205
606	Adult Basic Education / English as Second Language Instruction	84.002
607	Adult Ed & Family Literacy Act (AEFLA) - English Literacy / Civics	84.002
608	Adult Ed & Family Literacy Act - Basic Instruction (WIA, Title II, Basic grants to states)	84.002
609	Adult Ed & Family Literacy Act (AEFLA) - Leadership	84.002
610	Gear-up - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334
612	WIA - Workforce Investment Act for Youth - funding passed through NevadaWorks	17.259
613	Brownfields Grant - Through NDEP and USEPA	66.817
615	Leveraging Educational Assistance Partnership (LEAP)	84.069A
616	Special Leveraging Educational Assistance Partnership (SLEAP)	84.069B
618	IDEA Part B, Local Plan - ARRA Funds - Stimulus/Recovery Act, PL 111-5	84.027A
619	Title I - D Delinquent Grants - ARRA Funds - Stimulus/Recovery Act	84.389
620	Special Education - ARRA Funds - Stimulus/Recovery Act	84.391
621	Early Childhood - ARRA Funds - Stimulus/Recovery Act	84.392
622	Title I - A Grants - ARRA Funds - Stimulus/Recovery Act	84.389
623	Title I - School Improvement, 1003(g)	84.377A
624	Title I - School Improvement, 1003(a)	84.010
625	Title I, Migrant Consortium Incentive Grant Program, Migrant Education Coordination Prog	84.144
629	Title I - Part C, Migrant Education - State Grant Programs	84.011A
630	Title I - Part D, Program for Neglected and Delinquent Children	84.013A
631	Carl D. Perkins Title I Basic Grant - Career & Technical Education	84.048

PROJECT / GRANT REPORTING

632	Carl D. Perkins Pass through from Community College (Reserve)	84.048
633	IASA Title I Part A Helping Disadvantaged Students Meet High Standards/School Imprvmnt	84.010
634	Carl D. Perkins Title I Competitive Reserve Grant	84.048
635	Carl D. Perkins Title I Corrections Grant	84.048
636	Carl D. Perkins Title I Tech Prep Reserve Grant	84.048
637	Carl D. Perkins Title I Nontraditional Grant	84.048
638	Carl D. Perkins Title I Leadership Grant	84.048
639	IDEA Part B, Special Education Grants to States- Local Plan / Entitlement, PL 108-446	84.027
640	Advanced Placement Fee Payments (Title I, part G), PL 103-382	84.330B
641	IDEA Part B - Special Ed grants to states - District Initiative/District Improvement/DIG	84.027
650	Title I - A Delinquent (set aside grant)	84.010
651	Title I-Part B Even Start Family Literacy	84.213C
652	Even Start - Migrant Education	84.214
653	FIE (Fund for the Improvement of Education) - ELLIS (English Language Literacy & Lab Progi)	84.215
654	Carl D. Perkins Title II Tech Prep Education	84.243
655	Technology Literacy Challenge Fund	84.318
656	Striving Readers Comprehensive Literacy Program	84.371B
658	Title III Part A - English LEP program	84.365A
659	Title III Part B - Immigrant-English Language Acquisition	84.365A
660	IDEA Part B Special Projects - Physical and Occupational Therapy	84.027
661	Federal Charter School Start-up Grant	84.282
663	Accountability - TITLE VI (Mathematics and Science Partnerships)	84.366
665	IDEA Part B, Early Childhood Special Education Flow-through (Preschool), PL 108-446	84.173
666	Early Reading First	84.359
667	IDEA Part B Special Projects	84.027
668	Title II Blend, PL 110-107 Teacher and Principal Recruiting and Training	84.367
669	Title V - Alternative Education Program	84.367
670	Title V, Part A Innovative programs	84.298
671	Title II, Part A (Funds Transfer to Title V per "No Child Left Behind" provisions)	84.298
672	Title IX No Child Left Behind Act	84.298
675	IDEA Part B, Early Childhood Special Projects - Other	84.173
676	IDEA Part B, Early Childhood Special Projects - Early Childhood Aide Time	84.173
677	IDEA Part B, Early Childhood Special Projects - Early Childhood Nutrition	84.173
678	IDEA Part B, Early Childhood Special Projects -Early Childhood Speech & Lang therapy	84.173
684	Innovative Programs Virtual HS	84.298
688	Education for Homeless Children and Youth	84.196A
689	Education for Homeless Children and Youth - ARRA Funds -Stimulus/Recovery Act	84.387
691	Grants for State Assessments and Related Activities (Title VI)	84.369
692	Enhanced Assessment Instruments Grant (State Science Assessment Systems)	84.368A
693	Abstinence Education Program	93.235
694	Substance Abuse & Mental Health Services-Projects of Regional & National Significance	93.243
695	Immunization Program, NV State Health Div, Bureau of Child/Family/Comm Wellness	93.268
696	Medicaid Infrastructure Grant (MIG) - NV Dept of Health & Human Services	93.768
706	Mathematics and Science Partnerships Title II, Part B	84.366
708	Title II, Part A - Improving Science Achievement with Instructional Technology	84.367
709	Title II, Part A - Improving Teacher Quality - Teacher Quality	84.367
710	Title II, International Exchange - Improving Teacher Quality	84.367
712	Improving Teacher Quality - Developing Mathematical Understanding	84.367
720	Title IV-Safe & Drug-Free Schools and Communities - (Federal to State Grants)	84.186A
722	Refugee School Impact Aid Grant	93.576
723	Child Abuse & Neglect, Title XX Social Services Block Grant, Children's Trust Fund	93.669
724	Pilot Program for National & State Background Checks - (Direct Access-Long-Term Care)	93.785
725	Developmental Disabilities Basic Support & Advocacy Grants,Dept of Health & Human Serv	93.630
726	Block Grants for Prevention and Treatment of Substance Abuse, BADA, SAPTA	93.959
727	Community Services Block Grant (Formula Grants)	93.569

PROJECT / GRANT REPORTING

728	Community Services Block Grant - Discretionary (Project Grants)	93.570
729	Community Services Block Grant - ARRA	93.710
730	Learn and Serve America - School and Community based program	94.004
731	Assistance to Fire Fighters	97.044
732	US Dept of Health & Human Services thru NV Welfare - ARRA - Stimulus/Recovery Act	93.713
733	School Improvement Grants - ARRA - Stimulus/Recovery Act 1003(a) funds	84.389
734	State Clean Diesel Grant Program - School Bus Replacement Program - ARRA - EPA	66.040
735	State Energy Program Formula Grants-Thru NV Office of Energy - ARRA - Stimulus	81.128
736	Early Head Start - ARRA - Expansion (UNR pass through)	93.709
740	Statewide Data systems - ARRA Funds - Stimulus/Recovery Act	84.384
741	Teacher Incentive Fund - ARRA Funds - Stimulus/Recovery Act	84.385
742	Title II Part D Enhancing Education through Technology/Competitive - ARRA Funds	84.386
743	School Improvement Grants - ARRA - Stimulus/Recovery Act 1003(g) funds	84.388
744	Rehabilitation Services-Vocational Rehabilitation Grants to states - ARRA - Stimulus/Rec	84.390
745	84.393 Special Education - Grants for Infants & Families - ARRA - Stimulus/Recovery Act	84.393
746	State Fiscal Stabilization Fund (SFSF) - Education State Grants - ARRA - Stimulus/Rec	84.394
747	State Fiscal Stabilization Fund (SFSF) - Race-to-the-top incentive - ARRA - Stimulus/Rec	84.395
748	State Fiscal Stabilization Fund (SFSF) - What works/Innovation - ARRA - Stimulus/Rec	84.396
749	State Fiscal Stabilization Fund (SFSF) - Government Services - ARRA - Stimulus/Rec	84.397
750	Consolidated Grants to the Outlying Areas - ARRA - Stimulus/Recovery Act	84.402
751	Teacher Quality Partnerships - ARRA - Stimulus/Recovery Act	84.405
752	Capacity Building for Traditionally Underserved Populations - ARRA - Stimulus/Recovery	84.406
753	Education Jobs Fund - Ed Jobs Act, Title I, PL 111-226; PL 111-5,XIV Stat; ARRA funds	84.410
754	Energy Efficiency and Renewable Energy for Schools - Dept of Energy - ARRA funds	81.041
757	Reading First State Grants	84.357
759	Reading First - Level III Academy	84.357
763	Special Education - State Personnel Development Grant/District Improvement Grant (SIG)	84.323A
765	Title II part D Enhancing Education through Technology/Competitive Grants	84.318
766	Title II part D Enhancing Education through Technology/Formula Grants	84.318
770	Title IV Part B 21st Century Community Learning Centers - After School Learning	84.287
771	Title IV-B Family Resource Center - Promoting Safe and Stable Families	93.556
780	Federal Funds through Local and/or Private Agencies	varies
791	Support School Programs to Prevent Spread of HIV & Other Health Problems, CDC Grant	93.938
792	Child Care & Development Block Grant - Formula - Registry Program (NV H& HS)	93.575
793	Child Care & Development Block Grant - Formula - Children's Cabinet Infants & Toddlers	93.575
799	NV College Access Challenge Grant Program - CACGP (thru NV System of Higher Ed)	84.378A
800	Nutrition - Food for Education	10.550
801	Nutrition - School Breakfast Program	10.553
802	Nutrition - National School Lunch Program	10.555
803	Nutrition - Special Milk Program	10.556
804	Nutrition - Summer Food Service Program	10.559
805	Nutrition - State Administrative Expenses for Child Nutrition	10.560
806	Nutrition - Commodity Supplemental Food Program	10.565
807	Nutrition - Team Nutrition Grants	10.574
808	Nutrition - Fresh Fruit and Vegetable Program	10.582
809	Nutrition - ARRA - NSLP Equipment Grant (Stimulus)	10.579
810	Nutrition - Child and Adult Care Food Program (CACFP)	10.558
811	Nutrition - (NSLP) Equipment Assistance Grant (Regular)	10.579
812	Nutrition - CACFP Wellness	10.579

The following is your "Project Number" and should be included on your payment information:

AA-BBB-CCCC for payments from NV Dept of Education ONLY

AA = the fiscal year

BBB = the project/grant code (above)

PROJECT / GRANT REPORTING

CCCCC = your District, school or Charter School code

REVENUES

REVENUE CODES

Revenue is the increase in equity during a designated period of time resulting from additions to assets which do not increase any liabilities or represent the recovery of an expenditures and the cancellation of liabilities without a corresponding increase in other liabilities or a decrease in assets. The revenue may be restricted or unrestricted. We primarily designate revenues as either Local, State, Federal or Other.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

- 1000 Revenue from Local Sources
- 2000 Revenue from Intermediate Sources
- 3000 Revenue from State Sources
- 4000 Revenue from Federal Sources
- 5000 Other Financing Sources
- 6000 Other Items
- 8000 Opening Fund Balance

NCES Code Details:

Code	Description
XXXX	Items marked with a yellow box are required for federal reporting purposes.
1000	Revenue From Local Sources
1100	Taxes Levied/Assessed by the School District. Compulsory charges levied by the school district to finance services performed for the common benefit.
1110	Ad Valorem Taxes. Taxes levied by a school district on the assessed value of real and personal property located within the school district that, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property. Penalties and interest on ad valorem taxes should be included in account 1140.
1111	Net Proceeds from Minerals Adjustment. Nevada law requires that school districts hold the current year's proceeds from minerals in Reserve until the following year. The entry on this line is the difference between the proceeds of the current year compared with the proceeds from the prior year.
1112	Net Proceeds from Minerals - Prior Year
1113	Real Estate Taxes - Current Year
1114	Real Estate Transfer Tax
1115	Room Tax
1120	Sales and Use Taxes / LSST (Local School Support Tax). Taxes assessed by the school district imposed on the sale and consumption of goods and services. They can be imposed on the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the school district jurisdiction, with few or limited exemptions, or as a tax on the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales tax and for selective sales taxes. Penalties and interest on sales and use taxes should be included in account 1140.

REVENUES

1130	Income Taxes. Taxes assessed by the school district and measured by net income-that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. Separate accounts may be maintained for individual, corporate, and unincorporated business income taxes. Penalties and interest on income taxes should be included in account 1140. Not applicable in Nevada
1140	Penalties and Interest on Taxes. Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
1150	Residential Construction Tax
1190	Other Taxes. Other forms of taxes the school district levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
1191	Franchise Fees
1192	Basic General Governmental Services Tax (Formerly Motor Vehicle Privilege Tax)
1193	Boat Registration
1200	Revenue From Local Governmental Units Other Than School Districts. Revenue from the appropriations of another local governmental unit. The school district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are <u>not earmarked for school purposes</u> . This classification includes revenue from townships, municipalities, and counties. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded in the 2000 revenue series.
1290	Other Taxes. Other forms of taxes by a local governmental unit other than a school district, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.
1300	Tuition. Revenue from individuals, welfare agencies, private sources, and other school districts and government sources for education provided by the school district.
1310	Tuition From Individuals
1320	Tuition From Other Government Sources Within the State
1321	Tuition From Other School Districts Within the State
1330	Tuition From Other Government Sources Outside the State
1331	Tuition From School Districts Outside the State
1340	Tuition From Other Private Sources (other than individuals)
1350	Tuition From the State/Other School Districts for Voucher Program Students
1400	Transportation Fees. Revenue from individuals, welfare agencies, private sources, or other school districts and government sources for transporting students to and from school and school activities.
1410	Transportation Fees From Individuals

REVENUES

1420	Transportation Fees From Other Government Sources Within the State
1421	Transportation Fees From Other School Districts Within the State
1430	Transportation Fees From Other Government Sources Outside the State
1431	Transportation Fees From Other School Districts Outside the State
1440	Transportation Fees From Other Private Sources (other than individuals)
1500	Investment Income. Revenue from short-term and long-term investments.
1510	Interest on Investments. Interest revenue on investments in United States treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments.
1520	Dividends on Investments. Revenue from dividends on stocks held for investment.
1530	Net Increase in the Fair Value of Investments. Gains recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). All recognized investment gains may be accounted for by using this account; however, interest earnings from short-term investments may be credited to account 1510 (for tracking purposes only). For financial reporting purposes, GASB Statement 31 requires that all investment income, including the changes in fair value of investments, be reported as revenue in the operating statement. Note: An additional account (expenditure object code 930) has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record the net of all investment gains or losses (reported as a contra revenue).
1531	Realized Gains (Losses) on Investments. Gains or losses recognized from the sale of investments. Gains represent the excess of sale proceeds over cost or any other basis of the date of sale. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes.
1532	Unrealized Gains (Losses) on Investments. Gains or losses recognized from changes in the value of investments. Gains represent the excess of fair value over cost or any other basis of the date of valuation. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes.
1540	Investment Income from Real Property. Revenue for rental, use charges, and other income on real property held for investment purposes.
1600	Food Services. Revenue for dispensing food to students and adults.
1610	Daily Sales-Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches, and milk that are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under Revenue Source 4500.

REVENUES

- 1611 **Daily Sales-School Lunch Program.** Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
- 1612 **Daily Sales-School Breakfast Program.** Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
- 1613 **Daily Sales-Special Milk Program.** Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
- 1614 **Daily Sales-After-School Program.** Revenue from students from the sale of reimbursable costs from after-school programs.

1620 **Daily Sales-Non Reimbursable Programs.** Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category includes all sales to adults, the second type A lunch to students, and a la carte sales.

1630 **Special Functions.** Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTA/PTO-sponsored functions, and athletic banquets.

1650 **Daily Sales-Summer Food Program.** Revenue from students for the sale of reimbursable costs from summer programs.

1700 **District Activities.** Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district. These revenues are not to be commingled with the proceeds from student activities. (See Chapter 8 in the NCES financial accounting for local and state school systems handbook for further clarification.)

1710 **Admissions.** Revenue from patrons of a school-sponsored activity such as a concert or a football game.

1720 **Bookstore Sales.** Revenue from sales by students or student-sponsored bookstores.

1730 **Student Organization Membership Dues and Fees.** Revenue from students for memberships in school clubs or organizations.

1740 **Fees.** Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under the appropriate account in the 1400 series.

1750 **Revenue From Enterprise Activities.** Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program. These revenues are normally associated with activities at the campus level that generate incremental local revenues for campus use.

1790 **Other Activity Income.** Other revenue from school or district activities.

1800 **Revenue From Community Services Activities.** Revenue from community services activities operated by a school district. For example, revenue received from operation of a skating facility by a school district as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.

1900 **Other Revenue From Local Sources.** Other revenue from local sources not classified above.

1910 **Rentals.** Revenue from the rental of either real or personal property owned by the school district. Rental of property held for income purposes is not included here, but is recorded under account 1540.

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1920 Contributions and Donations From Private Sources. Revenue associated with contributions and donations made by private organizations. These organizations include, but are not limited to, educational foundations, PTA/PTO organizations, campus booster clubs, and private individuals. This code should be used to record on-behalf payments made by private organizations to school district personnel (e.g., stipends paid to teachers or other school district staff).

1930 Gains or Losses on the Sale of Capital Assets. The amount of revenue over (under) the book value of the capital assets sold. For example, the gain on the sale would be the portion of the selling price received in excess of the depreciated value (book value) of the asset. This account is used in Proprietary and Fiduciary funds only. Revenue account 5300 is used for governmental funds.

Note: An additional account (expenditure object code 940) has been established for accounting for losses from capital asset sales so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).

1940 Textbook Sales and Rentals. Revenue from the rental or sale of textbooks.

1941 **Textbook Sales.** Revenue from the sale of textbooks.

1942 **Textbook Rentals.** Revenue from the rental of textbooks.

1950 Miscellaneous Revenues From Other School Districts. Revenue from services provided other than for tuition and student transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, and guidance.

1951 **Miscellaneous Revenue From Other School Districts Within the State.**

1952 **Miscellaneous Revenue From Other School Districts Outside the State.**

1960 Miscellaneous Revenues From Other Local Governmental Units. Revenue from services provided to other local governmental units. These services could include non-student transportation, data processing, purchasing, maintenance, cleaning, cash management, and consulting.

1970 Operating Revenues. Goods and services provided for insurance, printing, or data processing. This account should be used only for Proprietary funds.

1980 Refund of Prior Year's Expenditures. Expenditures that occurred last year that are refunded this year. If the refund and the expenditure occurred in the current year, reduce this year's expenditures, as prescribed by GAAP.

1990 Miscellaneous. Revenue from local sources not provided for elsewhere.

1991 **Jury Duty**

1992 **Environmental Fines**

2000

Revenue From Intermediate Sources (Not applicable in Nevada)

2100 Unrestricted Grants-in-Aid. Revenue recorded as grants by the school district from an intermediate unit that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and/or for those assigned to specific sources of revenue as appropriate.

REVENUES

2200	Restricted Grants-in-Aid. Revenue recorded as grants by the school district from an intermediate unit that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit and for those assigned to specific sources of revenue as appropriate.
2800	Revenue in Lieu of Taxes. Commitments or payments made out of general revenues by an intermediate governmental unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the intermediate governmental unit.
2900	Revenue for/on Behalf of the School District. Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by an intermediate unit to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.
3000	Revenue From State Sources
3100	Unrestricted Grants-in-Aid. Revenue recorded as grants by the school district from state funds that can be used for any legal purpose desired by the school district without restriction. Separate accounts may be maintained for general grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
3110	Distributive School Account (DSA) Basic Support per Student-Nevada Plan
3115	Special Education portion of the Distributive School Account (DSA) funding
3200	State Government Restricted Funding and Grants-in-Aid. Revenue recorded as funding / grants by the school district from state funds that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it must be returned, usually to the state. Separate accounts may be maintained for general-source funding / grants-in-aid that are not related to specific revenue sources of the state and for those assigned to specific sources of revenue as appropriate.
3210	Special Transportation (example: Lyon County)
3220	Adult High School Diploma Program Funding
3230	Class Size Reduction
3800	Revenue in Lieu of Taxes. Commitments or payments made out of general revenues by a state to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property. It includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the state.

REVENUES

3900 Revenue for/on Behalf of the School District. Commitments or payments made by a state for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment of a pension fund by the state on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by a state unit to the school district. Separate accounts may be maintained to identify the specific nature of the revenue item. Included are "One-Shot" and miscellaneous state revenue.

4000 Revenue From Federal Sources.

4100 Unrestricted Grants-in-Aid Direct From the Federal Government. Revenues direct from the federal government as grants to the school district that can be used for any legal purpose desired by the school district without restriction.

4103 **E-Rate Funds.** Even though these funds may be netted against the expense, it should be recorded here so that the expenditure is not understated.

4200 Unrestricted Grants-in-Aid From the Federal Government Through the State. Revenues from the federal government through the state as grants that can be used for any legal purpose desired by the school district without restriction.

4300 Restricted Grants-in-Aid Direct From the Federal Government. Revenues direct from the federal government as grants to the school district that must be used for a categorical or specific purpose. If such money is not completely used by the school district, it usually is returned to the governmental unit.

4500 Restricted Grants-in-Aid From the Federal Government Through the State. Revenues from the federal government through the state as grants to the school district that must be used for a categorical or specific purpose.

4700 Grants-in-Aid From the Federal Government Through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency.

4800 Revenue in Lieu of Taxes. Commitments or payments made out of general revenues by the federal government to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. Such revenue includes payment made for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the federal governmental unit.

4900 Revenue for/on Behalf of the School District. Commitments or payments made by the federal government for the benefit of the school district, or contributions of equipment or supplies. Such revenue includes a contribution of capital assets by a federal governmental unit to the school district and foods donated by the federal government to the school district. Separate accounts should be maintained to identify the specific nature of the revenue item.

5000 Other Financing Sources

5100 Issuance of Bonds. Used to record the face amount of the bonds that are issued. Short-term debt proceeds should *not* be classified as revenue. When a school district issues short-term debt (debt with a duration of less than 12 months) that is to be repaid from governmental funds, a liability (notes payable) should be recorded in the balance sheet of the fund responsible for repayment of the debt.

5110 **Bond Principal.** Used to record the face amount of bonds sold.

REVENUES

5120 **Premium or Discount on the Issuance of Bonds.** Proceeds from that portion of the sale price of bonds in excess of or below their par value. The premium or discount represents an adjustment of the interest rate and will be amortized using expenditure object account 834 or revenue account 6200.

5200 Fund Transfers In. Used to classify operating transfers from other funds of the district.

5300 Proceeds From the Disposal of Real or Personal Property. Proceeds from the disposal of school property or compensation for the loss of real or personal property. Any gain or loss on the disposal of property for Proprietary or Fiduciary funds is recorded in account 1930. Account 5300 should be used only for proceeds from the disposal of assets that do not have significant value. The reporting of major asset sales should be recorded as Special Items using account 6300.

5400 Loan Proceeds. Proceeds from loans greater than 12 months.

5500 Capital Lease Proceeds. Proceeds from capital leases.

5600 Other Long-Term Debt Proceeds. Proceeds from other long-term debt instruments not captured in the preceding codes (e.g., certificates of obligation).

6000 Other Items

6100 Capital Contributions. Capital assets acquired as the result of a donation or bequest of an individual, estate, other government, a corporation or an affiliate organization.

6200 Amortization of Premium on Issuance of Bonds. Credit entries associated with the amortization of debt premiums in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only.

Note: This account has been established for premium amortization so that districts may report amortization of debt premiums and discounts separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, expenditure account 834 may be used to record either debt premiums (reported as a contra revenue) or discounts.

6300 Special Items. Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.

6400 Extraordinary Items. Used to classify items in accordance with GASB 34. Included are transactions or events that are outside the control of school district administration and are **both** unusual in nature and infrequent in occurrence. For some districts, these include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

8000 Opening fund Balance

PROGRAMS

PROGRAM CODES

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program classification provides a framework to classify instructional and other expenditures by program to determine cost.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

- 100 Regular Elementary / Secondary Education Programs
- 200 Special Programs
- 300 Vocational and Technical Programs
- 400 Other Instructional Programs - Elementary / Secondary
- 500 Non-Public School Programs
- 600 Adult/Continuing Education Programs
- 700 Community/Junior College Education Programs
- 800 Community Services Programs
- 900 Co-curricular and Extra-curricular Activities
- 000 Undistributed / Unassigned to any particular program

NCES Code Details:

Key program codes to report are in an enclosed box.

XXX Items marked with a yellow box are required for federal reporting purposes.

280-299 Optional - Object 200: Separates Sp Ed self-contained & resource programs.

Code	Program Code Description
100	Regular Elementary/Secondary Education Programs. Activities that provide students in prekindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability; from vocational/technical programs that focus on career skills; and from alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors.
140	Summer School for Regular Programs - summer school programs offering the regular curriculum and not included with other programs (i.e. Special Education, Vocational/Technical, etc.)
200	Special Programs. Special Programs include activities for elementary and secondary students (prekindergarten through grade 12) receiving special education and related services. These services are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. Special Programs is also inclusive of students receiving services related to gifted and talented programs.
210	Early Childhood Special Programs
240	Summer School for Special Programs.
260	Home Bound Pupils - Special Programs

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270

Gifted and talented Programs. These students exhibit behaviors that reflect an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, and high levels of creativity. Individuals capable of developing gifted behavior are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance. Persons who manifest or are capable of developing an interaction among the three clusters require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs (Renzulli and Reis 1997).

280

Self-Contained Programs. These programs are generally for students with moderate to severe disabilities, who receive instruction from a specialist and who receive special education services primarily in a self-contained classroom.

- 281 **Learning Disability** - A disorder in one or more of the basic psychological processes involved in understanding or using spoken or written language which is not primarily the result of a visual, hearing or motor impairment, mental retardation, serious emotional disturbance, or an environmental, cultural or economic disadvantage. The disorder may manifest itself in an imperfect ability to listen, think, speak, read, write, spell or perform mathematical calculations. The disorder includes, without limitation, such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia. The term does not include learning problems that are primarily the result of visual, hearing or motor disabilities; of mental retardation; of emotional disturbance; or of environmental, cultural, or economic disadvantage.
- 282 **Speech / Language Impairment** - A disorder relating to language, articulation, fluency or the use of the voice which: is outside the range of acceptable variation in a given environment; is inconsistent with the chronological or mental age of the person with the disability; or affects the emotional, social or educational adjustment of the person with the disability.
- 283 **Mental retardation** - significantly sub average general intellectual functioning, existing concurrently with deficits in adaptive behavior and manifested during the developmental period, that adversely affects a child's educational performance.
- 284 **Serious Emotional Disturbance** - A condition exhibiting one or more of the following characteristics over a long period of time (at least three months), and to a marked degree that adversely affects academic performance: an inability to learn which is not caused by an intellectual, sensory or health factor; an inability to engage in or to maintain interpersonal relationships with peers and teachers; inappropriate behavior or feelings; a general and pervasive mood of unhappiness or depression; a physical symptom associated with a personal or academic problem; or the expression of fears regarding personal or academic problems. The term includes schizophrenia. The term does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance.
- 285 **Autism** - A spectrum disorder which significantly affects verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance causing significant delays or irregular patterns in learning or both. 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. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance, as defined in program code 284. The term includes, without limitation, a group of developmental disorders such as autistic disorder, Asperger's disorder, atypical autism, pervasive developmental disorder and other similar disorders.

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- 286 **Health Impairment.** Impairment that limits the strength, vitality or alertness of the pupil, including, without limitation, a heightened alertness to environmental stimuli which is caused by chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, childhood disintegrative disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, Rett's disorder and sickle-cell anemia and adversely affects the educational performance of the pupil.
- 287 **Developmental delay** - Programs for children aged 3 through 9 who are experiencing developmental delays, as defined by the state and as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: physical development, cognitive development, communication development, social or emotional development, or adaptive development.
- 288 **Multiple disabilities** - The occurrence of mental retardation with another disability, the combination of which causes such severe educational needs that the student cannot be accommodated in special education programs solely for one of the impairments.
- 289 **Other Disabilities.** Includes but is not limited to the following:

Hearing impairment, including deafness, means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance. The term includes both partial hearing and deafness.

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

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

Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly (e.g., clubfoot, absence of some member), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns that cause contractures).

Traumatic brain injury means 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.

290

Resource Programs. These programs are generally for students with mild to moderate disabilities, who receive instruction from a generalist and who receive special education services through a consultative method, resources method or any combination of methods of instruction.

- 291 **Learning Disability** - A disorder in one or more of the basic psychological processes involved in understanding or using spoken or written language which is not primarily the result of a visual, hearing or motor impairment, mental retardation, serious emotional disturbance, or an environmental, cultural or economic disadvantage. The disorder may manifest itself in an imperfect ability to listen, think, speak, read, write, spell or perform mathematical calculations. The disorder includes, without limitation, such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia. The term does not include learning problems that are primarily the result of visual, hearing or motor disabilities; of mental retardation; of emotional disturbance; or of environmental, cultural, or economic disadvantage.

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- 292 **Speech / Language Impairment** - A disorder relating to language, articulation, fluency or the use of the voice which: is outside the range of acceptable variation in a given environment; is inconsistent with the chronological or mental age of the person with the disability; or affects the emotional, social or educational adjustment of the person with the disability.
- 293 **Mental retardation** - significantly sub average general intellectual functioning, existing concurrently with deficits in adaptive behavior and manifested during the developmental period, that adversely affects a child's educational performance.
- 294 **Serious Emotional Disturbance** - A condition exhibiting one or more of the following characteristics over a long period of time (at least three months), and to a marked degree that adversely affects academic performance: an inability to learn which is not caused by an intellectual, sensory or health factor; an inability to engage in or to maintain interpersonal relationships with peers and teachers; inappropriate behavior or feelings; a general and pervasive mood of unhappiness or depression; a physical symptom associated with a personal or academic problem; or the expression of fears regarding personal or academic problems. The term includes schizophrenia. The term does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance.
- 295 **Autism** - A spectrum disorder which significantly affects verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance causing significant delays or irregular patterns in learning or both. 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. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance, as defined in program code 284. The term includes, without limitation, a group of developmental disorders such as autistic disorder, Asperger's disorder, atypical autism, pervasive developmental disorder and other similar disorders.
- 296 **Health Impairment.** Impairment that limits the strength, vitality or alertness of the pupil, including, without limitation, a heightened alertness to environmental stimuli which is caused by chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, childhood disintegrative disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, Rett's disorder and sickle-cell anemia and adversely affects the educational performance of the pupil.
- 297 **Developmental delay** - Programs for children aged 3 through 9 who are experiencing developmental delays, as defined by the state and as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: physical development, cognitive development, communication development, social or emotional development, or adaptive development.
- 298 **Multiple disabilities** - The occurrence of mental retardation with another disability, the combination of which causes such severe educational needs that the student cannot be accommodated in special education programs solely for one of the impairments.
- 299 **Other Disabilities.** Includes but is not limited to the following:
- Hearing impairment, including deafness,** means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance. The term includes both partial hearing and deafness.
- Visual impairment, including blindness,** means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

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

Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly (e.g., clubfoot, absence of some member), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns that cause contractures).

Traumatic brain injury means 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.

300

Vocational and Technical Programs. Activities delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school in the following career cluster areas and summer school program:

310 **Agriculture and Natural Resources.** Activities that prepare students for a wide range of agriculturally related careers from veterinarian to underground mine mechanic.

320 **Hospitality and Tourism.** Activities that prepare students for careers in the hospitality and tourism industry, such as travel agent, food preparation worker, hotel manager, and bartender. This includes Culinary Arts.

330 **Health Science.** Activities that prepare students for careers in the health services industry, including nursing, medicine, physical therapy, pharmacy, and medical support.

340 **Summer School for Vocational and Technical Programs.**

350 **Domestic Arts / Home Economics.** This includes child care, cooking, and other home arts.

360 **Business and Administration.** Activities that prepare students for careers in business-related areas, such as administrative support, accounting, management, and supervision.

361 **Finance.** Activities that prepare students for careers in the financial services industry, including insurance services, financial analysis, and banking.

362 **Government and Public Administration.** Activities that prepare students for public service careers, such as legislator, urban planner, city manager, and parks/recreation director.

370 **Arts, A/V Technology and Communication.** Activities that prepare students for careers in arts and communication, including writing, editing, radio and television broadcasting, acting, and music.

371 **Information Technology.** Activities that prepare students for careers in the information technology services area, including working with databases, designing software, and programming and repairing computers.

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- 380 **Architecture and Construction.** Activities that prepare students for careers in the construction industry such as plumber, painter, construction manager, and architect.
- 381 **Manufacturing.** Activities that prepare students for careers in traditional industries such as steel and textiles or cutting-edge industries such as aerospace and electronics.

390 **Other Vocational and Technical Programs.** This includes the following programs:

- 391 **Education and Training.** Activities that prepare students for careers in education, such as teacher, librarian, coach, and counselor.
- 392 **Human Services.** Activities that prepare students for careers in community services, such as social worker, religious worker, recreation worker, and clergy.
- 393 **Law and Public Safety.** Activities that prepare students for careers in legal and protective services, such as correction officer, police officer, lawyer, and judge.
- 394 **Retail/Wholesale Sales and Service.** Activities that prepare students for careers in the sales and service industry, such as marketing/public relations manager, real estate agent, hairdresser, retail salesperson, and telemarketer.
- 395 **Scientific Research and Engineering.** Activities that prepare students for careers in science and engineering, including chemical, civil, and mechanical engineering; biological and chemical sciences; surveying; and astronomy.
- 396 **Transportation, Distribution, and Logistics.** Activities that prepare students for careers in the transportation industry, such as aircraft mechanic, railroad conductor, school bus driver, truck driver, and ship pilot.

400 **Other Instructional Programs-Elementary/Secondary.** Activities that provide students in prekindergarten through K-12 with learning experiences not included in the Program codes 100-300 or 500-900. Examples of such programs follow:

420 **English for Speakers of Other Languages (LEP/ELL/ESL).** Activities for students from homes where the English language is not the primary language spoken and the student is not proficient in English. This includes bilingual programs.

430 **Alternative and At Risk Education Programs.** Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

440 **Summer School for Other Instructional Programs (example: remedial and ESL).**

460 **Home Bound students not included in the special programs.**

470 **Remediation / Remedial Programs**

490 **Other.** This includes but is not limited to After-school, detention, 21st century or other grant programs etc

500 **Non-Public School Programs. (NOT USED BY NEVADA SCHOOL DISTRICTS)** Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for non-public school students.

PROGRAMS

600	Adult/Continuing Education Programs. Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education programs are included in this category.
610	Regular Adult Education Programs.
620	Prison / Correctional Adult Education Programs.
700	Community/Junior College Education Programs. (NOT USED BY NEVADA SCHOOL DISTRICTS) Activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the school district is responsible for providing this program, all costs of the program should be coded here.
800	Community Services Programs. Activities that are not directly related to the provision of educational services in a school district. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or for some segment of the community. This would also include parental training or related programs.
810	Community Recreation. Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and similar programs.
820	Civic Services. Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
830	Public Library Services. Activities pertaining to the operation of public libraries by a school district or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning, and augmenting the library's collection in relation to the community and informing the community of public library resources and services.
840	Custody and Child Care Services. Activities pertaining to the provision of programs for the custodial care of children in residential day schools or child-care centers that are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the district.
850	Welfare Activities. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance; salaries paid to students for work performed (whether for the school district or for an outside concern); and funds for clothing, food, or other personal needs.
860	Other Community Services. Activities provided to the community that cannot be classified under the other 800 programs.

PROGRAMS

900 **Co-curricular and Extra-curricular Activities.** Activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities are student government, athletics, band, choir, clubs, and honors societies.

Note: Many states and school districts use the terms co-curricular and extra-curricular interchangeably. If reported separately, extra-curricular activities may or may not complement the regular curriculum.

910 **CoCurricular Programs.** Examples: Music programs (Band, Choir, Orchestra), Student Government, clubs, honor societies.

920 **Athletics**

000 **Undistributed / Unassigned Program expenditures.** Undistributed Expenditures are those which are not allocated to any single program. These can also be referred to as "school or district-wide expenditures".

FUNCTIONS

FUNCTION CODES

The function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into subfunctions.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

- 1000 Instruction
- 2000 Support Services
 - 2100 Support Services - Student
 - 2200 Support Services - Instruction
 - 2300 Support Services - General Administration
 - 2400 Support Services - School Administration
 - 2500 Central Services
 - 2600 Operation and Maintenance of Plant
 - 2700 Student Transportation
 - 2900 Other Support Services
- 3000 Operation of Noninstructional Services
 - 3100 Food Services Operations
 - 3200 Enterprise Operations
 - 3300 Community Services Operations
- 4000 Facilities Acquisition & Construction Services
 - 4100 Land Acquisition Services
 - 4200 Land Improvement
 - 4300 Architectural & Engineering Services
 - 4400 Education Specifications Development Services
 - 4500 Building Acquisition and Construction
 - 4600 Site Improvements
 - 4700 Building Improvements
 - 4900 Other Facilities & Acquisition & Construction
- 5000 Debt Service
- 6000 Miscellaneous
- 8000 Ending Fund Balance

NCES Code Details:

XXXX	Items marked with a yellow box are required for federal reporting purposes.
Code	Function Code Description
1000	<p>Instruction. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium, such as television, radio, computer, Internet, multimedia telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) who assist in the instructional process. Use 2720 for transportation aides. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairpersons expenditures should be included only in 2490.</p>

FUNCTIONS

2000

Support Services. Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

2100

Support Services-Students. Activities designed to assess and improve the well-being of students and to supplement the teaching process.

- 2110 **Attendance and Social Work Services.** Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services.
- 2120 **Guidance Services.** Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.
- 2130 **Health Services.** Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
- 2140 **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services.
- 2150 **Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments. (Usually used with program 200)
- 2160 **Occupational Therapy-Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist. (Usually used with program 200)
- 2190 **Other Support Services-Student.** Other support services to students not classified elsewhere in the 2100 series.

2200

Support Services-Instruction. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

- 2210 **Improvement of Instruction.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
- 2212 **Instruction and Curriculum Development.** Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.

FUNCTIONS

2213 **Instructional Staff Training.** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code (states may establish a subobject code for specific tracking of technology-related training costs). **The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.**

2219 **Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above.

2220 **Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. **(Used in combination with Object 640 to report Library Books/Publications)**

2230 **Instruction-Related Technology. This functional category encompasses ALL technology activities and services for the purpose of supporting instruction.** These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

2231 **Student Learning Centers.** Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.

2232 **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services.

2233 **Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.

2234 **Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

FUNCTIONS

2235 **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

2236 **Network Support.** Services that support the networks used for instruction-related activities.

2237 **Hardware Maintenance and Support**

2238 **Professional Development for Instruction-Focused Technology Personnel.** Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.

Note: Technology training for instructional staff should be reported in 2213 (Instructional Staff Training).

2239 **Other Support Services - Instruction-Related Technology.** Includes other Instruction-Related Technology support services which cannot be recorded under the preceding categories.

2240 **Academic Student Assessment.** This function is inclusive of those services rendered for the academic assessment of the student. (Typically used with programs 100-400, 600, 700)

2290 **Other Support Services-Instructional Staff.** Services supporting the instructional staff not properly classified elsewhere in the 2200 series.

2300 **Support Services-General Administration.** Activities concerned with establishing and administering policy for operating the school district.

2310 **Board of Education.** Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service.

2311 **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting. Legal activities to interpret the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

2312 **Board Secretary/Clerk Services.** The activities required to perform the duties of the Secretary or Clerk of the Board of Education.

2313 **Board Treasurer Services.** The activities required to perform the duties of the Treasurer of the Board of Education.

2314 **Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections.

2315 **Tax Assessment and Collection Services.** Services rendered in connection with tax assessment and collection.

2316 **Staff Relations and Negotiations .** Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2317 **Other Board of Education Services.** Board of Education services that cannot be classified under the preceding areas of responsibility.

2318 **Legal Services.**

2319 **Other Support Services - General Administration.** Includes General Administration - other support services which cannot be recorded under the preceding categories.

FUNCTIONS

- 2320 **Executive Administration.** Activities associated with the overall general administration of or executive responsibility for the entire school district. Some typical services included in this function code follow:
- 2321 **Office of the Superintendent.** Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.
- 2322 **Community Relations.** Activities and programs developed and operated system wide for bettering school-community relations.
- 2323 **State and Federal Relations.** Activities associated with developing and maintaining good relationships with state and federal officials.
- 2329 **Other Executive Administration.** Other general administrative services that cannot be recorded under the preceding categories.

2400 **Support Services-School Administration.** Activities concerned with overall administrative responsibility for a school.

- 2410 **Office of the Principal.** Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties.
- 2490 **Other Support Services-School Administration.** Other school administration services. This function includes graduation expenditure and expenses and full-time department chairpersons.

2500 **Central Services.** Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.
Note: Central and business services used to be separated into functions 2500 and 2800. They were combined by NCES in 2003.

- 2510 **Fiscal Services.** Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions.
- 2513 **Interest on Short-term notes or loans (repayable within one year of receiving the obligation).** This is debt that is reported in the governmental funds and not debt group (5000) of accounts.
- 2515 **Grant Services.** Activities concerned with obtaining and servicing grants. Includes grant writer expenditures.

2520 **Purchasing, Warehousing, and Distributing Services.** Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.

FUNCTIONS

- 2530 **Printing, Publishing, and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.
-
- 2540 **Planning, Research, Development, and Evaluation Services.** Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a school system.
- 2541 **Planning services** include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.
- 2542 **Research services** include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
- 2543 **Development services** include activities in the deliberate, evolving process of improving educational programs.
- 2544 **Evaluation services** include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.
-
- 2560 **Public Information Services.** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and web sites, and personal contact. The Public Information Services function code includes related supervision and internal and public information services. This includes the costs of PR (Public Relations) personnel. **Technology that supports this code is included in 2580.**
-
- 2570 **Personnel Services.** Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.
- 2571 **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.
- 2572 **Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school district.
- 2573 **Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
- 2574 **Non-Instructional Personnel Training.** Activities associated with the professional development and training of non-instructional personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.
- 2575 **Health Services.** Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.
- 2576 **Other Personnel Services.** Personnel services that cannot be classified under the preceding functions.

FUNCTIONS

2577 **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.

- 2580 **Administrative Technology Services.** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 2581 **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data processing services.
- 2582 **Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.
- 2583 **Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- 2584 **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
- 2585 **Network Support**
- 2586 **Hardware Maintenance and Support**
- 2587 **Professional Development Costs for Administrative Technology Personnel**
- 2589 **Other Technology Services.** Activities concerned with data processing not described above.

2590 **Other Support Services-Central Services.** Other support services to business not classified elsewhere in the 2500 series.

2600 **Operation and Maintenance of Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

2610 **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance.

2620 **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.

2630 **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance, and the like.

2640 **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district. They include such activities as servicing and repairing furniture, machines, and movable equipment.

FUNCTIONS

2650 **Vehicle Operation and Maintenance (Other Than Student Transportation Vehicles).** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).

2660 **Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.

2670 **Safety.** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.

2690 **Other Operation and Maintenance of Plant.** Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series.

2700 **Student Transportation.** Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities.

2710 **Vehicle Operation.** Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.

2720 **Monitoring Services.** Activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded and it includes directing traffic at the loading stations.

2730 **Vehicle Servicing and Maintenance.** Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety. (Used with programs 100-400, 900). This includes field trips, athletic events, etc.

2790 **Other Student Transportation Services.** Student transportation services that cannot be classified elsewhere in the 2700 series. (Used with programs 100-400, 900)

2900 **Other Support Services.** All other support services not classified elsewhere in the 2000 series.

3000 **Operation of Noninstructional Services.** Activities concerned with providing noninstructional services to students, staff, or the community.

FUNCTIONS

3100 **Food Services Operations.** Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

3200 **Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is to finance or recover the costs primarily through user charges. Food services should not be charged here but rather to function 3100. One example could be the school district bookstore.

3300 **Community Services Operations.** Activities concerned with providing community services to students, staff, or other community participants. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a childcare center for working mothers. (Used only with program **800**) Example: Parent Literacy night

FUNCTION 4000 - 5000: PRIMARILY CAPITALIZABLE ITEMS

4000 **Facilities Acquisition and Construction.** Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

4100 **Land Acquisition.** Activities concerned with initially acquiring and improving land.

4200 **Land Improvement.** Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.

4300 **Architecture and Engineering.** The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district's property. Otherwise, charge these services to 4100, 4200, 4500, or 4600, as appropriate.

4400 **Educational Specifications Development.** Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.

4500 **Building Acquisition and Construction.** Activities concerned with buying or constructing buildings.

4600 **Site Improvement.** Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.

4700 **Building Improvements.** Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

4900 **Other Facilities Acquisition and Construction.** Facilities acquisition and construction activities that cannot be classified above.

5000 **Debt Service.** Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refundings), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is charged to function 2513. The receipt and payment of principal on those loans are treated as adjustments to the balance sheet account 451.

FUNCTIONS

6000

Miscellaneous

6100

Interdistrict Payments. Funds transferred to another school district or charter school. Match to the revenue code.

6200

Fund transfers. Funds transferred out of a fund, generally transferred from or to the general fund.

6300

Contingency Funds. Funds set aside for something that may occur in the future, particularly an unforeseen event or emergency.

8000

Ending fund balance. Use with program code 000 and object codes 997-999.

OBJECTS

OBJECT CODES:

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which are further subdivided in the object code detail section (last section below).

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Debt Service and Miscellaneous
- 900 Other Items

Optional Coding: If coding is expanded to utilize the third digit for Object Codes 100-299 (Salaries and Benefits), the following personnel categories apply:

- XX1 Teachers
- XX2 Instructional Aides or Assistants
- XX3 Substitute Teachers
- XX4 Licensed Administration
- XX5 Non-licensed Administration (example: transportation and food service managers)
- XX6 Other Licensed Staff (including counselors etc)
- XX7 Other Classified / Support Staff
- XX8 Retirement / Retiree

NCES Code Details:

XXX Items marked with a yellow box are required for federal reporting purposes.

Code	Object Code Description
100	<p>Personnel Services-Salaries (General categories). Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. The third position in this group of objects has been left unused (i.e., 0) so that a job classification code can be inserted by the school district if desired. (Used with all functions except 5000, Debt Service). Only use Object Codes 100-108 if NOT using more detailed coding found in object codes 110-157.</p> <ul style="list-style-type: none"> 101 Salaries Paid to Teachers 102 Salaries Paid to Instructional Aides or Assistants 103 Salaries Paid to Substitute Teachers (Vacant Positions) 104 Salaries Paid to Licensed Administration 105 Salaries Paid to Non-licensed Administration 106 Salaries Paid to Other Licensed Staff (including counselors etc) 107 Salaries Paid to Other Classified / Support Staff 108 Salaries Paid to Retirees

OBJECTS

- 110 **Salaries of Regular Employees.** Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district.
- 111 Salaries of Regular Employees Paid to Teachers
 - 112 Salaries of Regular Employees Paid to Instructional Aides or Assistants
 - 113 Salaries of Regular Employees Paid to Substitute Teachers (Vacant Positions)
 - 114 Salaries of Regular Employees Paid to Licensed Administration
 - 115 Salaries of Regular Employees Paid to Non-licensed Administration
 - 116 Salaries of Regular Employees Paid to Other Licensed Staff (including counselors etc)
 - 117 Salaries of Regular Employees Paid to Other Classified / Support Staff
-
- 120 **Salaries of Temporary Employees.** Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis.
- 121 Salaries of Temporary Employees Paid to Teachers
 - 122 Salaries of Temporary Employees Paid to Instructional Aides or Assistants
 - 123 Salaries of Temporary Employees Paid to Substitute Teachers
 - 124 Salaries of Temporary Employees Paid to Licensed Administration
 - 125 Salaries of Temporary Employees Paid to Non-licensed Administration
 - 126 Salaries of Temporary Employees Paid to Other Licensed Staff (including counselors etc)
 - 127 Salaries of Temporary Employees Paid to Other Classified / Support Staff
 - 128 Salaries of Temporary Employees Paid to Retirees
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- 130 **Salaries for Overtime.** Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime is a matter of state and local regulation and interpretation.
- 131 Salaries for Overtime Employees Paid to Teachers
 - 132 Salaries for Overtime Employees Paid to Instructional Aides or Assistants
 - 133 Salaries for Overtime Employees Paid to Substitute Teachers
 - 134 Salaries for Overtime Employees Paid to Licensed Administration
 - 135 Salaries for Overtime Employees Paid to Non-licensed Administration
 - 136 Salaries for Overtime Employees Paid to Other Licensed Staff (including counselors etc)
 - 137 Salaries for Overtime Employees Paid to Other Classified / Support Staff
-
- 140 **Salaries for Sabbatical Leave.** Amounts paid by the school district to employees on sabbatical leave.
- 141 Salaries for Sabbatical Leave Paid to Teachers
 - 142 Salaries for Sabbatical Leave Paid to Instructional Aides or Assistants
 - 143 Salaries for Sabbatical Leave Paid to Substitute Teachers
 - 144 Salaries for Sabbatical Leave Paid to Licensed Administration
 - 145 Salaries for Sabbatical Leave Paid to Non-licensed Administration

OBJECTS

146 Salaries for Sabbatical Leave Paid to Other Licensed Staff (including counselors etc)

147 Salaries for Sabbatical Leave Paid to Other Classified / Support Staff

150 **Additional Compensation Such as Bonuses, or Incentives.**

151 Additional Compensation Paid to Teachers

152 Additional Compensation Paid to Instructional Aides or Assistants

153 Additional Compensation Paid to Substitute Teachers

154 Additional Compensation Paid to Licensed Administration

155 Additional Compensation Paid to Non-licensed Administration

156 Additional Compensation Paid to Other Licensed Staff (including counselors etc)

157 Additional Compensation Paid to Other Classified / Support Staff

160 **Extra Duties**

200

Personnel Services-Employee Benefits. Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services. The third position in this group of objects has been left unused (i.e., 0) so that a job classification code can be inserted by the school district if desired. (Used with all functions except 5000, Debt Service) [Only use Object Codes 200-208 if NOT using more detailed coding found in object codes 210-299.](#)

201 Employee Benefits for Teachers

202 Employee Benefits for Instructional Aides or Assistants

203 Employee Benefits for Substitute Teachers (Vacant Positions)

204 Employee Benefits for Licensed Administration

205 Employee Benefits for Non-licensed Administration

206 Employee Benefits for Other Licensed Staff (including counselors etc)

207 Employee Benefits for Other Classified / Support Staff

208 Employee Benefits for Retirement / Retiree

210 **Group Insurance.** Employer's share of any insurance plan.

211 Group Insurance for Teachers

212 Group Insurance for Instructional Aides or Assistants

213 Group Insurance for Substitute Teachers (Vacant Positions)

214 Group Insurance for Licensed Administration

215 Group Insurance for Non-licensed Administration

216 Group Insurance for Other Licensed Staff (including counselors etc)

217 Group Insurance for Other Classified / Support Staff

218 Group Insurance for Retirement / Retiree

220 **Social Security Contributions.** Employer's share of social security paid by the school district.

221 Social Security Contributions for Teachers

OBJECTS

- 222 Social Security Contributions for Instructional Aides or Assistants
- 223 Social Security Contributions for Substitute Teachers (Vacant Positions)
- 224 Social Security Contributions for Licensed Administration
- 225 Social Security Contributions for Non-licensed Administration
- 226 Social Security Contributions for Other Licensed Staff (including counselors etc)
- 227 Social Security Contributions for Other Classified / Support Staff
- 228 Social Security Contributions for Retirement / Retiree

230 **Retirement Contributions.** Employer's share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.

- 231 Retirement Contributions for Teachers
- 232 Retirement Contributions for Instructional Aides or Assistants
- 233 Retirement Contributions for Substitute Teachers (Vacant Positions)
- 234 Retirement Contributions for Licensed Administration
- 235 Retirement Contributions for Non-licensed Administration
- 236 Retirement Contributions for Other Licensed Staff (including counselors etc)
- 237 Retirement Contributions for Other Classified / Support Staff
- 238 Retirement Contributions for Retirement / Retiree

240 **Medicare Payments.** Employer's share of any Medicare payments paid by the school district.

NOTE: NCES CODE 240 - "On-Behalf Payments" has been reassigned code 299 because On-Behalf Payments are not made by the Nevada School Districts.

- 241 Medicare Payments for Teachers
- 242 Medicare Payments for Instructional Aides or Assistants
- 243 Medicare Payments for Substitute Teachers (Vacant Positions)
- 244 Medicare Payments for Licensed Administration
- 245 Medicare Payments for Non-licensed Administration
- 246 Medicare Payments for Other Licensed Staff (including counselors etc)
- 247 Medicare Payments for Other Classified / Support Staff
- 248 Medicare Payments for Retirement / Retiree

250 **Tuition Reimbursement.** Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.

- 251 Tuition Reimbursement for Teachers
- 252 Tuition Reimbursement for Instructional Aides or Assistants
- 253 Tuition Reimbursement for Substitute Teachers (Vacant Positions)
- 254 Tuition Reimbursement for Licensed Administration
- 255 Tuition Reimbursement for Non-licensed Administration
- 256 Tuition Reimbursement for Other Licensed Staff (including counselors etc)

OBJECTS

257 Tuition Reimbursement for Other Classified / Support Staff

258 Tuition Reimbursement for Retirement / Retiree

260 **Unemployment Compensation.** Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures.

261 Unemployment Compensation for Teachers

262 Unemployment Compensation for Instructional Aides or Assistants

263 Unemployment Compensation for Substitute Teachers (Vacant Positions)

264 Unemployment Compensation for Licensed Administration

265 Unemployment Compensation for Non-licensed Administration

266 Unemployment Compensation for Other Licensed Staff (including counselors etc)

267 Unemployment Compensation for Other Classified / Support Staff

268 Unemployment Compensation for Retirement / Retiree

270 **Workers' Compensation.** Amounts paid by the school district to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget or may be charged to function 2310.

271 Workers' Compensation for Teachers

272 Workers' Compensation for Instructional Aides or Assistants

273 Workers' Compensation for Substitute Teachers (Vacant Positions)

274 Workers' Compensation for Licensed Administration

275 Workers' Compensation for Non-licensed Administration

276 Workers' Compensation for Other Licensed Staff (including counselors etc)

277 Workers' Compensation for Other Classified / Support Staff

278 Workers' Compensation for Retirement / Retiree

280 **Health Benefits.** Amounts paid by the school district to provide health benefits for its current employees **or employees now retired for whom benefits are paid.** These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.

281 Health Benefits for Teachers

282 Health Benefits for Instructional Aides or Assistants

283 Health Benefits for Substitute Teachers (Vacant Positions)

284 Health Benefits for Licensed Administration

285 Health Benefits for Non-licensed Administration

286 Health Benefits for Other Licensed Staff (including counselors etc)

287 Health Benefits for Other Classified / Support Staff

288 Health Benefits for Retirement / Retiree

OBJECTS

- 290 **Other Employee Benefits.** Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.
- 291 Other Employee Benefits for Teachers
- 292 Other Employee Benefits for Instructional Aides or Assistants
- 293 Other Employee Benefits for Substitute Teachers (Vacant Positions)
- 294 Other Employee Benefits for Licensed Administration
- 295 Other Employee Benefits for Non-licensed Administration
- 296 Other Employee Benefits for Other Licensed Staff (including counselors etc)
- 297 Other Employee Benefits for Other Classified / Support Staff
- 298 Other Employee Benefits for Retirement / Retiree
- 299 **On-Behalf Payments.** Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district. These payments typically include state matching of the retirement contributions of school district personnel. An equal revenue amount should be recorded in account 2900, 3900, or 4900 depending on the source of the payment. NCES coded this object as 240 but it has been recoded to 299 by NDE.

300

Purchased Professional and Technical Services. Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district. Services purchased from another school district or from other government sources should be coded to one of the object codes from 590 through 597.

- 310 **Official/Administrative Services.** Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the school district; school management support activities; and election services and tax assessing and collecting services. (Usually used with functions 2300, 2400, and 2500) This would include items such as bank service charges and payroll service charges.
- 320 **Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services. (Usually used with functions 1000, 2100, 2200, 2300, and 2400)
- 330 **Professional Employee Training and Development Services.** Services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees (that are NOT tuition reimbursement - see codes 250-258), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. (Usually used with functions 1000 and 2000)
- 331 **Training and Development Services - Instructional Licensed Personnel.** Services supporting the professional development and training of licensed instructional personnel.

OBJECTS

- 332 **Training and Development Services - Instructional Non-Licensed Personnel.** Services supporting the professional development and training of non-licensed instructional personnel.
- 333 **Training and Development Services - Administrative Licensed Personnel.** Services supporting the professional development and training of licensed administrative personnel.
- 334 **Training and Development Services - Administrative Non-Licensed Personnel.** Services supporting the professional development and training of non-licensed administrative personnel.
- 335 **Training and Development Services - Other Licensed Personnel.** Services supporting the professional development and training of other licensed personnel.
- 336 **Training and Development Services - Other Classified/support Personnel.** Services supporting the professional development and training of other classified/support personnel.
- 337 **Technology Related Training.**

- 340 **Other Professional Services.** Professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, and the like. (Usually used with function 2000)
- 345 **Marketing Services.** Included services are professional advertising, public relations services and other marketing or promotional services. The majority of Charter School advertising expenditures would be included in this code. (Used primarily with function 2560)

- 350 **Technical Services.** Services to the school district that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, and the like. This code includes technical support charges and fees. (Usually used with function 2000)
- 351 **Data Processing and Coding Services.** Data entry, formatting, and processing services other than programming. (Usually used with functions 2110, Attendance and Social Work; 2240, Academic Student Assessment; 2410, Office of the Principal; and 2500, Central Services)
- 352 **Other Technical Services.** Technical services other than data processing and related services such as software maintenance and support functions. (Usually used with functions 1000-4000)

400 **Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 410 **Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and telegraph are not included here but are classified under object 530. (Used with function 2600)

411 Water / Sewer

- 420 **Cleaning Services.** Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. (Used with function 2600)

421 Garbage / Disposal

422 Janitorial / Custodial Services

- 430 **Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel.

OBJECTS

431 **Non-Technology-Related Repairs and Maintenance.** Contracts and agreements covering the upkeep of buildings and non-technology equipment. Costs for renovating and remodeling are not included here but are classified under object 450.

432 **Technology-Related Repairs and Maintenance (hardware / equipment).** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers). (Used with functions 2230 and 2580)

440 **Rentals.** Costs for renting or leasing land, buildings, equipment, and vehicles.

441 **Renting Land and Buildings.** Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district. This includes bus and other vehicle rentals when operated by a local school district, lease purchase arrangements, and similar rental agreements. (Used with function 2610)

442 **Rental of Equipment and Vehicles.** Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rental when operated by a local school district, lease-purchase arrangements, and similar rental agreements. This code excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to expenditure object 443 as described below.

443 **Rentals of Computers and Related Equipment.** Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.

450 **Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites. (Used only with functions 4000-4900)

490 **Other Purchased Property Services.** Purchased property services that are not classified above. (Communication services are not included here, but should be included in object 530) This would include security system services (alarm systems).

500 **Other Purchased Services.** Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

510 **Student Transportation Services.** Expenditures for transporting children to and from school and other activities. (Used only with function 2700)

511 **Student Transportation Purchased From Another School District *Within* the State.** Amounts paid to other school districts within the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for the rental of buses that are operated by personnel on the school district payroll are recorded not here but under object 442. (Used only with function 2700)

512 **Student Transportation Purchased From Another School District *Outside* the State.** Amounts paid to other school districts outside the state for transporting children to and from school and school-related events. These include payments to individuals who transport themselves or their own children or for reimbursement of transportation expenditure/expenses on public carriers. Expenditures for the rental of buses that are operated by personnel on the school district payroll are recorded not here but under object 442. (Used only with function 2700)

OBJECTS

519 **Student Transportation Purchased From Other Sources.** Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. Includes all travel related expenses for **students**. (Used primarily with function 2700) This object code includes charter buses, airline tickets, per diems, hotels, meals and other related expenditures such as registration and admission fees paid for the students.

520 **Insurance (Other Than Employee Benefits).** Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 200. (Usually used with functions 2310 or 2610)

521 Property Insurance

522 Liability Insurance

523 Fidelity / Other Insurance

530 **Communications. Services** provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers. (Usually used with functions 2230, 2320, or 2410)

531 Postage

532 Voice/Voicemail

533 Telephone - Land Line phone services

534 Telephone - Cell phone services

535 Data Communications, Internet, Video, T-lines, web-based programs, etc

536 Delivery Services / Couriers

540 **Advertising.** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to object 345. (Usually used with functions 2300 or 2500)

550 **Printing and Binding.** Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters, as well as printing and binding school district publications. Preprinted standard forms are not charged here but are recorded under object 610. (Usually used with function 2530, but may be assigned to other functions)

560 **Tuition.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district. (Used only with function 1000)

561 Tuition to Other School Districts Within the State. Tuition paid to other school districts within the state.

562 Tuition to Other School Districts Outside the State. Tuition paid to other school districts outside the state.

563 Tuition to Private Sources. Tuition paid to private schools.

564 Tuition to Educational Service Agencies Within the State. Tuition paid to agencies such as regional educational service centers for educational services to students.

565 Tuition to Educational Service Agencies Outside the State. Tuition paid to agencies such as regional educational service centers for educational services to students.

OBJECTS

566	Tuition to Charter Schools. Tuition paid to charter schools for services provided in accordance with the established charter for that school.
567	Tuition to School Districts for Voucher Payments. Tuition paid to school districts for students using a state or local voucher program. School districts and state departments of education should use this code for all payments made to school districts for voucher programs.
569	Tuition-Other. Tuition paid to the state and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district.

So-called reverse state aid payments, which arise out of education finance equalization efforts, are not coded here. Rather, these should be established on the balance sheet or statement of net assets at the time taxes are levied as Due To State Government. (These amounts are not shown as revenues to the school district.)

570 **Food Service Management.** Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes. (Used only with function 3100)

580 **Travel.** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with **staff travel** for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. (Used with all functions except 5000)

581 **Travel - Instructional Licensed Personnel.** Services supporting travel expenditures of licensed instructional personnel.

582 **Travel - Instructional Non-Licensed Personnel.** Services supporting travel expenditures of non-licensed instructional personnel.

583 **Travel - Administrative Licensed Personnel.** Services supporting travel expenditures of licensed administrative personnel.

584 **Travel - Administrative Non-Licensed Personnel.** Services supporting travel expenditures of non-licensed administrative personnel.

585 **Travel - Other Licensed Personnel.** Services supporting travel expenditures of other licensed personnel.

586 **Travel - Other Classified/support Personnel.** Services supporting travel expenditures of other classified/support personnel.

587 **Travel - Non-Staff Individuals.** Services supporting travel expenditures of other individuals who are not staff such as interviewees for key positions.

590 **Intereducational, Interagency Purchased Services.** Purchased services other than those described above. **Any interdistrict payments other than tuition or transportation should be classified here.** This code identifies other payments for services made between a school district and other governmental entities. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code). (Used primarily with function code 2000)

591	Services Purchased From Another School District or Educational Services Agency Within the State. Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code).
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OBJECTS

592 Services Purchased From Another School District or Educational Service Agency **Outside** the State. Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance. This code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels (when a question arises about whether to code such payments to the 300 series of objects or to this code).

600 **Supplies.** Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to Appendix E for the criteria for distinguishing between a supply item and an equipment item. Equipment that has a cost lower than the capitalization threshold should be coded in this series instead of to a 700 series code.

610 **General Supplies.** Expenditures for all supplies (other than those listed below) for the operation of a school district, including freight and cartage.

A more thorough classification of supply expenditures is achieved by identifying the object with the function-for example, audiovisual supplies or classroom teaching supplies. (Used with all functions except 5000)

612 Supplies/Equipment - **Non-information technology** supplies and equipment of higher value but below the capitalization threshold. Information Technology items of higher value should be coded as object code 652.

620 **Energy.** Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

621 Natural Gas. Expenditures for gas utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100)

622 Electricity. Expenditures for electric utility services from a private or public utility company. (Used with functions 1000, 2610, and 3100)

623 Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks. (Used with functions 1000, 2610, and 3100)

624 Oil. Expenditures for bulk oil normally used for heating. (Used with function 2610)

625 Coal. Expenditures for raw coal normally used for heating. (Used with function 2610)

626 Gasoline. Expenditures for gasoline purchased in bulk or periodically from a gasoline service station. (Used with functions 2650 and 2710)

629 Other. Expenditures for energy that cannot be classified in one of the foregoing categories.

630 **Food.** Expenditures for food used in the school food service program (Used with function 3100). Use object code 610 for food items used as part of instructional or support functions/programs.

640 **Books and Periodicals.** Expenditures for books and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. (Used with all functions except 5000) **Use code 641 for textbooks.**

641 **Textbooks.** Books and periodicals used for instructional purposes. This code will be used to calculate textbook expenditures. Use with function code 1000.

OBJECTS

- 650 **Supplies-Information Technology-related.** Information Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware. Some examples are diskettes, parallel cables, printer cartridges, and monitor stands. (Used with all functions but primarily used with 2230 and 2580)
- 651 Supplies - Technology - **Software.** This includes software upgrades and software licensing fees.
- 652 Supplies/Equipment - Information Technology Related - Items of higher value but below the capitalization threshold. Non-Information technology items of higher value should be coded as object code 612.
- 653 Web-based and similar programs. For Web-based instructional curriculum, use function 1000.

700 **Property.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Equipment that has a cost higher than or equal to the school district's capitalization threshold should be coded in this series instead of to a 600 series code. If below the capitalization threshold, code to 612, 652 or other appropriate 600 series code.

710 **Land and Land Improvements.** Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the school district for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the school district. (Used with functions 4100, 4200, and 4600)

720 **Buildings.** Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the school district's own staff are charged to objects 100, 200, 610, and 730, as appropriate. This code is used with governmental funds only. (Used with function 4500 only)

730 **Equipment.** Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. If below the capitalization threshold, code to 612 or 652.

731 **Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, and printing presses. (Usually used with functions 1000 and 2600)

732 **Vehicles.** Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans. (Usually used with functions 2650 and 2700)

733 **Furniture and Fixtures.** Expenditures for equipment used for sitting; as a support for writing and work activities; and as storage space for material items. (Used with all functions, except 5000)

734 **Technology-Related Hardware.** Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Equipment that has a cost lower than the school district's capitalization threshold should be coded to object code 652, Supplies-Technology-Related. (Used with all functions but primarily used with 2230 and 2580)

OBJECTS

735 **Technology Software.** Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Software costs that are below the school district's capitalization threshold should be coded to object code 651, Supplies-Technology-Related. (Used with all functions but primarily used with 2230 and 2580)

739 **Other Equipment.** Expenditures for all other equipment not classified elsewhere in the 730 object series.

740 **Infrastructure.** Expenditures for purchased infrastructure assets by the school district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets. (Used with functions 4000 only but primarily used with functions 4200 and 4600)

790 **Depreciation.** The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. (Used with all functions, except 5000)

800 Debt Service and Miscellaneous. Amounts paid for goods and services not otherwise classified above.

810 **Dues and Fees.** Expenditures or assessments for membership in professional or other organizations or payments to a paying agent fee for services rendered. (Used with functions 1000 and 2000)

820 **Judgments Against the School District.** Expenditures from current funds for all judgments (except as indicated below) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

830 **Debt-Related Expenditures/Expenses.**

831 **Redemption of Principal.** Expenditures to retire bonds (including current and advance refundings) and long-term loans. (Used only with function 5000)

832 **Interest.** Expenditures for interest on bonds or notes - short term and long term

833 **Amortization of Bond Issuance and Other Debt-Related Costs.** Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds. This code is used in Proprietary and Fiduciary funds only. (Used only with function 5000)

834 **Amortization of Premium and Discount on Issuance of Bonds.** Expenses amortized as debt premium and/or discount in connection with the issuance of debt. This account is used in Proprietary and Fiduciary funds only.

An additional account (revenue object code 6200) has been established for accounting for the amortization of debt premiums such that districts may report premium and discount amortization separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 834 may be used to record all discount and premium amortization (reported as a contra revenue). (Used only with function 5000)

OBJECTS

- 890 **Miscellaneous Expenditures.** Amounts paid for goods or services not properly classified in one of the objects included above.
- 891 **Contingency Funds.** These are funds set aside for events that may occur in the future, particularly an unforeseen emergency. Primarily used for budgets.
- 892 **Penalties and Interest.** Penalties and interest related to late filing of reports or other required material and NOT debt related activities or judgments. Include other miscellaneous penalties and interest that would not be included in any other category - see object code 832.
- 893 **Indirect Costs.** Costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. Indirect costs are normally charged to Federal awards by the use of an indirect cost rate. NOTE: Indirect cost rates must be approved in advance by the Nevada Department of Education.

900 Other Items. Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.

910 **Fund Transfers Out.** Includes all transactions conveying financial resources from one fund to another within the district.

920 **Payments to Escrow Agents for Defeasance of Debt.** (Used only with function 5000)

930 **Net Decreases in the Fair Value of Investments.** Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement.

Account 930 has been established for investment losses so that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1530 may be used to record all investment gains or losses (reported as a contra revenue).

931 **Realized Losses on Investments.** Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes.

932 **Unrealized Losses on Investments.** Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes.

940 **Losses on the Sale of Capital Assets.** The excess of book value of the capital assets sold over the amount received. This account is used in Proprietary and Fiduciary funds only and the statement of activities. Revenue account 5300 is used for Governmental funds.

This account has been established for accounting for losses from capital asset sales such that districts may report gains or losses separately as required in certain states (or where only credits may be reported for revenue codes and only debits for expenditure codes). However, account 1930 may be used to record all gains or losses on these sales (reported as a contra revenue).

OBJECTS

950 **Special Items.** Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.

960 **Extraordinary Items.** Used to classify items in accordance with APB Opinion No. 30 that are transactions or events that are **both** unusual in nature and infrequent in occurrence. For some districts, this includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster. *A contingency fund may be set up for this type of event or emergency.*

990 **Ending Fund Balance.** Three primary types are for designated funds, reserved funds and unreserved funds. Use one of the codes below as applicable.

997 Ending Fund Balance - Designated Fund Balance. Internal fund designated by the governing body. An example would be a Rainy Day fund.

998 Ending Fund Balance - Reserved Fund Balance. Reserved funds which are externally mandated or encumbered.

999 Ending fund balance - Unreserved Fund Balance

2010-2011 SCHOOL YEAR -- SCHOOL CODE LIST

9/1/2010

	CODE	SCHOOL	GRADE SPAN
State Board of Education Sponsored Public Schools:			
	18400	<i>Silver State High Charter</i>	9-12
	18401	<i>Nevada State High Charter</i>	11-12
<i>New School for 2007-2008</i>	18404	<i>Nevada Virtual Academy</i>	4-8
<i>New School for 2007-2008</i>	18405	<i>Nevada Connections Academy</i>	K-12
<i>New School for 2007-2008</i>	18406	<i>Davidson Academy (ungraded)(University sponsored)</i>	6-12
<i>New School for 2007-2008</i>	18407	<i>Coral Academy of Science (Las Vegas)</i>	6-9
<i>New School for 2008-2009</i>	18408	<i>Imagine School in the Valle</i>	K-5
<i>New School for 2008-2009</i>	18409	<i>Beacon Academy of Nevada (Insight Charter School)</i>	9-12
<i>New School for 2009-2010</i>	18410	<i>Elko Institute for Academic Achievement</i>	K-8
<i>New School for 2009-2010</i>	18411	<i>Silver Sands Montessori</i>	K-8
<i>New School for 2009-2010</i>	18412	<i>Alpine Charter School</i>	9-12
<i>New School for 2009-2010</i>	18413	<i>Silver State Middle School (Charter)</i>	7-8
DISTRICT	CODE	SCHOOL	GRADE SPAN
CARSON	13000	District Wide	
	13201	Grace Bordewich Mildred Bray Complex	K-5
(was also issued 13903)	13202	Pioneer (Alternative) High School (Old Corbett Facility)	Alt.
	13203	Edith West Fritsch Elementary School	K-5
	* 13204	J C Fremont Elementary School	K-5
	13205	Special Services Early Childhood Program	PK-K
	13206	Martha F Gleason Traditional	PK & Speech
	13207	Al Seeliger Elementary School	K-5
	13209	Empire Elementary School	K-5
	13211	Mark Twain Elementary School	K-5
	13212	Carson Montessori School (Charter)	K-6
	13301	Carson Middle School	6-8
	13302	Eagle Valley Middle School	6-8
	13501	Carson High School	9-12
	13901	Murphy/Bernardini Juvenile Detention	Court Order
	13997	Magnet Schooling for Migrant Students	All grades
	13999	Home schooled pupils (for testing purposes)	All grades
CHURCHILL	01000	District Wide	
	01201	Northside Early Learning Center	PK-K
	01202	Northside Elementary School	K-6
	01204	West End Elementary School	K-6
	01205	E C Best Elementary School	PK-6
	01206	Lahontan Elementary School	K-6
	01207	Numa Elementary	K-6
	01208	Churchill County Mirgrant Pre-school	PK
	01301	Churchill County JR High School	7-8
	01401	Churchill County High School	9-12
	01403	Lahontan Valley Alternative High School	9-12
	01997	Magnet Schooling for Migrant Students	All grades
	01999	Home schooled pupils (for testing purposes)	All grades
CLARK	02000	District Wide	
<i>New School for 2010-2011</i>	02075	<i>NW Career & Technical Academy Elementary School</i>	K
<i>New School for 2010-2011</i>	02076	<i>Ruby Duncan Elementary School</i>	K-5
<i>New School for 2010-2011</i>	02077	<i>Shirley & Bill Wallin Elementary School</i>	K-5
<i>New School for 2010-2011</i>	02078	<i>Evelyn Stuckey Elementary School</i>	K-5
<i>New School for 2009-2010</i>	02079	<i>Charlotte & Jerry Keller Elementary School</i>	K-5
<i>New School for 2009-2010</i>	02080	<i>Mark L Fine Elementary School</i>	K-5

New School for 2009-2010	02081	Henry & Evelyn Bozarth Elementary School	K-5
New School for 2010-2011	02082	Vincent L Triggs Elementary School	K-5
New School for 2008-2009	02083	Thomas O'Rourke Elementary School	K-5
New School for 2008-2009	02084	Carolyn Reedom Elementary School	K-5
New School for 2008-2009	02085	Ruben P. Diaz Elementary School	K-5
New School for 2008-2009	02086	Jesse D. Scott Elementary School	K-5
New School for 2007-2008	02087	<i>Rainbow Dreams Academy</i>	K-5
New School for 2008-2009	02088	<i>Las Vegas Charter School of the Deaf</i>	K-5
New School for 2007-2008	02089	West Preparatory Elementary	K-5
New School for 2007-2008	02090	James & Rae Smalley Elementary	K-5
New School for 2007-2008	02091	Dr. Claude Perkins Elementary	K-5
	02092	<i>Innovations International Charter Elementary (Secondary 02-363)</i>	K-5
	02093	<i>100 Academy Charter</i>	K-5
New School for 2007-2008	02094	Dusty Dickens Elementary	K-5
New School for 2007-2008	02095	Sister Robert Joseph Bailey Elementary	K-5
New School for 2007-2008	02096	C Owen Roundy Elementary	K-5
bv	02097	Robert L Forbuss Elementary	K-5
	02098	Judy D Steele Elementary	K-5
	02099	Steve Schorr Elementary	K-5
	02100	Kitty M Ward Elementary	K-5
	02101	Blue Diamond Elementary School	K-6
	02102	Goodsprings Elementary School	K-5
	02103	Earl B Lundy (Mt Charleston Elementary School)	K-6
	02104	Harry Reid Elementary School (Madison Elementary)	K-5
	02105	Martin Luther King Jr Elementary School	K-5
	* 02106	Ruthe Deskin Elementary School	K-5
	02107	Frank Kim Elementary School	K-5
	02108	J R Beatty Elementary School	K-5
	02109	M J Christensen Elementary School	K-5
	02110	Parson Elementary School	K-5
	02111	John Dooley Elementary School	K-5
	* 02112	John F Mendoza Elementary School	K-5
	* 02113	James B Mc Millan Elementary School	K-5
	02114	Ute Perkins Elementary School	K-5
	* 02115	Ann Lynch Elementary School	K-5
	* 02116	Gwendolyn Woolley Elementary School	4-5
	02117	Robert Lunt Elementary School	K-5
	* 02118	Dorothy Eisenberg Elementary School	K-5
	* 02119	Lilly & Wing Fong Elementary School	K-5
	02120	James Gibson Elementary School	K-5
	02121	Elaine Wynn Elementary School	K-5
	02122	Charlotte Hill Elementary School	K-5
	* 02123	Walter Jacobson Elementary School	K-5
	02124	Herbert A Derfelt Elementary School	K-5
	* 02125	Cynthia Cunningham Elementary School	K-5
	* 02126	David M Cox Elementary School	K-5
	* 02127	Harriet Treem Elementary School	3-5
	* 02128	Richard J Rundle Elementary School	K-5
	* 02129	Helen Herr Elementary School	K-5
	02130	Jack Dailey Elementary School	3-5
	02131	Kirk Adams Elementary School	K-5
	* 02132	Ernest May Elementary School	K-5
	* 02133	Marc Kahre Elementary	K-5
	* 02134	Edythe and Lloyd Katz Elementary School	K-5
	* 02135	Helen Jydstrup Elementary School	K-5
	02136	Martha P King Elementary School	3-5
	02137	S F Bartlett Elementary School	K-5

02138	Patricia A Bendorf Elementary School	K-5
* 02139	Jim Thorpe Elementary School	K-2
02140	Lee Antonello Elementary School	K-5
* 02141	William Lummis Elementary School	K-5
02142	Louis Wiener Jr Elementary School	PK-2
* 02143	H P Fitzgerald Elementary School	K-5
02144	Zel & Mary Lowman Elementary	K-2
02145	Clarence Piggott Elementary School	K-5
02146	Ulis Newton Elementary School	K-5
02147	Lucile Bruner Elementary School	K-5
02148	Richard H Bryan Elementary School	K-5
* 02149	Elizabeth Wilhelm Elementary School	K-5
* 02150	Aggie Roberts Elementary School	K-5
02151	Dean LaMar Allen Elementary School	K-5
02152	Eva Wolfe Elementary School	K-5
02153	Dan Goldfarb Elementary School	K-5
02154	John Vanderburg Elementary School	K-5
02155	Arturo Cambeiro Elementary School	K-5
02156	Roger M Bryan Elementary School	K-5
02157	John W. Bonner Elementary	K-5
02158	R. Cartwright Elementary School	K-5
02159	Joseph Bowler, Sr Elementary	K-5
02160	Betsey A Rhodes Elementary	K-5
02161	Addeliar Guy Elementary School	K-5
02162	Sue Morrow Elementary School	K-5
02163	Berkley Bunker Elementary	K-5
02164	Raul Elizondo Elementary	K-5
02165	Manueles Cortez Elementary	K-5
02166	Frank Lamping Elementary	K-5
02167	Edith Garehime Elementary	K-5
02168	Keith & Karen Hayes Elementary	K-5
02169	Lorna J Kesterson Elementary	K-5
02170	Joseph Neal Elementary	K-5
02171	Kay Carl Elementary	K-5
02172	Marshall Darnell Elementary	K-5
02173	Howard Heckethorn Elementary	K-5
02174	Lucille Rogers Elementary	K-5
02175	William Snyder Elementary	K-5
02176	Neil Twitchell Elementary	K-5
02177	Fredric Watson Elementary	K-5
02178	Tony Alamo Elementary	K-5
02179	Eileen Brookman Elementary	K-5
02180	Steve Cozine Elementary	K-5
02181	Roger M Gehring Elementary	K-5
02182	Mervin Iverson Elementary	K-5
02183	Marlan J. Walker Elementary	K-6
02184	Eileen Connors Elementary	K-5
02185	Lina Rankin Givens Elementary	K-5
02186	Judy & John Goolsby Elementary	K-5
02187	John R Hummel Elementary	K-5
02188	William & Mary Scherkenbach Elementary	K-5
02189	Eva G Simmons Elementary	K-5
02190	Wayne N Tanaka Elementary	K-5
02191	John Tartan Elementary	K-5
02192	Joseph Thiriot Elementary	K-5
02193	Kathy Batterman Elementary	K-5
02194	Aldeane Comito Ries Elementary	K-5

	02195	Liliam Lujan Hickey Elementary	K-5
	02196	Jay Jeffers Elementary	K-5
	02197	Theron & Naomi Goynes Elementary	K-5
New School for 2006-2007	02198	Sandra L Thompson Elementary	K-5
New School for 2006-2007	02199	Don E Hayden Elementary	K-5
New School for 2006-2007	02200	William V Wright Elementary	K-5
	* 02201	Bertha Ronzone Elementary School	K-5
	02202	Mabel Hoggard Elementary School	K&6
	* 02203	C C Ronnow Elementary School	K-5
	* 02204	C P Squires Elementary School	K-5
	02205	Crestwood Elementary School	K-5
	02206	C V T Gilbert Elementary School	K,6
	02207	Doris Hancock Elementary School	K-5
	02208	E W Griffith Elementary School	K-5
	* 02209	Fay Herron Elementary School	K-5
	* 02210	Halle Hewetson Elementary School	K-5
	02211	Kermit Booker Elementary School	K,6
	* 02212	Ira Earl Elementary School	K-5
	02213	J E Manch Elementary School	3-5
	02214	J M Ullom Elementary School	K-5
	02215	John F Miller School	SPECIAL
	* 02216	John S Park Elementary School	K-5
	02217	Jo Mackey Elementary School	PK-5
	* 02218	J T Mc Williams Elementary School	K-5
	02219	Kit Carson Elementary School	K,6
	* 02220	Laura Dearing Elementary School	K-5
	02221	Lewis E Rowe Elementary School	K-5
	02222	Lincoln Elementary School	K-5
	* 02223	Lois Craig Elementary School	K-3
	02224	Wendell P. Williams Elementary School	PK-5
	* 02225	Marion E Cahlan Elementary School	K-5
	02226	Matt Kelly Elementary School	PK-5
	02227	Early Childhood Program	PK
	* 02228	Mountain View Elementary School	K-5
	02229	Lomie G Heard Elementary School	K-5
	02230	Glen C. Taylor Elementary	K-5
	02231	O K Adcock Elementary School	K-5
	02232	Paradise Elementary School	K-6
	* 02233	Paul East Culley Elementary School	K-5
	02234	Quannah Mc Call Elementary School	K,6
	02235	Red Rock Elementary School	K-6
	* 02236	Rex Bell Elementary School	K-5
	* 02237	Robert E Lake Elementary School	K-6
	02238	Rose Warren Elementary School	K-5
	* 02239	Ruby S Thomas Elementary School	K-5
	02240	Ruth Fyfe Elementary School	K-5
	02241	Sunrise Acres Elementary School	K-6
	02242	Tom Williams Elementary School	K-5
	02243	Twin Lakes Elementary School	K-5
	02244	Vail Pittman Elementary School	K-5
	02245	Vegas Verdes Elementary School	K-5
	02246	Walter Bracken Elementary School	K-5
	02247	Howard Wasden Elementary School	K-6
	* 02248	Will Beckley Elementary School	K-5
	02249	Gordon Mc Caw Elementary School	K-5
	02250	Andrew Mitchell Elementary School	K-2
	* 02251	Chester T Sewell Elementary School	K-5

02252	Indian Springs Elementary School	PK-5
02253	Richard C. Priest Elementary	K-5
02254	Robert L Taylor Elementary School	K-5
02255	Virgin Valley Elementary School	K-5
02256	Whitney Elementary School	K-5
02257	William E Ferron Elementary School	K-5
* 02258	M. Eugene Ward Elementary School	K-2
* 02259	Cyril Wengert Elementary School	K-5
02260	Myrtle Tate Elementary School	K-5
02261	H A Harmon Elementary School	K-5
02262	George E Harris Elementary School	K-5
* 02263	Pat A Diskin Elementary School	K-5
02264	Helen M Smith Elementary School	K-5
02265	Bill Y Tomiyasu Elementary School	K-5
* 02266	Harvey N Dondero Elementary School	K-5
* 02267	Elbert Edwards Elementary School	K-5
02268	Doris French Elementary School	K-5
* 02269	C H Decker Elementary School	K-5
* 02270	Walter V Long Elementary School	K-5
02271	James Bilbray Elementary	K-5
02272	Charles & Phyllis Frias Elementary	K-5
02273	Howard Hollingsworth Elementary	K-5
02274	Sandy Searles Miller Elementary	K-5
* 02275	Oran Gragson Elementary School	K-5
* 02276	Fay Galloway Elementary School	K-5
* 02277	Nate Mack Elementary School	K-6
02278	R Guild Gray Elementary School	K-5
02279	Grant Bowler Elementary School	K-5
02280	John C. Bass Elementary	K-5
02281	Reynaldo Martinez Elementary School	K-5
02282	William K. Moore Elementary School	K-5
02283	D'Vorre & Hall Ober Elementary School	K-5
02284	Hal Smith Elementary School	K-5
02285	Sheila R. Tarr Elementary School	K-5
02286	Ethel W. Staton Elementary School	K-5
02287	Elise L. Wolff Elementary School	K-5
02288	Andre Agassi Charter-Elementary (established number)	K-5
02289	Dean Petersen Elementary	K-5
02290	R E Tobler Elementary School	K-5
02291	Sandy Valley Elementary School	K-6
02292	William G Bennett Elementary School	K-5
* 02293	Clyde C Cox Elementary School	K-3
02294	Stanford Elementary School	K-5
02295	Doris M Reed Elementary School	K-5
02296	Marion B Earl Elementary School	K-5
02297	Edna F Hinman Elementary School	K-5
02298	Estes M Mc Doniel Elementary School	K-5
02299	Odyssey Charter School of Nevada Elementary	K-5
02300	Ollie Detwiler Elementary	K-5
* 02301	Ed Von Tobel Middle School	6-8
02302	Frank F Garside Middle School	6-8
02303	Hyde Park Middle School	6-8
02304	J E Cashman Middle School	6-8
02305	J D Smith Middle School	6-8
* 02306	J Harold Brinley Middle School	6-8
02307	Jim Bridger Middle School	6-8
02308	John C Fremont Middle School	6-8

02309	K O Knudson Junior High School	6-8
02310	Robert O Gibson Middle School	6-8
02311	Roy West Martin Middle School	6-7
* 02312	William E Orr Middle School	6-8
02313	L W Burkholder Middle School	6-8
02314	C W Woodbury Middle School	6-8
* 02315	Dell Robison Middle School	6-8
* 02316	Helen C Cannon Middle School	6-8
02317	Kenny C Guinn Middle School	6-8
02318	Elton M Garrett Middle School	6-8
02319	B Mahlon Brown Middle School	6-8
02320	Sandy Valley Middle School	6-8
02321	Laughlin High School	6-12
02322	Mike OCallaghan Middle School	6-8
02323	Walter Johnson Middle School	6-8
02324	Barbara and Hank Greenspun Middle School	6-8
* 02325	T Swainston Middle School	6-8
02326	Thurman White Middle School	6-8
02327	Ernest Becker Middle School	6-8
* 02328	Grant Sawyer Middle School	6-8
02329	Mack Lyon Middle School	6-8
02330	West Preparatory at West Hall (used to be West Middle School)	6-12
02331	Lied Middle School	6-8
02332	Duane Keller Middle School	6-8
02333	Irwin & Susan Molasky Middle School	6-8
02334	Charles Silvestri Middle School	6-8
02335	Francis Cortney Middle School	6-8
02336	Indian Springs Middle School	6-8
02337	Lawrence Middle School	6-8
02338	Miller Middle School	6-8
02339	Rogich Junior High School	6-8
02341	Judge M E Leavitt Junior High School	6-8
02342	Cram Middle School	6-8
02343	Monaco Middle School	6-8
02344	Jack L. Schofield Middle School	6-8
02345	Sedway Middle School	6-8
02346	Harney Middle School	6-8
02347	Fertitta Middle School	6-8
02348	Ralph Cadwallader Middle	6-8
02349	Lawrence & Heidi Canarelli Middle	6-8
02350	Charles Arthur Hughes Middle	6-8
02352	Clifford O Findlay Middle	6-8
02353	Jack & Terry Mannion Middle	6-8
02354	Anthony Saville Middle	6-8
02355	Del Webb Middle	6-8
02356	Jerome D Mack Middle	6-8
02357	William Bailey Middle	6-8
02358	Odyssey Charter School of Nevada Secondary	6-8
New School for 2006-2007	02359 Carroll M Johnston Middle	6-8
New School for 2006-2007	02360 Lois & Jerry Tarkanian Middle	6-8
New School for 2007-2008	02361 Edmundo Escobedo Middle	6-8
New School for 2007-2008	02362 Wilbur & Theresa Faiss Middle	6-8
New School for 2007-2008	02363 Innovations International Charter Secondary (Elem 02-092)	6-12
New School for 2007-2008	02364 100 Academy of Excellence Charter School Secondary	6-8
New School for 2007-2008	02365 Andre Agassi Charter-Middle (maybe)	6-8
02401	Edward W Clark High School	9-12
02402	Las Vegas High School	9-12

	02403	Rancho High School	9-12
	02404	Valley High School	9-12
	02405	Western High School	9-12
	02406	Basic High School	9-12
	02407	Jeffrey Behavioral Program (Opportunity Jefferson) Old Jeffery Cred Ret rep	6-12
	02408	Morris Sunset (East)	9-12
	02409	Chaparral High School	9-12
	02410	Eldorado High School	9-12
	02411	Bonanza High School	9-12
	02412	Southern NV Voc Tech Center (Is Southeast Career & Techy 02622)	10-12
	02413	Area Technical Trade Center	UN
	02414	Cimarron Memorial High School	9-12
	02415	Cheyenne High School	9-12
	02416	Green Valley High School	9-12
	02417	Durango High School	9-12
	02418	Las Vegas Academy	9-12
Closed	02419	Sunset High	
	02420	Advanced Technologies Academy	9-12
	02421	Silverado High School	9-12
Changed of 2008-2009	02422	College of So. NV High School East (use to be Community College-east)	9-12
Changed of 2008-2009	02423	College of So. NV High School West (use to be Community College-wes	9-12
	02424	Mojave High School	9-12
	02425	Palo Verde High School	9-12
Changed of 2008-2009	02426	College of So. NV High School South (use to be Community College-sou	11-12
	02427	Shadow Ridge High School	9-12
	02428	Liberty High School	9-12
	02429	Canyon Springs High	9-12
	02430	Del Sol High	9-12
	02431	Spring Valley High	9-12
School Opening 2009-2010	02432	Veterans Tribute Career & Technical Academy	9-12
School Opening 2009-2010	02434	Sunrise Mountain High School	9-12
School Opening 2010-2011	02435	West Career & Technical Academy	9-12
	02601	Boulder City High School	9-12
	02602	Moapa Valley High School	9-12
	02603	Virgin Valley High School	6-12
	02604	Indian Springs High School	6-12
	02605, 02606	Sunset High	
	02607	Centennial High School	9-12
	02608	Foothill High School	9-12
	02609	Desert Pines High School	9-12
	02611	Sierra Vista High School	9-11
	02612	Coronado High School	9-11
	02614	Odyssey Charter High School	
	02615	Explore Knowledge Academy Charter Elementary	K-5
	02616	Explore Knowledge Academy Charter Secondary	6-12
	02617	Andre Agassi Charter-High School (maybe)	9-12
	02618	Arbor View High	9-12
New School 2006-2007	02619	Legacy High School (150 W. Deer Springs Way)	9-12
New School 2007-2008	02620	NW Career & Technical Center (Home & magnet school)	9-12
Changed of 2008-2009	02621	The Delta Academy (use to be Westcare Charter School)	7-12
New School 2007-2008	02622	SE Career & Technical Center	9-12
New School 2008-2009	02623	Desert Oasis High School	9-12
New School 2008-2009	02624	East Career & Technical Center	9-12
	02777	Clark County Detention	10-12
	02908	Southwest Behavior Program (Alternative)	6-12
	02910	Helen J Stewart School	SPECIAL
	02911	Variety School Secondary	SPECIAL

	02912	Juvenile detentions ***	6-12
	02913	Spring Mountain School	7-12
	02916	Miley Achievement Center	6-12
	02917	Miley Achievement Center	4-5
	02918	Summit (Third Cottage)	8-11
	02919	Summit View Jr/Sr	6-12
	02921	Impact Program (Freedom Program)	ALT
	02922	Burk Campus (Horizon Southwest)	ALT
	02923	Morris Credit Retrieval (W&V Morris Campus (Horizon East))	9-12
	02924	Cowan Credit Retrieval (Ben Cowan Campus (Horizon South))	ALT
	02925	Academy for Individualized Study-Secondary	6-12
	02926	Desert Willow elementary (mental health)	ALT
	02927	Desert Willow secondary (mental health)	ALT
	02928	South Continuation School (Opportunity South)	ALT
	02929	Washington Continuation (Opportunity)	ALT
	02930	Biltmore Continuation (Opportunity)	ALT
	02931	Peterson Credit Retrieval (New Horizon)	9-11
	02932	Cowan Academic Center (Behavioral Program)	9-11
	02933	Peterson Behavioral Program	9-11
	02934	Morris Behavioral Program	9-11
	02935	Variety Elementary	SP-E
	02936	Child Haven/Juvenile Courts Elementary	k-5
	02938	Child Haven ***	6-12
	02940	HD State Prison-Medium	ALT
	02941	Adult Education Programs	ALT
	02942	Resource Center	ALT
	02943	Gifted and Talented Program	
	02944	Early Childhood Program	
	02945	Hearing Impaired Program	
	02946	Special Ed Admin specialists	
	02947	Academy for Individualized Study-Elementary	1-5
	02948	Desert Rose Adult High	
	02950	CCSD Virtual High School	Distance Learnir
	02951	CC Detention (Normal is 777-this unique for testing)	N/A
	02952	High Desert State Prison (This unique for testing)	N/A
	02953	South Desert Correctional Center (This unique for testing)	N/A
	02954	So NV Womens Correctional Facility (This unique for testing)	N/A
New Alt school 2008-2009	02955	Desert Rose Alternative School	9-12
	02997	Magnet Schooling for Migrant Students	All grades
	02999	Home schooled pupils (for testing purposes)	All grades
DOUGLAS	03000	District Wide	
	03201	Gardnerville Elementary School (No longer Track)	K-6
	03202	Zephyr Cove Elementary School	K-4
	03205	C C Meneley Elementary School (No longer Track)	PK-6
	03206	Jacks Valley Elementary School	K-6
	03207	Gene Scarselli Elementary School	K-6
Closed 8/08	03208	Kingsbury Middle School	5-8
	03209	Pinon Hills Elementary	K-6
	03210	Minden Elementary School	K-6
	03300	Sierra Crest Academy Charter	6-8
	03301	Carson Valley Middle School	7-9
	03302	Pau Wa Lu Middle School	7-9
	03501	Douglas County High School	10-12
	03502	George Whittell High School	9-12
	03503	Jacobsen High (China Spring Youth Camp)	7-12 Alternative
	03901	Alternative School	9-12

	03902	Tahoe Dentention Facility (DCJD)	9-12
	03997	Magnet Schooling for Migrant Students	All grades
	03999	Home schooled pupils (for testing purposes)	All grades
ELKO	04000	District Wide	
	04104	Independence Valley Elementary School	1-8
	04105	Jackpot Elementary School	K-6
	04107	Montello Elementary School	1-8
	04108	Mound Valley Elementary School	1-6
	04111	Ruby Valley Elementary School	K-8
	04202	Elko Grammar School #2	K-6
	04203	Northside Elementary School	K-6
	04204	Southside Elementary School	K-6
	04205	Carlin Elementary School	K-6
	04206	Owyhee Elementary School (all NV & Idaho only)	K-6
	04207	Wells Elementary School	K-6
	04208	West Wendover Elementary School	K-6
	04209	Mountain View Elementary School	K-6
	04210	Spring Creek Elementary School	K-5
	04211	Sage Elementary School	K-5
	04212	Petan Ranch School	K-8
Opened 2008-2009	04213	Flagview Intermediate	5-6
One School with Carlin High	04501	Carlin Junior High School	7-8
One School with Wells High	04502	Wells Junior High School	7-8
One School with Elko High	04503	Adobe Middle School	7-8
One School with SC High	04504	Spring Creek Middle School	6-8
One School with Jackpot High	04505	Jackpot Junior High School	7-8
One School with Owyhee High	04506	Owyhee Junior High School (all NV & Idaho only)	7-8
One School with WW High	04507	West Wendover Junior High School	7-8
	04601	Carlin High School	9-12
	04602	Wells High School	9-12
	04603	Elko High School	9-12
	04604	Owyhee High School (all NV & Idaho only)	9-12
	04605	Jackpot High School	9-12
	04606	Spring Creek High	9-12
	04607	West Wendover High School	9-12
	04901	Early Childhood	PK-K
	04997	Magnet Schooling for Migrant Students	All grades
	04999	Home schooled pupils (for testing purposes)	All grades
ESMERALDA 4 day school week 08-09	05000	District Wide	
	05101	Dyer Elementary School	K-8
	05102	Goldfield Elementary School	PK-8
	05103	Silver Peak Elementary School	PK-8
	05997	Magnet Schooling for Migrant Students	All grades
	05999	Home schooled pupils (for testing purposes)	All grades
EUREKA 4 day school week 08-09	06000	District Wide	
	06101	Crescent Valley Elementary School	K-6
	06103	Eureka Elementary School	PK-6
	06601	Eureka High School	7-12
	06997	Magnet Schooling for Migrant Students	All grades
	06999	Home schooled pupils (for testing purposes)	All grades
HUMBOLDT Some schools going to 4 day school week	07000	District Wide	
	07101	Denio Elementary School	K-8
	07103	Kings River Elementary School	K-8

	07104	Orovada Elementary School	K-8
	07105	Paradise Valley Elementary School	K-8
	07201	Sonoma Heights Elementary School	K-4
	07202	Winnemucca Grammar School	K-4
4 day school week	07203	Mc Dermitt Elementary School	K-6
	07205	Grass Valley Elementary School	PK-4
	07206	French Ford Middle School	5-6
	07301	Winnemucca Junior High School	7-8
One School with McD Hig	07302	Mc Dermitt Junior High School	6-7
	07501	Albert M Lowry High School	9-12
4 day school week	07601	Mc Dermitt High School	9-12
	07901	Leighton Hall (Detention Center)	ALT
	07997	Magnet Schooling for Migrant Students	All grades
	07999	Home schooled pupils (for testing purposes)	All grades
LANDER	08000	District Wide	
4 day school week 09-10	08101	Austin Elementary School (Combined together now called Austin School)	K-5
Change made 7/9/08	08204	Mary S Black Elementary School (Now called Battle Mt. School)	2-3
Change made 7/9/08	08202	Eliza Pierce Elementary School (Now called Battle Mt. School)	PK-4
Change made 7/9/08	08201	Battle Mountain Elementary School	K-3
	08203	Eleanor Lemaire Elementary	4-6
	08301	Battle Mountain Junior High School	7-8
	08601	Battle Mountain High School	9-12
Change made 7/9/08	08602	Austin School K-12 (4 day school week 08-09)	K-12
	08997	Magnet Schooling for Migrant Students	All grades
	08999	Home schooled pupils (for testing purposes)	All grades
LINCOLN	09000	District Wide	
4 day school week 09-10	09102	Pahrnagat Valley Elementary School	PK-5
	09201	Caliente Elementary School	PK-6
	09202	Panaca Elementary School	PK-6
	09203	Pioche Elementary School	PK-6
	09301	Meadow Valley Middle School	7-8
	09302	Pahrnagat Valley Middle School	6-8
	09501	Lincoln County High School	9-12
	09601	Pahrnagat Valley High School	9-12
	09602	C O Bastian (Caliente Youth Center)	7-12
	09603	Lincoln County Alternative	7-12 Alt
	09997	Magnet Schooling for Migrant Students	All grades
	09999	Home schooled pupils (for testing purposes)	All grades
LYON	10000	District Wide	
	10201	Dayton Elementary School	PK-5
	10202	Yerington Elementary School	K-4
	10203	Fernley Elementary School	PK-5
	10204	Was Smith Valley Elementary (Don't reuse #)	
	10205	Silver Springs Elementary School	PK-4
New School for 2006-2007	10206	East Valley Elementary School	K-5
	10208	Dayton Intermediate School	6-8
	10209	Cottonwood Elementary School	PK-5
	10210	Sutro Elementary School	K-5
New School for 2007-2008	10211	Riverview Elementary	K-5
New School for 2009-2010	10212	Fernley Elementary School IV (tentative name)	K-5
	10302	Yerington Intermediate School	5-8
	10303	Fernley Intermediate School	6-8
	10304	Silver Stage Middle School	5-8
New School for 2010-2011	10305	Silverland Middle School	5-8

	10601	Fernley High School	9-12
	10602	Smith Valley Schools	K-12
	10603	Yerington High School	9-12
	10604	Dayton High School	9-12
	10605	Silver Stage High School	9-12
	10902	Western NV Regional Youth Center	Unlimited
	10997	Magnet Schooling for Migrant Students	All grades
	10999	Home schooled pupils (for testing purposes)	All grades
MINERAL	11000	District Wide	
	11201	Hawthorne Primary	PK-5
	11202	Schurz Elementary School	PK-8
	11203	Hawthorne Jr High	6-8
	11601	Mineral County High School	9-12
	11901	Alternative Education	Alt.
	11997	Magnet Schooling for Migrant Students	All grades
	11999	Home schooled pupils (for testing purposes)	All grades
NYE	12000	District Wide	
	12101	Duckwater Elementary School	K-8
	12102	Manse Elementary School	PK-5
	12103	Round Mountain Elementary School	PK-5
	12105	Gabbs Elementary School	PK-5
	12106	Amargosa Valley Elementary School	PK-5
	12108	J G Johnson Elementary School	PK-5
	12201	Beatty Elementary School	PK-5
	12202	Tonopah Elementary School	PK-5
	12204	Silver Rim Elementary School	PK-5
	12206	Mt Charleston Elementary School	PK-5
	12207	Hafen Elementary	PK-5
Opening 2007-2008	12209	Nye County Pre-Kindergarten	PK
Opening 2008-2009	12210	Ron & Charlotte Floyd Elementary School	PK-5
	12301	Rosemary Clarke Middle School	6-8
	12311	Beatty Middle School	6-8
	12312	Tonopah Middle School	6-8
	12313	Round Mountain Middle School	6-8
	12315	Gabbs Middle School	6-8
	12316	Amargosa Middle School	6-8
	12317	Duckwater Middle School	6-8
	12601	Beatty High School	9-12
	12602	Gabbs High School	9-12
	12603	Tonopah High School	9-12
	12604	Pahrump Valley High School	9-12
	12605	Round Mountain High School	9-12
	12606	Pathways High (Alternative)	9-12
	12607	Pathways Middle School (Alternative)	6-8
	12608	Central Support Services Program (Pahrump Early Childhood single school)	PK
	12997	Magnet Schooling for Migrant Students	All grades
	12999	Home schooled pupils (for testing purposes)	All grades
PERSHING	14000	District Wide	
4 day school week 09-10	14101	Imlay Elementary School	PK-5
	14201	Lovelock Elementary School	PK-5
	14301	Pershing County Middle School	6-8
	14601	Pershing County High School (and alternative ed)	9-12
	14997	Magnet Schooling for Migrant Students	All grades
	14999	Home schooled pupils (for testing purposes)	All grades

STOREY	15000	District Wide	
	15101	Hugh Gallagher Elementary School	PK-5
	15102	Hillside Elementary School	PK-6
	15301	Virginia City Middle School	6-8
	15601	Virginia City High School	9-12
	15997	Magnet Schooling for Migrant Students	All grades
15999	Home schooled pupils (for testing purposes)	All grades	
WASHOE	16000	District Wide	
	16201	Anderson Elementary School	K-6
	16202	Echo Loder Elementary School	K-6
	16203	Elmcrest Elementary School	K-6
	16204	Glenn Duncan Elementary School	K-6
	16205	Grace Warner Elementary School	K-6
	16206	Hunter Lake Elementary School	K-6
	16207	Jessie Beck Elementary School	K-6
	* 16208	Libby C Booth Elementary School	K-6
	16209	Mamie Towles Elementary School	K-6
	16210	Rollan D. Melton Elementary School	K-8
	16211	Mount Rose Elementary School	K-6
	16212	Double Diamond Elementary School	K-5
	16213	Peavine Elementary School	K-6
	* 16214	Rita Cannan Elementary School	K-6
	* 16215	Roger Corbett Elementary School	K-6
	16216	Roy Gomm Elementary School	K-6
	16217	Sierra Vista Elementary School	K-6
	16218	Smithridge Elementary School	K-6
	16219	Stead Elementary School	K-6
	* 16220	Veterans Memorial Elementary School	K-6
	16221	Agnes Risley Elementary School	K-6
	16222	Alice Maxwell Elementary School	K-6
	16223	Florence Drake Elementary School	K-6
	16224	Greenbrae Elementary School	K-6
	16225	Kate M Smith Elementary School	K-6
	16226	Lena Juniper Elementary School	K-6
	16227	Lincoln Park Elementary School	K-6
	16228	Robert Mitchell Elementary School	K-6
	16229	Brown Elementary School	K-5
	16230	Huffaker Elementary School	K-6
	16232	Lemmon Valley Elementary School	K-6
	16233	Pleasant Valley Elementary School	K-5
16234	Sun Valley Elementary School	K-6	
16235	Verdi Elementary School	K-6	
16236	Ernest M Johnson Elementary School	K-5	
16237	Natchez Elementary School	K-8	
16238	Lloyd Diedrichsen Elementary School	K-6	
16239	Katherine Dunn Elementary School	K-6	
16240	Virginia Palmer Elementary School	K-6	
New School for 2006-2007	16241	Jesse Hall Elementary School	K-6
New School for 2006-2007	16242	Miguel Sepulveda Elementary School	K-6
New School for 2007-2008	16243	Dorothy Lemelson Elementary School never opened	K-6
	16251	Incline Elementary School	K-5
	16256	Nancy Gomes Elementary School	K-6
	16257	Elizabeth Lenz Elementary School	K-6
	16258	Edwin S Dodson Elementary School	K-6
	16259	Jerry Whitehead Elementary School	K-6

	16260	Alice L Smith Elementary School	K-6
	16261	Caughlin Ranch Elementary School	K-6
	16262	Hidden Valley Elementary School	K-6
	16263	Silver Lake Elementary School	K-6
	16264	George Westergard Elementary School	K-6
	* 16265	Alyce Savage Taylor Elementary School	K-6
	16266	Lois Allen Elementary School	K-6
	16267	Marvin Moss Elementary School	K-6
	16268	Desert Heights Elementary School	K-6
	* 16269	Spanish Springs Elementary School	K-6
	* 16270	Sarah Winnemucca Elementary School	K-6
	16271	Bud Beasley Elementary School	K-6
	16272	Donner Springs Elementary School	K-6
	16273	Bernice Mathews Elementary School	K-6
	16274	Ted Hunsburger Elementary School	K-6
	16275	Ester Bennett Elementary	K-6
	16276	Van Gorder Elementary School	K-6
	16278	Bailey Charter School	K-8
	16281	Mariposa Academy Charter School	K-3
	16282	High Desert Montessori Charter School	PK-8
	16301	Archie Clayton Middle School	7-8
	16302	Edward L Pine Middle School	7-8
	16303	Darrell C Swope Middle School	7-8
	16304	E Otis Vaughn Middle School	7-8
	16305	Fred W Traner Middle School	6-8
	16306	George L Dilworth Middle School	7-8
	16307	Sparks Middle School	7-8
	16308	William O'Brien Middle School	7-8
	16309	Incline Middle School	6-8
	16310	B D Billingham Middle School	7-8
	16311	Lou Mendive Middle School	7-8
	16312	Coral Academy Charter School (Secondary)	6-12
	16313	Gerlach Middle School	7-8
	16314	Washoe Middle School	7-8
Opening 2009-2010	16315	Kendyl Depoali Middle School (Former-Damonte Ranch Middle School)	7-8
	16316	Yvonne Shaw Middle School	7-8
New School for 2006-2007	16317	Cold Springs Middle School	7-8
	16318	Coral Academy Charter School (Elementary)	K-5
	16501	Earl Wooster High School	9-12
	16502	Reno High School	9-12
	16503	Sparks High School	9-12
	16504	Procter R Hug High School	9-12
	16505	Edward C Reed High School	9-12
	16506	Washoe High School	7-12
	16508	Robert Mc Queen High School	9-12
	16509	Galena High School	9-12
	16601	Gerlach High School	9-12
	16602	Incline High School	9-12
	16603	TMCC Magnet High School	9-12
	16604	I Can Do Anything Charter High School	9-12
	16605	Sierra Nevada Academy Charter	K-7
	16606	Spanish Springs High School	9-12
	16607	North Valleys High School	9-12
	16608	Academy of Career Education Charter School	11-12`
	16609	Damonte Ranch High School	9-12
	16610	Rainshadow Community Charter High	9-12

Change made 7/9/08	16611	Academy of Arts, Careers and Tech, AACT (Former- Regional Technical Institute)	9-12
	16911	Marvin Picollo School (special education)	K-12
	16925	Washoe Online Learning Facility (WOLF)	9-12
	16997	Magnet Schooling for Migrant Students	All grades
	16999	Home schooled pupils (for testing purposes)	All grades
WHITE PINE	17000	District Wide	
	17101	Lund Elementary School (combined with Lund High in 2001)	K-6
	17103	Baker Elementary School	3-8
All White Pine Schools going to 4 day school week except Baker Elementary	17201	David E Norman Elementary School (Old Mountain View)	PK-5
	17203	Mc Gill Elementary School	K-5
	17301	White Pine Middle School	6-8
	17502	White Pine County High School	9-12
	17601	Lund Combined School	K-12
	17903	Step toe Valley High School (NOVA Program)	Alt.
	17904	Mountain High School (Per Adrienne)	Prison School
	17997	Magnet Schooling for Migrant Students	All grades
	17999	Home schooled pupils (for testing purposes)	All grades

Schools in Bold and Italic are Charter Schools.

*Round Year

OTHER ENTITIES: Contact Robin Pawley for specific codes for entities below. 775-687-9179

- 20000-29999 State Agencies other than the Department of Education
- 30000-39999 Community Based Organizations
- 40000-49999 Colleges
- 50000-59999 Technical Schools

LEVEL OF INSTRUCTION

LEVEL OF INSTRUCTION CODES

This classification permits expenditures to be segregated by instructional level. Many state departments of education differentiate elementary, secondary, and postsecondary costs so they can calculate interdistrict tuition rates, compute general state aid, or both.

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

- 10 **K-Elementary**
- 20 **Middle**
- 30 **Secondary**
- 40 **Postsecondary/Adult**
- 50 **Other Combination.**

Code	Description
LEVEL OF INSTRUCTION	
10	Elementary. A school organization classified as elementary by state and local practice and composed of any span of grades from preprimary through eighth grade.
11	Pre-Kindergarten. A school organization composed entirely of any span of ages below kindergarten. This category is normally used for students identified as needing special services.
12	Kindergarten, A school organization for children for the year immediately preceding the first grade.
19	Other Elementary, A school organization composed of any span of grades not above grade eight except pre-kindergarten and kindergarten.
20	Middle. A school organization composed of at least three grades, usually beginning with grade 5 or grade 6 or the equivalent. Most middle school organizations presume that a four year high school will follow the middle school.
30	Secondary. A school organization comprising any span of grades beginning with the next grade following an elementary or middle school and ending with or below grade 12.
31	Junior High. A secondary school organization intermediate between the elementary and senior high school, usually including grades 7, 8, and 9 (in a 6-3-3 plan) or grades 7 and 8 (in a 6-2-4 plan).
32	Senior High. A school organization offering the final years of high school work necessary for graduation and invariably preceded by a junior high or middle school.
39	Other Secondary. For Example, a grades 7-12 high school.
40	Postsecondary/Adult. A school organization for adults who have completed, interrupted, or not begun their formal education or for students attending an institution of higher learning.
41	Programs for Adult/Continuing. A program for adults who have interrupted, not completed, or not begun their formal education and are pursuing skills or knowledge in programs that have as their purpose the upgrading or training of occupational skills, the pursuit of special interests, GED Certification, Adult High School Diploma Program, or enrichment. (Non-Completers)
42	Programs for Adult/Postsecondary. A program for adults and students who have completed secondary education and are attending an institution of higher learning. (Completers)
50	Other Combination. A school organization composed of at least two (or more) levels of instruction not included in Level of Instruction codes 19 or 39. An example would be the school organization in a remote rural area which might encompass grades K-12.

BALANCE SHEETS / STATEMENT OF NET ASSETS

NCES Brief code descriptions (see bottom section for subcategories and detail descriptions):

100	Assets
200	Capital Assets
400	Liabilities
500	Long Term Liabilities
700	Fund Balances / Fund Net Asset

Code	Description
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BALANCE SHEETS / STATEMENT OF NET ASSETS

Assets

- 101 Cash in Bank.** All funds on deposit with a bank or savings and loan institution, normally in non-interest-bearing accounts. Interest-bearing accounts are recorded in investments.
- 102 Cash on Hand.** Currency, coins, checks, postal and express money orders, and bankers' drafts on hand.
- 103 Petty Cash.** A sum of money set aside to pay small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.
- 104 Change Cash.** A sum of money set aside to provide change.
- 105 Cash with Fiscal Agents.** Deposits with fiscal agents, such as commercial banks, for paying matured bonds and interest.
- 111 Investments.** Securities and real estate held for producing income in the form of interest, dividends, rentals, or lease payments. Investments should be presented at fair value as of the reporting date. Gains and losses from changes in the fair value of investments are recorded using revenue account 1530. The account does not include capital assets used in school district operations. Separate accounts for each category of investments may be maintained.
- 112 Unamortized Premiums on Investments.** The excess of the amount paid for securities over the face value that has not yet been amortized. Use of this account is restricted to short-term money market investments.
- 113 Unamortized Discounts on Investments (Credit).** The excess of the face value of securities over the amount paid for them that has not yet been written off. Use of this account is restricted to short-term investments.
- 114 Interest Receivable on Investments.** The amount of interest receivable on investments, excluding interest purchased. Interest purchased should be shown in a separate account.
- 115 Accrued Interest on Investments Purchased.** Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after the date of purchase.
- 121 Taxes Receivable.** The uncollected portion of taxes that a school district or government unit has levied and that has become due, including any interest or penalties that may be accrued. Separate accounts may be maintained on the basis of tax roll year, current and delinquent taxes, or both.
- 122 Allowance for Uncollectible Taxes (Credits).** The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year, delinquent taxes, or both.
- 131 Interfund Loans Receivable.** An asset account used to record a loan by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

BALANCE SHEETS / STATEMENT OF NET ASSETS

- 132 Interfund Accounts Receivable.** An asset account used to indicate amounts owed to a particular fund by another fund in the same school district for goods sold or services rendered. It is recommended that separate accounts be maintained for each interfund receivable.
- 141 Intergovernmental Accounts Receivable.** Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that separate accounts be maintained for each interagency receivable.
- 151 Loans Receivable.** Amounts that have been loaned to persons or organizations, including notes taken as security for such loans, where permitted by statutory authority.
- 152 Allowance for Uncollectible Loans (Credit).** The portion of loans receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the Other Loans Receivable account.
- 153 Other Accounts Receivable.** Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a school district (but not including amounts due from other funds or from other governmental units).
- 154 Allowance for Uncollectible Accounts Receivable (Credit).** A provision for that portion of accounts receivable that is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Other Accounts Receivable account.
- 171 Inventories for Consumption.** The cost of supplies and equipment on hand not yet distributed to requisitioning units.
- 172 Inventories for Resale.** The value of goods held by a school district for resale rather than for use in its own operations.
- 181 Prepaid Items.** Expenditure/expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums.
- 191 Deposits.** Funds deposited by the school district as prerequisite to receiving services, goods, or both.
- 192 Deferred Expenditures/Expenses.** Certain disbursements that are made in one period but are more accurately reflected as an expenditure/expense in the next fiscal period.
- 193 Capitalized Bond and Other Debt Issuance Costs.** Represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs, that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.
- 194 Premium and Discount on Issuance of Bonds.** Represents amounts to be amortized as debt premium/discount in connection with the issuance of bonds.
- 199 Other Current Assets.** Current assets not provided for elsewhere.
- 200 Capital Assets.** Those assets that the school district intends to hold or continue in use over a long period of time. Specifically, capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period.
- 211 Land and Land Improvements.** A capital asset account that reflects the acquisition value of land owned by a school district. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its fair value at the time of acquisition. Further, permanent improvements to land, such as grading and fill, should be accounted for in this account.

BALANCE SHEETS / STATEMENT OF NET ASSETS

Note: Land and land improvements are considered nonexhaustible assets owing to their significantly long expected useful life. Nonexhaustible assets are not to be depreciated. Therefore, all assets classified by asset code 211 will not result in a depreciation expense.

- 221 Site Improvements.** A capital asset account that reflects the value of non-permanent improvements to building sites, other than buildings, that add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the fair value at the time of acquisition. Note: Site improvements are improvements that have a limited useful life. Because these improvements decrease in their value/usefulness over time, it is appropriate to depreciate these assets. Therefore, all capitalized site improvements should be depreciated over their expected useful life.
- 222 Accumulated Depreciation on Site Improvements.** Accumulated amounts for the depreciation of land improvements.
- 231 Buildings and Building Improvements.** A capital asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements, including upgrades made to building wiring for technology. If buildings are acquired by gift, the account reflects their fair value at the time of acquisition.
- 232 Accumulated Depreciation on Buildings and Building Improvements.** Accumulated amounts for the depreciation of buildings and building improvements.
- 241 Machinery and Equipment.** Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, that is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, computers, purchased software, furniture, and furnishings. See Supplies and Equipment tab at end of file to distinguish whether a purchase is a supply or a piece of machinery or equipment.
- 242 Accumulated Depreciation on Machinery and Equipment.** Accumulated amounts for the depreciation of machinery and equipment.
- 251 Works of Art and Historical Treasures.** Individual items or collections of items that are of artistic or cultural importance.
- 252 Accumulated Depreciation on Works of Art and Historical Collections.** Accumulated amounts for the depreciation (as applicable) of works of art and historical treasures.
- 261 Infrastructure.** A capital asset, network, or subsystem that has a useful life that is significantly longer than those of other capital assets. These assets may include water/sewer systems, roads, bridges, tunnels, and other similar assets.
- 262 Accumulated Depreciation on Infrastructure.** Accumulated amounts for the depreciation of infrastructure assets.
- 271 Construction in Progress.** The cost of construction work undertaken but not yet completed.

Liabilities

- 401 Interfund Loans Payable.** A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund loan.
- 402 Interfund Accounts Payable.** A liability account used to indicate amounts owed by a particular fund and services rendered. It is recommended that separate accounts be maintained for each interfund payable.

BALANCE SHEETS / STATEMENT OF NET ASSETS

- 411 Intergovernmental Accounts Payable.** Amounts owed by the reporting school district to another governmental unit. It is recommended that separate accounts be maintained for each interagency payable.
- 421 Accounts Payable.** Liabilities on open account owing to private persons, firms, or corporations for goods and services received by a school district (but not including amounts due to other funds of the same school district or to other governmental units).
- 422 Judgments Payable.** Amounts due to be paid by a school district as the result of court decisions, including condemnation awards paid for private property taken for public use.
- 423 Warrants Payable.** Amounts due to designated payees in the form of a written order drawn by the school district directing the school district treasurer to pay a specific amount.
- 431 Contracts Payable.** Amounts due on contracts for assets, goods, and services received by a school district.
- 432 Construction Contracts Payable - Retainage.** Liabilities on account of construction contracts for that portion of the work that has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.
- 441 Matured Bonds Payable.** Bonds that have reached or passed their maturity date but that remain unpaid.
- 442 Bonds Payable - Current.** Bonds that have not reached or passed their maturity date but are due within one year or less. This account is used only in Proprietary or Fiduciary funds.
- 443 Unamortized Premiums on Issuance of Bonds.** An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds.
- 451 Loans Payable.** Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.
- 452 Lease Obligations - Current.** Capital lease obligations that are due within one year.
- 455 Interest Payable.** Interest due within one year.
- 461 Accrued Salaries.** Salary costs incurred during the current accounting period that are not payable until a subsequent accounting period.
- 462 Accrued Benefits.** Fringe benefit costs incurred during the current accounting period that are not payable until a subsequent accounting period.
- 471 Payroll Deductions and Withholdings.** Amounts deducted from employees' salaries for withholding taxes and other purposes. District-paid benefits amounts payable also are included. A separate liability account may be used for each type of benefit.
- 472 Compensated Absences - Current.** Compensated absences that will be paid within one year.
- 473 Accrued Annual Requirement Contribution Liability.** A liability arising from payments not made to pension funds. This amount represents any difference between the actuarially determined annual required contribution and actual payments made to the pension fund.
- 481 Deferred Revenues.** A liability account that represents revenues collected before they become due.
- 491 Deposits Payable.** Liability for deposits received as a prerequisite to providing or receiving services, goods, or both.
- 499 Other Current Liabilities.** Other current liabilities not provided for elsewhere.
- 500 Long-Term Liabilities.** Obligations with a maturity of more than one year. These accounts should be used only with Proprietary and Fiduciary funds. (not coded in NCES handbook)
- 511 Bonds Payable.** Bonds that have not reached or passed their maturity date and that are not due within one year.

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- 512 Accreted Interest.** (Accretion is the process of systematically increasing the carrying amount of the bond to its estimated value at the maturity date of the bond.) An account that represents interest that is accrued on deep discount bonds. This account should be used by school districts that issue capital appreciation bonds. Such bonds are usually issued at a deep discount from the face value, and no interest payment is made until maturity. Under full accrual account, the district is required to accrete the interest on the bonds over the life of the bonds. To calculate accreted interest, the district should impute the effective interest rate, using the present value, the face value (or the future value), and the period of the bond, and multiply the effective interest rate by the book value of the debt at the end of the period. Accreted interest is usually recorded as an addition to the outstanding debt liability.
- 513 Unamortized Gains/Losses on Debt Refundings.** An account that represents the difference between the reacquisition price and the net carrying amount of old debt when a current or advance refunding of debt occurs. This account should be used only when defeasance of debt occurs for Proprietary funds. The unamortized loss amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. On the balance sheet, this deferred amount should be reported as a deduction from or an addition to the new debt liability.
- 521 Loans Payable.** An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the issuance date.
- 531 Capital Lease Obligations.** Amounts remaining to be paid on capital lease agreements.
- 551 Compensated Absences .** Amounts remaining beyond the period of one year to be paid on compensated absences balances.
- 561 Arbitrage Rebate Liability.** Liabilities arising from arbitrage rebates to the IRS from bond financing.
- 590 Other Long-Term Liabilities.** Other long-term liabilities not provided for elsewhere. This account represents amounts due after more than one year from the balance sheet date for advances from other funds and certain miscellaneous liabilities, including workers' compensation, self-funded insurance, and legal claims and judgments.

Fund Balances/Fund Net Asset

- 710 Nonspendable Fund Balance.** The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually are required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.
- 711 Reserve for Inventories.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation. The use of this account is optional unless the purchases method of accounting for inventory is used.
- 712 Reserve for Prepaid Items.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the reserve are tied up and are, therefore, not available for appropriation. The use of this account is optional.
- 713 Reserve for Encumbrances.** A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances. Separate accounts may be maintained for current encumbrances and prior-year encumbrances.

BALANCE SHEETS / STATEMENT OF NET ASSETS

- 714 Other Reserved Fund Balance.** A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are obligated and are, therefore, not available for appropriation. It is recommended that a separate reserve be established for each special purpose. One example of a special purpose are restricted Federal programs.
- 720 Restricted Fund Balance.** The restricted fund balance classification should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- 730 Committed Fund Balance.** The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority (generally the governing board). Also, such constraints can only be removed or changed by the same form of formal action.
- 740 Assigned Fund Balance.** The assigned fund balance classification reflects amounts that are constrained by the government's *intent* to be used for specific purposes, but meet neither the restricted nor committed forms of constraint. Also, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects, and/or permanent funds (unless that amount is negative, which would require presentation as unassigned fund balance).
- 750 Unassigned Fund Balance.** The unassigned fund balance classification is the residual classification for the general fund only. It is also where *negative residual amounts* for all *other* governmental funds would be reported.
- 760 Capital Assets, Net of Related Debt.** This account is used to record the net asset component invested in capital assets, net of related debt, which represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used in proprietary funds only. (This was previously fund balance code 740)
- 770 Restricted Net Assets.** This account is used to record the net asset component - restricted net assets - which represents net assets restricted by sources internal or external to the organization. This account is to be used in proprietary funds only. (This was previously fund balance code 750.)
- 780 Unrestricted Net Assets.** This account is used to record the net asset component - unrestricted net assets - which represents net assets not classified in accounts 760 and 770. **This account is to be used for Proprietary funds only. (This was previously fund balance code 760.)**

STATUTORY AUTHORITY

In Fulfillment of the Stipulations of:

NEVADA REVISED STATUTES (NRS) 385.310, subsection 2

NRS 385.310 Deputy Superintendent for Administrative and Fiscal Services: Duties. The Deputy Superintendent for Administrative and Fiscal Services, under the direction of the Superintendent of

2. Develop for public schools of the State a uniform system of budgeting and accounting. The system must provide for the separate reporting of expenditures for each:

- (a) School district; and
- (b) School within a school district.

Upon approval of the State Board, the system is mandatory for all public schools in this State and must be enforced as provided in subsection 2 of NRS 385.315.

NEVADA REVISED STATUTES (NRS) 385.315, subsection 2

NRS 385.315 Deputy Superintendent for Administrative and Fiscal Services: Additional duties. In addition to his other duties, the Deputy Superintendent for Administrative and Fiscal Services, under the direction of the Superintendent of Public Instruction, shall:

2. Inspect the record books and accounts of boards of trustees, and enforce the uniform method of keeping the financial records and accounts of school districts.

ACCOUNTING STRING

Balance Sheet elements required:

Fund - Balance sheet / Statement of Net Assets

Example: 100 - 101

General Fund - Cash in Bank

Revenue elements required:

Fund - Project / Grant - Revenue

Example: 280 - 709 - 4500

Federal Funds - Title II, Part A - Restricted Grants-in-aid from the federal government through the state

Expenditure elements required:

Fund - Project / Grant - Program - Function - Object

Example: 280 - 709 - 200 - 2213 - 331

Federal Funds - Title II, Part A - Special Programs - Instructional Staff Training - Training and Development - Instructional Licensed Personnel

Required Accounting System String:

(Fiscal Year) - Fund - Project / Grant - Revenue - Program - Function - Object -

School Code - Level of Instruction - Balance Sheet

Fund: 3 characters

Project/Grant: 3 characters

Revenue: 4 characters

Program: 3 characters

Function: 4 characters

Object: 3 characters

School Code: 5 characters (2 character district code plus 3 character school # or 000 for district wide)

Level of Instruction: 2 characters

Balance Sheet: 3 characters

Total: 30 characters

SUPPLIES AND EQUIPMENT:

Supply Items:

An item should be classified as a supply if it does not meet all the stated equipment criteria below.

Equipment Items:

An equipment item is any instrument, machine, apparatus or set of articles that meets all of the following criteria:

- 1 It retains its original shape, appearance, and character with use.
- 2 It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
- 3 It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- 4 Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

TO DETERMINE IF EQUIPMENT IS CODED AS A SUPPLY (Object 600's) OR PROPERTY (Object 730's):

If the answer to **ANY** of the following is "**NO**", then the item is classified as a **supply (Object 600's)**.

- 1 Does the item last more than one year?
- 2 Is it appropriate to repair rather than replace the item?
- 3 Is the item an independent unit rather than being incorporated into another unit item?
- 4 Is the cost of tagging and inventory a small percent of the item cost?
- 5 **Does the item exceed the minimum dollar value (capitalization threshold) mandated by state or other governmental unit (with due regard for group control of some items)? The capitalization threshold for Nevada Department of Education is \$5,000.**

Note: If "YES" to **all** questions 1-5, the item should be classified as property (Object 730's).

Supplies/Equipment of higher value but below the **\$5,000 capitalization threshold** will be coded as follows:

- 612 Supplies/Equipment - **Non-information technology** supplies and equipment of higher value but below the capitalization threshold.
- 652 Supplies/Equipment - **Information Technology Related** - Items of higher value but below the capitalization threshold.

SELECTING THE LEVEL OF CONTROL FOR SUPPLIES AND EQUIPMENT:

- 1 **Little or no control after purchase.** Items in this category are of such little value that the cost of implementing procedures to safeguard them, monitor their use, or track their location and condition are not justifiable. Such items include staplers and wastebaskets.
- 2 **Group control.** Items in this category are of little individual value but taken as a group are valuable enough to justify the cost of providing some type of control over their safety, use, location, and condition. Such items include chairs and school desks.
- 3 **Individual control.** Items in this category are of sufficient value to justify applying control measures to each individual item. Such items usually include all relatively expensive pieces of equipment, although the minimum value of such equipment may vary with the school district.

Note: How to control an item is relevant not only to equipment but also to certain stocks of supplies. For example, any large stock of supplies - such as instruction supplies, food, or custodial supplies - should be periodically counted and checked for damage, deterioration, and pilferage. Thus, the level-of-control issue applies to all tangible goods of any significant value to the school district. Additionally, some programs may dictate the level of control for items funded by the program.

6/1/2009

NEVADA CHART OF ACCOUNTS TASK FORCE 2008

Members:

Department of Education
Adrienne Lawrence

School Districts:

Churchill County:
Lynn Broyles
Clark County:
Shelly Hughes
Cindy Walters
Humboldt County:
Sally Hall
Lyon County:
Wade Johnson
Pershing County:
Carol Shanks
Washoe County:
Mike Schroeder

Charter Schools:

Explore Knowledge Academy:
Susan Stewart
Nevada State High School:
John Hawk
Silver State High School:
Nanita Bellows

Additional Assistance Provided:

Clark County:
Eric Christensen
Jason Franklin