

Pupil-Centered Funding Plan Reporting

Commission on School Funding

September 17, 2021

Presentation Agenda

- Review of statutory reporting requirements altered by the Pupil-Centered Funding Plan.
- Review of current reporting requirements as presented by WestEd during December 2019 Commission meeting.
- Discussion on additional statutory and reporting requirements that need to be analyzed.

Revised Reporting Requirement

NRS 387.206 and NRS 387.207: The requirement to report expenditures associated with the purchase of books, computer hardware, and software for each grade level is altered from a requirement to a recommendation and the request for a waiver, and the accounting for those that receive a waiver, have also been eliminated pursuant to NRS 387.2065 and .2067.

Repealed Reporting Requirements

- NRS 387.193: Appropriation of money in the State Supplemental Support Account and the annual accounting.
- NRS 387.197: The levy of a voter approved county tax for enhancing safety and security of public schools, and the associated annual report.
- NRS 387.139: Public schools receiving EL funds report using achievement and performance targets prescribed by the Department to measure effectiveness in providing services.

New Reporting Requirements

NRS 387.12468(4): By October 1 of each year, each public school shall create a report that includes a description of the personnel employed and services provided during the immediately preceding school year and any changes the school anticipates making during the current school year.

October 1 Report Requirements

- Each grade level at which the public school enrolls pupils;
- The number of pupils attending the public school;
- The average class size at the public school
- The number of persons employed by the public school to provide instruction, support to pupils, administrative support and other personnel including, without limitation, the number of employees in any subgroup of each type or classification of personnel as prescribed by the Department;
- The professional development provided to each teacher at the public school;
- The total amount of money received by the public school as adjusted base per pupil funding, divided by the number of pupils enrolled in the public school and expressed as a per pupil amount

October 1 Report Requirements Continued

- The amount of money spent per pupil for supplies, materials, equipment and textbooks;
- The amount of money received by the public school as weighted funding for each category of pupils supported by weighted funding, divided by the number of pupils enrolled in the public school who are identified in the appropriate category and expressed as a per pupil amount for each category;
- The amount of money received by the public school as weighted funding for each category of pupils supported by weighted funding, divided by the number of pupils enrolled in the public school who are identified in the appropriate category and expressed as a per pupil amount for each category.
- For each category of pupils for which the public school receives any additional funding, including, without limitation, pupils with disabilities, pupils who are English learners, at-risk pupils and gifted and talented pupils:
 - The number of pupils in each category who attend the public school; and
 - The number of persons employed to provide instruction, support to pupils, administrative support and other personnel employed by the public school and dedicated to providing services to each category or subcategory of pupils, including, without limitation, any subgroup of each kind of personnel prescribed by the Department
 - The total amount of money received to support the operations of the public school, divided by the number of pupils enrolled in the public school and expressed as a per pupil amount;

Current Reporting Requirements: Budget

Reporting Requirement	Due Date	Statute(s)
Proposed expenditures for current year	11/1	NRS 387.303 NRS 388A.345 NRS 388C.250
Per pupil funding	10/1	NRS 387.12468
Per pupil funding by weighted category	10/1	NRS 387.12468

Current Reporting Requirements: Expenditures

Reporting Requirement	Due Date	Statute(s)
Expenditures for current year	11/1	NRS 387.303 NRS 388A.345 NRS 388C.250
Amount paid for health insurance	11/1	NRS 387.303 NRS 388A.345
Amount paid for supplemental duties	11/1	NRS 387.303 NRS 388A.345
Written explanation of cause of decline if ending general fund balance of a district has declined for 3 consecutive years.	As needed	NRS 387.3045

Current Reporting Requirements: Personnel

Reporting Requirement	Due Date	Statute(s)
Number of licensed and non-licensed full-and part-time positions separated by fund in current and previous year	11/1	NRS 387.303 NRS 388A.345
Designated assignment of employees	Annually	NRS 391.120
Number of staff paid	11/1	NRS 387.303
Number of persons employed, including subcategories	10/1	NRS 387.12468
Description of personnel in previous year	10/1	NRS 387.12468
Anticipated changes to personnel in the following year	10/1	NRS 387.12468
Number of staff dedicated to services for each subcategory of students	10/1	NRS 387.12468



Current Reporting Requirements: Compensation

Reporting Requirement	Due Date	Statute(s)
Salaries of licensed/non-licensed full-and part-time positions categorized by position, by fund in this and previous year	11/1	NRS 387.303 NRS 388A.345
Amount of salary of each licensed employee during the year	Annually	NRS 391.120
Schedule of salaries for licenses employees and explanation of negotiations	11/1	NRS 387.303 NRS 388A.345
Number of employees whose salary increased pursuant to NRS 391.161-.163	11/1	NRS 387.303
Rates for fringe benefits, excluding health insurance for licensed employees	11/1	NRS 387.303 NRS 388A.345
Number of employees paid for supplemental duties	11/1	NRS 387.303 NRS 388A.345
Number of employees eligible for health insurance	11/1	NRS 387.303 NRS 388A.345

Current Reporting Requirements: Demographics

Reporting Requirement	Due Date	Statute(s)
Average daily enrollment	October, January, April, and July	NRS 387.1223
Pupil count	10/1	NRS 387.1223
Students enrolled in school district	Annual	--
Data reported pursuant to measure the effectiveness of the plan by each school district to reduce pupil-teacher ration under NRS 388.720	October, January, April, and July	NRS 387.304
Number of students in each subcategory as set forth under ESSA	9/30	ESEA §1111(h)(1)(C)(x), (h)(2)(C)
Pupils that receive free and/or reduced priced breakfast or lunch	9/30	ESEA §1111(h)(1)(C)(x), (h)(2)(C)
Number of students in weighted categories	10/1	NRS 387.12468
Percentage of students with learning plans	9/30	ESEA §1111(h)(1)(C)(x), (h)(2)(C)



Current Reporting Requirements: Personnel Performance

Reporting Requirement	Due Date	Statute(s)
Overall performance rating of the employee under the statewide performance evaluation system, and the criteria for making the designation	9/30	NRS 391.120
Professional development provided	10/1	NRS 387.12468

Current Reporting Requirements: Resources

Reporting Requirement	Due Date	Statute(s)
Records and inventory control	2/1	NAC 387.710
Capital improvements owned, leased, or operated by charter or university schools	2/1	NAC 387.710
Per pupil expenditure for supplies, materials, equipment, and textbooks	11/1	NRS 387.206
Equitable distribution of teachers and resource plan	9/30	ESEA §1111(h)(1)(C)(x), (h)(2)(C)

Current Reporting Requirements: Participation

Reporting Requirement	Due Date	Statute(s)
Description of services provided in the previous year	10/1	NRS 387.12468
Anticipated changes to services in the following year	10/1	NRS 387.12468
Career and technical education	9/30	ESEA §1111(h)(1)(C)(x), (h)(2)(C)
Curriculum	9/30	ESEA §1111(h)(1)(C)(x), (h)(2)(C)
Remedial and special programs	9/30	ESEA §1111(h)(1)(C)(x), (h)(2)(C)
District communication and parental involvement	9/30	ESEA §1111(h)(1)(C)(x), (h)(2)(C)
Progress of charter in achieving its mission	11/1	NRS 388A.345
Average class size	10/1	NRS 387.12468

Nevada Ready!

Next Step

- The Commission on School Funding may wish to identify other areas of statute that may require review, based on the implementation of the Pupil-Centered Funding Plan.