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NEVADA DEPARTMENT of EDUCATION
Administrative and Fiscal Services

STATE DSA FUNDING
and the
“Hold Harmless” Provision



A Fiscal Assessment
of the
Hold Harmless Provision of NRS 387.1233(2)
and the Effects of Converting from
2-Year to 1-Year Hold Harmless Support

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ASSEMBLY WAYS AND MEANS

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**NEVADA DEPARTMENT of EDUCATION
Administrative and Fiscal Services**

**Nevada Revised Statutes (NRS) 387.1233(2)
Guaranteed per Pupil Level of Educational Financial Support and the
"Hold Harmless" Provision**

CONTENTS

HIGHLIGHTS

SUMMARY TABLE-- FY2004-FY2005 Savings to DSA Support Payments Changing from 2-Year and 1-Year Hold Harmless [NRS 387.1233(2)] (Showing Only those School Districts and Charter Schools Impacted by the Hold Harmless Provision)

Summary and Complete NRS of NRS 387.121 ("NEVADA PLAN")

Reprint of NRS 387.1233(2), "Hold Harmless" Provision

Schematic Diagram of School Funding Showing Hold Harmless Affect on Apportionment

Description of 4-Part Process of DSA K-12 Budgeting, Apportionment, and Funding

DSA K-12 Enrollment Terminology

DETAILED SUPPORTING TABLES:

TABLE 1 – Effects on Weighted Apportionment Enrollment Using 2-Year and 1-Year Hold Harmless [NRS 387.1233(2)]

TABLE 2 -- Effects on DSA Support Payments Using 2-Year and 1-Year Hold Harmless [NRS 387.1233(2)]

SUPPLEMENTAL TABLE – FY2003 "Hold Harmless" Effects on Distributive School Account (DSA) Funding Obligation

NEVADA DEPARTMENT OF EDUCATION--Effects of Hold Harmless 2-Year versus 1-Year

SUMMARY TABLE-- FY2004-FY2005 Savings to DSA Support Payments Changing from 2-Year and 1-Year Hold Harmless [NRS 387.1233(2)]

	[A] FY2004 2-Year Hold Harmless Cost to DSA Effect [6] - [4]	[B] FY2004 2-Year to 1-Year Hold Harmless Savings to DSA [13]	[C] FY2004 2-Year to 1-Year Hold Harmless Savings/Student [B] / [4]	[D] FY2005 2-Year Hold Harmless Cost to DSA Effect [8] - [5]	[E] FY2005 2-Year to 1-Year Hold Harmless Savings to DSA [16]	[F] FY2005 2-Year to 1-Year Hold Harmless Savings/Student [13]	[G] FY2004-FY2005 2-Year Hold Harmless Cost to DSA [A] + [D]	[H] FY2004-FY2005 2-Year to 1-Year Hold Harmless Savings to DSA [B] + [E]	[J] FY2004-FY2005 Resultant 1-Year Hold Harmless Net Cost to DSA [G] - [H]
CARSON	\$ -	\$ -	\$ -	\$ 44,030	\$ -	\$ -	\$ 44,030	\$ -	\$ 44,030
CHURCHILL	562,704	(305,216)	(70)	602,425	(257,488)	(60)	1,165,129	(562,704)	602,425
Gateways to Success	55,220	(55,220)	(600)	30,120	-	-	85,340	(55,220)	30,120
Odyssey Elementary Charter	327,670	-	-	479,666	(327,670)	(748)	807,337	(327,670)	479,666
DOUGLAS	-	-	-	108,103	-	-	108,103	-	108,103
ELKO	897,347	(763,887)	(82)	144,326	(133,460)	(14)	1,041,673	(897,347)	144,326
ESMERALDA	107,455	(99,597)	(1,522)	23,401	(7,858)	(124)	130,856	(107,455)	23,401
EUREKA	271,904	(227,629)	(1,022)	83,630	(44,275)	(206)	355,534	(271,904)	83,630
HUMBOLDT	600,539	(526,285)	(157)	111,382	(74,254)	(22)	711,921	(600,539)	111,382
LANDER	317,252	(309,371)	(251)	41,956	(7,880)	(6)	359,208	(317,252)	41,956
LINCOLN	330,079	(142,406)	(152)	490,502	(187,673)	(209)	820,581	(330,079)	490,502
Gateways to Success	51,520	(51,520)	(51,520)	-	-	-	51,520	(51,520)	-
MINERAL	127,146	-	-	137,990	(127,146)	(171)	265,136	(127,146)	137,990
PERSHING	180,725	(169,505)	(202)	33,659	(11,220)	(13)	214,384	(180,725)	33,659
STOREY	196,751	(184,127)	(419)	25,248	(12,624)	(29)	221,999	(196,751)	25,248
Bailey Elementary	30,147	-	-	27,828	(27,828)	(105)	57,975	(27,828)	30,147
Nevada Leadership Academy	179,657	(37,877)	(983)	141,780	(141,780)	(3,681)	321,436	(179,657)	141,780
WHITE PINE	320,809	(103,338)	(76)	434,941	(217,471)	(164)	755,750	(320,809)	434,941
TOTALS	\$ 4,556,923	\$ (2,975,978)	(8)	\$ 2,960,988	\$ (1,578,626)	(4)	\$ 7,517,912	\$ (4,554,604)	\$ 2,963,307

F-30613

NEVADA DEPARTMENT of EDUCATION
Administrative and Fiscal Services

Nevada Revised Statutes (NRS) 387.1233(2)
Guaranteed per Pupil Level of Educational Financial Support and the "Hold Harmless" Provision – Proposed Reduction from 2-Years to 1-Year

HIGHLIGHTS

[1] The 2-Year "Hold Harmless" provision (three consecutive years) of DSA payments to school districts and charter schools based on the highest level of weighted apportionment enrollment is covered under NRS 387.1233(2).

[2] The hold harmless provision was changed by the State Legislature during the 2001 legislative session from a 1-Year Hold Harmless provision (most recent two consecutive years) to a 2-Year Hold Harmless provision (most recent three consecutive years). At no time during the 2001 Legislative session was the Nevada Department of Education (NDE) consulted on or requested to provide a fiscal impact of that change.

CONCLUSIONS:

From the "Summary Table" the total hold harmless effects under the present 2-year provision for FY2004 is \$4.56 million (column [A]) and \$2.96 million for FY2005 (column [B]), making the total expected cost for both FY2004 and FY2005 \$7.52 million (column [G]).

If 1-year hold harmless is implemented for the FY2003-05 biennium, the total expected savings will be \$4.55 million (column [H]), lowering the cost to the DSA from \$7.52 million to \$2.96 million.

The cost to some of the more rural school districts, however, will be severe and extensive. These figures are presented on a per student funding reduction in columns [C] and [F]. These columns show, for example, that Eureka County will experience a decline in per student support in FY2004 of \$1,022 and \$206 in FY2005. The decline in the effects for most school districts and charters is due to a forecast of continued, but moderating decline, in these districts' and charter schools' student enrollment. These effects tend to take effect more quickly under 1-year hold harmless.

In some cases these funding declines are even more pronounced, particularly for the charter schools. The difference, however, is in the school districts' need to maintain fixed facilities. A greater percentage of school district (versus charter schools) expenses are in fixed costs, which cannot be easily reduced or eliminated within a 1-year or even a 2-year time period.

Therefore, we conclude that the change in hold harmless as proposed from 2-years to 1-year could be significant and damaging to Nevada's rural school districts, many of which have already undergone severe adverse financial impacts in their operations and ability to provide a "reasonably equal educational opportunity" (NRS 387.121) due to the curtailment of mining and other economic conditions.

NEVADA PLAN

Nevada Revised Statutes (NRS) 387.121

Guaranteed per Pupil Level of Educational Financial Support

Summary

"The legislature declares...objective of state financial aid...ensure each Nevada child [receives] a reasonably equal education...Recognizing wide local variation in wealth and costs per pupil...state should supplement local financial ability...in each school district to provide programs of instruction...that offer full opportunity...to receive the benefit of the purposes for which public schools are maintained...state's financial obligation...expressed in formula partially on a per pupil basis and partially on a per program basis..."

Complete Statute

NRS 387.121 Legislative declaration; Nevada plan. The legislature declares that the *proper objective* of state financial aid to public education is to ensure each Nevada child a *reasonably equal educational opportunity*. Recognizing wide local variations in wealth and costs per pupil, this state should *supplement local financial ability* to whatever extent necessary in each school district to *provide programs of instruction* in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. Therefore the quintessence of the *state's financial obligation* for such programs can be *expressed in a formula* partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated the Nevada plan.

(Added to NRS by 1967, 889; A 1973, 1419; 1997, 1859)

NEVADA PLAN
and the
Distributive School Account

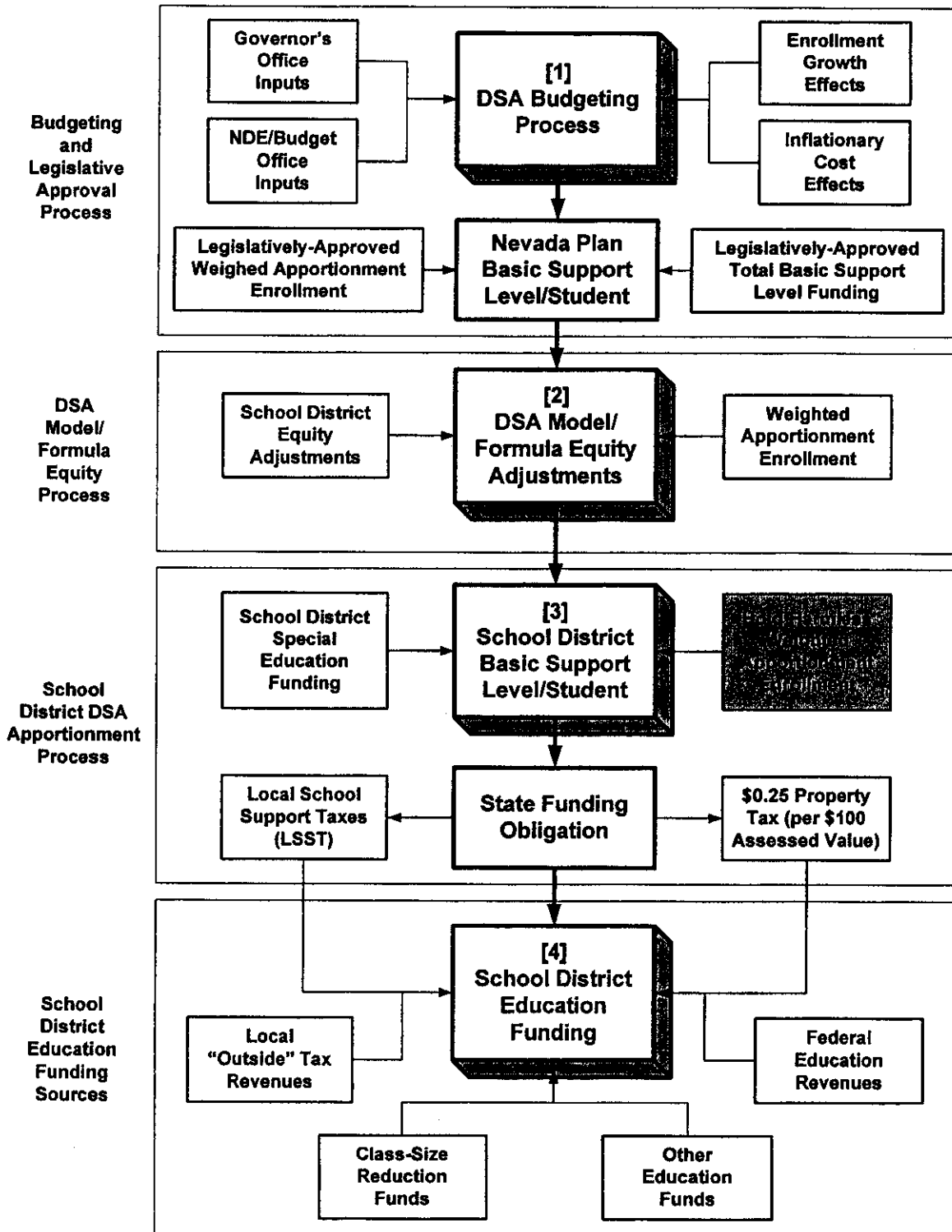
Nevada Revised Statutes (NRS) 387.1233(2)

**Guaranteed per Pupil Level of Educational Financial
Support and the "Hold Harmless" Provision**

NRS 387.1233 Calculation of basic support.

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

NEVADA PLAN and DISTRIBUTIVE SCHOOL ACCOUNT School District Budgeting, Apportionment, and Funding Process



NEVADA DEPARTMENT of EDUCATION
Administrative and Fiscal Services

The "NEVADA PLAN" and Distributive School Account

DSA K-12 Budgeting, Apportionment, and Funding Process

The flow chart on the opposite page is intended to portray the State of Nevada's Distributive School Account (DSA) K-12 budgeting, apportionment, and funding processes as a series of "blocks" or modules, representing a continuum in the State's financial support to Nevada's school districts. The diagram shows that the entire process, from budget formulation to receipt of funding, consists of four integrated and sequential functions: (1) the budgeting and legislative approval process; (2) the DSA model/formula equity process; (3) the school district DSA apportionment process; and (4) a representation of school districts' overall funding sources. These processes are integrated in as much as the budgeting process feeds the DSA model equity process, which then drives the DSA apportionment process. The school district funding block shows not only the funding provided by the State under the Nevada Plan and DSA apportionment, but also all other local and federal fund sources.

The first module of funding consists of the formulation and development of the Governor-recommended and the Legislature-approved DSA K-12 budget process. Factors affecting this process include base funding levels plus growth enhancements to accommodate school enrollment increases, salary and benefit costs (e.g., COLA, adjustments on scale, bonuses, stipends, PERS, medical, etc.), existing and new school facilities (floor space), inflationary cost adjustments, and the like. This module establishes a basic support level of total funding under the Nevada Plan, as well as an approved school enrollment level. Together, these two components established the State's guaranteed support level on a per student basis.

In the second module – the DSA model/formula equity adjustments – the statewide average support level per student determined in the first module is adjusted for a number of equity issues to account for varied socioeconomic and fiscal differences among the school districts. Adjustments in this module are typically based on per student comparisons using the current school year's weighted apportionment enrollment (see enrollment terminology sheet). The resultant output of this module is a per student basic support level unique for each school district. While these per student basic support levels will vary among school districts, the total funding amount established in the first module cannot be exceeded.

In the third module, the DSA apportionment process, the school district unique basic support levels per student are then apportioned based on the school district's or charter school's "hold harmless" weighted apportionment enrollment. Therefore, while the equity adjustments in module two were made using the current year's enrollment levels, the actual apportionments will be made on the highest level of enrollment over the most recent three years (current year and two preceding years). Also added to a school district's funding in this module are the special education funds based on a specific number of units times a unit cost. Once this amount is determined (per student guarantee times hold harmless enrollment), two locally-generated taxes – local school support tax (LSST) and the \$0.25 property tax – are subtracted from this total support level to yield the State's obligation of the Nevada Plan total support guarantee.

The fourth and final module in the overall budgeting, apportionment, and funding process represents a depiction of the varied sources of funding for school districts. These sources include the two locally-generated revenue sources subtracted from the Nevada Plan funding in module three, plus local "outside" revenues sources (so termed because they are outside the Nevada Plan guarantee), federal education funds, class-size reduction (CSR) funds, and all other sources of funds, to include, primarily, funds for capital expenditures and the like.

NEVADA DEPARTMENT of EDUCATION
Administrative and Fiscal Services

The "NEVADA PLAN"
and
Distributive School Account (DSA)

DSA K-12 ENROLLMENT TERMINOLOGY

Student Enrollment Terminology: As an integral component of student counts, the Nevada Plan per student guarantee, "building" the Distributive School Account (DSA) budget process and the apportionment of funds to the school districts and charter schools, the following enrollment terms are provided.

[1] Full Enrollment is the total count of students in public schools in all grades to include pre-kindergarten (pre-K), kindergarten (K), and grades 1 through 12, inclusive, as well as ungraded students. Ungraded refers to a student who is enrolled in a non-graded class in a school for special education or a student who cannot be assigned to a particular grade because of the nature of his or her condition (NAC 387.111).

[2] Weighted Enrollment, based on NRS 387.1233(1)(a), is the total count of students (i.e., the full enrollment determined in [1], above), with pre-K and K students weighted at 60% of their full enrollment count. Weighted enrollment includes ungraded students, but excludes net transfers (i.e., student transfers out minus transfers in) as described below.

[3] Weighted Apportionment Enrollment is the weighted enrollment, determined in [2], above, adjusted to include net transfers, that is, student transfers out minus transfers in. Student transfers are only counted between other states, not between other school districts within Nevada. The weighted apportionment enrollment figure is used to calculate the total basic support per student, or "Nevada Plan" guarantee, for a given school year.

[4] "Hold Harmless" Weighted Apportionment Enrollment, based on NRS 387.1233(2) and the "hold harmless" provision, is the greatest weighted apportionment enrollment for the current year and the previous two school years (i.e., the most recent three consecutive school years). This measure of enrollment is used to determine the total apportionment of funds to a school district and charter school for a given year. This total apportionment amount is based on a school district's total basic support per student (which was calculated using the current year's weighted apportionment enrollment from [3], above) times the hold harmless weighted apportionment enrollment.

[5] Hold Harmless Enrollment represents the difference between the hold harmless weighted apportionment enrollment for the most recent three consecutive school years as described in [4], above, and the current year's weighted apportionment enrollment described in [3], above. The hold harmless enrollment provides a means to assess the fiscal effects (i.e., additional costs, if any) of the hold harmless provision of NRS 387.1233(2).

Timing Issues with Respect to Student Enrollment: In addition to the student enrollment definitions listed above, student enrollment counts are also affected by its timing, as described below:

[1] Estimated Enrollment is a preliminary enrollment count based on the latest year-end or audited enrollment figures modified by the school district or charter school for enrollment changes anticipated for the forthcoming school year. The estimated enrollment count is used to make the first two DSA quarterly payments (August 1 and November 1) to school districts and charter schools.

[2] Projected Enrollment represents the enrollment figures used for the annual NRS 387.303 report and consists of the last year's student count (count day or audited) for the "Actual" financial information, and the latest school year's enrollment for the "Budgeted" financial information, which may or may not be the fall "count day" enrollment figures as described in [3], below.

[3] Count Day Enrollment is the official, certified student enrollment count taken for the last day of the school district's first school month. The count day enrollment will determine the last two DSA quarterly payments for February 1 and May 1 of the current school year.

[4] Audited Enrollment is the final official school year enrollment count certified by auditors and will determine the adjustments, if any, to be made no later than August 25 to school district or charter school DSA apportionments.

[5] Forecasted Enrollment represents enrollment forecasts made by the Nevada Department of Education, with inputs from the school districts and charter schools, of enrollment by grade, through at least school year 2012. These figures are adjusted by the school district's or charter school's most recent count day or audited enrollment figures and provide both near-term forecasts for the next biennium DSA budget as well as longer-term student forecasts used by other agencies, e.g., the Governor's Office, Budget Office, Legislative Counsel Bureau (LCB), Legislature, Legislative Committees and other entities and agencies.

Supplemental Student Attendance Definitions:

[1] Average Daily Attendance (ADA) [National Center for Education Statistics, NCES] is the aggregate attendance of a school during a reporting period (normally a school year) divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered days in session. (Note: NCES provides this definition, but with the stipulation that a state definition would take priority, as it does with Nevada. See item [2], below.)

[2] Average Daily Attendance [Nevada] is the total number of pupils attending a particular school each day during a period of reporting divided by the number of days school is in session during that period.

[3] Average Daily Membership (ADM) [NCES] is the aggregate membership of a school during a reporting period (normally a school year) divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session. The average daily membership for groups of schools having varying lengths of terms is the average of the average daily memberships obtained for the individual schools.

NEVADA DEPARTMENT OF EDUCATION--Effects of Hold Harmless 2-Year versus 1-Year

TABLE 1-- Effects on Weighted Apportionment Enrollment Using 2-Year and 1-Year Hold Harmless [NRS 387.1233(2)]

School Districts and Charter Schools	Weighted Apportionment Enrollments					FY2004 Forecast				FY2005 Forecast	
	[1] FY2001 Audited Enrollment [Input]	[2] FY2002 Audited Enrollment [Input]	[3] FY2003 Count Day Enrollment [Input]	[4] FY2004 Forecast Enrollment [Forecast]	[5] FY2005 Forecast Enrollment [Forecast]	[6] 2-Year Hold Harmless Enrollment	[7] 1-Year Hold Harmless Enrollment	[8] 2-Year Hold Harmless Enrollment	[9] 1-Year Hold Harmless Enrollment	[8] 2-Year Hold Harmless Enrollment	[9] 1-Year Hold Harmless Enrollment
CARSON	8,164.6	8,481.8	8,588.0	8,583.2	8,573.5	8,583.2	8,583.2	8,583.2	8,583.2	8,583.2	8,583.2
CHURCHILL	4,508.8	4,458.4	4,397.6	4,346.3	4,277.6	4,458.4	4,397.6	4,397.6	4,346.3	4,397.6	4,346.3
Gateways to Success	112.0	103.0	65.0	92.0	86.0	103.0	92.0	92.0	92.0	92.0	92.0
CLARK	223,114.8	236,429.4	246,786.4	258,297.2	269,817.8	258,297.2	258,297.2	269,817.8	269,817.8	269,817.8	269,817.8
Andre Agassi Charter	0.0	150.0	206.0	300.0	400.0	300.0	300.0	400.0	400.0	400.0	400.0
Keystone Charter	37.0	41.0	50.0	92.0	53.0	52.0	52.0	53.0	53.0	53.0	53.0
Odyssey Elementary Charter	339.2	462.0	563.8	478.0	438.2	563.8	563.8	563.8	563.8	563.8	563.8
Odyssey High School Charter	0.0	159.0	410.0	600.0	600.0	600.0	600.0	600.0	600.0	600.0	600.0
DOUGLAS	6,782.4	6,756.0	6,933.6	6,958.0	6,932.4	6,958.0	6,958.0	6,958.0	6,958.0	6,958.0	6,958.0
ELKO	9,700.2	9,473.4	9,317.6	9,290.4	9,288.2	9,473.4	9,317.6	9,317.6	9,290.4	9,317.6	9,290.4
ESMERALDA	82.0	78.8	66.4	65.4	63.5	78.8	66.4	66.4	65.4	66.4	65.4
EUREKA	296.2	276.2	231.4	222.7	214.9	276.2	231.4	231.4	222.7	231.4	222.7
HUMBOLDT	3,659.4	3,478.8	3,370.6	3,355.3	3,347.7	3,478.8	3,370.6	3,370.6	3,355.3	3,370.6	3,355.3
LANDER	1,397.8	1,303.8	1,233.6	1,231.8	1,224.1	1,303.8	1,233.6	1,233.6	1,231.8	1,233.6	1,231.8
LINCOLN	987.2	983.6	964.4	939.1	898.3	983.6	964.4	964.4	939.1	964.4	939.1
LYON	6,454.4	6,811.2	7,046.8	7,242.7	7,412.3	7,242.7	7,242.7	7,412.3	7,412.3	7,412.3	7,412.3
Gateways to Success	18.0	11.0	1.0	1.0	1.0	11.0	1.0	1.0	1.0	1.0	1.0
MINERAL	840.8	751.6	767.8	744.9	743.0	767.8	767.8	767.8	744.9	767.8	744.9
NYE	5,100.6	5,097.4	5,135.2	5,151.6	5,161.3	5,151.6	5,151.6	5,161.3	5,161.3	5,161.3	5,161.3
PERSHING	868.8	868.8	839.8	837.9	834.0	868.8	839.8	839.8	837.9	839.8	837.9
STOREY	435.0	469.8	441.2	439.2	437.3	469.8	441.2	441.2	439.2	441.2	439.2
WASHOE	53,873.6	55,799.2	57,099.6	58,810.2	60,477.1	58,810.2	58,810.2	60,477.1	60,477.1	60,477.1	60,477.1
Academy for Career Education	0.0	0.0	114.0	120.0	126.0	120.0	120.0	126.0	126.0	126.0	126.0
Bailey Elementary	0.0	208.2	272.6	264.8	265.4	272.6	272.6	272.6	265.4	272.6	265.4
Coral Academy of Science	56.0	79.0	179.0	264.0	306.0	264.0	264.0	306.0	306.0	306.0	306.0
High Desert Montessori School	0.0	0.0	37.4	48.0	64.0	48.0	48.0	64.0	64.0	64.0	64.0
ICDA Charter	252.0	332.0	373.0	478.0	511.0	478.0	478.0	511.0	511.0	511.0	511.0
Mariposa Academy of Languages	0.0	0.0	95.0	107.0	119.0	107.0	107.0	119.0	119.0	119.0	119.0
Nevada Leadership Academy	118.8	85.0	75.2	38.5	38.5	85.0	75.2	75.2	38.5	75.2	38.5
Sierra Nevada Academy	152.0	193.6	286.6	302.0	316.0	302.0	302.0	316.0	316.0	316.0	316.0
WHITE PINE	1,513.6	1,422.8	1,404.8	1,366.9	1,329.0	1,422.8	1,404.8	1,404.8	1,404.8	1,404.8	1,366.9
TOTALS	328,887.2	344,764.8	357,323.4	371,028.1	384,356.0	371,931.4	371,353.6	384,944.4	384,619.5	384,944.4	384,619.5

NEVADA DEPARTMENT OF EDUCATION--Effects of Hold Harmless 2-Year versus 1-Year

TABLE 2-- Effects on DSA Support Payments Using 2-Year and 1-Year Hold Harmless [NRS 387.1233(2)]

	[10] FY2003 Basic Support Per Student [DSA Input]	[11] FY2004 2-Year Hold Harmless Basic Support [10] X [6]	[12] FY2004 1-Year Hold Harmless Basic Support [10] X [7]	[13] FY2004 2-Year to 1-Year Hold Harmless DSA Support (Decrease) [12] - [11]	[14] FY2005 2-Year Hold Harmless Basic Support [10] X [8]	[15] FY2005 1-Year Hold Harmless Basic Support [10] X [9]	[16] FY2005 2-Year to 1-Year Hold Harmless DSA Support (Decrease) [15] - [14]	[17] FY2004-2005 2-Year to 1-Year Hold Harmless DSA Support (Decrease) [13] + [16]	[18] FY2004-2005 2-Year to 1-Year Hold Harmless Percent DSA Support [17]/([11]+[14])
CARSON	\$ 4,545	\$ 39,010,588	\$ 39,010,588	\$ -	\$ 39,010,588	\$ 39,010,588	\$ -	\$ -	0.0%
CHURCHILL	5,020	22,381,168	22,075,952	(305,216)	22,075,952	21,818,484	(257,468)	(562,704)	1.3%
Gateways to Success	5,020	517,060	461,840	(55,220)	461,840	461,840	-	(55,220)	5.6%
CLARK	3,819	986,436,916	986,436,916	-	1,030,434,249	1,030,434,249	-	-	0.0%
Andre Agassi Charter	3,819	1,145,700	1,145,700	-	1,527,600	1,527,600	-	-	0.0%
Keystone Charter	3,819	198,588	198,588	-	202,407	202,407	-	-	0.0%
Odyssey Elementary Charter	3,819	2,153,152	2,153,152	-	2,153,152	1,825,482	(327,670)	(327,670)	7.6%
Odyssey High School Charter	3,819	2,291,400	2,291,400	-	2,291,400	2,291,400	-	-	0.0%
DOUGLAS	4,227	29,411,282	29,411,282	-	29,411,282	29,411,282	-	-	0.0%
ELKO	4,903	46,448,080	45,684,193	(763,887)	45,684,193	45,550,733	(133,460)	(897,347)	1.0%
ESMERALDA	8,032	632,922	533,325	(99,597)	533,325	525,466	(7,858)	(107,455)	9.2%
EUREKA	5,081	1,403,372	1,175,743	(227,629)	1,175,743	1,131,469	(44,275)	(271,904)	10.5%
HUMBOLDT	4,864	16,920,883	16,394,598	(526,285)	16,394,598	16,320,344	(74,254)	(600,539)	1.8%
LANDER	4,407	5,745,847	5,436,475	(309,371)	5,436,475	5,428,595	(7,880)	(317,252)	2.8%
LINCOLN	7,417	7,295,361	7,152,955	(142,406)	7,152,955	6,965,282	(187,673)	(330,079)	2.3%
LYON	5,152	37,314,135	37,314,135	-	38,188,288	38,188,288	-	-	0.0%
Gateways to Success	5,152	56,672	5,152	(51,520)	5,152	5,152	-	(51,520)	83.3%
MINERAL	5,554	4,264,361	4,264,361	-	4,264,361	4,137,215	(127,146)	(127,146)	1.5%
NYE	5,141	26,484,445	26,484,445	-	26,534,082	26,534,082	-	-	0.0%
SPERSHING	5,845	5,078,136	4,908,631	(169,505)	4,908,631	4,897,411	(11,220)	(180,725)	1.8%
STOREY	6,438	3,024,572	2,840,446	(184,127)	2,840,446	2,827,821	(12,624)	(196,751)	3.4%
WASHOE	3,865	227,301,415	227,301,415	-	233,743,822	233,743,822	-	-	0.0%
Academy for Career Education	3,865	463,800	463,800	-	486,990	486,990	-	-	0.0%
Bailey Elementary	3,865	1,053,599	1,053,599	-	1,053,599	1,025,771	(27,828)	(27,828)	1.3%
Coral Academy of Science	3,865	1,020,360	1,020,360	-	1,182,690	1,182,690	-	-	0.0%
High Desert Montessori School	3,865	185,520	185,520	-	247,360	247,360	-	-	0.0%
ICDA Charter	3,865	1,847,470	1,847,470	-	1,975,015	1,975,015	-	-	0.0%
Maniposa Academy of Languages	3,865	413,555	413,555	-	459,935	459,935	-	-	0.0%
Nevada Leadership Academy	3,865	328,525	290,648	(37,877)	290,648	148,868	(141,780)	(179,657)	29.0%
Sierra Nevada Academy	3,865	1,167,230	1,167,230	-	1,221,340	1,221,340	-	-	0.0%
WHITE PINE	5,741	8,160,295	8,064,957	(95,338)	8,064,957	7,847,486	(217,471)	(320,809)	2.0%
TOTALS	\$ 3,991	\$ 1,480,164,410	\$ 1,477,188,432	\$ (2,975,978)	\$ 1,529,413,075	\$ 1,527,834,449	\$ (1,578,626)	\$ (4,554,604)	0.2%

NEVADA DEPARTMENT OF EDUCATION/Administrative and Fiscal Services

FY2003 "Hold Harmless" Effects on Distributive School Account (DSA) Funding Obligation

School Districts and Charter Schools	FY2003 2-Year and 1-Year "Hold Harmless" Comparative Effects													
	2-Year "Hold Harmless" Effects					1-Year "Hold Harmless" Effects					Comparisons			
	[15] 2002-2003 DSA Support Level without Hold Harmless [5] x [7]	[16] 2002-2003 2-Year Hold Harmless Enrollment Effects [8] - [7] < 0	[17] 2002-2003 "Hold Harmless" Payment Effects [16] X [5]	[18] 2002-2003 "Hold Harmless" Percent Effects (Increase) [17] X [15]	[19] 2002-2003 Apportionment 1-Year "Hold Harmless" Enrollment [Max of 2,7]	[20] 2002-2003 1-Year Hold Harmless Enrollment Effects [19] - [7] < 0	[21] 2002-2003 1-Year "Hold Harmless" Payment Effects [20] X [5]	[22] 2002-2003 "Hold Harmless" Percent Effects (Increase) [17] X [15]	[23] 2002-2003 "Hold Harmless" 2-Year to 1-Year Funding Effects (Decrease) [17] - [21]					
CARSON	\$38,896,110	-	-	0.0%	8,558.0	-	-	0.0%	-	-	-	0.0%	-	-
CHURCHILL	22,075,952	111.2	558,224	2.5%	4,458.4	60.8	305,216	1.4%	253,008	305,216	1.4%	253,008	(253,008)	
Gateways to Success	326,300	47.0	235,940	72.3%	103.0	38.0	190,760	58.5%	(45,180)	190,760	58.5%	(45,180)	(45,180)	
CLARK	942,477,262	-	-	0.0%	246,786.4	-	-	0.0%	-	-	0.0%	-	-	
Andre Agassi Charter	786,714	-	-	0.0%	206.0	-	-	0.0%	-	-	0.0%	-	-	
Keystone Charter	190,950	-	-	0.0%	50.0	-	-	0.0%	-	-	0.0%	-	-	
Odyssey Elem Charter	2,153,152	-	-	0.0%	563.8	-	-	0.0%	-	-	0.0%	-	-	
Odyssey High Charter	1,565,790	-	-	0.0%	410.0	-	-	0.0%	-	-	0.0%	-	-	
DOUGLAS	29,308,327	-	-	0.0%	6,933.6	-	-	0.0%	-	-	0.0%	-	-	
ELKO	45,684,193	382.6	1,875,888	4.1%	9,473.4	155.8	763,887	1.7%	(1,112,000)	763,887	1.7%	(1,112,000)	(1,112,000)	
ESMERALDA	533,325	15.6	125,299	23.5%	78.8	12.4	99,597	18.7%	(25,702)	99,597	18.7%	(25,702)	(25,702)	
EUREKA	1,175,743	66.8	339,411	28.9%	276.2	44.8	227,629	19.4%	(111,782)	227,629	19.4%	(111,782)	(111,782)	
HUMBOLDT	16,394,598	288.8	1,404,723	8.6%	3,478.8	108.2	526,285	3.2%	(878,438)	526,285	3.2%	(878,438)	(878,438)	
LANDER	5,436,475	164.2	723,629	13.3%	1,303.8	70.2	309,371	5.7%	(414,258)	309,371	5.7%	(414,258)	(414,258)	
LINCOLN	7,152,955	22.8	169,108	2.4%	983.6	19.2	142,406	2.0%	(26,701)	142,406	2.0%	(26,701)	(26,701)	
LYON	36,305,114	-	-	0.0%	7,046.8	-	-	0.0%	-	-	0.0%	-	-	
Gateways to Success	5,152	17.0	87,584	1700.0%	11.0	10.0	51,520	1000.0%	(36,064)	51,520	1000.0%	(36,064)	(36,064)	
MINERAL	4,264,361	73.0	405,442	9.5%	767.8	0	-	0.0%	(405,442)	-	0.0%	(405,442)	(405,442)	
NYE	26,400,063	-	-	0.0%	5,135.2	-	-	0.0%	-	-	0.0%	-	-	
PERSHING	4,908,631	29.0	169,505	3.5%	868.8	29.0	169,505	3.5%	-	169,505	3.5%	-	-	
STOREY	2,840,446	28.6	184,127	6.5%	469.8	28.6	184,127	6.5%	-	184,127	6.5%	-	-	
WASHOE	220,689,954	-	-	0.0%	57,099.6	-	-	0.0%	-	-	0.0%	-	-	
Academy for Career Education	440,610	-	-	0.0%	114.0	-	-	0.0%	-	-	0.0%	-	-	
Bailey Elementary	1,053,599	-	-	0.0%	272.6	-	-	0.0%	-	-	0.0%	-	-	
Coral Academy of Science	691,835	-	-	0.0%	179.0	-	-	0.0%	-	-	0.0%	-	-	
High Desert Montessori School	144,551	-	-	0.0%	37.4	-	-	0.0%	-	-	0.0%	-	-	
ICDA Charter	1,441,645	-	-	0.0%	373.0	-	-	0.0%	-	-	0.0%	-	-	
Mariposa Academy of Languages	367,175	-	-	0.0%	95.0	-	-	0.0%	-	-	0.0%	-	-	
Nevada Leadership Academy	290,648	43.6	168,514	58.0%	85.0	9.8	37,877	13.0%	(130,637)	37,877	13.0%	(130,637)	(130,637)	
Sierra Nevada Academy	1,107,709	-	-	0.0%	286.6	-	-	0.0%	-	-	0.0%	-	-	
WHITE PINE	\$8,064,957	108.8	624,621	7.7%	1,422.8	18.0	103,338	1.3%	(521,283)	103,338	1.3%	(521,283)	(521,283)	
TOTALS	\$1,423,174,296	1,399.0	7,072,015	0.5%	357,928	604.8	\$ 3,111,518	0.2%	(3,960,496)	\$ 3,111,518	0.2%	(3,960,496)	(3,960,496)	