

## Abbreviations and Acronyms

AARSI	Assessment, Accountability, Research, and School Improvement	CSN	College of Southern Nevada
AB	Assembly Bill	CPSI	Canadian Playground and Safety Institute
ADA	Americans with Disabilities Act	CREW	College Readiness Educational Workshop
ADA	Average Daily Attendance	CRT	Criterion Referenced Test
ADE	Average Daily Enrollment	CSR	Class Size Reduction
ADM	Average Daily Membership	CSRP	Comprehensive School Reform Project
ADOPP	Alternative Drop Out Prevention Program	CTE	Career and Technical Education
AIS	Academy for Individualized Study	CTG	Community Transformation Grant
AP	Advanced Placement	CTSOs	Career and Technical Student Organizations
APEDP	Alternative Program of Education for Disruptive Pupils	DBDM	Data Based Decision Making
ARL	Alternative Route to Licensure	DCMC	Described and Captioned Media Center
ARRA	American Recovery and Reinvestment Act	DECA	Distributive Education Clubs of America
ASBO	Association of School Business Officials International	DHS	Department of Homeland Security
ASCD	Association for Supervision and Curriculum Development	DIBELS	Dynamic Indicators of Basic Early Literacy Skills
ASK	Assessing Science Knowledge	District	Clark County School District
ATA	Advanced Technologies Academy	DMC	Clark County Debt Management Commission
AVID	Advancement via Individualized Determination Program	DSA	Distributive School Allocation
AYP	Adequate Yearly Progress	E3	Engage, Empower, Explore Project
AZAC	Attendance Zone Advisory Commission	EBS	Educational Broadband Service
		EBT	Employee Business Training
		ECECP	Early Childhood Education Comprehensive Plan
		ECS	Educational Computing Strategists
BLAST	Bringing Learning and Standards Together	EDE	Equity and Diversity Education
Board	Board of School Trustees	EEOC	Equal Employment Opportunity Commissions
BOC	Bond Oversight Committee	EETT	Enhancing Education Through Technology
		EGI	Employee Group Insurance
CAFR	Comprehensive Annual Financial Report	ELL	English Language Learners
CALEA	Commission on Accreditation for Law Enforcement Agencies	EMC	Educational Media Center
CASA	Center for Accelerating Student Achievement	EMR	Employee - Management Relations
CCASA-PE	Clark County Association of School Administrators and Professional-technical Employees	EMS	Educational Media Services
CCSS-M	Common Core State Standards for Mathematics	EOC	Emergency Operations Center
CCDC	Clark County Detention Center	ERP	Enterprise Resource Planning
CCEA	Clark County Education Association	ES	Elementary School
CCLC	21st Century Community Learning Center	ESD	Education Services Division
CCP	Continuum of Care Program-In Custody Program	ESEA	Elementary and Secondary Education Act
CCPEF	Clark County Public Education Foundation	ESEA	Education Support Employees Association
CCSD	Clark County School District	ESL	English as a Second Language
CCSS	Common Core State Standards	FADA	Fiscal Accountability and Data Analysis
CDC	Center for Disease Control	FAPE	Free Appropriate Public Education
CDM	Central Desktop Management	FASA	First Aid Safety Assistant
CEE	Commission on Educational Excellence	FASTT	Fluency and Automaticity through Systematic Teaching and Technology
CIP	Capital Improvement Plan	FBLA	Future Business Leaders of America
CIS	Central Information Services	FCCLA	Family, Community, and Career Leaders of America
CISN	Communities In Schools of Nevada	FERPA	Family Educational Rights and Privacy Act
CMMS	Computerized Maintenance Management System	FFA	Future Farmers of America
CMP	Captioned Media Program	FICA	Federal Insurance Contributions Act
COPS	Community Oriented Policing Services	FIE	Fund for the Improvement of Education
CPCU	(American Institute) Chartered Property Casualty Underwriters	FLI	Family Leadership Initiative

FOCCUS	Focusing on Crosscutting Concepts to Understand Science	MIST	Mathematics Integrated with Science using Technology
FOSS	Full Option Science System	MPS	Management Process System
FSR	Facility Service Representative	MS	Middle School
FTE	Full Time Equivalent	MOE	Maintenance of Effort
FY	Fiscal Year	MSP	Mathematics and Science Partnership
GAAP	Generally Accepted Accounting Principles	NAC	Nevada Administrative Code
GASB	Governmental Accounting Standards Board	NACS	Nevada Academic Content Standards
GATE	Gifted and Talented Education Program	NCCAT-S	Nevada Comprehensive Curriculum Audit Tool for Schools
GDA	Grants Development and Administration	NCET	Nevada Commission on Educational Technology
GEARUP	Gaining Early Awareness and Readiness for Undergraduate Programs	NCLB	No Child Left Behind Act
GED	General Educational Development Test	NDE	Nevada Department of Education
GFOA	Governmental Finance Officers Association	NeCoTIP	Nevada Collaborative Teacher Improvement Program
GIS	Geographic Information Systems	NEPF	Nevada Educator Performance Framework
GREAT	Gang Resistance Education and Training	NERC	Nevada Equal Rights Commission
GST	Governmental Services Tax	NIAA	Nevada Interscholastic Activities Association
HH	Deaf/Hard of Hearing	NGA	National Governors Association
HOPE	Homeless Outreach Program for Education	NHSPE	Nevada High School Proficiency Exam
HR	Human Resources	N-PEMSTL	Nevada Partnership for Effective Mathematics and Science Teaching and Learning
HS	High School	NPI	National Purchasing Institute
HQT	Highly Qualified Teacher	NRS	Nevada Revised Statutes
IDEA	Individuals with Disabilities Education Act	NS	Network Services
IDM	Identity Management System	NSC	Nevada State College
IDMS	Integrated Data Management System	NSF	National Science Foundation
IEP	Individualized Education Program	NSHE	Nevada System of Higher Education
IDPLD	Instructional Design & Professional Learning Dept.	NSPF	Nevada School Performance Framework
IMPACCT	Intermediate Placement and Correctional Court Tactics Program	OIM	Occupational Injury Management
IMPROVE	Improving Methods, Procedures, Results, and Outcomes Project	OM	Organizational Management
INOI	In Needs of Improvement	PACE	Preschool Achievement Centers of Excellence
iSAT	Improving Science Achievement with Instructional Technology	PACT	Prevention Advocacy Choices Teamwork
JAG	Jobs for America's Graduates	PASS	Promoting Academic Success in Students
JAG	Justice Assistance Grant	PAYBAC	Professionals and Youth Building a Commitment
JOM	Johnson O'Malley Act	PBS	Public Broadcasting Service
KIDS	Kindergarten Inventory of Development Statewide	PC	Personal Computer
LAN	Local Area Network	PD	Professional Development
LAS	Language Assessment Scales	PDAE	Professional Development for Arts Education
LEA	Local Education Agency	PDSMT-SLIP	Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices
LEED	Leadership in Energy and Environmental Design	PERS	Public Employees' Retirement System
LEP	Limited English Proficient	PGP	Professional Growth Plan
LEPC	Local Emergency Planning Commission	PGS	Professional Growth System
LSST	Local School Support Taxes (Sales)	PK-20	Pre-School to Graduate Degree
MADEIT	Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching	PL	Public Law
MASE	Mathematics and Science Enhancement	P-L	Property-Liability
MDT	Mobile Data Terminal	PLC	Professional Learning Community
MIEP	Mathematics Early Intervention Project	PSI	Pathway to STEM Initiative
		PSM	Public Service Media
		PST	Professional Salary Table
		PTFP	Public Telecommunications Facilities Program
		RAVE	Recognizing a Valued Employee

REMS	Readiness and Emergency Management for Schools	SPF	School Performance Framework
RES	Replacement Elementary School	SPTA	Specialized Programs Teacher Assistant
RFP	Request for Proposal	SRCL	Striving Readers Comprehensive Literacy
RHS	Replacement High School	SRLE	Safe and Respectful Learning Environment
RMIS	Risk Management Information System	SRTS	Safe Routes to School
RMS	Replacement Middle School	SS	Special School
RPC	Request for Parent Conference	SSD	Student Services Division
RSI	Research and School Improvement	ST	Site-based Technicians
RSIA	Refugee School Impact Aid Grant	STAR ON	Schools Targeting Alternate Reform On-Site
RTI	Response to Instruction	STEM	Science, Technology, Engineering, and Mathematics
		STEP	Success through English Program
SAGE	Student Achievement Gap Elimination	SWOT	Students Working Over-Time
SAIN	System for Accountability Information in Nevada	SUI	State Unemployment Insurance
SAP	System Applications and Products - Enterprise Resource Planning		
SAPTA	Substance Abuse Prevention and Treatment Agency	TAG	Targeted Assistance Grant
SASI	Schools Administrative Student Information Software	TAH	Teaching American History
SBAC	Smarter Balanced Assessment Consortium	TBD	To Be Determined
SBHC	School Based Health Center	TF	Transportation Facility
SBP	School Breakfast Program	TISS	Technology and Information Systems Services Division
SEMS	Special Education Management System	TNTP	The New Teacher Project
SETF	State Educational Technology Implementation Funds		
SIG	School Improvement Grant	UASI	Urban Areas Security Initiative
SIP	School Improvement Plans	UNLV	University of Nevada, Las Vegas
SMART	Statewide Management of Automated Records Transfer	UNR	University of Nevada, Reno
SMMEP	Secondary Mariachi Music Education Program	USS	User Support Services
SNEC	Sewell Neighborhood Education Center		
SNST	School Nurse Strike Teams	VHS	Vocational High School
SOC	Security Operations Center	VISIONS	Venture Into Scientific Inquiry Organized around Nevada Standards
SOP	Standard Operating Procedures	VoIP	Voice over IP (Internet Protocol)
SOS	Secure Our Schools	VTC	Video Conference Support
SPA	Strategic Planning Area		
SPDIG	Special Education District Improvement Grant	WAN	Wide Area Network
		WIA	Workforce Investment Act
		WiFi	Wireless Fidelity
		WIDA	World-Class Instructional Design and Assessment
		YOP	Youthful Offender Program

## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

**Average Daily Enrollment (ADE)** - Average daily enrollment means the total number of pupils enrolled in and scheduled to attend a public school in a specific school district during a period of reporting divided by the number of days school is in session during that period.

**Average Daily Membership (ADM)** - Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

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

**Banked Time** - Professional development time used in lieu of the designated professional development days

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

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

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

**Bonds Payable** - The face value of bonds issued and unpaid.



---

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

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

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

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

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

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

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

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

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

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

**Capital Outlays** - Expenditures which result in the acquisition of or addition to fixed assets.

**Capital Expenditure** - Represents an outlay from resources used exclusively for acquiring and improving district sites or the constructing and equipping of new district facilities that will have an anticipated useful life of more than one year.

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

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

**Central Services** - District staff that provide services to schools.

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

**Chief Academic Officer** - Administers activities related to the improvement of instruction for all K-12 schools; by aligning student information, curriculum, instructional resources, testing, and evaluation, student and family services, and school support with the District's goal of improving academic achievement.

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

**Contract Services** - Labor, material, and other costs for services rendered by personnel who are not on the payroll of the District.

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

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

**Debt Limit** - The maximum amount of gross or net debt which is legally permitted.

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

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

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

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

**Disbursement** - Payments made for goods and services.

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

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

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

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

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

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

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

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

**Enterprise Resource Planning (ERP)** - Enterprise Resource Planning is an integrated system of software applications that rely on a database supporting financial and non-financial areas of an organization through "best business practices" and process reengineering.

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

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

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

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

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

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

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

**Full Time Equivalent-Employee (FTE)** - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

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

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

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

---

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

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

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

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

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

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

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

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

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

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

**Governmental Accounting Standards Board (GASB)** - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Gifted and Talented (GATE)** - Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 through grade 6.

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

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

**High School** - Schools classified as high school by state and local statutes and typically composed of grades nine through twelve.

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

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

**Inter-Fund Transfers** - Amounts transferred from one fund to another fund.

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

**Line-Item Budget** - A detailed expense or expenditure budget generally classified by object designation with each organizational unit.

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

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

**Local School Precinct** - A District School

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

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

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

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

**Middle School** - Schools classified as middle school by state and local statutes or practices and composed of grades six through eight.

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

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

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

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

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

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

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

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

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

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

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

**Plan of Operation** - Strategic budget workbook and school performance plan for each school.

**Principalship** - The principal and his/her leadership team.

**Program** - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

District programs are as follows:

- 0100 Regular Instruction-Elementary/Secondary
- 0200 Special Education
- 0270 Gifted and Talented Programs
- 0300 Vocational and Technical
- 0400 Other Instructional-Elementary/Secondary
- 0420 English Language Learners
- 0430 Alternative Education
- 0440 Summer School
- 0600 Adult/Continuing Education
- 0800 Community Services
- 0910 Co-Curricular Activities
- 0920 Athletics
- 1000 Undistributed Expenditures

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

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

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



---

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

**R\*STARS** - Acronym for Relational Standard Accounting and Reporting System which was the District's financial accounting software package and is now replaced with the Enterprise Resource Planning software applications.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Superintendency** - The superintendent and his/her leadership team.

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

**Teacher Allocation** - The teachers are allocated to the schools on the basis of the last day of the first school month's enrollment.

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

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

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

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

**Visual Impairment Including Blindness** - This means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

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

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