

Analysis of Lake School Funding vs. Expenditures

Douglas County School District

Prepared by:

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Summary:

This report examines the relationship between state funding allocations and actual expenditures for Lake Schools in Douglas County. It analyzes per-pupil funding, area attendance adjustments, and the financial impact of enrollment trends, providing insights to inform district decision-making.

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DCSD Posted Base Per Pupil Explained

NOTE: All figures discussed in this analysis are found on the district website in the Funding Spreadsheet called: **PCFP Model 2025-2027_L01_Final_6-4-25** and from the District Website under Budget and Funding, **Topic 2 – General Funds**

“The General Fund under the PCFP provides the foundational financial support for all public schools. These dollars are allocated based on a **base per-pupil amount, which is \$10,622** for this school year.”ⁱ

Let’s first break down this number and where it comes from:

DCSD Students in Model			4790.59						
	Every Student in the State		location of students in "Areas"			Reduced Funding Level Across State (-.0169%)		Adjusted Base Per Pupil Funding	
Description									
District Wide	45,184,807	+	5,784,916	=	50,969,723	x	0.9983	=	50,833,540
Per Student	9,432	+	1,208	=	10,640	x	0.9983	=	\$ 10,622
Location of Data	2.5 NCEI Adj. YR1		2.6 Adj. Base Summary YR1		2.6 Adj. Base Summary YR1		3.1b Allocation Adj. YR1		3.1b Allocation Adj.
Cell Location	H10 and D10		E18		H18		K3		F14 and G14
	Cell numbers are pulled directly from spreadsheet								

As explained above \$10,622 is the amount of all funds considered in the Adjusted Allocation of the Base Per Pupil Funding for Douglas County. For other counties this varies from \$9,416-\$35,764. This figure assumes all of these “unrestricted fund” follow each student in the district equally and are referred to as the Base Per Pupil Amount by DCSD.

Area Attendance Funding Explained

What the above Base Per Pupil Amount (BPPA) does not explain is where the numbers above come from, so we will break that down even further. For this we refer Tab 2.4 District Size Adj. YR1. The Statewide Base Per Pupil Amount funded for every school is \$9,432.ⁱⁱ This amount is allocated to each district based on the total number of pupils. Each District is then allocated *additional* Attendance Area funding, aka District Size Adjustment or Rural Funding, per the formulas see on that tab. “As part of the calculation, districts receive an Attendance Area Adjustment that is added to the statewide base per-pupil amount. In Douglas County, this adjustment ranges from approximately \$745 to \$14,474 per student in FY26 and from \$751 to \$14,581 in FY27, depending on the attendance zone. These adjustments are aggregated at the district level to determine the final adjusted base per-pupil funding.” Explained by Alberto Quintero, Senior Policy Analyst, Nevada Legislative Counsel Bureau.

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DCSD Area Funding is broken down into three Attendance Areas by the state funding model as seen on Tab 2.4 District Size Adj. YR1 in Lines 33-36. This calculation is complex, so we are using the number provided by the state for the Per Pupil Average for the Zephyr Cove Area \$7,772. The model below shows how the DCSD district wide Area Attendance funds of \$5,784,916 are funded by the state:

	DCSD Students in Model	Lake Schools (Zephyr Cove)	Non-Lake Schools		
Students Per PCFP	4790.59	272.77	4517.82		
2.4 District Size Adj. UR1	C36	C35			
Description	Statewide Base Per Pupil Amount	Averaged District Size Adjustment	Breakdown of District Size Adjustment		
			Lake Schools		All others District
All Funds	45,184,807	+ 5,784,916	2,119,889	x	3,665,027
Funds Per Student	9,432	+ 1,208	7,772	x	241
Location of Data	2.5 NCEI Adj. YR1	2.6 Adj. Base Summary YR1	2.6 Adj. Base Summary YR1		
Cell Location	H10 and D10	E18	F35 and G35		
	Cell numbers are pulled directly from spreadsheet				

Due to the remote location of the Lake Schools, aka Zephyr Cove Area, each student is allocated a larger factor of Area Attendance Funds than students in other areas. This is on purpose as the lawmakers recognized the additional cost of running smaller rural schools. Per state guidelines this allocation follows the student, if the student numbers in that area decline, then so does the additional allocation of \$7,772 per student.

Lake Schools Total Funding Explained

Now that we know the allocations directly related to each student based on their Attendance Areas, let us calculate the total Adjusted Base Per Pupil that the State pays DCSD for each Lake School Student. The model below shows that each Lake student is funded at \$17,204 with Adjusted Base funds only.

Enrollment Per PCFP Model		Zephyr Cove Elementary	Whittell High School	All Lake Schools
1.2 Budgeted Enrollment		143.27	129.50	272.77
Statewide Base Funding	\$ 9,432	\$ 1,351,323	\$ 1,221,444	\$ 2,572,767
Area Size Adjustment	\$ 7,772	\$ 1,113,494	\$ 1,006,474	\$ 2,119,889
Adjusted Per Pupil Funding	\$ 17,204	\$ 2,464,817	\$ 2,227,918	\$ 4,692,656

The DCSD Topic 2- General Funds page reports the Per Pupil Base as \$10,622 as that is the amount of Base Funds and Area Funds averaged across the district. The funding presentation skips over the Attendance Area Funding Explanation. Generalizing the

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funding in this manner understates funds that can be directly related to each Lake Student by \$6,582.

Additional Allocations of Special Funds

Auxiliary Funding is a District Wide allocation, and we include it below as it is calculated at a per pupil rate in the PCFP. We do not have access to the actual 2024 numbers used to assign Weighted Funding to the Lake Schools, so we have created a sample below based on our current subpopulation numbers reported to us from the District Office.

Auxiliary and Weighted Funding				
2.7 Weighted Funding YR1	Reference Cell	Estimated Pupils	Per Pupil Funds	Total Funds
2.1 Auxiliary Svd	K15	272.77	\$ 830	\$ 226,399.10
Special Ed	P12	35	\$ 6,760	\$ 236,600
English Language Learners	D21	11	\$ 4,244	\$ 46,684
Gifted & Talented	L21	11	\$ 1,132	\$ 12,452
At Risk	H21	81	3301	267381
				\$ 789,516.10
		Adjusted Total Lake School Funding from above		\$ 4,692,656
		Actual Funding and Potential Special Allocations		\$ 5,482,172
		Average Funding Per Student at Lake Schools		\$ 20,098.15

Summary of Funding Data and Costs of Lake Schools

Do the Lake Schools bring in more funding than they cost the District to operate?

This is where our analysis leaves known and verifiable information and relies on expenditure data published by DCSD. We are using the **2024-2025 State Funded Expenditure by Site report as of 11/10/2025**. There are two reports shown for each location, this is the one that *does not* include Capital Improvements.

2024-2025 State Funded Expenditure by Site as of 11/10/2025				
			Per Student	Total Cost
		Whittell High School	16,247	2,240,947
		Zephyr Cove Elementary	10,361	1,642,519
		Cost for Lake Schools FY 24-25		\$ 3,883,466
		Deference in Verifiable Adjusted Per Pupil Funding and Cost		\$ 809,190
		Deference in Potential Funding and Cost		\$ 1,598,706

The reader should know that we are using the expenditure numbers exactly as the district has them for simplicity and clarity in this summary. Just as the base per-pupil amount of \$10,622 published is not fully representative of the actual situation, we believe that these expenditure reports do not accurately reflect costs only attributed to education at the Lake.

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Additionally, when looking at the viability of closing or consolidating schools we would ask that additional steps be taken ensuring the accuracy of Facility Capacity numbers and more clarity on those calculations be made available (See Attachment A).

This report looks at the Lake Schools together because families at the Lake make enrollment decisions based on whether there are local schools available. From in-person surveys and many direct conversations, it's clear that a large majority of families — roughly 70% to 90% — would leave the district if either Zephyr Cove Elementary or George Whittell High School were closed or further consolidated.

We are already operating three separate school programs in two buildings with minimal staff and Administration (See Attachment B). Any additional cuts to funding, staffing, or programs at either school would only increase the risk of reducing future enrollment. Many families have made it very clear that they would not send their kids down-valley for school, and families thinking about moving to the Lake would likely look elsewhere without a reliable local school option. If those students leave, the district doesn't just lose enrollment — it loses the Area Attendance funding that comes with them, which ultimately makes the financial situation worse, not better.

This analysis clearly shows that the funding received by the State of Nevada for Lake School Students **exceeds** the district expenditure by \$809K to \$1.6M. Those funds are contributing to the district's general fund rather than being fully reinvested at the Lake. As valley enrollment is on the decline, the School District cannot afford to lose this additional income, at any cost.

It makes more sense to capitalize on the funding of these schools by attracting more residents at the elementary level and providing a pathway for tuition paid attendance than it does to change the model altogether.

We would be happy to re-analyze these numbers if more concise data is provided for areas where assumptions were used.

ⁱ Topic 2* The Difference Between General and Restricted Funds, General Fund Obligations, <https://www.parentsquare.com/feeds/65484928>

ⁱⁱ Quick Links & Resources, PCFP Model 2025-2027_L01_Final_6-4-25, <https://www.dcsd.net/about/budget>

Appendix A:

Challenges and Considerations for Further Consolidation

Impact of Local Competition

The Lake Schools already operate successfully despite facing significant local competition for student enrollment. Any further consolidation of programs or facilities would likely intensify this competition, making it even more challenging to retain and attract students.

Concerns Regarding Preschool and Kindergarten Expansion

The proposal to develop a Preschool and Kindergarten program, though creative, does not fully consider the limited population seeking preschool services in our area. The East Shore is currently served by three well-established preschool operations. For a new Zephyr Cove Preschool to become successful, it would require attracting families away from these proven private businesses, which presents a substantial challenge.

Building Utilization Report Issues

There are questions about the accuracy of the building utilization reports. It would be helpful to understand the methodology used to generate these figures. Both Zephyr Cove Elementary and Whittell High School were constructed in 1960, and many classrooms are smaller than the standard sizes found in the valley. The reported utilization numbers do not appear to match the actual circumstances. For instance, Whittell High School is listed as having 19 rooms with a total capacity of 494 students. In reality, there are 12 standard classrooms, each with a maximum capacity of about 25 students. Additionally, two classrooms (6A and 6B) are at full capacity with 15 students, and there are four specialty rooms—two for Science, one for Culinary, and one for Art—each accommodating up to 20 students at most. There is also one small room above the gym that is not ADA compliant and cannot technically be counted as a classroom. According to our calculations, accommodating 410 students would be a significant stretch, particularly given that there are only two bathrooms (which are not compliant for lower grades) to serve nearly all students in the classroom building.

Logistical Challenges of Further Consolidation

Consolidating additional grades would necessitate removing specialty rooms such as Art, Science, and Culinary. It would also require mixing students from twelve different grades together. This approach would likely force teaching staff to rotate between multiple rooms, similar to university professors, while students would stay in one room for multiple lectures, which is not an ideal learning situation. Implementing such changes would be a costly venture—likely requiring millions of dollars and taking several months to complete.

Appendix B:

School Operations Overview

School Structure and Administration

Our organization operates three distinct schools within two buildings: High School, Middle School, and Elementary. Each school maintains its own testing schedules and requirements, managed by two administrators.

Shared Staff Positions

We maximize efficiency by sharing several key positions across all three schools, including Counselor, Nurse, Special Education, Physical Education (PE), and Art staff.

Program Offerings and Limitations

Currently, there are no Middle or High School Music programs available. Drama opportunities are nonexistent, and Yearbook activities are limited. Elective options are minimal, and subject to change each year, which challenges students when planning their High School schedules.

Additional Responsibilities of School Administrators

In addition to their primary roles, the Principal and Vice Principal frequently take on a variety of specialist responsibilities. These include serving as Social Worker, Psychologist, and fulfilling other specialist roles as needed. While the district assigns these specialist positions across multiple schools, this arrangement often results in significant delays—sometimes exceeding an hour—during emergency situations. To ensure swift response and support for students and staff, the Principal or Vice Principal regularly step in to address urgent needs directly.

Furthermore, the administrators assume the roles of Athletic Director and Dean of Students when necessary, providing additional leadership and oversight to support school operations and student activities.

Past Administrative Arrangements

Several years ago, the district office assigned the Lake Schools a part-time Vice Principal; however, this arrangement proved ineffective. During that period, we did have both a Dean of Students and an Athletic Director.

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Professional Summary

Principal accountant and consultant with over 20 years of experience in public accountancy. Founder of SR Accounting and Consulting LLC, specializing in a holistic approach to accounting and taxation. Adept at financial strategy development, tax preparation, general ledger preparation and QuickBooks customization. Passionate about educating clients to maximize profitability and efficiency through strategic financial planning.

Skills

- Tax Preparation & Planning
 - Financial Strategy & Forecasting
 - Financial Statement Preparation
 - Business Operations Efficiency
 - Employee Supervision & Training
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Experience

Principal – SR Accounting and Consulting LLC, Zephyr Cove, NV

Feb 2013 – Present

- Provide tax and financial statement services for various business entities and individuals.
 - Produced financial statements and managed accounting for a diverse client base, including attorneys, lobbyists, property developers, and non-profits.
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Other Information

- **BA General Studies - Accounting Emphasis**
University of Nevada, Reno, 2013 Minors: Accounting and Business Administration
- **Certified Public Accountant (CPA)** – Licensed in Nevada & California
- Activities: AICPA, CalCPA Foundation, Nevada Society of CPAs
- Trustee: Tahoe Douglas Fire Protection District Post Retirement Plan & Trust