

STATE PUBLIC CHARTER SCHOOL AUTHORITY



2019 CHARTER SCHOOL REQUEST FOR AMENDMENT TO CHARTER CONTRACT APPLICATION

For the: **Beacon Academy of Nevada**

Date Submitted: 04/13/2019

Current Charter Contract Start Date: June 13, 2014

Charter Contract Expiration Date: June 13, 2020

Key Contact: Tambre Tondryk

Key Contact title: Executive Director of Operations

Key Contact email and phone: tambre.tondryk@banv.org

Date of School Board approval of this application: February 19, 2019

This Request For Amendment (RFA) is submitted to request a contract amendment regarding (place an "X" to the right of the specific RFA type(s) you are applying for):

1. [Add Distance Education](#) ____
2. [Add Dual-Credit Program](#) ____
3. [Change Mission and/or Vision](#) ____
4. [Eliminate a Grade Level or Other Educational Services](#) X__
5. [EMOs: Entering, Amending, Renewing, Terminating Charter Contract with an EMO](#) ____
6. [Enrollment: Expand Enrollment in **Existing** Grade Level\(s\) and Facilities](#) ____
7. [Enrollment: Expand Enrollment in **New** Grade Levels](#) ____
8. [Facilities: Acquire or Construct a New or Additional Facility that will not affect approved enrollment](#) ____
9. [Facilities: Occupy New or Additional Facility](#) ____
10. [Facilities: Occupy a Temporary Facility](#) ____
11. [Facilities: Relocate or Consolidate Campuses](#) ____
12. [RFA: Transportation](#) ____
13. [Other changes](#) ____

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Section I: Introduction

The mission of the State Public Charter School Authority (SPCSA) is to improve and influence public education in Nevada “by sponsoring public charter schools that prepare all students for college and career success and by modeling best practices in charter school sponsorship.” This mission includes assisting chartered public schools in making orderly enrollment, facility, financing and other changes to enable them to provide high-quality educational choices to students and their parents in Nevada.

As SPCSA public schools grow and progress they may wish to consider changes, additions or other improvements to their structure, facilities, legal relationships, school size or location(s). NRS 388A, NAC 388A and individual chartered public school contracts list various potential changes a school may consider making. These changes require that the school request and receive approval of the SPCSA Board to a Request For Amendment (RFA) before proceeding, except in the case of an emergency. The school must submit the RFA to the SPCSA describing the intended change and providing documentation to support approval of the requested change, to be confirmed by an amendment to the school’s charter contract signed by a representative of the board or the designee of the board.

These considered changes can be made through amendments to charter school contracts with the SPCSA, pursuant to NRS 388A.223 *et seq*, NAC 388A.305 *et seq*, and their respective Charter Contract. This Request For Amendment (RFA) application is provided by the SPCSA in fulfillment of its responsibility to develop a policy and procedure “for amending a written charter or charter contract and the criteria for determining whether a request for such an amendment will be approved....” NRS 388A.223. This RFA describes the “manner in which such procedures and criteria will differ if the sponsor determines that the amendment is material or strategically important.” NRS 388A.223.

This universal RFA application replaces all prior specific project RFA applications the SPCSA provided. It includes two sections. The first is a standard section which all RFA applicants must complete. It calls for general information about the school. The second section contains specific requests for supporting documentation to support the applicant’s request for specific contract amendments. Applicants need only submit one complete application for one or more amendments being recommended. That application should include supporting documentation for the general application section and specific supporting documentation for each specific amendment being requested.

Section II: Eligibility Requirements

To be eligible for consideration of approval of a contract amendment a school must submit a complete and accurate RFA, in accordance with the requirements and directions stated herein prior to the deadlines stated herein. To be eligible to submit an amendment, the school must be in good standing in all three domains of the Authority’s academic, financial, and organizational performance frameworks and it must not be considered a low-performing school or otherwise ineligible according to any definition set forth in law or regulation. “All schools begin outside of

the intervention ladder and are considered to be in Good Standing.” Charter School Performance Framework¹. Schools with questions about their eligibility should contact SPCSA staff.

Ineligible schools may include, but are not limited to, those schools which operate an elementary, middle, or high school rated below the three star level; schools which operate an elementary, middle, or high school program that is a priority or focus school; schools which operate high schools with graduation rates below 60 percent; schools with compliance issues, including participation warnings or penalties on the Nevada School Performance Framework; and schools with financial framework deficiencies.

A school which does not have at least one independent financial audit and one year of academic performance data in the Nevada system of accountability is ineligible to apply for an expansion amendment unless the school was approved by the Authority as an EMO replication of a high performing charter school in another state or the operator applied as a CMO applicant and has replicated a high performing charter school model from another state. In such cases, the school will be required to submit updated academic, financial, and organizational performance data in all three domains from the replicated EMO school or CMO school network. In the event that the Authority mandates a system-wide assessment to supplement the statewide test and provide for additional data in the event of a testing irregularity or a change in state testing provider, schools should expect that data from that assessment will outweigh data provided from a school’s internal assessment system.

All applications and the actions being requested for approval must be in compliance with NRS 388A, NAC 388A and all other relevant federal laws and regulations and SPCSA policy.

Schools with questions about eligibility should contact SPCSA staff for further clarification.

Section III: Amendment Types

NRS 388A, NAC 388A and individual chartered public school contracts list potential changes a school may consider making. The school must request and receive approval from the SPCSA Board of the Request For Amendment before the school may proceed with the intended change.

The following is a list of the RFA applications which are now being replaced by this universal RFA application. The approval for any material change considered for a school, including affecting facilities or operations, for which an express amendment was or was not earlier provided may now be handled through this single RFA application. Actions requiring an amendment to a charter school contract include those in the following list. Schools should contact the SPCSA if they are considering any change or addition to what was approved in their charter contract. For all RFAs, the General Section of this application must be completed according to the instructions herein. Specific RFA requirements for the below RFAs have specific requirements which must also be completed.

1. [Add Distance Education](#)
2. [Add Dual-Credit Program](#)
3. [Change Mission and/or Vision](#)
4. [Eliminate a grade level or other educational services](#)
5. [EMOs: Entering, amending, renewing, terminating Charter Contract with an EMO](#)
6. [Enrollment: Expand Enrollment in Existing Grade Level\(s\) and Facilities](#)
7. [Enrollment: Expand Enrollment in New Grade Levels](#)
8. [Facilities: Acquire or Construct a new or additional Facility that will not affect approved enrollment](#)
9. [Facilities: Occupy new or additional facility](#)
10. [Facilities: Occupy a Temporary Facility](#)
11. [Facilities: Relocate or Consolidate Campuses](#)
12. [RFA: Transportation](#)
13. [Other changes requiring or not requiring approved RFAs:](#)

¹ <http://charterschools.nv.gov/uploadedFiles/CharterSchoolsnvgov/content/Grocers/Performance%20Framework.pdf>

- a. As described in NAC 388A.335 regarding a request for **an amendment not otherwise described**
 - i. If the governing body of a charter school wishes to amend its written charter or charter contract, as applicable, in **a way that is not described** in NAC 388A.310 to 388A.335.
 - ii. **Material amendments** to the written charter or charter contract, as applicable. If the sponsor determines that the proposed amendment is material, the governing body must obtain approval from the sponsor before the amendment becomes effective.
 - iii. **Nonmaterial amendment** to the written charter or charter contract, as applicable. If the sponsor determines that the proposed amendment is not material, the governing body is not required to obtain approval from the sponsor before the amendment becomes effective.
- b. Other **non-amendment changes**. Pursuant to NAC 388A.340 the governing body of a charter school (1) shall notify the sponsor of the charter school not later than 10 days after the charter school makes any change to the mailing address, telephone number, facsimile number, articles of incorporation or bylaws of the charter school.

Applicants seeking more than one amendment may now use this RFA template and provide supporting documentation as requested in the general and applicable specific sections below.

The General Requirements Sections of this application describe general supporting documentation required for RFAs.

The Special Sections describe specific supporting documentation required for specific RFAs requested to enable specific changes being pursued by the school board.

For applicants seeking to make changes for which amendments are not listed above, contact SPCSA staff regarding what, if any, documentation may be required.

Section IV: Processing Schedule

RFA applications are processed according to the following schedule. Boards/Schools must submit their completed amendment request into the Charter Amendment section of Epicenter by 5:00 pm PT within the deadline schedule provided below for the relevant Spring or Fall application cycle.

If a below date falls on a federal or state officially recognized holiday, the submittal will be due no later than 5 p.m. Pacific Time on the first working day following said holiday.

Section V: Deadlines

	Spring Cycle	Fall Cycle
Notice² of Intent to submit Request for Charter Amendment (RFA)	Due between March 1 - 15	Due between September 1 - 15
Request For Amendment (RFA)	Due between April 1 – 15	Due between October 1 – 15
Board Meeting for Possible Action	June board meeting	December board meeting

Charter school expansion (i.e., additional campuses and/or grade levels) requests **must be submitted** at least 9 months prior to the proposed implementation. For example, a school wishing to expand in the 2020-2021 school year must submit an amendment to Authority staff no later than the fall cycle of 2019.

² Notice or Letter of Intent

Section VI: Application Process

1. The school board determines that an applicable change is or may be required. The board may direct a representative of the school to contact the SPCSA to explain the potential change and request guidance or may direct a representative to prepare and submit a Notice of Intent and RFA including supporting documentation according to the deadlines set forth above.
 - a. Pursuant to NAC 388A.305(1) the “governing body of a charter school shall hold a public meeting that complies with the provisions of chapter 241 of NRS before the governing body submits to the sponsor of the charter school a written request for an amendment to its written charter or charter contract, as applicable, pursuant to NRS 388A.276. The governing body of a charter school may not request such an amendment unless a majority of members of the governing body vote to approve making the request.”
2. Applicant submits a timely submitted notice.
3. SPCSA transmits a confirmation of receipt of the NOI and may contact the applicant with any questions or comments.
4. Applicant submits a timely submitted and Request for Amendment (RFA) including all applicable requested supporting documentation.
5. SPCSA transmits a confirmation of receipt of the RFA and may contact the applicant with any questions or comments.
6. SPCSA staff, and potentially external reviewers, begin the completeness check process. SPCSA Staff may contact the applicant for more information, for more clarity, or to let the applicant know their application is insufficiently complete and cannot be processed at this time without substantial improvements to completeness, clarification or other aspects.
7. Staff transmits to applicant confirmation of completeness or determination that the RFA application is substantially incomplete so that it will not be processed at this time.
8. Upon confirmation of completeness, SPCSA staff, and potentially external reviewers, begin the review process of the RFA. SPCSA Staff may contact the applicant for further clarification and with requests for additional information or to explain issues with the RFA.
9. Staff will discuss with applicant SPCSA staff’s likely recommendation based on staff’s review and analysis of the RFA submitted. Applicant may determine if it wishes to proceed.
10. Staff will schedule a Board meeting date during which to present applicant’s RFA along with staff’s recommendation.
11. If the Agency Board approves the RFA, then staff will
 - a. work with the applicant to make the amendment changes to the contract and to secure an updated, mutually executed contract, to enable the school to proceed to implement the terms of the amendment.
 - b. implement the process to monitor the fulfillment of any conditions of the amendment, pursuant to the amended contract.
12. In the alternative, pursuant to NAC 388A.305(2) and except “as otherwise provided in NAC 388A.310 to 388A.335, inclusive, if the governing body of a charter school requests an amendment to its written charter or charter contract, as applicable, pursuant to NRS 388A.276, the sponsor of the charter school may authorize its staff to approve the amendment as the sponsor deems appropriate.” In such a case, staff will
 - a. work with applicant to make the amendment changes to the contract and secure an updated, mutually executed contract,
 - b. implement the process to monitor the fulfillment of any conditions of the amendment.

Applicants may contact the following SPCSA staff with any questions regarding this RFA Application.

1. Mike Dang, 702.486.8879, mdang@spcsa.nv.gov
2. Danny Peltier, 775-687-9178, dpeltier@spcsa.nv.gov
3. Mark Modrcin, 702-486-8271, mmodrcin@spcsa.nv.gov

Section VII: Application Instructions

Specifications

1. It is the responsibility of the applicant to ensure that the content is complete, detailed, and easily understood and followed by reviewers; external experts; and parents, families, and the general public.

2. Application responses made in this file should add no more than 50 pages to this approximately 40 page “core” application for a total of up to 90 pages—in addition to all required appendices/attachments.
3. RFA submittals must all be in an electronic format. The RFA “core” application must be in a searchable pdf format. (Do not print it to hard copy and scan it.) Site, architectural and similar plans which can only forward may be in the pdf format submitted to the applicant by their consultant or professional.
4. Leave the text of the questions in the document and add your responses following each question. This will facilitate reviews, document access (hyperlinked table of contents) and enable better public transparency.
5. Begin each major section (Executive Summary, Meeting the Need, Academic Plan, etc.) on a separate page.
6. All pages in the core application must remain consecutively numbered, as they are, in the footer and include the total number of pages, such as “Page 25 of 80.”
7. A RFA may not require all attachments described in this document. Place an “N/A” where appropriate—next to the respective “Attachment ___.” Do not leave them blank.
8. The name of each attachment, e.g. “Attachment 1,” etc. must be placed in the header of the first page and header/footer of remaining pages to facilitate review and navigation. Bookmarking individual sections and attachments in Acrobat is strongly encouraged to enhance readability and facilitate a thorough review.
9. Attachments may have independent page numbering.
10. The table of contents must identify the page number of each major section of the narrative and each required attachment—or simply respond within the MS Word version of this Application with its Table of Contents.
11. You do not need to try to fix the Microsoft Word formatting in this application if the formatting doesn’t automatically generate the correct or best font or outline number/letter when you enter text. As long as you include your response in the proper section we will ignore a misplaced outline number/letter.
12. References and citations should be placed in the footer.
13. If a particular question does not apply to your team or application, simply respond with a statement explaining why the question is not applicable AND including the term “not applicable” or “N/A” within the sentence.
14. All questions, including those identified as “Not Applicable” and tables not utilized must be left in the document. Tables which are accompanied with directions permitting the school to modify the number of rows and to customize the designated content may be changed as indicated.
15. Any budget or numerically oriented sheets must be submitted in a working Microsoft Office Excel file in addition to a pdf attachment.
16. When submitting resumes and biographies of proposed new board members and staff, label each document with the individual’s affiliation with the proposed school (board member, principal, teacher, etc.) and combine the files into a single converted PDF document.
17. Review all elements of your request for completeness before submitting. Incomplete requests will not be accepted, and schools are not able to amend, revise, or supplement their request after it has been submitted unless the SPCSA, at its sole discretion, requests additional information or the SPCSA board votes to reject the request and the applicant chooses to resubmit a revised request at a later date.
18. Schools are strongly encouraged to maintain final Microsoft Word versions of all written materials. In the event that a school elects to resubmit a request with additional content and documentation, the school will be expected to use the Track Changes function to identify any additions or deletions to the application. Specific format requirements for such resubmissions will be furnished to applicants upon request.
19. Applicants are reminded that all requests for facilities or enrollment expansion amendments are public records and are posted on the SPCSA web site. Once a request is approved, it is expected that the complete charter application and the approved amendments will be posted on the school’s web site or will otherwise be made available via electronic means upon request from any member of the public. To ensure the broadest range of accessibility for public documents, the SPCSA strongly encourages applicants to consult the Accessibility Guidance offered by our peer authorizer, the Massachusetts Department of Elementary and Secondary Education: <http://www.doe.mass.edu/nmg/MakingAccessibleDocuments.pdf> and <http://www.doe.mass.edu/nmg/accessibility.html>.

Applicants **MUST** submit amendment requests electronically in Epicenter, the statewide document management center for school submissions to the State Public Charter School Authority. All documents, other than budget documents and data submissions better suited to Excel, must be submitted as PDF documents. All PDF documents, other than those individual pages containing signatures or facilities documentation, must be submitted as converted (not scanned) documents.

Section VIII: Attachments for Applications

- 1) A letter (1-3 pages) approved and submitted by the governing body of the charter school clearly summarizing and explaining the RFA and the contract changes being requested, submitted with documentation (meeting minutes) showing the request was approved and submitted by the governing board of the charter school following a public meeting held pursuant to chapter 241 of NRS. **(Attachment #1)**
- 2) Letters of Community Support/Partnership N/A
 - a) May be scanned to PDF.
- 3) School and network leadership team job descriptions N/A
- 4) Resumes for proposed school leader N/A
 - a) For RFAs where a new school leader would be installed
- 5) Student achievement data with NSPF rankings N/A
 - a) For the greater of the prior three, two, or one year(s), if available.
- 6) Competencies used for school leader selection N/A
 - a) For RFAs where a new school leader would be installed
- 7) Regional Director resume or job description N/A
 - a) Where applicable
- 8) CMO/Local Network organizational charts N/A
 - a) Where CMOs/EMOs are or will be involved
- 9) New Board Member Information Sheets N/A
 - a) For any current board members new since the opening or the last prior RFA
- 10) Incubation Year Planning Table N/A
 - a) For expansions into new facilities
- 11) EMO agreement documentation N/A
 - a) If school will contract with a non-profit or for-profit EMO for additional services or
 - b) This expansion will result in additional payments to an existing EMO
 - c) OR an assurance that the school is not contracting with an EMO
- 12) Operational execution plan N/A
- 13) Budget narrative N/A
 - a) Include a description of planned/projected changes to enrollments with resulting budget impacts to revenues and expenses.
- 14) Financial Plan – Attachment #2**
 - a) Submit working Excel model showing budgeted new/marginal/additional revenue and expense changes contemplated from proposed changes as well as impacts on surplus/deficits and statement of position
 - b) Include copy of most recent annual budget submitted
- 15) Local Network Budget N/A
 - a) Where applicable
- 16) For schools which replicate an EMO or CMO model from another state which do not yet have Nevada performance data: N/A
 - a) School performance data sheet and data from network's internal assessments demonstrating that the Nevada school is performing at a level similar to schools in other geographies.

- b) Historical financial documents for the entity including
 - i) audited financial records for the entity and, **Attachment #3**
 - ii) if any of the schools operated by the management organization are technically separate entities,
 - (1) audited financials for each such school as well as any other campus by campus financial evaluations conducted by charter school authorizers.
- c) At least three years of school financial audits are required for any school operating for three years or longer. This may be provided in the format of your choosing.

17) School Data Worksheet N/A

Section IX: Elements of Successful RFAs

Successful amendment requests demonstrate the following characteristics:

Domain	Criteria
Organizational and Governance Accountability	Strong Governing Team that Significantly Exceeds Statutory Minimum Criteria with Proven Track Record of Transparently and Accountably Governing a Multi-Million Dollar Public Entity
Leadership	School and Network Leaders with Exemplary Track Record of Academic and Operating Results with Similar Model/Population Strong Operating Team with Proven Track Record of Transparently and Accountably Operating a Multi-Million Dollar Public Entity
Academic Accountability	Proven School Model With Proven Track Record of Producing 4/5 Star Results with Target Population
Fiscal Accountability	Strong School and Network Financial Model With Proven Track Record of Increasing Annual Fund Balances ³ Track Record of Clean Audits
Business Relationships	Transparent and Appropriate Client/Vendor Relationship with Any Identified Service Providers

³ Such fund balance increases are intended to track free cash on hand, and should be exclusive of any capital refresh, expansion, or bond-mandated reserves budgeted for and maintained by the school.

Section X: General Requirements Section

A) EXECUTIVE SUMMARY

4 Pages or less per RFA

Provide a brief overview of your school, including:

1. Identification of the school, its location(s), enrollment(s)(most recent ADE quarter), brief history, brief description of its board members and key leadership team members

Beacon Academy of Nevada (BANV) is located at 7360 West Flamingo Road, Las Vegas, Nevada. 405.93 students were enrolled during the third quarter of the 2018-2019 school year. The school provides educational services exclusively to alternative education high school students who reside in Clark County.

The Beacon Academy Governing Board is comprised of seven members:

- **President -Lynda Spann**
- **Vice President –Thomas Krob**
- **Treasurer – Sarah Sherman**
- **Secretary – Susan Rodrigues**
- **Members: Janet Patterson, Dr. Michael Gordon, Anna Hensley**

BANV administrative team is comprised of Andrea Damore, Executive Director of Academics and Tambre Tondryk, Executive Director of Operations.

2. Statement and overview of the mission and vision

No Change

3. Specific statement of the request

The Beacon Academy of Nevada Governing Board, operating under a current contract with a start date of June 13, 2014 and a six-year expiration date of June 13, 2020 requests that the SPCSA approve this request to amend its charter school contract with the SPCSA regarding the following (check all that apply):

- ☐ 1. Dual-Credit Programs
- ☐ 2. EMOs: Amend charter contract with an EMO
- ☐ 3. Enrollment: Expand enrollment in existing grades and facilities
- ☐ 4. Enrollment: Expand enrollment in new grade levels

X 5. Enrollment: Eliminate a grade level or other educational services

- ☐ 6. Facilities: Acquire or construct a new or additional facility that will not affect approved enrollment
- ☐ 7. Facilities: Occupy additional sites
- ☐ 8. Facilities: Relocate or consolidate campuses
- ☐ 9. Facilities: Occupy a temporary facility
- ☐ 10. Other (specify): _____

(See full list above of RFA amendment types)

Attach a copy of the document(s), including minutes, confirming approval of the RFA.

4. A summary explanation of the reasons that the charter school is seeking to the charter school is seeking to make this specific requested change.

During the 2018-2019 school year, Beacon Academy had eighteen students out of six hundred and twenty enrolled who were under the age of sixteen due to the criteria that must be met in order to qualify as an alternative education student. The students qualifying for Beacon Academy who are under the age of sixteen are under court supervision, expelled, suspended, have an IEP, or multiple factors. Being that so few students under the age of sixteen qualify for the school, BANV is requesting to change the minimum age of enrollment to students at least sixteen years of age for the following reasons:

BANV's program is specifically designed to meet the needs of credit deficient students so that they can graduate from high school with a diploma. The academic, social, and emotional needs of students sixteen years and older are different from the needs of non-credit deficient fourteen and fifteen year-old students. In our experience, these younger, less mature students are better served in traditional high schools where they are enrolled in grade-level classes in a structured environment, with opportunities to engage in school activities appropriate for their age. Younger students are coming to school to establish friendships and relationships which is not the appropriate setting at BANV especially given the large age differential from the majority of the student population. The typical BANV student has responsibilities outside of school (jobs, family obligations, community service, etc.) with limited time and availability to attend social activities that are provided in traditional high schools.

BANV's program is designed for severely credit-deficient students who are focused on meeting their graduation requirements in a timely manner. 97.1% of the student population is sixteen years of age or older. Each student receives an individualized academic schedule developed to meet their needs to ensure they are earning credits towards graduation. BANV does not follow the typical model for age or grade-level scheduling due to the student's poor academic history and core credit deficiencies. This innovative approach to scheduling results in fourteen and fifteen year-old students that are enrolled in classes with students up to and including twenty-two year-old adult students. BANV students do develop friendships with their classmates, so the large age difference between these students is a concern.

The social, emotional, and academic supports provided at BANV are exceptional. Many students participate in the Dropout Prevention Program using incentives, strategies and interventions designed to motivate students to stay in school. The school Social Workers ensure the basic needs of the students are met and assist in connecting students with community programs and resources as needed. The academic program is designed for students with credit deficiencies allowing students to earn eight credits during the school year and two credits during the free-summer school term, essentially providing the opportunity for students earn ten credits in a calendar year. In addition to high school graduation, BANV students are encouraged to meet with the College and Career Advisor who helps with the transition from high school into career and/or college. Because these are the services 97.1% of the student population needs this is the primary focus each and every day, which may or may not be as important to an on-track fourteen or fifteen-year-old. Students, sixteen years of age and older, are more mature and will attend school, self-advocate, and come to class more often, as needed. Students under sixteen years of age are not attending school with the same focus and purpose as the older students who attend BANV.

Students currently enrolled in Beacon Academy who are under the age of sixteen will have the option to remain enrolled in the school, the new enrollment criteria will be applied to future enrollments.

This enrollment amendment will have no financial impact due to BANV continuously enrolling students throughout the year and meeting projected enrollment targets.

5. Description of proposed target model and target communities

Beacon Academy of Nevada (BANV) is a State Public Charter School serving students throughout Clark County. Enrollment in the school is limited to students who qualify for alternative education as defined by NRS 385A.740. The only change being proposed is to change the minimum age of enrollment to students sixteen years of age.

6. Statement of outcomes you expect to achieve across the network of campuses

No Change

7. Key components of your educational model for the expanded school

No Change

8. The values, approach, and leadership accomplishments of your school or network leader and leadership team

No Change

9. Key supporters, partners, or resources that will contribute to your expanded school's success.

No Change

NOTE

1. **For all remaining General Requirements Sections:** Complete and submit all RFAs by answering remaining General Requirements Section questions.
2. **Indicate “No change” for any below requested response that has not changed from your charter school contract.**
3. **Indicate “N/A” for any below requested response in this General Requirements Section that is not applicable to your request. Applicants do not need to respond “N/A” to any Specific Requirements RFA section for which they are not applying.**

B) MEETING THE NEED

TARGETED PLAN

- (1) Identify the community you wish to serve as a result of the expansion or RFA and describe your interest in serving this specific community.

No Change

- (2) Explain how your expansion model or RFA, and the commitment to serve this population, including the grade levels you have chosen, would meet the district and community needs and align with the mission of the SPCSA.

No Change – Beacon Academy will continue to enroll high school students who qualify for alternative education, exclusively. BANV’s enrollment target will remain at approximately 400 students. The enrollments currently filled by students under sixteen years of age will be taken by students who were placed on the wait-list to enroll. BANV enrolls new students at the start of each term (nine-week period) filling vacancies created by students who have either graduated or withdrawn. This continuous enrollment cycle enables BANV to maintain its average daily enrollment projections and enroll students throughout the year. Students placed on the BANV wait-list are enrolled within eight weeks or less of applying to the school.

GROWTH RATE AND RATIONALE – N/A This amendment is not seeking growth or expansion.

- (1) Describe the school’s six-year growth plan for developing new schools in Nevada and other states. Please describe the proposed scope of growth over the next 6 years, including both the schools that the campuses the school has already been approved to open, those it is currently applying to open and any additional campuses that it anticipates applying to open in the next six years (number of campuses, locations, proposed six-year enrollment projections, and grade configuration/type of schools).
 - a. Provide a rationale for the proposed six-year growth plan; for example, how the school determined the appropriate pace and scope of the proposed growth and why the school is well-positioned to implement the growth plan. If locating in a new community within your present county of location or a new county within Nevada, please explain the rationale for the geographic expansion. If planning to operate new campuses in other states, please explain the rationale for that expansion.

N/A This amendment is not seeking growth or expansion.

- (2) Specifically identify the key risks associated with this growth plan and describe the steps the school is taking to mitigate these risks. Respondents should demonstrate a sophisticated and nuanced understanding of the challenges of replication in general and as they relate specifically to their school growth plans based on current and historic experience of charter school management organizations and similar types of multi-site social

enterprises and non-profit and for-profit organizations. The response should detail specific risks and explain how the school will minimize the impact of each of these risks, and ideally provide contingency plans for them.

Examples may include:

- a. Inability to secure facilities/facilities financing;
- b. Difficulty raising philanthropic funding;
- c. Insufficient talent pipeline/difficulty recruiting faculty;
- d. Insufficient leadership pipeline/difficulty recruiting school leaders;
- e. Misalignment between the founding school and leader and new campuses and leaders, and;
- f. Ambiguous student performance outcomes and the need to curtail expansion if performance drops.

N/A This amendment is not seeking growth or expansion.

- (3) Discuss lessons learned during the school's past replication efforts and those of any replicated school or organization from another jurisdiction. For example: specifically identify each challenge encountered and how the school addressed them, as well as how the school would minimize such challenges for the proposed campuses.

N/A This amendment is not seeking growth or expansion.

PARENT AND COMMUNITY INVOLVEMENT – N/A This amendment is not seeking growth or expansion.

- (1) Describe the role to date of any parents, neighborhood, and/or community members involved in the proposed expansion of the school. **N/A This amendment is not seeking growth or expansion.**

Describe how you will engage parents, neighborhood, and community members from the time that the application is approved through the opening of the new campus(es) or grade levels. What specific strategies will be implemented to establish buy-in and to learn parent priorities and concerns during the transition process and post opening? **N/A This amendment is not seeking growth or expansion.**

- (2) Describe how you will engage parents in the life of the expanded school (in addition to any proposed governance roles). Explain the plan for building family-school partnerships that strengthen support for learning and encourage parental involvement. Describe any commitments or volunteer activities the school will seek from, offer to, or require of parents. **N/A This amendment is not seeking growth or expansion.**
- (3) Discuss the community resources that will be available to students and parents at the expanded school. Describe any new strategic partnerships the expanded school will have with community organizations, businesses, or other educational institutions that are part of the school's core mission, vision, and program other than dual-credit partners discussed in subsequent sections. Specify the nature, purposes, terms, and scope of services of any such partnerships, including any fee-based or in-kind commitments from community organizations or individuals that will enrich student-learning opportunities. Include, as an **Attachment N/A**, existing evidence of support from new community partners such as letters of intent/commitment, memoranda of understanding, and/or contracts. **N/A This amendment is not seeking growth or expansion.**
- (4) Describe the school's ties to and/or knowledge of the target community. How has the school learned from and engaged with this community to date? What initiatives and/or strategies will you implement to learn from and engage the neighborhood, community, and broader city/county? **N/A This amendment is not seeking growth or expansion.**
- (5) Identify any organizations, agencies, or consultants that are partners in planning and expanding the school, along with a brief description of their current and planned role and any resources they have contributed or

plan to contribute to the school's development. If the school is new to this county, describe how your previous work has prepared you to establish relationships and supports in this new community. **N/A This amendment is not seeking growth or expansion.**

C) ACADEMIC PLAN

No change to BANV's Academic Plan is proposed.

MISSION & VISION – No Change

The mission of your school should describe the purpose of your school, including the students and community to be served and the values to which you will adhere while achieving that purpose. The vision of your school should describe what success looks like for students, for the school as a whole, and for any other entities that are critical to your mission. The mission and vision statement should align with the purposes of the Nevada charter school law and the mission of the State Public Charter School Authority and serves as the foundation for the entire proposal.

Explain whether the proposed mission and vision for the school/network is different from the existing school's mission and vision and how they differ. Describe the reasoning behind any modifications.

Explain whether the mission and vision outlined will replace the current mission and vision of the charter holder, or if the school proposes to complement a broader organizational mission and vision with campus or grade-level specific variants. How will the entity as a whole ensure consistency and coherence of its mission and vision?

CURRICULUM & INSTRUCTIONAL DESIGN– No Change

The framework proposed for instructional design must both reflect the needs of the anticipated population and ensure all students will meet or exceed the expectations of the Nevada Academic Content Standards.

(1) Historical Performance

- (a) **Performance Data:** schools are only eligible to complete the amendment request and business plan if the existing schools meet the Authority's eligibility criteria; these criteria reflect a proven academic track record of success with Nevada students and our operating expectations or similar performance in another state.
 - (i) A school is welcome to provide any additional historical academic performance metrics that fall outside of the operator's contractual performance plan (e.g. average student growth on an adaptive test such as ACT Aspire, NWEA MAP, SCANTRON, Renaissance Learning's STAR, etc.). If provided, describe student performance on these metrics.
 - (ii) *Please only provide data in vendor-produced score reports and note that the Authority may require additional time and resources to review and vet such data.*
- (b) **Interventions:** Please explain any past performance that has not met the organization's expectations. How was the underperformance diagnosed, how were appropriate intervention(s) determined, and how are they being implemented? What are the key areas in which existing schools/campuses need to improve, and what are the priorities to drive further success?

(2) Academic Vision and Theory of Change

- (a) **Model Non-Negotiables:** What are the key non-negotiables (i.e. the key school design components, policies, practices, etc. that underlie school culture and academic outcomes) of your school model? Please include details about the critical elements that are constant across the organization's schools and those that may vary. Discuss any campus-level autonomies in implementing the educational plan.

(3) Performance Management

- a) **Measuring Progress:** Describe the school's approach to performance management across the network and with individual campuses, including the systems used to measure and evaluate both academic and non-academic performance of each site and of the network as a whole.
 - a. What performance management systems, processes, and benchmarks will the school use to formally assess this progress?

- b. Explain how the school addresses underperformance and describe the corrective action plan procedures.
- b) **Closure:** Describe the conditions that would cause the school to petition the Authority close a consistently low performing campus. Be specific about threshold metrics the school would use to inform its decision.
 - c) **College Readiness (HS Only):** Describe the mechanisms that the school employs to accurately, reliably, and consistently track college acceptance, enrollment, and persistence rates. If historical data is available on college acceptance, enrollment, and/or persistence rates, please include it. Cite the percent of total alumni for which the school has data on each metric. If data is not available, please include plans to create mechanisms to accurately, reliably, and consistently track student acceptance, enrollment, and persistence rates.
 - d) **Readiness to Replicate:** What academic, financial, and operational metrics does the school and its Board use to determine readiness for replication?
 - e) **Compliance:** Describe the proposed academic program and how it complies with the requirements of NRS 388A.366(1)(f) and NRS 389.018. Please complete the scope and sequence/standards alignment template (Excel document at http://CharterSchools.nv.gov/uploadedFiles/CharterSchoolsnvgov/content/Grocers/Alignment_Template.xlsx) for each class scheduled to be provided by the school for each grade level to be served following this proposed expansion. For example, a school that currently serves students in K, 1, and 2 which seeks to add grades 3 and 4 would provide the scope and sequence/standards alignment for each class/subject area in the grades currently served along with the scope and sequence/alignment for each of the proposed new grades.
 - f) **Instructional Strategies:** Describe the instructional strategies that you will implement to support the education plan and why they are well suited for the anticipated student population—including a detailed discussion of these strategies for both the expanded grades and for all existing grades. For each grade level to be served by the charter school following the expansion, identify and describe in detail the data, methods, and systems teachers will use to provide differentiated instruction to students. Please note that SPCSA schools typically start with students performing across a broad spectrum from years below grade level to advanced learners. Include the professional development teachers will receive to ensure high levels of implementation.
 - g) **Remediating Academic Underperformance:** Describe the school’s approach to help remediate students’ academic underperformance both for both the expanded grades and for all existing grades. Detail the identification strategy, interventions, and remediation to be implemented. Cite the research/rationale for the chosen methods. How will you measure the success of your academic remediation efforts (in year 1 of the expansion, year 3, year 5, and beyond)? How will you communicate the need for remediation to parents? How will staffing be structured to ensure that gifted students are adequately supported?
 - h) **Identifying Needs:** Describe how you will identify the needs of all students in both the expanded grades and for all existing grades. Identify the research-based programs, strategies and supports you will utilize to provide a broad continuum of services, ensure students’ access to the general education curriculum in the least restrictive environment, and fulfill NV’s required Response to Intervention model.
 - i) **Intellectually Gifted Students:** Explain how the school will identify and differentiate to meet the needs of intellectually gifted students in both the expanded grades and for all existing grades in a way that extends their learning and offers them unique, tailored opportunities. Please note that Nevada law classifies intellectually gifted students as eligible for specific support services. How will staffing be structured to ensure that gifted students are adequately supported?
 - j) **Enrichment Opportunities:** Describe the enrichment opportunities that will be available to students performing at or above grade level in both the expanded grades and for all existing grades as part of the school’s comprehensive strategy to ensure that all pupils are making accelerated academic progress.
 - k) **Matriculation:** Explain how students will matriculate through the school (i.e., promotion/retention policies) and how stakeholders will be informed of these standards.

SCHOOL STRUCTURE: CALENDAR AND SCHEDULE– No Change

- a) Discuss the annual academic schedule for the school, including the calendar for the proposed new grades. Explain how the calendar reflects the needs of the student population and the educational model.
- b) Describe the structure of the school day and week for both the proposed new grades and for existing grades. Include the number of instructional minutes/hours in a day for core subjects such as language arts, mathematics, science, and social studies. Note the length of the school day, including start and dismissal times. Explain why the school's daily and weekly schedule will be optimal for the school model and for student learning. Provide the minimum number of hours/minutes per day and week that the school will devote to academic instruction in each grade.
- c) Describe your goal for student attendance and explain how you will ensure high rates of student attendance. Who will be responsible for collecting and monitoring attendance data? What supports will be in place to reduce truancy and chronic absenteeism?

DISTANCE EDUCATION – No Change

(Distance Education Expansion Amendments)

A charter school that wishes to provide distance education (online, virtual, cyber, etc.) courses and/or programs (NRS 388.820-388.874 and NAC 388.800-388.860) must submit a distance education application to the Nevada Department of Education prior to or in conjunction with its amendment request to the SPCSA.

For applicants who do not propose to offer a program of distance education or who already have approval to operate such a program, please provide a brief statement explaining that the questions in this section are not applicable.

- (1) Describe the system of course credits that the school will use.
- (2) Describe how the school will monitor and verify the participation in and completion of courses by pupils.
- (3) Describe how the school will ensure students participate in assessments and submit coursework.
- (4) Describe how the school will conduct parent-teacher conferences.
- (5) Describe how the school will administer all tests, examinations or assessments required by state or federal law or integral to the performance goals of the charter school in a proctored setting.

PRE-KINDERGARTEN PROGRAMS – No Change

(All Operators Currently Operating or Proposing to Operate Pre-K)

A charter school that wishes to provide pre-kindergarten services to students who will later enroll in its K-12 programs must apply separately to the Nevada Department of Education to offer education below the kindergarten level following charter approval. Approval to offer pre-kindergarten cannot be guaranteed. Consequently, revenues and expenditures related to pre-kindergarten should not be included in the initial charter application budget. Please note that state-funded pre-kindergarten programs are not directed through the state Distributive Schools Account for K-12 education. In addition to a limited amount of state pre-kindergarten funding available through the Department of Education, the SPCSA is also a sub-recipient of a federal grant to expand early childhood services in certain high-need communities through programs approved by NDE. Applicants are encouraged to review resources available at http://www.doe.nv.gov/Early_Learning_Development/. For applicants who do not propose to offer pre-kindergarten, please provide a brief statement explaining that the questions in this section are not applicable.

- (1) Identify whether the school plans to offer pre-kindergarten in the first year of operation at the new campus or in any subsequent year of the charter term.
- (2) Identify whether the school will offer fee-based pre-kindergarten services. If the school does plan to offer fee-based pre-kindergarten, explain how the school will ensure that parents will be informed both initially and on an ongoing basis that both state and federal law preclude a K-12 charter school from giving admissions preference to students to whom it has previously charged tuition.

- (3) Describe the school's plans for ensuring that the pre-kindergarten program aligns with the mission, vision, and program of the school's other grades and meets all other state requirements.
- (4) Explain how the school's proposed pre-kindergarten program may meet the federal pre-kindergarten expansion grant criteria.

HIGH SCHOOL GRADUATION REQUIREMENTS AND POSTSECONDARY READINESS – No Change

(New High School Amendments Only)

High schools approved by the SPCSA will be expected to meet or exceed Nevada graduation requirements. For operators who do not propose to operate a high school program during the initial charter term or who already have approval to operate a high school, please provide a brief statement explaining that the questions in this section are not applicable.

- (1) Explain how the school will meet state requirements. Describe how students will earn credit hours, how grade-point averages will be calculated, what information will be on transcripts, and what elective courses will be offered. If graduation requirements for the school will exceed those required by the State of Nevada, explain the additional requirements.
- (2) Explain how the graduation requirements will ensure student readiness for college or other postsecondary opportunities (e.g., trade school, military service, or entering the workforce).
- (3) Explain what systems and structures the school will implement for students at risk for dropping out and/or not meeting the proposed graduation requirements, including plans to address students who are overage for grade, those needing to access credit recovery options, and those performing significantly below grade level.

SPECIAL POPULATIONS– No Change

Pursuant to State and federal law, SPCSA schools are required to serve the needs of all students in special populations. Beginning in the 2017-18 school year, the State of Nevada will switch to a weighted formula for special education. For the first time, this will provide for equitable special education funding across all Nevada public schools. Over time, this will necessitate current SPCSA-sponsored charter schools moving from a defined continuum of service to a broader continuum of services. All operators submitting amendment requests to the SPCSA after the conclusion of the 2015 Legislative Session should plan on offering students a broad continuum of services.

The SPCSA operates under the following principles with regards to special populations of students:

SPCSA schools serve all eligible students. SPCSA schools do not deny the enrollment of any student based on needs or disability.

1. SPCSA schools are to ensure streamlined access for all students requiring special programs.
2. SPCSA schools develop programs to support the needs of their students.
3. SPCSA schools do not counsel or kick any students out.
4. SPCSA schools utilize best practices to expose students to the most inclusive environments appropriate.
5. If needed, an SPCSA school is responsible for developing more restrictive placements to meet the needs of the highest needs students, including but not limited to clustered placements in consortium with other charter schools.
6. SPCSA schools are responsible for providing high functioning, trained special education teams, which focus on student advocacy and high expectations. IEP teams (including school's leadership) make placement decisions at IEP meetings. Decisions are made based on evidence/data to support what is best for the student.

Special Education– No Change

- (1) Track Record: Please explain the extent to which the board and leadership team (instructional leader, etc.) has experience working to achieve high academic outcomes of students with disabilities, including students with mild, moderate, and severe disabilities.
- (2) Identification: Describe in detail the school's Child Find process. How will the school identify students in need of additional supports or services?
 - a) (*Elementary Schools Only*) How will the school accurately identify students prior to and following enrollment (e.g., those who require pre-school special education and related services) and in the early grades (PreK, K, 1, or 2) for appropriate services?
 - b) (*Middle and High Schools*) How will the school identify and serve students who require special education services and develop transition plans?
- (3) (*All Schools*) How will the school handle over-identification of students as having a disability that qualifies them for special education services? What will be the process to transition a student out of special education who has been incorrectly identified as having a disability in the past?
 - a) Continuum of Services: How will the school provide a broad continuum of instructional options and behavioral supports and interventions for students with a range of disabilities? Specifically describe how students with severe intellectual, learning, and/or emotional disabilities will be served. Provide a chart which graphically illustrates the continuum of services which identifies, by disability and level of severity, the means by which students with disabilities will be able to receive an appropriate public education in the least restrictive environment (note—this graphic may be created using a commercial program like Microsoft Visio or a free or low-cost internet-based solution such as Lucidchart). Identify the resources, personnel (including administrative responsibilities), and direct and related services the school is likely to provide both within general education classrooms and in other settings (e.g., collaborative team teaching (CTT), Special Education Teacher Support Services (SETSS), speech therapy, physical therapy, occupational therapy, counseling, etc.) as well as the services or settings that will be provided through a consortium or other collaborative initiative with other charter schools or through a third party contract.
- (4) Enrollment: Describe the school's strategy and plan to recruit, enroll, and retain students with disabilities. How will the school proactively address parent and community perceptions around the availability and appropriateness of the charter school to the needs of students with disabilities?
- (5) General Education Collaboration/Access: How will special education and related service personnel collaborate with general education teachers (e.g., team teaching, team planning, etc.) to ensure that all students are able to access a rigorous general academic curriculum?

Staffing: How will you ensure qualified staffing to meet the needs of students with disabilities across a broad continuum? Note: Federal and Nevada law requires licensure for the special education teachers, related service personnel, and psychologists at all charter schools, including those which are permitted to waive other licensure requirements due to their academic track record.

- (1) Staff Development: How does the school plan to train general education teachers to modify the curriculum and instruction to address the unique needs of students with disabilities across a broad continuum?
- (2) Discipline: Explain how the school will protect the rights of students with disabilities in disciplinary actions and proceedings and exhaust all options in order to promote the continuation of educational services in the home school.
- (3) Monitoring: What are your plans for monitoring and evaluating both the progress and success of students who qualify for special education and related services across a broad continuum, and the extent to which your special education program complies with relevant federal and state laws? How will curriculum and instructional decisions be tracked and monitored by IEP teams and school personnel?
- (4) Parental Involvement: What appropriate programs, activities, and procedures will be implemented for the participation of parents of students with a broad range of disabilities?
- (5) For Distance Education Schools: Describe how the school will provide appropriate services in the distance education learning environment to students with disabilities across a broad continuum. *If you are not proposing to operate a distance education or virtual school, please explain that this is not applicable.*

D) FINANCIAL PLAN – No Change

This section must be completed for all applications.

- (1) Describe the systems and processes by which the school will manage accounting, purchasing, payroll, and audits. Specify any administrative services expected to be contracted for the school and describe the criteria and procedures for the selection of contractors and the mechanism by which the board will monitor and hold the contractor responsible for providing such services.

No Change

- (2) **Attachment #2: 2019-2020 Tentative Budget:** Present a budget narrative including a detailed description of assumptions and revenue estimates, including but not limited to the basis for revenue projections, staffing levels, and costs. The narrative should specifically address the degree to which the school budget will rely on variable income (e.g., grants, donations, fundraising, etc.). There is no page limit for the budget narrative. Include the following: A detailed discussion of Per-Pupil Revenue: Use the figures provided in developing your budget assumptions. **The RFA will not change the financial plan. Beacon Academy will continue to enroll high school students who qualify for alternative education, exclusively. BANV's enrollment target will remain at 400 students. The few enrollments that may have been filled by students under sixteen years of age will be filled instead by students who would have likely been placed on the wait-list to enroll. BANV enrolls new students at the start of each term (nine-week period) filling vacancies created by students who have either graduated or withdrawn. This continuous enrollment cycle enables BANV to maintain its average daily enrollment projections and enroll students throughout the year. Students currently placed on the BANV wait-list are typically enrolled within eight weeks or less of applying to the school.**

- (3)
 - (a) Anticipated Funding Sources: Indicate the amount and sources of funds, property or other resources expected to be available through banks, lending institutions, corporations, foundations, grants, etc. Note which are secured and which are anticipated and include evidence of commitment for any funds on which the school's core operation depends in a clearly identified component of **Attachment N/A**. Please ensure that your narrative specifically references what page this evidence can be found on in the attachment.
 - (b) Anticipated Expenditures: Detail the personnel and operating costs assumptions that support the financial plan, including references to quotes received and the source of any data provided by existing charter school operators in Nevada or other states. – **No Change**
 - (c) Discuss in detail the school's contingency plan to meet financial needs if anticipated revenues are not received or are lower than estimated, including both the scenarios identified in subsections e and f.
No Change
 - (d) Year 1 cash flow contingency in the event that state and local revenue projections are not met in advance of opening. – **N/A**
 - (e) Year 1 cash flow contingency in the event that outside philanthropic revenue projections are not met in advance of opening. **N/A**
- (4) Submit a completed financial plan for the proposed school as an **Attachment N/A** (the format of this is left to the applicant's discretion but must be clear and sufficiently detailed to permit Authority staff, external reviewers, and the general public to review of all elements of the school's business plan and gauge alignment and consistency with the academic program, operating plan, and budget narrative).
- (5) Submit, as an **Attachment N/A** a detailed budget for the operator at the network level (the format of this is left to the applicant's discretion but must be clear and sufficiently detailed to permit Authority staff, external reviewers, and the general public to review of all elements of the school's business plan and gauge alignment and consistency with the academic program, operating plan, and budget narrative).
- (6) Provide, as an **Attachment N/A**, historical financial documents for any affiliated CMO from another state or any EMO providing services to the school, including audited financials for each school operated by the affiliate as well as any other campus by campus financial evaluations conducted by charter school authorizers. At least three years of school financial audits are required for any school operating for three years or longer. Such financials must be provided as converted PDF documents to ensure accessibility.
- (7) Complete the audit data worksheet in **Attachment N/A**. In the info tab, please identify any schools or campuses listed under the student achievement tab for which, pursuant that relevant state's charter law, financial

data is consolidated for reporting and auditing purposes in the independent audits provided in **Attachment #3. Financial Audit 2018.**

- (8) Provide a six-year development plan that addresses the annual and cumulative fundraising need at the network and school levels including a description of the staff devoted to development. The plan should include a history of the school's fundraising outcomes and identify funds that have already been committed toward fundraising goals. The plan should also identify the role of the members of the board, particularly as relates to give/get requirements, and should demonstrate alignment with the expectations for board members discussed elsewhere in the amendment request. If funds are raised at a partner organization level, describe the methodology to be used in allocating funds to the school and the proposed campuses. If the school has not raised any funds to support its programming to date and the budget does not include any fundraising activity, please explain that this question is not applicable to your school. N/A
- (9) Describe the campus, school, and any management organization distinct responsibilities in the financial management and oversight of the proposed campuses, including, but not limited to, their respective roles in overseeing or implementing internal controls and in making financial management decisions including budget development. Detail the process and frequency by which key financial information is communicated to and reviewed by the various organizations and different levels of leadership and governance. N/A

E) OPERATIONS PLAN

- ♦ **Indicate “No Change” to the sections or subsections below, where applicable. Otherwise, all applications require completion of this section.**

1. Historical performance – **No Change**

- (a) Performance Data: schools are only eligible to complete the amendment request and business plan if the existing schools meet the Authority’s eligibility criteria; these criteria reflect a proven academic track record of success with Nevada students and our operating expectations or similar performance in another state. Please provide a narrative demonstrating that the school meets the organizational criteria for approval.
- (b) Interventions: Please explain any past organizational/compliance performance that has not met expectations. How did the governing body diagnose the under-performance, how were appropriate intervention(s) determined by the governing body, how are they being implemented by staff, and how is the governing body monitoring implementation of the interventions on a monthly basis?
- (c) What are the key areas in which the existing school or schools/campuses need to improve, as determined by the governing body, and what are the priorities to drive further success?

2. Organization governance structure & board development: – **No Change**

- (a) Describe how the organization’s governance structure will adapt to oversee and support the 6-year growth plan and addition of new school(s). Include any impact on: (1) the composition of the Board, the Board’s roles and responsibilities, and the Board’s development priorities and (2) the Board’s relationship to individual campuses
- (b) Describe the diverse skillsets that currently exist on the Board and note any additional type of expertise that the Board may seek to help support the growth plan.
- (c) Identify any Board development requirements relative to the organization’s governance needs at each stage of growth.
- (d) Describe how the Board identifies and addresses conflicts of interest. Attach a code of ethics that includes a formal conflict of interest policy and specifies the procedures for implementing the policy.

3. Organization charts and decision-making authority: – **No Change**

- (a) Provide the following organizational charts:
 - (i) Current
 - (ii) Vision for school in three years (clearly identify both campuses requested in this amendment request as well as any additional campuses that the operator anticipates applying to open within three years)
 - (iii) Vision for school in six years (clearly identify both campuses requested in this amendment request as well as any additional campuses that the operator anticipates applying to open within six years)

The organization charts should represent all national and state operations and clearly delineate the roles and responsibilities of – and lines of authority and reporting among – the governing board, staff, any related bodies (e.g., advisory bodies or parent/teacher councils), and any external organizations that will play a role in managing the schools. If the school intends to contract with an education management organization or other management provider, clearly show the provider’s role in the organizational structure of the school, explaining how the relationship between the governing board and school administration will be managed. Please *include* all shared/central office positions and positions provided by *the Management Organization (CMO or EMO) in the organizational chart, if applicable.*

4. Describe the proposed organizational model; include the following information: – **No Change**

- a) Job descriptions for each leadership or shared/central office role identified in the organizational chart (provide as an **Attachment N/A**)
- b) Resumes of all current leadership (provide as an **Attachment N/A**).
- c) Previous student achievement data for the proposed instructional leaders at each proposed campus (if available) (provide as part of **Attachment N/A**)

5. Describe the leadership team’s individual and collective qualifications for implementing the multi-site school design and business and operating plan successfully, including capacity in areas such as: – **No Change**

- (a) School leadership;
 - (b) School business operations and finance;
 - (c) Governance management and support to the Board;
 - (d) Curriculum, instruction, and assessment;
 - (e) At-risk students and students with special needs;
 - (f) Performance management; and
 - (g) Parent and community engagement.
6. Explain who is responsible for school leader coaching and training and what those processes will look like in action. Please include any existing competencies used for school leader selection and evaluation, if available (provide as an **Attachment N/A**).– **No Change**
7. Explain your school leader’s role in the successful recruitment, hiring, development and retention of a highly effective staff. – **No Change**
8. Explain your campus instructional leader’s role in providing instructional guidance and school culture guidance. How will the leadership team work in support of the campus instructional leader’s guidance? – **No Change**
9. What systems are in place in your leadership team structure to ensure redundancies in knowledge and skill? – **No Change**

2. LEADERSHIP FOR EXPANSION– No Change

- a) Describe the operator’s current or planned process for recruiting and training potential network leaders. Explain how you have developed or plan to establish a pipeline of potential leaders for the network as a whole. If known, identify candidates already in the pipeline for future positions.
- b) Identify the proposed regional director candidate, if applicable, and explain why this individual is qualified to lead the expansion of the organization (provide a resume as an **Attachment N/A**). Summarize the proposed leader’s academic and organizational leadership record. Provide specific evidence that demonstrates capacity to design, launch, and manage a high-performing charter school network.
- c) If a regional director candidate has not yet been identified, provide the job description (as an **Attachment N/A**) or qualifications and discuss the timeline, criteria, and recruiting and selection process for hiring the regional director. Note: It is strongly encouraged that schools proposing to open new campuses in the 2018-19 school year, identify the regional leader (*Regional Director, Executive Director, etc.*) in the proposal. The SPCSA reserves the right to require schools which do not have network leadership and support position candidates identified to defer opening new campuses until the 2018-19 school year and to add additional criteria to the pre-opening requirements for such campuses.

3. STAFFING– No Change

- a) **Complete and submit a working copy of the RFA Staffing & Enrollment Worksheets Excel file.** indicating projected staffing needs for the proposed campuses over the next six years. Schools should also complete the second table outlining projected staffing needs for the entire network over the next six years. Include full-time staff and contract support that serve the network 50% or more. Change or add functions and titles and add or delete rows as needed to reflect organizational plans.

Sample Excerpt—Complete using Excel file

Year	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Management Organization Positions						
[Specify]						
[Specify]						
[Specify]						
[Specify]						
[Specify]						
[Specify]						
[Specify]						

4. HUMAN CAPITAL STRATEGY– No Change

Describe your strategy, plans, and timeline for recruiting and hiring teachers for a multi-site charter school. Explain key selection criteria and any special considerations relevant to your school design. *Note: schools with strong track records of academic success, as determined by the Department of Education, are eligible to waive teacher licensure requirements for all teachers except for special education and ELL professionals as long as they meet all other federal and state requirements. Maintaining such a waiver is contingent on the school continuing to achieve at the 3 Star level or higher (or equivalent) on the statewide system of accountability. Please refer to Section 46 of SB509 (2015 session) for additional information.*

- a) **Recruitment:** Identify whether recruitment will be managed at the campus or network level. Identify key partnerships and/or sources the operator will rely upon of teachers and leaders. Identify the process the operator will rely upon to identify and develop high-quality leaders and high-quality teachers.
- b) **Leadership Pipeline: Discuss the specific measures and timelines the organization will employ to identify and develop organizational and school leaders. For example, explain:**
 - 1) How the school plans to identify leadership internally and externally;
 - 2) Who will be responsible for hiring leaders;
 - 3) Formal and informal systems that will prepare leaders for their responsibilities;
 - 4) The school's philosophy regarding internal promotions;
 - 5) The timing for identifying leaders in relation to the launch of a new campus; and,
 - 6) Internal or external leadership training programs.
- c) **Professional Development:** Identify the school's plan to meet professional development needs. Include whether professional development will be managed at the school or network level and how new campuses will be added to existing professional development. Also identify the method the school will use to determine the effectiveness of professional development.
- d) **Performance Evaluations and Retention:** Identify the school's approach to staff performance evaluations. Identify how frequently the organization plans to: evaluate teachers, campus administrators, and network leaders and staff, who will evaluate whom, and how the organization plans to retain high-performing teachers and administrators?
- e) **Compensation:** Explain the board's compensation strategy and salary ranges for network and school level staff. Discuss how the compensation structure enables the organization to attract and retain high quality staff and describe any incentive structures such as bonuses or merit pay. Compare the proposed salary ranges to those in other organizations, charter schools and local districts, as applicable.

5. SCALE STRATEGY –No Change

- a) Describe the steps that you will take to scale your model to new sites, including the people involved and the resources contributed both by the founding campus and the new campuses.
- b) If the school is affiliated with a CMO or EMO that operates schools in other states, compare your efforts to scale operations to Nevada to past scale efforts in other states.
- c) Describe your plan for embedding the fundamental features of the model that you described in the transformational change section in each new campus that you plan to open.
- d) Explain any shared or centralized support services the management organization will provide to campuses in Nevada.
- e) Describe the structure, specific services to be provided, the cost of those services, how costs will be allocated among campuses, and specific service goals of the network. Please also include how the school will measure successful delivery of these services. In the case of a charter management organization proposing to contract with an education management organization, service goals should be outlined in the term sheet and draft

contract provided later in **Attachment N/A**. Note that Nevada law allows charter schools to contract for the management or operation of the school with either a for-profit or non-profit education management organization.

- f) Using the table below, summarize the division school- and organization-level decision-making responsibilities as they relate to key functions, including curriculum, professional development, culture, staffing, etc. This division of responsibilities will be evaluated both in the context of Nevada law and regulation and best organizational and authorizing practices nationally.

Function	Mgmt Org Decision-Making	Network Leader Decision-Making	Board Decision- Making	Campus Leader Decision-Making
Performance Goals				
Curriculum				
Professional Development				
Data Mgmt & Interim Assessments				
Promotion Criteria				
Culture				
Budgeting, Finance, and Accounting				
Student Recruitment				
School Staff Recruitment & Hiring				
HR Services (payroll, benefits, etc.)				
Development/ Fundraising				
Community Relations				
IT				
Facilities Mgmt				
Vendor Management / Procurement				
Student Support Services				

Other operational services, if applicable				
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6. STUDENT RECRUITMENT AND ENROLLMENT– No Change

Like all public schools, public charter schools must be open to any such child, regardless of that child’s race, gender, citizenship, or need for accommodations or special education services. Thus, recruitment and enrollment practices should demonstrate a commitment to providing all students equal opportunity to attend the school, and help schools avoid even the appearance of creating barriers to entry for eligible students.

- a. Explain the plan for student recruitment and marketing for the new campuses that will provide equal access to interested students and families, including how the school will comply with the requirements of SB208 (2015 session). Specifically, describe the plan for outreach to: families in poverty; academically low-achieving students; students with disabilities; and other youth at risk of academic failure. For schools which are giving one or more statutorily permissible admissions preferences pursuant to NRS 386.580 or SB390 (2015 session), please indicate if you plan to focus your student recruitment efforts in specific communities or selected attendance areas.
- b. Provide a detailed discussion of the school’s track record in recruiting and retaining students that reflect the ethnic, socio-economic, linguistic, and special needs diversity of the current charter school and each campus to at least the level reflected by the attendance zones where the charter school will operate facilities before approving the proposal. Please provide the school’s past enrollment and retention performance for all years since the inception of the school broken out by race, ethnicity, language other than English, disability and 504 status, and eligibility for free and reduced priced lunch both as a school and in comparison, to the school’s current zoned schools.
- c. Detail how the school’s programmatic, recruitment, and enrollment strategies are designed to recruit, enroll, and retain a student population that is representative of the zoned schools which prospective students would otherwise attend in the community. Schools which do not currently represent their communities based on the data identified above and are not serving an at-risk population are expected to add several of the following programmatic, recruitment, and enrollment strategies to merit approval: (1) participation in state-funded pre-K programs (including federal pre-K) for low-income students; (2) substituting online and social media marketing which advantages affluent and well-connected populations with a community-based, grassroots campaign which targets high need populations in the community, including aggressive door-to-door outreach and publishing marketing materials in each language which is spoken by more than 5 percent of families within each attendance zone; (3) an explicit commitment to serving a broad continuum of students with disabilities and the expansion of programs, including cluster programs or consortia, to meet the needs of a broad spectrum of student needs; (4) a weighted lottery⁴ which provides additional opportunities for specific target populations to be admitted to the school in a manner consistent with state and federal law; and (5) other enrollment policies and strategies which have had a demonstrated track record of success in dramatically increasing the diversity of student populations in a high achieving charter school to at least the poverty, disability, and ELL profile of the zoned school.
- d. What is the enrollment calendar for both the first year of operation and subsequent years of operation? Please specify the dates on which the school will begin accepting applications and how long the enrollment window will last prior to conducting a lottery.
- e. What enrollment targets will you set and who will be responsible for monitoring progress towards these targets? What is your target re-enrollment rate for each year? How did you come to this determination? What are the minimum, planned, and maximum projected enrollment at each grade level? Outline specific targets in the table below.

⁴ See <http://www.publiccharters.org/wp-content/uploads/2015/09/CCSP-Weighted-Lottery-Policy-factsheet-updated-GS-8-27-2015-2.pdf> for one possible approach in this evolving area of charter school policy.

- f. What systems will you put in place to ensure that staff members are knowledgeable about all legal enrollment requirements pertaining to special populations and the servicing of particular populations of students and can answer parent inquiries in a manner consistent with the letter and spirit of state and federal law?
- g. Describe the student recruitment plan once your school has opened. In what ways will it be different than your pre-opening year, in terms of the strategies, activities, events, persons responsible and milestones? How will the school backfill vacancies in existing grades?
- h. Complete the following tables for the proposed school to open in 2019-20. Schools applying for multiple campuses must complete enrollment summary tables for each school campus opening in fall 2019 and fall 2020.

1) **Minimum Enrollment** (Must Correspond to Break Even Budget Scenario Assumptions discussed in budget narrative) ***Complete using Excel file “RFA Staffing and Enrollment Worksheets.”***

Sample Excerpt

Grade Level	Number of Students					
	2019-20	2020-21	2021-22	2021-23	2023-24	2024-25
Pre-K						
K						
1						
2...						
10						
11						
12						
Total						

2) **Planned Enrollment** (Must Correspond to Budget Worksheet Assumptions) ***Complete using Excel file “RFA Staffing and Enrollment Worksheets.”***

Sample Excerpt

Grade Level	Number of Students					
	2019-20	2020-21	2021-22	2021-23	2023-24	2024-25
Pre-K						
K...						
12						
Total						

3) **Maximum Enrollment** (Note: Enrolling more than 10 percent of the planned enrollment described in subsection b will necessitate a charter amendment) ***Complete using Excel file “RFA Staffing and Enrollment Worksheets.”***

Sample Excerpt

Grade Level	Number of Students					
	2019-20	2020-21	2021-22	2021-23	2023-24	2024-25
Pre-K						
K						
12						
Total						

- a. Describe the rationale for the number of students and grade levels served in year one and the basis for the growth plan illustrated above. Note: particular weight will be given to rationales which prioritize academic achievement over financial returns.

- b. Schools proposing to open new elementary facilities with more than 400 students or more than 3 grade levels should identify and discuss the specific elements of the school model and organizational track record detailed throughout the request that demonstrate that the proposed expansion model is designed to compensate for the known organizational and academic challenges which accompany serving larger student bodies and multiple grade levels in a start-up environment.
- c. Schools proposing to add a new middle or high school facility with more than 200 newly enrolled students in sixth grade or above or more than 2 grades above fifth grade should identify and discuss the specific elements of the school model and organizational track record detailed throughout the request that demonstrate that the proposed expansion model is designed to compensate for the known organizational and academic challenges which accompany serving larger student bodies and multiple grade levels in a start-up environment.

7. BOARD GOVERNANCE – No Change

Complete this section only to the extent it is different from what is shown in the application for the school. Otherwise, indicate “No change from original application or most recent amendment. See attached.”

- a. Explain the governance philosophy that will guide the board, including the nature and extent of involvement of key stakeholder groups.
- b. Describe the governance structure of the expanded school when the board is fully composed, including the primary roles of the governing board and how it will interact with the principal/head of school and any advisory bodies. Explain how this governance structure and composition will help ensure that a) the school will be an educational and operational success; b) the board will evaluate the success of the school and school leader; and c) there will be active and effective representation of key stakeholders, including parents.
- c. Please submit board member information for current and proposed new board members in the provided Board Member Template (provide as part of **Attachment N/A**). Please note that at least 75% of new board members for SY 2018-2019 must be identified at the time of the submission of the expansion request.
- d. Provide, as part of **Attachment N/A**, a completed and signed Board Member Information Sheet for each proposed new Board member as well as the board member’s resume and a thoughtful biographical summary outlining the particular qualifications of each board member as relates to both service on a public charter school board and to the specific needs of this particular charter school.
- e. Describe the board’s ethical standards and procedures for identifying and addressing conflicts of interest. Will the board be making any changes to its Bylaws, Code of Ethics, and Conflict of Interest policy in light of the expansion or new statutory or regulatory requirements, including SB509?
- f. Identify any existing, proposed, or contemplated relationships that could pose actual or perceived conflicts if the expansion request is approved, including but not limited to any connections with landlords, developers, vendors, or others which will receive compensation or other consideration directly or indirectly from the school; discuss specific steps that the board will take to avoid any actual conflicts and to mitigate perceived conflicts, including the new requirements of a Code of Ethics in SB509 and the nepotism regulations applicable to charter schools.
- g. Describe the board’s history since inception, including a discussion of turnover. How does the board proactively manage governance and succession? How does the board propose to significantly exceed the statutory minimum criteria for board qualifications in light of the complexity and risk associated with governing a large, multi-site charter school network? What elements, characteristics, and behaviors of specific, analogous high performing multi-site charter school networks, non-profit social enterprises, and for-profit organizations with similar levels of revenues or complexity has the governing body elected to emulate in its governance and in the operation of the school? Describe concrete and specific plans for increasing the capacity of the governing board. How will the board continue expand and develop over time?

- h. Describe the kinds of orientation or training new board members will receive and what kinds of ongoing development existing board members will receive. The plan for training and development should include a timetable, specific topics to be addressed, and requirements for participation.
- i. Describe the working relationship between the board and staff (academic, operations, and financial) and the working relationship between the board, staff, and any education management organization. Outline the regular reports that will be provided to the board, their frequency, and who will provide them. This may include financial, operational, and/or or academic reports.
- j. Describe any advisory bodies or councils to be formed, including the roles and duties of those bodies. Describe the planned composition; the strategy for achieving that composition; the role of parents, students, and teachers (if applicable); and the reporting structure as it relates to the school's governing body and leadership.
- k. Explain the process that the school will follow should a parent or student have an objection to a governing board policy or decision, administrative procedure, or practice at the school.
- l. What goals will be established for the board and how will board members be held accountable? Outline the key expectations for board members in the table below. What actions would trigger removal from the board and under what process?

Goal	Purpose	Outcome Measure

8. INCUBATION YEAR DEVELOPMENT– No Change

- a. Provide a detailed start-up plan as well as specific organizational goals for the planning year (SY 2017-2018) to ensure that the school is ready for a successful launch in fall 2018. Using the template provided, outline key activities, responsible parties, and milestones and submit as an **Attachment N/A**.
- b. Please describe the plans for leadership training and development of the selected school leader during the incubation year prior to school opening and how these plans support your year 0 goals. If partnering with an organization, please briefly describe the main components of the training program.
- c. Explain who will work on a full-time or nearly full-time basis immediately following assignment of a location to lead development of the school(s) and the plan to compensate these individuals.

9. SCHOOL MANAGEMENT CONTRACTS – No Change

Indicate “Not Applicable” if the school does not intend to amend an existing management contract or enter into a new management contract with a for-profit or non-profit education management organization (EMO).

- a. How and why was the EMO selected?

- b. Explain whether the management organization will provide services to the charter school as a whole or will it be assigned to provide specific services at an individual campus or campuses or a particular program (e.g. a portfolio management governance model).
- c. Describe the relationship between the school governing board and the service provider, specifying how the governing board will monitor and evaluate the performance of the service provider, the internal controls that will guide the relationship, and how the governing board will ensure fulfillment of performance expectations.
- d. Disclose fully and provide an explanation of any existing or potential conflicts of interest between the school governing board and proposed service provider or any affiliated business entities, including, without limitation, any past or current employment, business or familial relationship between any officer, employee, or agent of the proposed service provider and any prospective employee of the charter school, a member of the committee to form a charter school or the board of directors of the charter management organization, as applicable.
- e. Please provide the following in **Attachment N/A**:
 1. A term sheet setting forth the proposed duration of the contract; roles and responsibilities of the governing board, the school staff, and the service provider; scope of services and resources to be provided by the EMO; performance evaluation measures and mechanisms; detailed explanation of all fees and compensation to be paid to the provider; financial controls and oversight; methods of contract oversight and enforcement by the governing board and/or school staff; investment disclosure; and conditions for renewal and termination of the contract;
 2. A draft of the proposed management contract which complies with NRS 386.562 and SB509 (2015 session) and all other applicable laws and regulations;
 3. As an exhibit to the proposed management contract, a crosswalk of the academic, financial, and organizational goals of the charter school set forth in the SPCSA Charter School Performance Framework, including the school's mission-specific goals, and a clear identification of each of the performance goals and expectations for the education management organization related to each charter school goal. This will serve as the board's primary evaluative tool for the education management organization.
 4. Documentation of the service provider's for-profit or non-profit status and evidence that it is authorized to do business in Nevada.
 5. Provide a brief overview of the EMO/CMO's history.
 6. List any and all charter revocations or surrenders, bankruptcies, school closures, non-renewals, or shortened or conditional renewals for any of the schools managed by the organization and provide explanations. For all such schools, please provide contact information, including name, business mailing address, business telephone number—including extension or direct line, and business email address, for the current leader of the school's authorizing office and a summary of the correspondence or discussions between members of the governing body and this individual and other knowledgeable authorizer personnel contacted. Include a summary of all performance issues related to each revocation, surrender, bankruptcy, closure, non-renewal, or shortened or conditional renewal. Discuss the lessons learned by the governing body based on this ongoing due diligence and how this research has informed provisions that the governing body has required in the proposed management agreement.
 7. Explain any performance deficits or compliance violations that have led to formal authorizer intervention with any school managed by the organization. Provide details as to how such deficiencies were resolved. For all such schools, please provide contact information, including name, business mailing address, business telephone number—including extension or direct line, and business email address, for the current leader of the school's authorizing office and all other authorizer personnel contacted. Include a summary of the correspondence or discussions between members of the governing body and this individual and other knowledgeable authorizer staff regarding all performance issues related to each non-renewal, shortened or conditional renewal, or renegotiation or reduction in services. Discuss the lessons learned by the governing body based on this ongoing due diligence and how this research has informed provisions that the governing body has required in the proposed management agreement.
 8. List any and all management contract non-renewals, shortened or conditional renewals, or renegotiations or reductions in services provided for any of the schools managed by the organization and provide

explanations. For all such schools which are still in operation, please provide contact information, including name, legal home or business mailing address, home or business telephone number, and personal or business email address, for the current board chair office and all other board members and school personnel contacted. Include a summary of the correspondence or discussions between members of the governing body and this individual and other knowledgeable staff or board members regarding all performance issues related to each non-renewal, shorted or conditional renewal, or renegotiation or reduction in services. Discuss the lessons learned by the governing body based on this ongoing due diligence and how this research has informed provisions that the governing body has required in the proposed management agreement.

10. SERVICES– No Change

1. Provide **Attachment N/A** describing how the school leadership team will support operational execution.
2. Provide narrative or evidence illustrating the staffing model, performance metrics, and the school's plan for supporting all operational needs of the school, including but not limited to those listed below.
3. In this space and in the finances section, demonstrate how you will fund the provision of the services below which you are requesting approval to implement.
 - i. Transportation: Describe your plans for providing student transportation. If the school will not provide transportation, please identify how the school will ensure that this does serve as a barrier to enrollment or ongoing attendance.
 - ii. Food Service: Outline your plans for providing food service at the school, including whether and how you will be your own school food authority or will contract with another provider. If the school will not provide food service, please identify how the school will ensure that this does serve as a barrier to enrollment or ongoing attendance.
 - iii. Facilities maintenance (including janitorial and landscape maintenance)
 - iv. Safety and security (include any plans for onsite security personnel)
 - v. Other services
4. Technology: Outline the technology infrastructure and support mechanisms across your school, staff, and teachers. Your outline should include but not be limited to reliable and secure wide area networking, local area networking (e.g., wireless and cables), hardware (e.g., personal computing devices, servers, telephony, storage, routers, switches), technology policies and procedures, device management, and end user support, including the management of user rights and privileges.
5. Student Information Management: Timely communication of accurate student information is critical for payments to schools, compliance, and performance monitoring. Please describe how you will manage student information using the statewide Infinite Campus system, and how you will build capacity around the use of the software in order to independently maintain the system. Detail the staff members who will enter data along with the project manager who will commit to trainings and regularly monitor student information for accuracy.
6. Data Security: SPCSA charter schools record, generate and consume data that falls under strict requirements for security, privacy, and retention (including FERPA and recent legislation related to the protection of personally identifiable information (PII)). Describe the systems and procedures you will implement in order to ensure you are compliant with these obligations.
7. Provide, as an Attachment **N/A**, a detailed operational execution plan which discusses the planning and provision of these and other essential operational services in greater detail.

11. ONGOING OPERATIONS– No Change

1. SPCSA schools coordinate emergency management with local authorities. Explain your process to create and maintain the school's Emergency Management Plan required by the State of Nevada. Include the types of security personnel, technology, equipment, and policies that the school will employ. Who will be primarily responsible for this plan? Does the school anticipate contracting with the local school district for school police services? How will the school communicate with and coordinate with lead law enforcement agencies

and other public safety agencies?

2. Discuss the types of insurance coverage the school will secure as a result of the expanded scope of operation and the attendant risks, including a description of the levels of coverage. Types of insurance should include workers' compensation, liability insurance for staff and students, indemnity, directors and officers, automobile, and any others required by Nevada law or regulation. As the minimum coverage required by Nevada law and regulation is intended as a baseline requirement for schools which operate at a significantly smaller scale, schools requesting an amendment are expected to research the levels of and types of insurance coverage typically required of and obtained by multi-site charter school networks in other states, including but not limited to Arizona, California, Colorado, the District of Columbia, Massachusetts, and New York, and crosswalk those levels of coverage with those the school intends to obtain to ensure that the governing body and network leadership is fully cognizant of the complexity of risk management in a multi-site context.

SPECIFIC RFA SECTIONS

RFA: Academic Amendments

1. RFA: Add Distance Education

- a. Executive Summary
 - i. An overview of the mission and vision for the expanded school or network, noting any revisions to the approved mission and vision for the school relating to the addition of a distance education program.
 - ii. A list of the current school campuses
 - iii. Proposed model and target communities by zip code
 - iv. The outcomes you expect to achieve across the network of campuses with the addition of the distance education program.
 - v. The key components of your educational model and how the distance education program aligns with the educational model.
 - vi. Key supporters, partners, or resources that will contribute to the distance education program
- b. Targeted Plan
 - i. Identify the community you wish to serve as a result of the distance education program and describe your interest in serving this specific community.
 - ii. Explain how your distance education model, and the commitment to serve the population, including the grade levels you have chosen, would meet the district and community needs and align with the mission of the SPCSA.
- c. Distance Education Requirements
 - i. Describe the system of course credits that the school will use.
 - ii. Describe how the school will monitor and verify the participation in and completion of courses by pupils.
 - iii. Describe how the school will ensure students participate in assessments and submit coursework.
 - iv. Describe how the school will conduct parent-teacher conferences.
 - v. Describe how the school will administer all tests, examinations or assessments required by state or federal law or integral to the performance goals of the charter school in a proctored setting.
- d. Special Education
 - i. For Distance Education Schools: Describe how the school will provide appropriate services in the distance education learning environment to students with disabilities across a broad continuum.
 - ii. What systems will you put in place to ensure that staff members are knowledgeable about all legal distance education requirements pertaining to special populations and the servicing of particular populations of students and can answer parent inquiries in a manner consistent with the letter and spirit of state and federal law?
- e. Scale Strategy
 - i. Describe the steps that you will take to scale your model to new sections, including the people involved and the resources contributed both by the founding campus and the new distance education program.
 - ii. If the school is affiliated with a CMO or EMO that operates distance education in other states, compare your efforts to scale distance education operations to Nevada to past scale distance education efforts in other states.
- f. Student Recruitment and Enrollment
 - i. Explain the plan for student recruitment and marketing for the new distance education program that will provide equal access to interested students and families, including how the school will comply with the requirements of SB208 (2015 session). Specifically, describe the plan for outreach to: families in poverty; academically low-achieving students; students with disabilities; and other youth at risk of academic failure.
 - ii. What is the enrollment calendar for both the first year of operation and subsequent years of operation? Please specify the dates on which the school will begin accepting distance education applications and how long the window will last prior to conducting a lottery.

- iii. What distance education enrollment targets will you set and who will be responsible for monitoring progress towards these targets? What is your target re-enrollment rate for each year? How did you come to this determination?

g. Services

- i. Provide a description of how the school leadership team will support the distance education operational execution. Please provide narrative or evidence that illustrates the staffing model, performance metrics, and the school's plan for supporting all operational needs of the school, including but not limited to those listed below. In this space and in the finances section, demonstrate how you will fund the provision of these services.
- ii. Technology: Outline the technology infrastructure and support mechanisms across your school, staff, and teachers—including new investments necessary to support this distance education expansion. Your outline should include but not be limited to reliable and secure wide area networking, local area networking (e.g., wireless and cables), hardware (e.g., personal computing devices, servers, telephony, storage, routers, switches), technology policies and procedures, device management, and end user support, including the management of user rights and privileges.

h. Financial

Describe the costs associated with the inclusion of the Distance Education program including technology infrastructure and support mechanisms across your school, staff, and teachers—including new investments necessary to support this distance education expansion. Your outline should include but not be limited to reliable and secure wide area networking, local area networking (e.g., wireless and cables), hardware (e.g., personal computing devices, servers, telephony, storage, routers, switches), technology policies and procedures, device management, and end user support, including the management of user rights and privileges.

2. RFA: Add Dual-Credit Program

Charter schools which would like to provide a program where a student may earn college credit for courses taken in high school must request this amendment by responding to the general sections of this RFA and the following specific program questions.

- a. Describe the proposed duration of the relationship between the charter school and the college or university and the conditions for renewal and termination of the relationship.
- b. Identify roles and responsibilities of the governing body of the charter school, the employees of the charter school and the college or university.
- c. Discuss the scope of the services and resources that will be provided by the college or university.
- d. Explain the manner and amount that the college or university will be compensated for providing such services and resources, including, without limitation, any tuition and fees that pupils at the charter school will pay to the college or university.
- e. Describe the manner in which the college or university will ensure that the charter school can effectively monitors pupil enrollment and attendance and the acquisition of college credits.
- f. Identify any employees of the college or university who will serve on the governing body of the charter school.

Provide as an **Attachment** ____, a draft memorandum of understanding between the charter school and the college or university through which the credits will be earned and a term sheet confirming the commitment of both entities to the specific terms outlined in this charter application. If the school is not planning to provide a dual-credit program, please upload an attestation explaining that this request is inapplicable.

3. RFA: Change Mission and/or Vision

For an RFA to accomplish this objective:

- a. Complete and submit your RFA with the General application sections above completed.
- b. The notice of intent and the RFA must include an explanation of the reasons that the charter school is seeking to make this specific requested change.
- c. Indicate "N/A" for any below requested response that is not applicable to your request.

4. RFA: Eliminate a grade level or other educational services

For an RFA to accomplish this objective, pursuant to NAC 388A.325:

- a) Complete and submit your RFA with the General Requirements sections above completed.
- b) The notice of intent and the RFA must include an explanation of the reasons that the charter school is seeking to make this specific requested change.

5. RFA: EMOs/CMOs: Entering, amending, renewing, terminating charter contract with EMO/CMO

a) School Management Contracts

1. RFAs for “entering into, amending, renewing or terminating a contract with an educational management organization” are processed pursuant to NAC 388A.575
2. Contracts with EMOs are regulated in part pursuant to NAC 388A.580.
3. Limitations on the provision of teachers and other personnel by EMOs is regulated pursuant to NAC 388A.585.
4. Please provide the EMO’s Tax Identification Number (EIN), Organizational Location Address, and Organizational Mailing Address.
5. How and why was the EMO selected?
6. If this amendment would result in the approval of an EMO other than that approved in the initial charter application, please explain in detail the rationale for the change.
7. Explain whether the management organization will provide services to the charter school as a whole or will it be assigned to provide specific services at an individual campus or campuses or a particular program (e.g. a portfolio management governance model).
8. Describe the relationship between the school governing board and the service provider, specifying how the governing board will monitor and evaluate the performance of the service provider, the internal controls (including any compensatory controls) that will guide the relationship, and how the governing board will ensure fulfillment of performance expectations.
9. Disclose fully and provide an explanation of any existing or potential conflicts of interest between the school governing board and proposed service provider or any affiliated business entities, including, without limitation, any past or current employment, business or familial relationship between any officer, employee, or agent of the proposed service provider and any other current or prospective vendor or contractor (including the landlord), prospective employee of the charter school, a member of the committee to form a charter school or the board of directors of the charter management organization, as applicable.
10. Provide a brief overview of the organization's history.
11. List any and all charter revocations or surrenders, bankruptcies, school closures, non-renewals, or shortened or conditional renewals for any of the schools managed by the organization and provide explanations. For all such schools, please provide contact information, including name, business mailing address, business telephone number—including extension or direct line, and business email address, for the current leader of the school’s authorizing office and a summary of the correspondence or discussions between members of the governing body and this individual and other knowledgeable authorizer personnel contacted. Include a summary of all performance issues related to each revocation, surrender, bankruptcy, closure, non-renewal, or shortened or conditional renewal. Discuss the lessons learned by the governing body based on this ongoing due diligence and how this research has informed provisions that the governing body has required in the proposed management agreement.
12. Explain any performance deficits or compliance violations that have led to formal authorizer intervention with any school managed by the organization. Provide details as to how such deficiencies were resolved. For all such schools, please provide contact information, including name, business mailing address, business telephone number—including extension or direct line, and business email address, for the current leader of the school’s authorizing office and all other authorizer personnel contacted. Include a summary of the correspondence or discussions between members of the governing body and this individual and other knowledgeable authorizer staff regarding all performance issues related to each non-renewal, shortened or conditional renewal, or renegotiation or reduction in services. Discuss the lessons learned by

the governing body based on this ongoing due diligence and how this research has informed provisions that the governing body has required in the proposed management agreement.

13. List any and all management contract non-renewals, shortened or conditional renewals, or renegotiations or reductions in services provided for any of the schools managed by the organization and provide explanations. For all such schools which are still in operation, please provide contact information, including name, legal home or business mailing address, home or business telephone number, and personal or business email address, for the current board chair office and all other board members and school personnel contacted. Include a summary of the correspondence or discussions between members of the governing body and this individual and other knowledgeable staff or board members regarding all performance issues related to each non-renewal, shortened or conditional renewal, or renegotiation or reduction in services. Discuss the lessons learned by the governing body based on this ongoing due diligence and how this research has informed provisions that the governing body has required in the proposed management agreement.

b) Financial Plan

1. Describe the systems and processes by which the school will manage accounting, purchasing, payroll, and audits. Specify any administrative services expected to be contracted for the school and describe the criteria and procedures for the selection of contractors and the mechanism by which the board will monitor and hold the contractor responsible for providing such services.
2. Present a budget narrative including a detailed description of assumptions and revenue estimates, including but not limited to the basis for revenue projections, staffing levels, and costs. The narrative should specifically address the degree to which the school budget will rely on variable income (e.g., grants, donations, fundraising, etc.).
3. Provide a six-year development plan that addresses the annual and cumulative fundraising need at the network and school levels including a description of the staff devoted to development. The plan should include a history of the school's fundraising outcomes and identify funds that have already been committed toward fundraising goals. The plan should also identify the role of the members of the board, particularly as relates to give/get requirements, and should demonstrate alignment with the expectations for board members discussed elsewhere in the amendment request. If funds are raised at a partner organization level, describe the methodology to be used in allocating funds to the school and the proposed campuses. If the school has not raised any funds to support its programming to date and the budget does not include any fundraising activity, please explain that this question is not applicable to your school.
4. Describe the campus', school's, and any management organization's distinct responsibilities in the financial management and oversight of the proposed campuses, including, but not limited to, their respective roles in overseeing or implementing internal controls and in making financial management decisions including budget development. Detail the process and frequency by which key financial information is communicated to and reviewed by the various organizations and different levels of leadership and governance.
5. Submit a completed financial plan for the proposed school as an **Attachment**____ (the format of this is left to the applicant's discretion but must be clear and sufficiently detailed to permit Authority staff, external reviewers, and the general public to review of all elements of the school's business plan and gauge alignment and consistency with the academic program, operating plan, and budget narrative).
6. Submit, as an **Attachment**____, a detailed budget for the operator at the network level (the format of this is left to the applicant's discretion but must be clear and sufficiently detailed to permit Authority staff, external reviewers, and the general public to review of all elements of the school's business plan and gauge alignment and consistency with the academic program, operating plan, and budget narrative).
7. Provide, as an **Attachment**____, historical financial documents for any affiliated CMO from another state or any EMO providing services to the school, including audited financials for each school operated by the affiliate as well as any other campus by campus financial evaluations conducted by charter school authorizers. At least three years of school financial audits are required for any school operating for three years or longer. Such financials must be provided as converted PDF documents to ensure accessibility.

8. Complete the audit data worksheet in **Attachment**____. In the info tab, please identify any schools or campuses listed under the student achievement tab for which, pursuant that relevant state’s charter law, financial data is consolidated for reporting and auditing purposes in the independent audits provided in **Attachment**____.

Attachments Necessary for EMO Amendment

- 1) A letter of transmittal signed by the Board chair formally requesting the amendment and identifying each of the elements to be submitted in support of the request.
- 2) Agenda for Board Meeting Where Board Voted to Request an Amendment to Contract with an Educational Management Organization, Renew a Contract with an Educational Management Organization, Terminate a Contract or Discontinue Negotiations with an Educational Management Organization, and/or Amend a Contract with an Educational Management Organization.
- 3) Draft or Approved Minutes for Board Meeting Where Board Voted to Request an Amendment to Contract Educational Management Organization, Renew a Contract with an Educational Management Organization, Terminate a Contract or Discontinue Negotiations with an Educational Management Organization, and/or Amend a Contract with an Educational Management Organization.
- 4) Final Term Sheet
- 5) Final, negotiated and executed contract between charter school and educational management organization which complies with NRS 388A, NAC 388A and all other applicable laws and regulations.
- 6) A term sheet signed by the Chief Executive Officer of the Service Provider setting forth the proposed duration of the contract; roles and responsibilities of the governing board, the school staff, and the service provider; scope of services and resources to be provided by the EMO; performance evaluation measures and mechanisms; detailed explanation of all fees and compensation to be paid to the provider; financial controls and oversight; methods of contract oversight and enforcement by the governing board and/or school staff; investment disclosure; and conditions for renewal and termination of the contract;
- 7) Crosswalk of academic, organizational, and financial framework deliverables under the charter contract which will be delegated to or supported in whole or in part by the Educational Management Organization.
- 8) Documentation of Service Provider’s non-profit or for-profit status
- 9) Documentation of Service Provider’s authorization to do business in Nevada (e.g. current business license)
- 10) Letter from Board chair requesting Good Cause Exemption.
- 11) Agenda for Board Meeting Where Board Voted to Request Good Cause Exemption.
- 12) Draft or Approved Minutes for Board Meeting Where Board Voted to Request Good Cause Exemption.
- 13) Budget Narrative
- 14) School Budget
- 15) Network Budget
- 16) Historical Audits
- 17) Audit Data Worksheet
 - (a) Academic Performance Worksheet
 - (b) Good Cause Exemption Letter
 - (c) A final crosswalk of the academic, financial, and organizational goals of the charter school set forth in the SPCSA Charter School Performance Framework, including the school’s mission-specific goals, and a clear identification of each of the performance goals and expectations for the education management organization related to each charter school goal. This will serve as the board’s primary evaluative tool for the education management organization.

6. RFA: Enrollment: Expand Enrollment In Existing Grade Level(s) And Facilities

The purpose of this Expansion Amendment Request is to assess the potential of existing charter school boards to produce high-quality student outcomes and function as highly effective, accountable, and transparent providers of public education as they add new students and demonstrate the capability and maturity to achieve at consistently high levels in all domains while continuing to scale their impact in their communities and in other communities across the state.

What is your current enrollment for the prior years in your current contract?

Year						
Enrollment						

What is your projected enrollment for the years for which you are requesting an expansion?

Year						
Enrollment						

7. RFA: Enrollment: Expand Enrollment in New Grade Level(s)

For an RFA to accomplish this objective:

- Complete and submit your RFA with the General application sections above completed.
- The notice of intent and the RFA must include an explanation of the reasons that the charter school is seeking to make this specific requested change.

The purpose of this Expansion Amendment Request is to assess the potential of existing charter school boards to produce high-quality student outcomes and function as highly effective, accountable, and transparent providers of public education as they add new students and demonstrate the capability and maturity to achieve at consistently high levels in all domains while continuing to scale their impact in their communities and in other communities across the state.

The expansion request is evaluated based on the strength of the plan in each of those domains, while applicants are evaluated based on their capacity to execute the program they've proposed both based on the coherence, thoroughness, and thoughtfulness of each element of the application and on the data gathered during both the (discretionary) capacity interview process and background research and due diligence on both proposed members of the expanded governing board and proposed staff members. Successful requests will share many of the same characteristics.

This amendment request form pre-supposes that the school plans to utilize the existing facility.

If the current facility requires no construction or renovation to accommodate the addition of these new grades, then provide a brief narrative at each attachment attesting to that fact. Each attestation must be signed by the chair of the governing body and the school leader, must be notarized, and must be remediated to be accessible pursuant to Section 508 of the Rehabilitation Act.

If the existing campus or campus(es) requires any construction or renovation after the date of submission of this request and prior to the commencement of instruction, then answer the applicable specific facility related section questions.

Facility RFAs

8. RFA: Acquire or construct a facility that will not affect approved enrollment (NAC 388A.320)

- a. Complete the general sections above and the general and specific facility sections below
- b. If there is no change to any part of the below specific section or specific sub-sections from your current contract...state "No change to section" in a row inserted below the heading of the applicable section.
- c. The notice of intent and the RFA must include an explanation of the reasons that the charter school is seeking to make this specific requested change.
- d. Provide a narrative explaining the proposed use of any savings generated through lower facilities occupancy costs.

9. RFA: Occupy New or Additional Sites (NAC 388A.315)

- a. Complete the general sections above and the general and specific facility sections below
- b. If there is no change to any part of the below specific section or specific sub-sections from your current contract...state "No change to section" in a row inserted below the heading of the applicable section.
- c. The notice of intent and the RFA must include an explanation of the reasons that the charter school is seeking to make this specific requested change.

10. RFA: Occupy a Temporary Facility

- a. Complete the general sections above and the general and specific facility sections below
- b. If there is no change to any part of the below specific section or specific sub-sections from your current contract...state "No change to section" in a row inserted below the heading of the applicable section.
- c. The notice of intent and the RFA must include an explanation of the reasons that the charter school is seeking to make this specific requested change.

11. RFA: Relocate or Consolidate Campuses

- a. Complete the general sections above and the general and specific facility sections below
- b. If there is no change to any part of the below specific section or specific sub-sections from your current contract...state "No change to section" in a row inserted below the heading of the applicable section.
- c. The notice of intent and the RFA must include an explanation of the reasons that the charter school is seeking to make this specific requested change.

General Facility RFA requirements

1. Describe the school's capacity and experience in facilities acquisition and development, including managing build-out and/or renovations, as applicable. Provide a description and analysis of any construction or development delays which have impacted a school or campus calendar and schedule in the past and a discussion of any organizational or operational adjustments that have been made to prevent recurrence in the future.
2. Identify the entity responsible for acquiring and maintaining school facilities and describe that entity's relationship to both the school and any management organization. If costs related to the facility will be borne by the proposed school's education management organization or a related party such as a foundation, it should identify the level of capital support the organization (or related party) is willing to provide to the school.
3. If a proposed facility **has been** identified and **requires no construction or renovation** prior to the commencement of instruction, please provide:
 - a) The physical address of the facility and supporting documentation verifying the location, including the Assessor's Parcel Number and a copy of the Assessor's Parcel Map for the proposed facility.
 - b) A copy of the current deed on the property (if the school owns the facility) or a copy of the proposed lease or rental agreement noting any additional square footage to be leased.
 - c) A copy of the proposed purchase and sale agreement or a copy of the proposed lease or rental agreement.
 - d) A copy of the floor plan of the facility, including a notation of the size of the facility which is set forth in square feet AND an assurance the school will submit final documentation in compliance with NAC 386.3265.
 - e) The name, address, and full contact information of the current owner of the facility and any proposed landlord and a disclosure of any relationship between the current owner or landlord and the school, including but not limited to any relative of a board member or employee within the third degree of consanguinity or affinity and

- any connection with an educational management organization, foundation, or other entity which does business with or is otherwise affiliated with the school as an **Attachment**_____.
- f) A copy of the Certificate of Occupancy at **Attachment**_____.
 - g) Documentation demonstrating that the proposed facility meets all applicable building codes, codes for the prevention of fire, and codes pertaining to safety, health and sanitation as an **Attachment**_____.
 - h) Documentation demonstrating the governing Body has communicated with the Division of Industrial Relations of the Department of Business and Industry regarding compliance with the federal Occupational Safety and Health Act (OSHA) in compliance with NAC 386.3265 as an **Attachment**_____.
4. If a proposed facility has **not** been identified or the proposed facility **requires any construction or renovation** prior to the commencement of instruction, please provide:
- a) Either a discussion of the desired community of location and the rationale for selecting that community **AND** an assurance that the school will submit the documentation required in 1(a) for review and approval prior to acquisition of any facility in compliance with NAC 386.3265 as an **Attachment**_____ OR the physical address of the proposed facility which requires construction or renovation and supporting documentation verifying the location, including the Assessor's Parcel Number and a copy of the Assessor's Parcel Map for the proposed facility as an **Attachment**_____.
 - b) Either a narrative explaining the rationale for the budgeted cost of acquisition of an owned or leased facility **AND** an assurance that the school will submit such documentation for review and approval prior to acquisition of any facility in compliance with NAC 386.3265 as an **Attachment**_____ OR, if a facility has been identified which requires construction or renovation, a copy of the proposed purchase and sale agreement or a copy of the proposed lease or rental agreement as an **Attachment**_____.
 - c) Either a discussion of the general specifications to be utilized during the facility search, including approximate square footage **AND** an assurance that the school will submit such documentation for review and approval prior to acquisition of any facility in compliance with NAC 386.3265 as an **Attachment**_____ OR, if a facility location has been identified but requires construction or renovation, a copy of the proposed floor plan of the facility, including a notation of the size of the facility which is set forth in square feet **AND** an assurance that the school will submit final documentation in compliance with NAC 386.3265 as an **Attachment**_____.
 - d) Either a description of the process and resources the school will use to identify a facility **AND** an assurance that the school will submit such information for review and approval prior to acquisition of any facility in compliance with NAC 386.3265 as an **Attachment**_____ OR, If a facility has been identified but requires construction or renovation, the name, address, and full contact information of the current owner of the facility and any proposed landlord and a disclosure of any relationship between the current owner or landlord and the school, including but not limited to any relative of a board member or employee within the third degree of consanguinity or affinity and any connection with an educational management organization, foundation, or other entity which does business with or is otherwise affiliated with the school as an **Attachment**_____.
 - e) A detailed construction project plan and timeline, including a Gantt chart, identifying all facility development activities necessary to obtain a full certificate of occupancy prior to the first day of school **AND** documentation of the inspection and approval processes and timelines for the state, municipal, or county agencies which will issue the Certificate of Occupancy, including a discussion of whether such agencies issue temporary or conditional approvals and a copy of the standard form documentation that the sponsor can consult in such circumstances to confirm compliance with NAC 386.3265 as an **Attachment**_____.
 - f) A detailed construction project plan and timeline, including a Gantt chart, identifying all facility development activities necessary to obtain all such code approvals prior to the first day of school **AND** documentation of the inspection and approval processes and timelines for the state, municipal, or county agencies which will conduct all code inspections, including a discussion of whether such agencies issue temporary or conditional approvals and a copy of the standard form documentation that the sponsor can consult in such circumstances to confirm compliance with NAC 386.3265 as an **Attachment**_____.
 - g) Documentation demonstrating the governing Body has communicated with the Division of Industrial Relations of the Department of Business and Industry regarding compliance with the federal Occupational Safety and Health Act (OSHA) in compliance with NAC 386.3265 as an **Attachment**_____.
5. For schools which are seeking to occupy multiple facilities over several years, please list the number of facilities

you project operating in each of the next six years and identify all potential target jurisdictions at the county and municipal levels, including any unincorporated areas.

- a) Describe the strategy and process for identifying and securing multiple facilities, including any brokers or consultants you are employing to navigate the real estate market, plans for renovations, timelines, bond or third-party financing, etc.
 - b) Charter school facilities must comply with health and safety requirements and all other mandates prescribed in statute and regulation. In addition, charter schools must be prepared to follow applicable county and municipal review procedures which vary significantly between jurisdictions. Schools are expected demonstrate that they have thoroughly researched the different local requirements and adjust their permitting, construction, and inspection timelines accordingly. Discuss the research and planning that has occurred to date for each of the targeted jurisdictions, including both municipalities and unincorporated areas. Provide documentation of the current inspection and approval processes and timelines for the state, municipal, or county agencies within your proposed jurisdictions which will issue each Certificate of Occupancy, including a discussion of whether such agencies issue temporary or conditional approvals and a copy of the standard form documentation that the sponsor can consult in such circumstances to confirm compliance with NAC 386.3265 as part of an **Attachment**____. Provide documentation of building, fire, safety, health and sanitation code compliance inspection and approval processes and timelines for the state, municipal, or county agencies which will conduct all such code inspections within your proposed jurisdictions, including a discussion of whether such agencies issue temporary or conditional approvals and a copy of the standard form documentation that the sponsor can consult in such circumstances to confirm compliance with NAC 386.3265 as part of **Attachment**____.
6. Please include the organization's plans to finance these facilities, including:
- a) Indicate whether the school intends to finance these facilities through the Department of Business and Industry (B&I) or another bond conduit. If the school is not using the B&I conduit, please identify the proposed issuer of the bonds. Please provide a rationale for the selection of this issuer, and a comparative analysis with any other issuers considered by the school.
 - b) Total project cost for each facility
 - c) Financing and financing assumptions
 - d) Total facility costs that the financial model can handle – debt service + lease + maintenance + utilities + etc. for each facility and for the network as a whole.

Facility RFA Attachments required

1. A letter of transmittal signed by the Board chair formally requesting the amendment and identifying each of the elements to be submitted in support of the request.
2. Agenda for Board Meeting Where Board Voted to Request an Amendment to Add Additional Grades, Expand Enrollment, or Occupy a New or Additional Facility
3. Draft or Approved Minutes for Board Meeting Where Board Voted to Request an Amendment to Add Additional Grades, Expand Enrollment, or Occupy a New or Additional Facility
4. If a facility has been identified, the physical address of the facility and supporting documentation verifying the location, including the Assessor's Parcel Number and a copy of the Assessor's Parcel Map for the proposed facility OR, if a facility has not been identified, a discussion of the desired community of location and the rationale for selecting that community AND an assurance that the school will submit such documentation for review and approval prior to acquisition of any facility in compliance with NAC 386.3265
5. If a facility has been identified, a copy of the proposed purchase and sale agreement or a copy of the proposed lease or rental agreement OR a narrative explaining the rationale for the budgeted cost of acquisition of an owned or leased facility AND an assurance that the school will submit such documentation for review and approval prior to acquisition of any facility in compliance with NAC 386.3265
6. If a facility has been identified, a copy of the floor plan of the facility, including a notation of the size of the facility which is set forth in square feet OR, if a facility has not been identified, a discussion of the general specifications to be utilized during the facility search, including approximate square footage AND an

assurance that the school will submit such documentation for review and approval prior to acquisition of any facility in compliance with NAC 386.3265

7. If a facility has been identified, the name, address, and full contact information of the current owner of the facility and any proposed landlord and a disclosure of any relationship between the current owner or landlord and the school, including but not limited to any relative of a board member or employee within the third degree of consanguinity or affinity and any connection with an educational management organization, foundation, or other entity which does business with or is otherwise affiliated with the school OR a description of the process and resources the school will use to identify a facility AND an assurance that the school will submit such information for review and approval prior to acquisition of any facility in compliance with NAC 386.3265
8. Full Certificate of Occupancy OR a detailed construction project plan and timeline, including a Gannt chart, identifying all facility development activities necessary to obtain a full certificate of occupancy prior to the first day of school AND documentation of the inspection and approval processes and timelines for the state, municipal, or county agencies which will issue the Certificate of Occupancy, including a discussion of whether such agencies issue temporary or conditional approvals and a copy of the standard form documentation that the sponsor can consult in such circumstances to confirm compliance with NAC 386.3265
9. Documentation demonstrating that the proposed facility meets all applicable building codes, codes for the prevention of fire, and codes pertaining to safety, health and sanitation OR a detailed construction project plan and timeline, including a Gannt chart, identifying all facility development activities necessary to obtain all such code approvals prior to the first day of school AND documentation of the inspection and approval processes and timelines for the state, municipal, or county agencies which will conduct all code inspections, including a discussion of whether such agencies issue temporary or conditional approvals and a copy of the standard form documentation that the sponsor can consult in such circumstances to confirm compliance with NAC 386.3265.
10. Documentation demonstrating the governing Body has communicated with the Division of Industrial Relations of the Department of Business and Industry regarding compliance with the federal Occupational Safety and Health Act (OSHA) in compliance with NAC 386.3265

12. RFA: Transportation

1. See (NAC 388A.330(4))
2. Describe the school's plan for transportation. Be sure to include:
 - o The number of students to receive transportation, including their grades
 - o The hours transportation is to be provided
 - o The physical location(s) proposed as pick-up and drop-off locations
 - o The entity/vendor providing transportation
3. Provide a statement of assurance confirming that Somerset has met all vehicle regulations for the state.
4. Describe how the school and/or transportation vendor will comply with NRS 386.815 regarding operating a school bus for extended periods of time (as necessary).
5. Describe how the school and/or transportation vendor will comply with NRS 386.820, specifically:
 - o The proposed schedule for practicing student evacuation
 - o A description of the bus safety program
6. Confirm that the driver(s) of the school bus will meet the minimum qualifications as described in NRS 386.825. Furthermore, please describe how the school will maintain all required employer documentation per NDE regulatory guidance for school bus operations.
7. Confirm that the school meets the safety standards and requirements as outlined in NRS 386.830 – NRS 386.840 as well as any additional local and federal requirements.

13.RFA: Other Changes

1. For certain other RFA requests

- a. See NAC 388A.330
- b. The governing body must submit a written request to the sponsor of the charter school for a determination of whether a proposed amendment is material or nonmaterial if the charter school wishes to amend its written charter or charter contract in a way that is not described in NAC 388A.310 to 388A.335, inclusive.

2. For all other RFA requests not otherwise described

- a. See NAC 388A.335
- b. Complete all applicable sections above, general and specific
- c. **For material amendments** to the written charter or charter contract, as applicable. If the sponsor determines that the proposed amendment is material, the governing body must obtain approval from the sponsor before the amendment becomes effective.
- d. The notice of intent and the RFA must include an explanation of the reasons along with any requested supporting documentation that the charter school is seeking to make this specific requested change.

3. Nonmaterial amendments

- a. NAC 388A.335(2)
- b. For all other RFA requests not otherwise described in NAC 388A.335
- c. If the sponsor determines that the proposed amendment is not material, the governing body is not required to obtain approval from the sponsor before the amendment becomes effective.

Attachments



Request Letter for Beacon Academy Charter Amendment

*Beacon Academy of Nevada
7360 W. Flamingo Rd.
Las Vegas, NV 89147
4/1/2019*

*State Public Charter School Authority
1749 North Stewart Street Suite 40
Carson City, Nevada 89706
775-687-9174*

Dear Chairman Guinasso and Members of the SPCSA Board of Trustees,

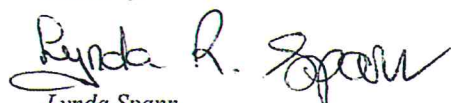
On behalf of the Beacon Academy of Nevada (BANV) Governing Board, I respectfully request your approval of the Request for Amendment to change the minimum age of enrollment to students who are at least sixteen years of age. Nevada law provides that the sponsor of a charter school can amend a school's charter "to eliminate [] grade levels". See NRS§ 388A.300(7). Thus, BANV can assert that changing its minimum age of enrollment is consistent with the structure of NRS 388A. To that end, allowing BANV to limit the minimum age of enrollment to students sixteen-years of age would serve the Nevada legislature goal of ensuring that "charter schools maintain high educational and operational standards" while still preserving their autonomy. See Nev. Rev. Stat. § 388A.150(1)(b).

On February 19, 2019 the BANV Governing Board approved the request to amend the current charter contract and limit the minimum age of enrollment to students sixteen years of age for the following reasons: (1) The academic program is designed to meet the specific needs and goals of credit deficient students. (2) 2.9% of the student population is comprised of fourteen and fifteen-year-old students while 97.1% of the students are sixteen through twenty-two years of age. This presents an opportunity for fourteen and fifteen-year-old students to develop friendships and relationships with adult students eighteen through twenty-two years old. (3) By eliminating the enrollments of fourteen and fifteen-year-old students, BANV can narrow its focus and purpose to better meet the academic, social, and emotional needs of students sixteen to twenty-two years of age. The meeting was held in compliance with Nevada Open Meeting Laws.

If approval is granted by the SPCSA Board of Trustees, these changes will be effective for the 2019-2020 school year. Any students younger than sixteen years old currently enrolled in BANV will be grandfathered.

Please contact Tambre Tondryk, Executive Director of Beacon Academy if you have any questions regarding this request.

Sincerely,


Lynda Spann
BANV Governing Body, President


Tambre Tondryk
Executive Director, BANV

7360 W. Flamingo Rd. ~ Las Vegas, NV 89147 ~ 888-844-8020 ~702-726-8600

www.banv.org

BEACON ACADEMY OF NEVADA
Regular Governing Body Meeting – Regular Session
7360 West Flamingo Road, Las Vegas
Tuesday, February 19, 2019
4:00 p.m.

PRELIMINARY:**A. CALL TO ORDER**

Meeting was called to order by Lynda Spann at 4:02 pm.

B. ROLL CALL

MEMBER	TITLE	TERM	PRESENT	ABSENT	IN	OUT
Ms. Lynda Spann	President	2014	X		3:50 pm	4:57 pm
Mr. Tom Krob	Vice President	2016		X		
Ms. Sarah Sherman	Treasurer	2015	X		3:59 pm	4:57 pm
Ms. Sue Rodrigues	Secretary	2016	X		3:58 pm	4:57 pm
Ms. Anna Hensley	Member	2018	X		3:56 pm	4:57 pm
Ms. Janet Patterson	Member	2018	X		4:03 pm	4:57 pm
Dr. Michael Gordon	Member	2017		X		

C. FLAG SALUTE

D. PUBLIC COMMENT: No individual comment shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Board members may respond to comments however no action can be taken. The Board may give direction to staff following comment.

Ms. Janet Ravin, representing Rimini Street Foundation, presented to the Board a donation of twenty-five (25) refurbished Dell laptops (with extra batteries and power supplies) for use by students, faculty and staff.

E. CONSENT AGENDA ITEMS

- Agenda
- Adoption of a flexible agenda
- Minutes from the January 15, 2019 Meeting
- Current Financial Statements
- Employment New Hires

F. SCHEDULED FOR ACTION**2. Approval/Rejection of Consent Agenda**

Motion by Sarah Sherman to approve the consent agenda items.

Second by Anna Hensley. Motion carried.

MEMBER	TITLE	Motion	Aye	No	Abstain	Absent
Ms. Lynda Spann	President		X			
Mr. Tom Krob	Vice President					X
Ms. Sarah Sherman	Treasurer	M				
Ms. Sue Rodrigues	Secretary		X			
Ms. Anna Hensley	Member	2nd				
Ms. Janet Patterson	Member		X			
Dr. Michael Gordon	Member					X

COMMENTS:**Financials:**

Ms. Spann has questions on Page 6 of the financial statements, under Technical Services, that in July – December it appears we overspent. Ms. Saenz, CSMC Account Manager for BANV, advises that we are

looking at the budget now and will hopefully have an amended budget to the Board in time for the Finance Committee meeting on February 26th. Ms. Saenz also advises the Board that the discrepancy is a result of coding; once things are re-coded properly everything will even out. Ms. Saenz assures the Board that our financials are looking very good and that we have not over spent in any of the areas. We are coming in way under budget.

Ms. Sherman asks why we have an investment income line item. Ms. Saenz indicates it records interest gained. For example, the \$25,000 CD we closed received interest. That data would be recorded in investment income.

3. Adoption or rejection of the Financial Services Proposal from UBS

Motion by Anna Hensley to Adopt the Financial Service Proposal from UBS.
Second by Sue Rodrigues. Motion carried.

MEMBER	TITLE	Motion	Aye	No	Abstain	Absent
Ms. Lynda Spann	President		X			
Mr. Tom Krob	Vice President					X
Ms. Sarah Sherman	Treasurer		X			
Ms. Sue Rodrigues	Secretary	2nd				
Ms. Anna Hensley	Member	M				
Ms. Janet Patterson	Member		X			
Dr. Michael Gordon	Member					X

EXPLANATION:

Presentation by Michael Hood, Vice President, Investments UBS Financial Services, Inc. Michael Hood sent proposal in advance and was shared with the Board for review prior to tonight's meeting.

Mr. Michael Hood conducted a review of the financial proposal submitted to the Board. The proposal focused on low risk conservative investments, however, can be changed to meet the needs of the Board and the school. Investment CD's would mature every 6 months (laddered through February 2020). Recommendation made that short term bond funds remain very conservative for a while. If want the Board decided to go out longer (i.e. 6-month CD to 18 month) a higher return on investment would be seen. This proposal is the barest minimum most conservative proposal available.

By laddering the investments, CD's would expire in August of 2019, November of 2019, August of 2020, February of 2021. Once they mature it is recommended to keep rolling over constantly until they are no longer needed. There would be a higher rate of return if we invest longer than 6 months (i.e. an 18-month CD together with short term bond funds can get us 6% return.)

Beacon retains 120 days' cash on hand, or \$1million. Ms. Sherman proposes that \$1.5 million be invested in long term cd's and \$1.5 million in 6-month cd's. Mr. Hood indicates that this could easily double Beacon's income.

When discussing either the purchase or lease of property for the second location, Ms. Hensley advises that commercial real estate requires 20% purchase price down, including earnest money. Closings take a minimum of 6 months. We would have plenty of time to liquidate funds from the cd's or short term bonds.

Ms. Tondryk asks if the proposal is government approved. Mr. Hood confirms, indicating that everything in his proposal is government approved and covered by ERISA.

Ms. Spann directs the following question to Ms. Saenz, CSMC Account Manager for BANV – What would we need to do if we wanted a bond? Ms. Saenz advises that if we went out for a bond we would need to hire an attorney to work through the process. The process can take up to a year/year and a half. Ms. Saenz suggests that we consider a lease option to buy for the new property.

Mr. Hood asks when would we like to open the account? Ms. Spann advises that the finance committee will meet on February 26th. The Committee will make a decision at that time and get back to Mr. Hood after February 26th.

Motion made by Anna Hensley that \$1.5 million be invested in short term CD's, and \$1.5 million to be invested in long term CD's and that the finance committee will review and make final decision. Second by Sue Rodrigues. For the record and purposes of clarity, Ms. Spann confirms with the Board members that the Financial Committee, of which Ms. Spann is a member, can proceed with investments without having to seek Board approval to open accounts.

4. Adoption or rejection of the Distance Education Plan Renewal Application

Motion by Sarah Sherman to approve the Distance Education Plans Renewal Application.
Second by Janet Patterson. Motion carried.

MEMBER	TITLE	Motion	Aye	No	Abstain	Absent
Ms. Lynda Spann	President		X			
Mr. Tom Krob	Vice President					X

Ms. Sarah Sherman	Treasurer	M				
Ms. Sue Rodrigues	Secretary		X			
Ms. Anna Hensley	Member		X			
Ms. Janet Patterson	Member	2nd				
Dr. Michael Gordon	Member					X

EXPLANATION:

The Nevada Department of Education requires schools that offer distance education programs to update and submit their Distance Education Plans every three years. The plan requires that we answer the questions listed below:

Section 1: Identify all distance education courses that will be offered as part of the distance education program.

Section 2: Describe the process that will be used to enroll students in the distance education program.

Section 3: Provide an explanation of how the school district or charter school will document each pupil's attendance and participation in courses offered through the distance education program.

Section 4: Describe the plan that will be followed for assessing the achievement of students enrolled in the distance education program. Provide a description of the plan (process) the school district or charter school will follow regarding the assessment of students in the required state achievement examinations and other assessments required of all students by the school district or charter school for all applicable grades. Provide a description of how required midterm/final course assessments will be administered to include proctoring.

Section 5: Describe how the school district or charter school will document successful course completion and the awarding of course credit to students.

Section 6: Describe how the school district or charter school will monitor the progress of students enrolled in the program.

Ms. Damore advises that this was updated early due the change in our LMS program. We focused more on a face-to-face component as we require students to come to campus twice per week. We have also updated our attendance plan. All Board members reviewed prior to the meeting and have no further questions.

5. Adoption or rejection of the proposal to amend the Charter Contract

Motion by Janet Patterson to adopt the proposal to amend the Charter Contract.

Second by Sue Rodrigues. Motion carried.

MEMBER	TITLE	Motion	Aye	No	Abstain	Absent
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Ms. Lynda Spann	President		X			
Mr. Tom Krob	Vice President					X
Ms. Sarah Sherman	Treasurer		X			
Ms. Sue Rodrigues	Secretary	2 nd				
Ms. Anna Hensley	Member		X			
Ms. Janet Patterson	Member	M				
Dr. Michael Gordon	Member					X

Comments:

In an effort to better serve credit-deficient students, we are proposing to amend our enrollment criteria to **change minimum age of enrollment to students 16 years of age**. During the 2018-19 school year, out of 567 students only 4 students are 14 year olds and 28 students are 15 year olds.

Legal Response:

It is likely that BANV can limit its enrollment to students 16 years of age or older. Nevada law does not proscribe changing the minimum age of enrollment to students of a certain age. In fact, the Nevada legislature explicitly contemplated a situation where a charter school would serve some high school grade levels but not others. *See Nev. Rev. Stat. § 388A.330(7)*. For example, Nevada law provides that the sponsor of a charter school can amend a school's charter "to eliminate [] grade levels" that do not meet statutory requirements. § 388A.300(7). Thus, BANV can assert that changing its minimum age of enrollment is consistent with the structure of NRS 388A. To that end, allowing BANV to limit enrollment to 16-year-old students would serve the Nevada legislature goal of ensuring that "charter schools maintain high educational and operational standards" while still preserving their autonomy. *See Nev. Rev. Stat. § 388A.150(1)(b)*.

Staff Recommendation & Justification:

Beacon Academy enrolls very few students who are under the age of 16 due to the criteria they must meet to qualify for alternative education. The only students qualifying for Beacon Academy under the age of 16 are either under court supervision, have an IEP, or both. Being that so few students qualify, staff recommends changing the minimum age of enrollment to students 16 years of age for the following reasons:

- 1). Students under 16 years of age do not have the maturity to be successful in our blended alternative education program, even with additional support. Younger students are not focused on graduating and do not have the self-motivation to work in their classes when they are not on campus. Students, 16 years of age and older, are more mature and will attend school, self-advocate, and come to class more often, as needed. Beacon is similar to a college program for self-directed learners, the main difference being the increased level of support and high school curriculum instead of college curriculum.

2). In the academic program at Beacon, 14 -15 year-old students are attending classes with 18 - 22 year-old adult students because students are not scheduled according to grade-levels. Most students are credit deficient which means that the adult students comprise class seats typically filled by 9th and 10th graders.

3). BANV's program is designed to meet the needs of credit deficient students and help students graduate. The needs of students 16 years and older are different from the needs of the 14-15 year-old students. In our experience, younger students would be better served by the comprehensive high schools so they can be in a more structured program, involved in school activities, and surrounded by grade-level peers. The majority of Beacon students have responsibilities outside of school and therefore, do not attend school social activities.

Ms. Tondryk advises that we have been looking at data, student behaviors and enrollment practices and faculty is recommending that we change our enrollment to serve students in 9th – 12th with a minimum age of enrollment of 16 or older. We have had the recommendation reviewed by in-house counsel, Ms. Africa Sanchez, who advises that yes, we can limit the age of enrollment; that's what Charter schools are all about – to put these types of regulations into place. Ms. Tondryk explains the reasoning behind the recommendation: 9th grade students are such a small portion of our student population and are normally 14 to 15 years of age. These younger students, while the parents would like them to be at Beacon, truly want the experience a comprehensive school can offer. Lack of student buy-in will not help them be successful at BANV. We would also like to narrow the focus to 16 or higher as these 14-15 year-old 9th graders will have contact with 18–21 year-old 11th-12th grade boys, which could lead to dating and other inappropriate contact.

Ms. Sherman asks what the benefit is for a 14-15 year-old with an IEP to come to BANV. Ms. Tondryk advises that there really isn't a benefit to those young students with IEP's. In fact, we stress with those parents that this is an alternative education high school and question their desire to have their 14-15 year-old attend BANV. Our true 9th graders are either adjudicated or expelled, or an IEP student whose parent is insistent that they go here.

Ms. Spann asks what the procedure is from here to amend the Charter contract. Ms. Tondryk explains that the SPCSA is changing the amendment process. We simply submit a google form that our intent is to amend the charter limiting the age of enrollment to 16 or older. Thereafter, the SPCSA will send us a series of questions to answer. This simplified process may not require Ms. Sanchez's involvement on this amendment going forward.

Ms. Patterson asks what would happen to the 14-15 year-old that are already enrolled at BANV? Ms. Tondryk confirms that they would be grandfathered in.

ITEMS SCHEDULED FOR INFORMATION:

Executive Director's Report:

- **SPCSA Site Evaluation Follow Up on 1/29/2019**

Ms. Tondryk shares with the Board that our site evaluation went very well. We were provided a rubric in advance to prepare for the site visit. The students, parents, Board and faculty panel discussion members provided great feedback. The SPCSA was pleased and we will be receiving a written report beginning of March. Ms. Tondryk will share the report with the Board upon receipt. Mark Modrcin, Director of Authorizing with the SPCSA conducted our site evaluation. He is a candidate to be the next Director of the SPCSA.

- **SPCSA School Presentation - Friday 2/15/2019 - Follow Up**

Ms. Damore shares with the Board that our school presentation to the SPCSA Governing Board also went very well. Ms. Damore thanks board members Sherman and Rodrigues for attending the presentation and speaking on behalf of the Board. Ms. Rodrigues congratulates Ms. Damore on her clear presentation of data to the SPCSA. The presentation went well over one hour and both Ms. Tondryk and Ms. Damore were outstanding. Ms. Damore shares that we are the only public charter school that has a separate framework and report card. Data is validated by Momentum Strategies. We were well received by the SPCSA Board, who are very receptive to our mission and services.

- **Rimini Street Computer Donations**

Ms. Tondrk thanks Board Member Gordon for putting us in touch with Rimini Street Foundation who donated 25 computers. A thank you card signed by the students will be sent to Janet Ravin of Rimini Street Foundation.

- **Bob's Discount Furniture Donation**

Bob's Discount Furniture opened a new store in Summerlin. It is their corporate practice to donate \$2500 to a local non-profit upon the opening of a store. BANV was randomly selected by their outreach team. Ms. Spann, Ms. Damore and Ms. Tondryk were present to accept the award. Ms. Sherman asks if there are any restrictions on the use of the funds. Ms. Tondryk advises that there are no restrictions on how we can spend the money. We would like to use the funds to continue giving more of a reward or incentive for staying in school and/or taking the ACT exam – raffles, gift cards etc. We would prefer to use the money to invest in things we cannot use federal monies or DSA funds for. A thank you card signed by the students will be sent to Bob's Discount Furniture.

- **Kiwanis Club of the Las Vegas Strip Donation**

Through Ms. Spann, The Kiwanis Club of the Las Vegas Strip has donated \$20 gift cards for Payless Shoes for students of BANV. Ms. Spann is also going to try and get Walmart donations through Kiwanis foundation. A thank you card signed by the students will be given to Ms. Spann for hand-delivery to the Kiwanis Club members.

Ms. Spann asks that other Board members look to other organizations they are affiliated with to obtain additional donations for the students of BANV.

Ms. Rodrigues asks if we can give a 'shout out' to Bob's Discount Furniture, Rimini Street Foundation, and Kiwanis Club of the Las Vegas Trip on social media? She also asks if we can add a 'donation' link to the website. Ms. Damore said we could definitely do that. Ms. Damore will send out thank you notes on social media and provide a link to donate to BANV.

- **June Graduation**

Ms. Tondryk reminds the Board that the next graduation ceremony is scheduled for Thursday, June 6th at 6:00 pm. General seating begins at 5:30 pm. Board member presence at the graduation is greatly appreciated.

- **Next SPCSA Board Meeting – March 8th**

The SPCSA will be meeting next on Friday, March 8th. Interviews to fill the SPCSA Director position will be occurring in March. We do not have a copy of the March 8th agenda. Ms. Tondryk will let Ms. Spann know if Board members should attend once the agenda has been reviewed.

- **Finance/Budget Committee Meeting: 2/26/2019**
- **Next Board Meeting Date: 03/19/2019**

Ms. Sherman advises that she will not be available to attend the March 19th Board Meeting.

CLOSING PROCEDURES

1. **PUBLIC COMMENTS:** No individual comment shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Board members may respond to comments however no action can be taken. The Board may give direction to staff following comment.

Let the record reflect that there are no members of the public present.

2. **BOARD DISCUSSION – SUGGESTIONS FOR FUTURE AGENDA ITEMS**

3. **ADJOURNMENT**

Motion: _____ Sarah Sherman _____

Second by: _____ Anna Hensley _____

Meeting adjourned at _____ 4:57 pm _____

STEVE SISOLAN
Governor
JONATHAN F. MOORE, ED.D.
Acting Superintendent
of Public Instruction

STATE OF NEVADA



DEPARTMENT OF EDUCATION
Nevada Nevada Office
700 E. Fifth Street
Carson City, Nevada 89701-5096
(775) 687-9200
Fax: (775) 687-9101
www.doe.nv.gov

SOUTHERN NEVADA OFFICE
9970 S. Maryland Parkway, Suite 201
Las Vegas, Nevada 89133
(702) 256-8453
Fax: (702) 256-8450

Charter School Budget

Beacon Academy of Nevada herewith submits the TENTATIVE
budget for the fiscal year ending June 30, 2020

This budget contains 2 governmental fund types with estimated expenditures of \$ 3,565,531
propositional funds with estimated expenses of \$ _____

Per NAC 387.716:

TENTATIVE budget is due to the clerk or secretary of the Charter School Governing Body and Nevada Department
of Education (NDE) by April 15 annually.

FINAL budget must be adopted on or before June 8 Annually. Copies of the approved final budget are
SUBMITTED by the Charter School Governing Body, to NDE Legislative Council Bureau and the
Charter School sponsor if other than the Department of Education

CERTIFICATION

I, Lynda Spann
(Print Name of Governing Board President)
Lynda Spann
(Signature of Governing Board President)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed Lynda Spann

Date: 3/19/2019

Janet Taylor

APPROVED BY THE GOVERNING BOARD

Thomas J. Clark
Sue Rodriguez
Michael J. Clark
Janet Patterson
M. G. Clark
Shawn

SCHEDULED PUBLIC HEARING

Date and Time 3/19/19 4:00 PM

Publication Date _____

Place Beacon Academy of Nevada
7360 N. Flamingo Road, Las Vegas, NV 89147

Form 1
2/4/2019

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	WEIGHTED ACTUAL PRIOR YEAR ENDING 06/30/18	WEIGHTED ACTUAL CURRENT YEAR ADE ENDING 06/30/19	WEIGHTED ESTIMATED ADE - YEAR ENDING 06/30/20
1. Pre-kindergarten (NRS 387.123)	<u> </u> x .6 = 0.0	<u> </u> x .6 = 0.0	<u> </u> x .6 = 0.0
2. Kindergarten	<u> </u> x .6 = 0.0	<u> </u> x .6 = 0.0	<u> </u> x .6 = 0.0
Kindergarten	<u> </u> x 1 = 0.0	<u> </u> x 1 = 0.0	<u> </u> x 1 = 0.0
3. Elementary	<u> </u>	<u> </u>	<u> </u>
4. Secondary	<u> 375 </u>	<u> 388 </u>	<u> 400 </u>
5. Ungraded	<u> </u>	<u> </u>	<u> </u>
6. Subtotal	<u> 375.0 </u>	<u> 388.0 </u>	<u> 400.0 </u>
7. Students transported into Nevada from out-of-state	<u> </u>	<u> </u>	<u> </u>
8. Students transported to another state	<u> </u>	<u> </u>	<u> </u>
9. Total WEIGHTED enrollment	<u> 375.0 </u>	<u> 388.0 </u>	<u> 400.0 </u>
10. Hold Harmless			<u> </u>

11. Basic support per pupil amount, Year Ending 06/30/20			<u>5,781</u>	Use rates below:	Reference amounts for #12
Actual 2019 per pupil amount used for budgeting purposes		WEIGHTED Est. SY19-20 ADE	Subtotal		Estimate: "Outside Revenue"
<u>School District</u>	2019				
Carson City	7,198	400.0	\$0		1,165.00
Churchill	7,223		\$0		1,213.00
Clark	5,781		\$2,312,400		1,082.00
Douglas	6,289		\$0		3,035.00
Elko	8,087		\$0		1,517.00
Esmeralda	21,365		\$0		8,329.00
Eureka	14,125		\$0		22,465.00
Humboldt	7,324		\$0		2,544.00
Lander	3,567		\$0		10,082.00
Lincoln	10,910		\$0		1,586.00
Lyon	7,513		\$0		938.00
Mineral	9,704		\$0		1,626.00
Nye	8,214		\$0		1,742.00
Pershing	9,316		\$0		2,587.00
Storey	7,718		\$0		8,459.00
Washoe	5,764		\$0		1,345.00
White Pine	8,035		\$0		2,196.00
Multidistrict		400.0	\$2,312,400	<u>5,781</u>	
12. Estimated "Outside Revenue" (Supplemental Support) per pupil This is the per pupil share of local taxes, etc, from the district.			<u>\$432,800</u>		
13. Total basic support for enrollee including outside revenue				Total Weighted-#9 #####	Hold Harmless-#10 \$ -
14. Estimated dollar value of special education weighted funding				<u>\$0</u>	
15. TOTAL BASIC SUPPORT GUARANTEE (Number 13 +14)				Total Weighted #####	Hold Harmless \$ -

Form 3		(1)	(2)	(3)	(4)	(4)
Beacon Academy of Nevada		PRIOR	ESTIMATED	BUDGET YEAR	ENDING 06/30/20	AMENDED
REVENUE		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL	FINAL
		06/30/18	06/30/19	APPROVED	APPROVED	APPROVED
1000	LOCAL SOURCES					
1100	Taxes					
1110	Ad Valorem Taxes					
1111	Net Proceed of Mines					
1120	Sales & Use/School Support Taxes					
1140	Penalties & Interest on Tax					
1150	Residential Construction Tax					
1190	Other					
1200	Revenue from Local Govmt Units other than School Districts					
1300	Tuition					
1310	Tuition from Individuals					
1320	Tuition-other Govt sources within State					
1330	Tuition-other Govt sources out of State					
1400	Transportation Fees					
1410	Trans Fees from Individuals					
1420	Trans Fees - other Govt within State					
1430	Trans Fees - other Govt out of State					
1440	Trans Fees - Other Private Sources					
1500	Investment Income					
1600	Food Services					
1610	Daily Sales - Reimbursable Program					
1620	Daily Sales - Non-Reimbursable Progm					
1630	Special Functions					
1650	Daily Sales - Summer Food Program					
1700	Direct Activities		25,684			
1800	Community Service Activities					
1900	Other Revenues		3,129			
1910	Rent					
1920	Donations					
1930	Gains/Loss on Sales of Capital Assets					
1940	Textbook Sales & Rentals					
1950	Misc Revenues from Other Districts					
1951	Charter School Fees portion of code 1951					
1960	Misc Revenues from Other Local Govt					
1970	Operating Revenues					
1980	Refund of Prior Year's Expenditures		194,603			
1990	Miscellaneous - local sources					
TOTAL LOCAL SOURCES		0	223,416	0	0	0
3000	REVENUE FROM STATE SOURCES					
3100	Unrestricted Grants-in-Aid					
3110	Distributive School Account (DSA)	2,782,307	2,615,532	2,717,436		
3115	Special Ed portion of DSA	216,336	231,119	231,119		
3200	State Govt Restricted Funding		277,359	265,325		
3210	Special Transportation					
3220	Adult High School Diploma Program Fnd					
3230	Class Size Reduction					
3800	Revenue in Lieu of Taxes					
3900	Revenue for/on Behalf of School Dist					
TOTAL STATE SOURCES		2,998,643	3,124,010	3,213,880	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 3 Revenues

Page 1 of 2

2/4/2019

REVENUE	(1)	(2)	(3)	(4)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/20 FINAL APPROVED	AMENDED FINAL APPROVED
4000 FEDERAL SOURCES					
4100 Unrestricted Grants-in-Aid DIRECT from Fed Govt					
4103 E-Rate Funds					
4200 Unrestricted Grants-in-Aid from Fed Govt pass thru the State					
4300 Restricted Grants-in-Aid Direct - Fed					
4500 Restricted Grants-in-Aid Fed Govnt pass-thru the State	537,933	611,199	585,132		
4700 Grants-in-Aid from Fed Govt Thru Other Intermediate Agencies					
4800 Revenue in Lieu of Taxes	78,785				
4900 Revenue for/on Behalf of School District					
TOTAL FEDERAL SOURCES	616,718	611,199	585,132	0	0
OT H E R F U N	(1)	(2)	(3)	(4)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/20 FINAL APPROVED	AMENDED FINAL APPROVED
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5110 Bond Principal					
5120 Premium of Discount on the Issuance of Bonds					
5200 Fund Transfers In					
5300 Proceeds from the Disposal of Real or Personal Property					
5400 Loan Proceeds					
5500 Capital Lease Proceeds					
5600 Other Long-Term Debt Proceeds					
6000 Other Items					
6100 Capital Contributions					
6200 Amortization of Premium on Issuance of Bonds					
6300 Special Items					
6400 Extraordinary Items					
TOTAL OTHER SOURCES	0	0	0	0	0
8000 OPENING FUND BALANCE					
Reserved Opening Balance	3,824,352	1,225,279	1,225,279		
Unreserved Opening Balance		2,599,073	2,599,073		
TOTAL OPENING FUND BALANCE	3,824,352	3,824,352	3,824,352	0	0
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	7,439,713	7,782,977	7,623,364	0	0

Budget Fiscal Year 2019-2020

Beacon Academy of Nevada Form 4 PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING TENTATIVE APPROVED	06/30/20 FINAL APPROVED	AMENDED FINAL APPROVED
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries	543,641	463,759	411,750		
200 Benefits	175,396	127,231	125,141		
300/400/500 Purchased Services	169,334	114,250	98,167		
600 Supplies	13,024	98,033	90,109		
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries	992,340				
200 Benefits	422,581				
300/400/500 Purchased Services	666,899				
600 Supplies	53,029				
700 Property					
800 Other	393				
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
100 TOTAL REGULAR PROGRAMS	3,036,637	803,274	725,167	0	0
140 Summer School for Reg Programs					
1000 Instruction					
100 Salaries	21,300	25,000	20,000		
200 Benefits	1,982	575	1,702		
300/400/500 Purchased Services		1,058	0		
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
140 TOTAL Summer School - Reg Prog	23,282	26,633	21,702	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

Beacon Academy of Nevada PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3) BUDGET YEAR ENDING 06/30/20		(5) AMENDED FINAL APPROVED
			TENTATIVE APPROVED	FINAL APPROVED	
200 SPECIAL PROGRAMS					
1000 Instruction					
100 Salaries	193,608	156,112	221,351		
200 Benefits	78,253	55,371	78,516		
300/400/500 Purchased Services			0		
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries		106,531	114,074		
200 Benefits		25,964	35,741		
300/400/500 Purchased Services	63,758	61,980	61,980		
600 Supplies	2,825				
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
200 SPECIAL PROGRAMS	338,444	405,959	511,663	0	0
240 Summer School for Special Programs					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
240 TOTAL Summer School - Spec Prog	0	0	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20		(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED	AMENDED FINAL APPROVED
270 Gifted and Talented Programs					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
270 TOTAL Gifted & Talented Programs	0	0	0	0	0
300 Vocational & Technical Programs					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
300 Total Vocational & Technical Prog	0	0	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20		AMENDED FINAL APPROVED
			TENTATIVE APPROVED	FINAL APPROVED	
340 Summer School for Voc & Tech					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
340 Total Summer School for Voc & Tech	0	0	0	0	0
420 English for Speakers of Other Lang					
1000 Instruction					
100 Salaries		20,849	65,918		
200 Benefits		2,943	24,472		
300/400/500 Purchased Services		79,759	69,800		
600 Supplies		5,770			
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries		61,633	63,358		
200 Benefits		17,943	15,937		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
420 Total Speakers of Other Lang	0	188,897	239,485	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20		AMENDED FINAL APPROVED
			TENTATIVE APPROVED	FINAL APPROVED	
430 At Risk Education Programs					
1000 Instruction					
100 Salaries		58,079	59,703		
200 Benefits		14,129	15,295		
300/400/500 Purchased Services			4,319		
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries		65,910	67,148		
200 Benefits		23,222	25,081		
300/400/500 Purchased Services		4,319			
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
430 Total At Risk Education Programs	0	165,659	171,547	0	0
440 Summer School for Other Inst Prog					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
440 Total Summer School for Other Inst Prog	0	0	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20		(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED	AMENDED FINAL APPROVED
490 Other Instructional Programs					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
490 Total Other Instructional Programs	0	0	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

800 Community Services Programs					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
800 Total Community Services Programs	0	0	0	0	0
900 Co-curricular & Extra-Curricular					
1000 Instruction					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2100-2600, 2900 Other Support Services					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
900 Co-curricular & Extra-Curricular	0	0	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/20 FINAL APPROVED	AMENDED FINAL APPROVED	
000 UNDISTRIBUTED EXPENDITURES						
2100 Support Services-Students						
100 Salaries		295,678	303,215			
200 Benefits		85,990	102,087			
300/400/500 Purchased Services		4,610	3,950			
600 Supplies		16	16			
700 Property						
800 Other		120				
2100 SUBTOTAL	0	386,414	409,268	0	0	0
2200 Support Services-Instruction						
100 Salaries		94,398	77,706			
200 Benefits		21,551	22,907			
300/400/500 Purchased Services		11,850	0			
600 Supplies		5,219	5,219			
700 Property						
800 Other		3,800	3,800			
2200 SUBTOTAL	0	136,818	109,632	0	0	0
2300 Support Services-Gen Admin						
100 Salaries		217,379	223,901			
200 Benefits		74,608	80,284			
300/400/500 Purchased Services		50,385	49,262			
600 Supplies						
700 Property						
800 Other		45				
2300 SUBTOTAL	0	342,417	353,447	0	0	0
2400 Support Serv-School Admin						
100 Salaries		111,845	197,310			
200 Benefits		34,567	69,255			
300/400/500 Purchased Services		663	5,000			
600 Supplies		20,000	20,000			
700 Property						
800 Other		3,352				
2400 SUBTOTAL	0	170,427	291,565	0	0	0
2500 Central Services						
100 Salaries		184,282	198,378			
200 Benefits		59,538	57,809			
300/400/500 Purchased Services		174,194	174,194			
600 Supplies		9,878	9,878			
700 Property		6,593	6,593			
800 Other		500				
2500 SUBTOTAL	0	434,985	446,852	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)	(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED	FINAL APPROVED	AMENDED FINAL APPROVED
2600 Operating/Maintenance Plant Service					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services		332,365	332,365		
600 Supplies		22,841	22,841		
700 Property					
800 Other		118			
2600 SUBTOTAL	0	355,324	355,206	0	0
2700 Student Transportation					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services		34,000	58,000		
600 Supplies					
700 Property					
800 Other					
2700 SUBTOTAL	0	34,000	58,000	0	0
2900 Other Support (All Objects)					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
2900 SUBTOTAL	0	0	0	0	0
2000s TOTAL SUPPORT SERVICES	0	1,860,386	2,023,971	0	0
3100 Food Service					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
3100 TOTAL FOOD SERVICES	0	0	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20		(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED	AMENDED FINAL APPROVED
4100 Land Acquisition					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4100 SUBTOTAL	0	0	0	0	0
4200 Land Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4200 SUBTOTAL	0	0	0	0	0
4300 Architecture/Engineering					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4300 SUBTOTAL	0	0	0	0	0
4400 Educational Specifications Dev					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4400 SUBTOTAL	0	0	0	0	0
4500 Building Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4500 SUBTOTAL	0	0	0	0	0
4600 Site Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4600 SUBTOTAL	0	0	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20		(5)
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED	AMENDED FINAL APPROVED
4700 Building Improvement					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4700 SUBTOTAL	0	0	0	0	0
4900 Other (All Objects)					
100 Salaries					
200 Benefits					
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800 Other					
4900 SUBTOTAL	0	0	0	0	0
4000s TOTAL FACILITIES ACQUISITION & CONSTR	0	0	0	0	0
5000 Debt Service					
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	1,860,386	2,023,971	0	0
TOTAL ALL EXPENDITURES	3,398,363	3,450,808	3,693,534	0	0
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXXXX		105,478		
8000 ENDING FUND BALANCE					
Reserved Ending Balance	1,388,905	1,388,904	1,388,904		
Unreserved Ending Balance	2,599,073	2,599,074	2,599,074		
TOTAL ENDING FUND BALANCE	3,987,978	3,987,978	4,093,456	0	0
TOTAL APPLICATIONS	7,386,341	7,438,786	7,786,990	0	0

CHECKS:	Contingency cannot exceed:	XXXXXXXX	103,524	110,806	0	0
	Calculated Total Ending Fund Balance:	4,041,350	4,332,169	3,929,830	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 4 Expenditures

2/4/2019

TENTATIVE BUDGET 2019-2020		Obj 100	Obj 200	Obj 300-900	
	(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) SUB-TOTAL REQUIRE- MENTS
PROGRAM EXPENDITURES					
100	Regular	431,750	126,843	188,276	746,869
200	Special	335,425	114,257	61,980	511,663
300	Vocational	0	0	0	0
400	Other PK-12	129,276	40,409	69,800	239,485
500	Nonpublic School				0
600	Adult Education				0
800	Community Services	0	0	0	0
900	Co-Curricular/Extra Curricular	0	0	0	0
PROGRAM TOTALS		896,451	281,509	320,056	1,498,017
000	Undistributed Expenditures				
2000	Support Services	1,000,510	332,343	691,118	2,023,971
3100	Food Service	0	0	0	0
4000	Facility Acquisition and Construction			0	0
5000	Debt Service			0	0
6300	Contingency				105,478
8000	Ending Balance				3,987,978
UNDISTRIBUTED TOTALS		1,000,510	332,343	691,118	6,117,427
TOTAL ALL FUNDS TENTATIVE		1,896,961	613,852	1,011,174	7,615,443
FINAL BUDGET 2019-2020		Obj 100	Obj 200	Obj 300-900	
	(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) SUB-TOTAL REQUIRE- MENTS
PROGRAM EXPENDITURES					
100	Regular	0	0	0	0
200	Special	0	0	0	0
300	Vocational	0	0	0	0
400	Other PK-12	0	0	0	0
500	Nonpublic School	0	0	0	0
600	Adult Education	0	0	0	0
800	Community Services	0	0	0	0
900	Co-Curricular/Extra Curricular	0	0	0	0
PROGRAM TOTALS		0	0	0	0
000	Undistributed Expenditures				
2000	Support Services	0	0	0	0
3100	Food Service	0	0	0	0
4000	Facility Acquisition and Construction			0	0
5000	Debt Service			0	0
6300	Contingency				0
8000	Ending Balance				0
UNDISTRIBUTED TOTALS		0	0	0	0
TOTAL ALL FUNDS FINAL BUDGET		0	0	0	0

FINAL AMENDED BUDGET - Estimate		Obj 100	Obj 200	Obj 300-900	
	(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) SUB-TOTAL REQUIRE- MENTS
PROGRAM EXPENDITURES					
100	Regular	0	0	0	0
200	Special	0	0	0	0
300	Vocational	0	0	0	0
400	Other PK-12	0	0	0	0
500	Nonpublic School	0	0	0	0
600	Adult Education	0	0	0	0
800	Community Services	0	0	0	0
900	Co-Curricular/Extra Curricular	0	0	0	0
PROGRAM TOTALS		0	0	0	0
000	Undistributed Expenditures				
2000	Support Services	0	0	0	0
3100	Food Service	0	0	0	0
4000	Facility Acquisition and Construction			0	0
5000	Debt Service			0	0
6300	Contingency				0
8000	Ending Balance				0
UNDISTRIBUTED TOTALS		0	0	0	0
TOTAL FINAL AMENDED BUDGET		0	0	0	0

Beacon Academy of Nevada

Budget Fiscal Year 2019-2020

Form 5 Exp Summary

Page 2 of 2

2/4/2019

Attachment #2 Tentative Budget

School Name: Beacon Academy of Nevada

Budget: **Tentative**

Select whether this budget is Tentative, Final or Amended from the drop down box in cell B2.

Projected Cash Flow

Projected Cash Flow

2019-2020	PROJECTED July	PROJECTED August	PROJECTED September	PROJECTED October	PROJECTED November	PROJECTED December	PROJECTED January	PROJECTED February	PROJECTED March	PROJECTED April	PROJECTED May	PROJECTED June	TOTAL PROJECTED BUDGET	TOTAL REVENUES FROM FORM 3	VARIANCE
REVENUES															
DSA (Basic Support)	217,961	217,961	217,961	217,961	217,961	217,961	217,961	217,961	217,961	217,961	217,961	217,961	2,615,532		
DSA Sponsorship Fee															
State Special Ed	57,780	57,780	57,780	57,780	57,780	57,780	57,780	57,780	57,780	57,780	57,780	57,780	693,357		
IDEA - Early Childhood (Part C)															
IDEA - Special Education (Part B)	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	88,956		
Title I	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	170,508		
Title II	346	346	346	346	346	346	346	346	346	346	346	346	4,157		
Title III		1	2	3	4	5	6	7	8	9	10	11	66		
Bully Prevention (SB504)															
Pre K															
E-Rate Funds															
Gifted and Talented															
SPCSA Charter Loan															
State Grants	23,113	23,113	23,113	23,113	23,113	23,113	23,113	23,113	23,113	23,113	23,113	23,113	277,359		
Title I 1003a	18,024	18,024	18,024	18,024	18,024	18,024	18,024	18,024	18,024	18,024	18,024	18,024	216,290		
Title IV	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	8,769	105,232		
Total Revenues	347,616	347,617	347,618	347,619	347,620	347,621	347,622	347,623	347,624	347,625	347,626	347,627	4,171,456	3,799,012	372,444
Total Revenues Y-T-D	347,616	695,233	1,042,851	1,390,469	1,738,089	2,085,710	2,433,332	2,780,955	3,128,579	3,476,204	3,823,830	4,171,456			
Percent of Revenues Y-T-D	8.33 %	16.67 %	25.00 %	33.33 %	41.67 %	50.00 %	58.33 %	66.67 %	75.00 %	83.33 %	91.67 %	100.00 %			
	PROJECTED July	PROJECTED August	PROJECTED September	PROJECTED October	PROJECTED November	PROJECTED December	PROJECTED January	PROJECTED February	PROJECTED March	PROJECTED April	PROJECTED May	PROJECTED June	TOTAL PROJECTED BUDGET	TOTAL EXPENSES From FORM 5	VARIANCE
EXPENDITURES															
Salaries	168,651	168,651	168,651	168,651	168,651	168,651	168,651	168,651	168,651	168,651	168,651	168,651	2,023,812		
Benefits	54,519	54,519	54,519	54,519	54,519	54,519	54,519	54,519	54,519	54,519	54,519	54,519	654,229		
Purchased Services	71,420	71,420	71,420	71,420	71,420	71,420	71,420	71,420	71,420	71,420	71,420	71,420	857,037		
Supplies	12,339	12,339	12,339	12,339	12,339	12,339	12,339	12,339	12,339	12,339	12,339	12,339	148,063		
Other	317	317	317	317	317	317	317	317	317	317	317	317	3,800		
Depreciation												6,593	6,593		
Total Expenditures	307,245	307,245	307,245	307,245	307,245	307,245	307,245	307,245	307,245	307,245	307,245	313,838	3,693,534	7,615,443	(3,921,910)
Total Expenditures Y-T-D	307,245	614,490	921,735	1,228,980	1,536,225	1,843,470	2,150,715	2,457,960	2,765,205	3,072,450	3,379,696	3,693,534			
Percent of Expenditures Y-T-D	8.32 %	16.64 %	24.96 %	33.27 %	41.59 %	49.91 %	58.23 %	66.55 %	74.87 %	83.18 %	91.50 %	100.00 %			
Net Change	40,371	40,372	40,373	40,374	40,375	40,376	40,377	40,378	40,379	40,380	40,381	33,789	477,923	(3,816,431)	4,294,354
Net Change Y-T-D	40,371	80,743	121,115	161,489	201,864	242,240	282,617	322,995	363,373	403,753	444,134	477,923			
Percent of Net Change Y-T-D	8.45 %	16.89 %	25.34 %	33.79 %	42.24 %	50.69 %	59.13 %	67.58 %	76.03 %	84.48 %	92.93 %	100.00 %			

Projected Cash Balance

Projected Cash Balance

	PROJECTED July	PROJECTED August	PROJECTED September	PROJECTED October	PROJECTED November	PROJECTED December	PROJECTED January	PROJECTED February	PROJECTED March	PROJECTED April	PROJECTED May	PROJECTED June	TOTAL PROJECTED BUDGET
Net Change in Cash (F/B)	40,371	40,372	40,373	40,374	40,375	40,376	40,377	40,378	40,379	40,380	40,381	33,789	477,923
Begin Cash Balance(F/B)	3,824,352	3,864,723	3,905,095	3,945,467	3,985,841	4,026,216	4,066,592	4,106,969	4,147,347	4,187,725	4,228,105	4,268,486	
End Cash Balance (F/B)	3,864,723	3,905,095	3,945,467	3,985,841	4,026,216	4,066,592	4,106,969	4,147,347	4,187,725	4,228,105	4,268,486	4,302,275	477,923

BEACON ACADEMY OF NEVADA
FINANCIAL STATEMENTS
JUNE 30, 2018

**BEACON ACADEMY OF NEVADA
FINANCIAL STATEMENTS
JUNE 30, 2018**

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Independent Auditor's Report

To the Governing Board of
Beacon Academy of Nevada
Las Vegas, Nevada

We have audited the accompanying financial statements of the governmental activities and each major fund of Beacon Academy of Nevada (School), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly in all material respects, the respective financial position of the governmental activities and each major fund of the School, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



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Other MattersRequired Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and supplemental pension information on pages 3-8 and 26-27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the School's basic financial statements. The schedule of financial performance is presented for purposes of additional analysis and is not a required part of the basic financial statements and is the responsibility of management. The schedule was derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements, and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 5, 2018, on our consideration of the School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control over financial reporting and compliance.

Ellsworth & Stout, LLC

Las Vegas, Nevada
November 5, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

**BEACON ACADEMY OF NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

The following discussion and analysis of Beacon Academy of Nevada (School) provides an overview of the School's financial activities for the year ended June 30, 2018. As management of the School, readers are encouraged to consider the information presented here in conjunction with the financial statements and notes. This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the School as a whole and present a longer-term view of the School's finances. Fund financial statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund financial statements report the School's operations in more detail than the government-wide statements.

Financial Highlights

The School's net position totals \$1,344,504. Assets consist of cash of \$3,898,924, short-term investments of \$25,000, receivables of \$164,322, refundable deposits of \$19,000, and property and equipment of \$7,904. Total revenue was \$3,494,397, which includes \$2,994,675 from the Distributive School Account (DSA) for expenditures incurred during the fiscal year.

Overview of the Financial Statements

The School's basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and the accompanying notes to the financial statements.

Government- Wide Financial Statements:

The government-wide financial statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the School's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the School is improving or deteriorating.

The statement of activities presents information showing how the School's net position changed during the most recent fiscal year. Changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements:

A fund is established to account for a specific activity or purpose. The School only has governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the governmental fund financial statements focus on near-term spendable resources, and the governmental activities on the government-wide financial statements have a longer term focus, a reconciliation of the differences between the two is provided following the fund financial statement's balance sheet and statement of revenues, expenditures and changes in fund balances, respectively.

Notes to the Basic Financial Statements:

The notes to the basic financial statements provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements and should be read with the financial statements.

BEACON ACADEMY OF NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

The School as a whole

One important question asked about the School's finances is: "Is the School better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is the basis of accounting used by most private-sector companies.

The change in net position (the difference between total assets and total liabilities) over time is one indicator of whether the School's financial health is improving or deteriorating. However, consideration should be given to other non-financial factors in making an assessment of the School's health, such as changes in enrollment, changes in the State's funding of educational costs and changes in the economy to assess the overall health of the School.

The School's net position was as follows:

	2018	2017	Change	Percentage
Current assets	\$ 4,160,899	\$ 4,157,902	\$ 2,997	0%
Capital assets-net	7,904	14,497	(6,593)	-45%
Noncurrent assets-deposits	19,000	21,218	(2,218)	-10%
Total assets	<u>4,187,803</u>	<u>4,193,617</u>	<u>(5,814)</u>	<u>0%</u>
Deferred outflows of resources	829,910	1,056,768	(226,858)	100%
Current liabilities	191,921	354,768	(162,847)	-46%
Long-term liabilities	<u>2,594,428</u>	<u>2,936,448</u>	<u>(342,020)</u>	<u>-12%</u>
Total liabilities	<u>2,786,349</u>	<u>3,291,216</u>	<u>(504,867)</u>	<u>-15%</u>
Deferred inflows of resources	886,860	898,557	(11,697)	100%
Net position	<u><u>\$ 1,344,504</u></u>	<u><u>\$ 1,060,612</u></u>	<u><u>\$ 283,892</u></u>	<u><u>27%</u></u>

The decrease in capital assets is primarily due to depreciation on assets with shorter useful lives. Current liabilities decreased due to a reduction in overpayments from the State to the School from \$264,696 as of June 30, 2017 to \$43,407 as of June 30, 2018. The balance due to the state as of June 30, 2018 was withheld from the DSA payment in October of fiscal year 2019. Long-term liabilities decreased due to payments being made on the School's capital leases during the fiscal year, in addition to payments made against the principal balances of long-term obligations related to certain computers and equipment. Overall net position increased due to the School being awarded Federal grant funds.

BEACON ACADEMY OF NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

The School as a whole – continued

The School's revenues were as follows:

	<u>2018</u>	<u>2017</u>	<u>Change</u>	<u>Percentage</u>
Revenue				
State sources	\$ 2,997,630	\$ 3,590,044	\$ (592,414)	-17%
Federal sources	586,064	164,381	421,683	257%
Other sources	<u>61,961</u>	<u>16,287</u>	<u>45,674</u>	<u>280%</u>
Total revenue	<u><u>\$ 3,645,655</u></u>	<u><u>\$ 3,770,712</u></u>	<u><u>\$ (125,057)</u></u>	<u><u>-3%</u></u>

The revenue from the Distributive State Account (DSA) decreased primarily due to a decrease in student enrollment, despite increases in taxes which provided additionally funding through the Distributive State Account (DSA). The State took over direct federal funding, and now passes through federal funds and distributes to schools based on their needs. The revenue from Federal sources increased due to the School being awarded Title I, Title 1003a, Title IV, and Title II funds in the current fiscal year. The IDEA part B funds are from Federal funds intended to replace local tax revenues, which also impacted LSST from the DSA.

The School's expenditures were as follows:

	<u>2018</u>	<u>2017</u>	<u>Change</u>	<u>Percentage</u>
Regular instruction	\$ 571,037	\$ 793,574	\$ (222,537)	-28%
Special instruction	424,600	236,961	187,639	79%
Student support	669,330	884,809	(215,479)	-24%
Instructional support	232,390	358,557	(126,167)	-35%
General administration	12,286	40,439	(28,153)	-70%
School administration	695,782	461,156	234,626	0%
Central services	382,390	419,640	(37,250)	0%
Operations and maint. of plant	347,355	279,774	67,581	24%
Student transportation	20,000	15,750	4,250	0%
Depreciation	<u>6,593</u>	<u>13,303</u>	<u>(6,710)</u>	<u>-50%</u>
Total expenses	<u><u>\$ 3,361,763</u></u>	<u><u>\$ 3,503,963</u></u>	<u><u>\$ (142,200)</u></u>	<u><u>-4%</u></u>

The School was awarded a Title I Grant which was approved to cover the expenses for the Response to Intervention Facilitator, tutors, and the College and Career Advisor. The Title 1003a Grant was approved to cover the expenses of the Literacy and Data Facilitator, and the Title IV Grant covered the expenses of a Dropout Facilitator and a Social Work Assistant. This resulted in a decrease to instructional salaries since the positions were considered student support related. In addition, the School was able to contract with KO Educational Services for Instruction, which resulted in a cost savings to the School.

**BEACON ACADEMY OF NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

The Future of the School

The School offers a unique and innovative blended learning program for alternative education students emphasizing the academic, emotional, and social needs of the student. The scheduling format, wrap-around support services, and student-centered courses, all combine to provide a high quality program specifically designed to meet the individual needs of at-risk student populations. Working with the students involves thoughtful consideration throughout all processes. Academic interventions include attending Academic Seminar classes on campus, Response to Intervention, English-Language development program, credit recovery, tutoring, remediation of basic skills, Dropout Prevention, and college and career guidance

The School is dedicated to providing a safe, distraction-free, flexible choice for credit deficient students to earn a high school diploma utilizing a blended learning model. The programs are personalized to meet students' individual academic needs and are available to those who meet Nevada's alternative education requirements. The self-paced learning environment motivates students to re-engage in school, and it provides them with an education that will prepare them for future successes in college and career.

The School is a fully accredited, full-time, tuition-free state public charter school. Online access to courses is available 24 hours a day. Highly qualified teachers provide individualized and small group instruction face-to-face, on- campus, and online. A variety of student and family social and emotional support services are also available.

The mission of the school is to offer at-risk high school students the choice of an innovative and relevant education, which provides the flexibility and support to graduate from high school with concrete plans for their future. Face-to-face instruction is offered from 8:00 a.m - 3:00 p.m. Monday - Thursday. Students attend campus a minimum of two days per week, unless their educational program states otherwise. Teachers and tutors work with students in small group pull-out sessions or individually in computer labs. The School also provides free 24 hour bus passes to any student who does not have access to transportation for tutoring.

Because the school transitioned to an Alternative Education Blended High School, the Advanced-Placement and Dual Credit options are available, but very few students qualify. Instead, the School is working to expand work-force development opportunities through community partners, trade-schools, internships, job shadowing, and two-year college programs, in addition to four-year college programs. A Work-Based Learning Grant Award will help to fund a College and Career Advisor position to assist students as they transition from high school graduation to the next phase.

As the number of students on campus increases, the need for more classroom and parking space increases. The School Governing Body does anticipate opening a satellite campus to serve at-risk students on the east side of Las Vegas when it renews its charter contract in 2020. It has not been determined whether the School will purchase or lease one or both of the school buildings in Clark County.

For the 2018-2019 school year, the School will remain in its current location until 2020. Since the end of the extended lease agreement will coincide with the School's Charter Contract renewal, the School will be in a better position to determine whether purchasing and/or leasing multiple sites will better meet the needs of the student population.

Government Funds Financial Analysis

The following analysis has been prepared comparing the results for the fiscal year ending June 30, 2018 to the Final school budget:

BEACON ACADEMY OF NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

Beacon Academy of Nevada
Budget Comparison Schedule (Unaudited)
General Fund - Modified Accrual
For the Fiscal Year Ended June 30, 2018

	Budget	Actual	Variance Favorable / (Unfavorable)
REVENUE			
Local revenue sources	\$ -	\$ 61,961	\$ 61,961
State program revenues	2,955,585	2,997,630	42,045
Federal Program revenues	458,547	586,064	127,517
Total revenue	3,414,132	3,645,655	231,523
EXPENDITURES			
Regular programs:			
Instruction	847,656	621,305	226,351
Support Services	2,046,865	2,110,396	(63,531)
Total regular programs	2,894,521	2,731,701	162,820
Special programs:			
Instruction	357,212	424,600	(67,388)
Support Services	227,781	325,728	(97,947)
Total support programs	584,993	750,328	(165,335)
Total expenditures	3,479,514	3,482,029	(2,515)
Excess (deficiency) of revenue over expenditures	(65,382)	163,626	229,008
FUND BALANCE, beginning of year	3,305,992	3,824,352	518,360
FUND BALANCE, end of year	\$ 3,240,610	\$ 3,987,978	\$ 747,368
Depreciation	\$ -	\$ 6,593	(6,593)

The variance in revenue is due to over-projecting the number of students who meet the attendance requirements. The budget was based on projected enrollment numbers and estimates from information the school had during the school year. Multiple attendance audits were conducted remotely at the end of the academic year, so budget adjustments could not be made in a timely manner. These attendance audits directly affected the monthly DSA funding. As discussed above, the School has focused on processes and procedures to ensure more students are attending school weekly, i.e. on campus attendance requirements.

**BEACON ACADEMY OF NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Request for information

The financial report is designed to provide a general overview of the School's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Beacon Academy of Nevada at 7360 W. Flamingo Rd., Las Vegas, Nevada 89147, and telephone number (888) 844-8020.

BASIC FINANCIAL STATEMENTS

Beacon Academy of Nevada
Statement of Net Position
June 30, 2018

ASSETS

Current assets:

Cash	\$ 3,898,924
Short-term investments, at fair value	25,000
Receivables	164,322
Prepaid expenses	72,653
Total current assets	<u>4,160,899</u>

Noncurrent assets:

Capital assets, net	7,904
Refundable deposits	19,000
Total noncurrent assets	<u>26,904</u>
Total assets	<u>4,187,803</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension requirement	<u>829,910</u>
Total assets and deferred outflows of resources	<u>\$ 5,017,713</u>

LIABILITIES

Current liabilities:

Accrued payroll and benefits	\$ 148,514
Due to state and local governments	43,407
Total current liabilities	<u>191,921</u>

Noncurrent liabilities:

Deferred rent, noncurrent	2,721
Refundable deposits	11,076
Net pension liability	2,580,631
Total noncurrent liabilities	<u>2,594,428</u>
Total liabilities	<u>2,786,349</u>

DEFERRED INFLOWS OF RESOURCES

Pension requirement	<u>886,860</u>
Total liabilities and deferred inflows of resources	<u>3,673,209</u>

NET POSITION

Invested in capital assets, net of debt	7,904
Restricted:	
Special education	25,000
Unrestricted:	
Board-designated	1,272,252
Other unrestricted	39,348
Total net position	<u>\$ 1,344,504</u>

The accompanying notes are an integral part of these financial statements.

Beacon Academy of Nevada
Statement of Activities
For the Fiscal Year Ended June 30, 2018

GOVERNMENTAL ACTIVITIES	Governmental Activities
Instruction:	
Regular instruction	\$ 571,037
Special instruction	424,600
Total instruction	<u>995,637</u>
Support services:	
Student support	669,330
Instructional support	232,390
General administration	12,286
School administration	695,782
Central services	382,390
Operations and maintenance of plant	347,355
Student transportation	20,000
Depreciation	6,593
Total support services	<u>2,366,126</u>
Total expenditures	<u>3,361,763</u>
PROGRAM REVENUE	
Operating grants:	
Special instruction	<u>587,564</u>
GENERAL REVENUE	
Distributive school account	2,994,675
Other sources	63,416
Total general revenue	<u>3,058,091</u>
CHANGE IN NET POSITION	283,892
NET POSITION, beginning of year	<u>1,060,612</u>
NET POSITION, end of year	<u><u>\$ 1,344,504</u></u>

The accompanying notes are an integral part of these financial statements.

Beacon Academy of Nevada
Balance Sheet - Governmental Funds
June 30, 2018

	General Fund	Special Revenue	Total
ASSETS			
Cash	\$ 3,898,924	\$ -	\$ 3,898,924
Short-term investments, at fair value	-	25,000	25,000
Receivables	164,322	-	164,322
Prepaid expenses	72,653	-	72,653
Deposits	19,000	-	19,000
Total assets	<u>\$ 4,154,899</u>	<u>\$ 25,000</u>	<u>\$ 4,179,899</u>
LIABILITIES			
Accrued payroll and benefits	\$ 148,514	\$ -	\$ 148,514
Due to state and local governments	43,407	-	43,407
Total liabilities	<u>191,921</u>	<u>-</u>	<u>191,921</u>
FUND BALANCES			
Nonspendable:			
Prepaid expenses	72,653	-	72,653
Refundable deposits	19,000	-	19,000
Restricted:			
Special Education	-	25,000	25,000
Assigned:			
Board-designated	1,272,252	-	1,272,252
Unassigned	2,599,073	-	2,599,073
Total fund balances	<u>3,962,978</u>	<u>25,000</u>	<u>3,987,978</u>
Total liabilities and fund balances	<u>\$ 4,154,899</u>	<u>\$ 25,000</u>	<u>\$ 4,179,899</u>

The accompanying notes are an integral part of these financial statements.

Beacon Academy of Nevada
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2018

Total fund balances - governmental funds	\$ 3,987,978
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of related depreciation, are not reported in the governmental funds financial statements because they are not current financial resources, but they are reported in the statement of net position.

Capital assets not reported	93,550	
Accumulated depreciation	<u>(85,646)</u>	7,904

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Deferred rent, noncurrent	(2,721)	
Refundable deposits	<u>(11,076)</u>	(13,797)

Net pension liability and the related deferred inflows and outflows or resources are not included in governmental fund financial statements.

Deferred outflows of resources - pension requirement	829,910	
Deferred inflows of resources - pension requirement	(886,860)	
Net pension liability	<u>(2,580,631)</u>	(2,637,581)

Total net position - governmental activities	\$ 1,344,504
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The accompanying notes are an integral part of these financial statements.

Beacon Academy of Nevada
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Fiscal Year Ended June 30, 2018

	General Fund	Special Revenue Fund	Total
REVENUES			
State sources	\$ 2,795,722	\$ 201,908	\$ 2,997,630
Federal sources	276,389	309,675	586,064
Other sources	61,961	-	61,961
Total revenues	3,134,072	511,583	3,645,655
EXPENDITURES			
Program expenditures	621,305	424,600	1,045,905
Support services:			
Student support	555,391	125,273	680,664
Instructional support	48,143	184,247	232,390
General administration	12,286	-	12,286
School administration	757,619	4,514	762,133
Central services	380,346	2,044	382,390
Operations and maintenance of plant	336,611	9,650	346,261
Student transportation	20,000	-	20,000
Total support services	2,110,396	325,728	2,436,124
Total expenditures	2,731,701	750,328	3,482,029
Excess of revenue over (under) expenditures	402,371	(238,745)	163,626
OTHER FINANCING SOURCES (USES)			
Transfers	(238,745)	238,745	-
Net change in fund balances	163,626	-	163,626
Fund Balances, beginning of year	3,799,352	25,000	3,824,352
Fund Balances, end of year	\$ 3,962,978	\$ 25,000	\$ 3,987,978

The accompanying notes are an integral part of these financial statements.

Beacon Academy of Nevada
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of the Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2018

Net change in fund balances - governmental funds \$ 163,626

Amounts reported for governmental activities in the statement of activities
are different because:

The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and are allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount that the current year's depreciation expenses exceeded the capital asset purchases in the current period.

Current year depreciation (6,593)

Deferred rent is not due and payable in the current period
and therefore is not reported in the governmental funds.

Changes in deferred rent obligations (1,094)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in net pension liability and related deferred outflows and inflows of resources 127,953

Change in net position of governmental activities \$ 283,892

The accompanying notes are an integral part of these financial statements.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – ORGANIZATION AND CHARTER

Beacon Academy of Nevada (School) is a charter school established in 2008 under Nevada Revised Statute (NRS) 386.527 (subsequently replaced by NRS 388A.270). The School's mission is to offer at-risk high school students the choice of an innovative and relevant education, which provides the flexibility and support to graduate from high school with concrete plans for their future. The School provides students, grades 9 through 12, an educational alternative to the public schools. Instruction is provided in the core courses of study including English, Math, Science, History, Art, and Music. The School also offers a variety of electives, including Business, Computer Science, and Languages.

In April 2014, the Nevada State Public Charter School Authority approved a charter contract with the School with an initial term of six years, based on certain conditions being met during the term of the agreement, beginning in June 2014 and ending in June 2020. This agreement replaces the School's original written agreement with the Nevada Department of Education.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School have been prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

Reporting Entity

The accompanying financial statements include all of the activities that comprise the financial reporting entity of the School. The School has established a Governing Board (Board), which is legally separate and fiscally independent from other governing bodies; therefore, the School is a primary government and the School is not reported as a component unit by any other government unit. The accounting policies of the School conform to generally accepted accounting principles as applicable to governmental entities.

Basis of Presentation: Government-wide and Fund Financial Statements

The accompanying financial statements have been prepared in accordance with GASB Codification, Section 2200 (previously referred to as GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments (GASB 34)). The School's basic financial statements consist of both government-wide financial statements and fund financial statements. Accounting principles generally accepted in the United States of America require the School to apply all applicable pronouncements of GASB. The school also follows guidance issued by the Financial Accounting Standards Board (FASB) in the Accounting Standard Codification (ASC) to the extent that the pronouncements do not conflict with pronouncements issued by GASB.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The statement of activities presents a comparison between direct expenses and program revenue for each function of the School's governmental activities. Direct expenses are those that are clearly identifiable with a specific program or function. The School does not charge indirect expenses to programs or functions. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or function. Revenue that is not classified as program revenue is presented as general revenue.

Fund Financial Statements

The major governmental funds are reported as separate columns in the fund financial statements. This requires that each fund be treated as a separate accounting entity and that the operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the School has been notified that the funds are available to be received.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. "Measurable" means that the amount of the transaction can be determined. "Available" means that the amount is collectible within the current period or soon enough thereafter to pay liabilities incurred in the current period. In general, expenditures are recorded when liabilities are incurred. The exception to this rule is for payments of principal and interest on debt service or capital leases, which are recorded when payment is due.

All of the School's funds are governmental funds. The School reports the following major governmental funds:

General Fund: The School's general operating fund used to account for all financial resources and costs of operations traditionally associated with governments, which are not required to be accounted for in other funds.

Special Revenue Fund: These funds are used to account for the proceeds of special revenue sources that are restricted or committed by law or administrative action to expenditure for specific purposes other than debt service or capital projects. The special revenue fund accounts for the School's special education program transactions, relating to educational services provided to children with special needs as supported by state and local sources.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Information

The School is required by the Nevada Department of Education (Department) to adopt a final budget no later than May 1 of each year under NRS 388A.366, but is not required by the Department to augment the budget during the year. Further, the School is not required under the statute to adopt a final budget or otherwise comply with any provisions of Chapter 354 of the NRS. In essence, augmentation of the School's budget is neither required nor prohibited.

Cash and Investments

The School defines cash and cash equivalents as cash and short-term investments with an initial maturity of three months or less. Investments are stated at fair value, and allocated to the special revenue fund based on the expectation of using the eventual proceeds for purposes appropriate within that fund.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements. Prepaid expenses are equally offset by a fund balance classification indicating they are "*non-spendable*".

Receivables

Receivables include Distributive School Account (DSA) balances due from the state, in addition to other grant revenues related to special education shown in the special revenue fund. The School considers the balance of receivables to be fully-collectible; accordingly, an allowance for uncollectible accounts has not been recorded.

Capital Assets

Capital assets are defined by the School as assets with an initial individual cost exceeding \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or an estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value on the date of donation. Costs of normal repair or maintenance that do not add value or materially extend asset life are not capitalized. Depreciation on all capital assets is provided on the straight-line basis over the following estimated useful lives:

<u>Capital Asset Type</u>	<u>Years</u>
Furniture and equipment	5 years
Computers and software	3 years

Accrued Salaries and Benefits

Employee compensation earned but not paid by June 30, 2018, has been accrued as liabilities and shown as expenses for the current year. The School does not pay employees for unused accrued time off upon termination of employment; therefore, no liability for compensated absences has been included in these financial statements.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position and Fund balance

In the government-wide financial statements, net position is classified into three components:

Invested in Capital Assets, Net of Related Debt: This is the component of net position that reports the difference between the capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position: This is the component of net position that reports the constraints placed on the use of assets by constitutional provisions, enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws and regulations of other governments.

Unrestricted Net Position: All other assets that do not meet the definition of “invested in capital assets, net of related debt” or “restricted net position”.

In the fund financial statements, the classifications of fund balance represent amounts that are not subject to appropriation or are legally segregated for a specific purpose. In March 2009, GASB issued Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions”. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications or reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable fund balance: These items are legally or contractually required to be maintained intact and are not in a spendable form, such as prepaid expenses.

Restricted fund balance: These amounts are restricted for use toward a specific purpose by constitutional provisions, enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed fund balance: These amounts can only be used for specific purposes as set forth by the School Board. The Board must take formal action, prior to the end of the reporting period, in order to establish an ending fund balance commitment for any specific purpose. Formal Board action is also required to modify or rescind an established commitment.

Assigned fund balance: Assignments are neither restrictions nor commitments, and represent the School’s intent to use funds for a specific purpose. These assignments, however, are not legally binding and are meant to reflect intended future use of the School’s ending fund balance. The School Board and Management have the responsibility of assigning amounts of ending fund balance.

Unassigned fund balance: The residual classification for the General Fund that is available to spend.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position and Fund balance (Continued)

When an expenditure is incurred, and both restricted and unrestricted resources are available, the portion of the fund balance that was restricted for purposes shall be reduced first. If no restricted resources exist, then the unrestricted fund balance shall be reduced. Furthermore, when an expenditure is incurred for purposes which amounts of committed, assigned, or unassigned are considered to have been spent, and any of these unrestricted fund balance classifications could be used, they are considered spent in the above order.

Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The changes in proportion and differences between employer contributions and the proportionate share of contributions as well as contributions made after the measurement period for pensions qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments qualify for reporting in this category.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates, assumptions, and judgments that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 – CONCENTRATION OF CREDIT RISK

The School's cash is categorized in three categories of credit risk:

Category 1: Insured or collateralized with securities held by entity or by its agent in the School's name

Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the School's name.

Category 3: Uncollateralized.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 3 – CONCENTRATION OF CREDIT RISK (Continued)

During the 2003 Nevada Legislative session, legislation was enacted that permitted the creation of a statewide collateral pool that would provide sufficient collateral guarantying the public deposits of Nevada state and local agencies (NRS 356.360). The statewide program is centralized and coordinated by the Office of the State Treasurer. Under the pool, participating financial institutions are required to maintain collateral securities having a fair market value that is at least 102% of the amount of the aggregate uninsured ledger balances of public money held by the depository. State and local agency participation is voluntary. Financial institutions that participate require a signed collateral security agreement and approval by the State Treasurer. The School's banking institution is a participant and the School joined the statewide collateral pool.

The School maintains bank accounts in Nevada State Bank. The cash held by the financial institution is insured up to the Federal Deposit Insurance Corporation (FDIC) insurance limits of \$250,000 for interest bearing accounts and fully insured for non-interest bearing accounts as of June 30, 2018 due to participation in the statewide collateral pool. At June 30, 2018, the School's cash deposits were fully insured as the accounts were non-interest bearing with no uncollateralized portions.

Custodial credit risk is the risk that the School may not be able to recover the value of the deposits that are in the possession of an outside party. The School does not have a formal policy for custodial credit risk.

NOTE 4 – CAPITAL ASSETS

A summary of changes in capital assets from governmental activities for the year ended June 30, 2018 is as follows:

	Balance June 30, 2017	Additions	Disposals	Balance June 30, 2018
Cost of assets				
Furniture and equipment	\$ 20,185	\$ -	\$ -	\$ 20,185
Computers	19,463	-	-	19,463
Software	53,902	-	-	53,902
Total	93,550	-	-	93,550
Accumulated depreciation				
Furniture and equipment	(11,704)	(2,700)	-	(14,404)
Computers	(12,167)	(3,893)	-	(16,060)
Software	(55,182)	-	-	(55,182)
Total	(79,053)	(6,593)	-	(85,646)
	<u>\$ 14,497</u>	<u>\$ (6,593)</u>	<u>\$ -</u>	<u>\$ 7,904</u>

Depreciation expense was not charged to activities as the School considers its assets to impact multiple activities and allocation is not practical.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 5 – BUILDING LEASES AND DEFERRED RENT

The School entered into a non-cancelable operating lease agreement for their Las Vegas School location commencing in August 2012. The non-cancelable operating lease had an initial term of 5 years with an option to renew. In March 2017, the option to renew was exercised for an additional two years through July 2019 with monthly rental payments of \$18,000 over the course of the extension period. The lease agreement was amended in January 2018 to increase the term of the lease by an additional year through July 2020, with monthly rent payments of \$18,742 over the course of the extension period. Total rental expense under this lease for the year ended June 30, 2018 was \$218,968.

The future minimum lease payments under these leases are as follows:

<u>Year</u>	<u>Amount</u>
FY19	\$ 216,000
FY20	224,162
FY21	18,742

**NOTE 6 – COMPLIANCE WITH NEVADA REVISED STATUTES AND NEVADA
ADMINISTRATIVE CODE**

The School believes it has conformed to all significant statutory constraints of the financial administration during the fiscal year.

NOTE 7 – DEFINED BENEFITS PENSION PLAN

Plan Description

The School is a public employer participating in the Public Employees Retirement System of the State of Nevada (PERS), a defined benefit cost-sharing multiple-employer program, and all employees considered to be full-time equivalents (FTE) of 50% or more are covered under the system. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided

Benefits, as required by statute, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months, with special provisions for members entering the System on or after January 1, 2010. Benefit payments to which participants may be entitled under the plan include pension benefits, disability benefits and survivor benefits.

Monthly benefit allowances for members are computed at 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allows the retired employee to accept a reduced service retirement allowance payable monthly during their lifetime and various optional monthly payments to a named beneficiary after his or her death.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Vesting

Regular members are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service or at any age with 30 years of service for members enrolled prior to January 1, 2010. For members enrolled on or after January 1, 2010, members are eligible for retirement at age 65 with 5 years of service, at age 62 with 10 years of service, and at any age with 30 years of service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Members become fully vested as to benefits upon completion of five years of service. Benefits are established by state statute and provisions may only be amended through legislation.

Contributions

Member contribution rates, which are actuarially determined, are set by statute for public employees enrolled in the contribution plan. Two contribution plans are offered to eligible employees, the employee/employer contribution plan and the employer-pay contribution plan.

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased or decreased pursuant to NRS 286.421 and 286.450.

For contributions to the employee/employer plan made on or after July 1, 2015, contributions of 14.50% are deducted from the employee and a matching contribution of 14.50% is paid by the employer. The employer-pay contribution plan requires an employer paid contribution rate of 28.00% for contributions made on or after July 1, 2015.

Pension Liabilities, Pension Expense, and Related Deferred Inflows and Outflows of Resources

At June 30, 2018, the School reported a liability of \$2,580,631 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was based on an actuarial valuation as of that date. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2017, actuarially determined. At June 30, 2017, the School's proportion was 0.01940%.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Related Deferred Inflows and Outflows of Resources (Continued)

For the year ended June 30, 2018, the School recognized pension expense of \$46,211. At June 30, 2018, the Board reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 169,342
Change in assumptions	171,200	-
Net difference between projected and actual investment earnings on pension plan investments	16,756	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	422,579	717,518
Contributions subsequent to the measurement date	219,375	-
	<u>\$ 829,910</u>	<u>\$ 886,860</u>

Amounts reported as deferred outflows and deferred inflows of resources, without regard to the contributions subsequent to the measurement date, related to pensions will be recognized in pension expense as follows for the years ended June 30:

2019	\$ (46,278)
2020	59,908
2021	15,471
2022	(42,183)
2023	21,812
Thereafter	9,884

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining service lives, which was 6.39 years for the measurement period ending June 30, 2017.

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Actuarial Assumptions (continued)

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Payroll growth	5.00%
Investment rate of return	7.50%
Productivity pay increase	0.5%
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Rates include inflation and productivity increases
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2017 funding actuarial valuation

Actuarial assumptions used in the June 30, 2017 valuation were based on the results of the experience review completed in 2017. The discount rate used to measure the total pension liability was 7.50% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in the statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2017 was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

The following was the Retirement Board's adopted policy target asset allocation as of June 30, 2017:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Geometric Expected Real Rate of Return*</u>
Domestic equity	42%	5.50%
International equity	18%	5.75%
Domestic fixed income	30%	0.25%
Private markets	10%	6.80%

*As of June 30, 2017, PERS' long-term inflation assumption was 2.75%.

BEACON ACADEMY OF NEVADA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 7 – DEFINED BENEFITS PENSION PLAN (Continued)

Discount Rate and Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2017, calculated using the discount rate of 7.50%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50%) or one percentage-point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net pension liability	3,901,194	2,580,631	1,483,883

Pension Plan Fiduciary Net Position

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at www.nvpers.org under Quick Links – Publications. That report may also be obtained by writing to Public Employees Retirement System of Nevada, 693 West Nye Lane, Carson City, Nevada 89703 or by calling 775-687-4200.

NOTE 8 – BOARD DESIGNATIONS

The Board has designated that 97% of available net position be assigned for the purpose of a building fund. These funds are to be used for the possible future acquisition or construction of a new campus for the School.

NOTE 9 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 5, which is the date the financial statements were available to be issued. No additional events were identified that would require additional disclosure.

SUPPLEMENTARY INFORMATION

Beacon Academy of Nevada
Budget Comparison Schedule
General Fund - Modified Accrual
For the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable / (Unfavorable)</u>	<u>Percentage Over / (Under)</u>
REVENUE					
Local revenue sources	\$ -	\$ -	\$ 61,961	61,961	100%
State program revenues	2,972,585	2,955,585	2,997,630	42,045	1%
Federal Program revenues	390,189	458,547	586,064	127,517	28%
Total revenue	<u>3,362,774</u>	<u>3,414,132</u>	<u>3,645,655</u>	<u>231,523</u>	<u>7%</u>
EXPENDITURES					
Regular programs:					
Instruction	932,531	847,656	621,305	226,351	-27%
Support services	<u>1,942,104</u>	<u>2,046,865</u>	<u>2,110,396</u>	<u>(63,531)</u>	<u>3%</u>
Total regular programs	<u>2,874,635</u>	<u>2,894,521</u>	<u>2,731,701</u>	<u>162,820</u>	<u>-6%</u>
Special programs:					
Instruction	278,945	357,212	424,600	(67,388)	19%
Support services	<u>230,961</u>	<u>227,781</u>	<u>325,728</u>	<u>(97,947)</u>	<u>43%</u>
Total support programs	<u>509,906</u>	<u>584,993</u>	<u>750,328</u>	<u>(165,335)</u>	<u>28%</u>
Total expenditures	<u>3,384,541</u>	<u>3,479,514</u>	<u>3,482,029</u>	<u>(2,515)</u>	<u>0%</u>
Excess (deficiency) of revenue over expenditures	(21,767)	(65,382)	163,626	229,008	350%
FUND BALANCES, beginning	<u>3,305,992</u>	<u>3,305,992</u>	<u>3,824,352</u>	<u>518,360</u>	<u>16%</u>
FUND BALANCES, ending	<u>\$ 3,284,225</u>	<u>\$ 3,240,610</u>	<u>\$ 3,987,978</u>	<u>\$ 747,368</u>	<u>23%</u>
Depreciation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,593</u>	<u>(6,593)</u>	

See accompanying notes

Beacon Academy of Nevada
Supplemental Pension Information
For the Fiscal Year Ended June 30, 2018

Proportion of the net pension liability		0.01940%
Proportionate share of the net pension liability	\$	2,580,631
Covered-employee payroll	\$	1,333,934
Proportionate share of the net pension liability as a percentage of its covered-employee payroll		193.5%
Plan fiduciary net position as a percentage of the total pension liability		74.4%

See accompanying notes

Beacon Academy of Nevada
Schedule of Financial Performance
For the Fiscal Year Ended June 30, 2018

	<u>Standard:</u>	<u>Result:</u>	<u>Meets or Exceeds?</u>
<i>Near-Term Financial Indicators:</i>			
Current ratio	1.1 or greater	21.7	YES
Unrestricted days cash-on-hand	60 days or more	424	YES
Enrollment forecast accuracy	95% or greater	93%	NO
Debt default - not applicable	NOT APPLICABLE		
<i>Sustainability Indicators:</i>			
Aggregate 3 year total margin	-1.5% or greater	3.09%	YES
Current year total margin	Positive	7.79%	YES
Debt-to-asset ratio (net of pension liability)	0.90 or less	0.05	YES
One-year cash flow	Positive	23,691	YES
Debt-service coverage ratio	NOT APPLICABLE		

See accompanying notes

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Governing Board of
Beacon Academy of Nevada
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Beacon Academy of Nevada (School) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Beacon Academy of Nevada's basic financial statements, and have issued our report thereon dated November 5, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ellsworth & Stout, LLC

Las Vegas, Nevada
November 5, 2018



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STEVE SISOLAN
Governor
JONATHAN F. MOORE, ED.D.
Acting Superintendent
of Public Instruction

STATE OF NEVADA



DEPARTMENT OF EDUCATION
Nevada Nevada Office
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SOUTHERN NEVADA OFFICE
9970 S. Maryland Parkway, Suite 201
Las Vegas, Nevada 89133
(702) 438-8453
Fax: (702) 438-8450

Charter School Budget

Beacon Academy of Nevada herewith submits the TENTATIVE
budget for the fiscal year ending June 30, 2020

This budget contains 2 governmental fund types with estimated expenditures of \$ 3,565,531
proprietary funds with estimated expenses of \$

Per NAC 387.716:

TENTATIVE budget is due to the clerk or secretary of the Charter School Governing Body and Nevada Department
of Education (NDE) by April 15 annually.

FINAL budget must be adopted on or before June 8 Annually. Copies of the approved final budget are
SUBMITTED by the Charter School Governing Body, to NDE Legislative Council Bureau and the
Charter School sponsor if other than the Department of Education

CERTIFICATION

I Lynda Spann
(Print Name of Governing Board President)
Lynda Spann
(Signature of Governing Board President)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed Lynda Spann

Date: 3/19/2019

Janet Taylor

APPROVED BY THE GOVERNING BOARD

Thomas J. Clark
Paul Rodriguez
Michael J. Clark
Janet Patterson
M. Good
Shen

SCHEDULED PUBLIC HEARING

Date and Time 3/19/19 4:00 PM

Publication Date

Place Beacon Academy of Nevada
7360 N. Flamingo Road, Las Vegas, NV 89147

Form 1
2/4/2019