

STATE PUBLIC CHARTER SCHOOL AUTHORITY



2020 CHARTER SCHOOL REQUEST FOR AMENDMENT TO CHARTER CONTRACT APPLICATION

*For Additional Instructions, please see the **Amendment Application Guidance Document***

For the: **Coral Academy of Science Las Vegas**

Date Submitted: December 18, 2020

Current Charter Contract Start Date: July 1, 2019

Charter Contract Expiration Date: June 30, 2025

Key Contact: Ercan Aydogdu

Key Contact title: Executive Director

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Date of School Board approval of this application: May 30, 2020

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](#) ____
5. [EMOs: Entering, Amending, Renewing, Terminating Charter Contract with an EMO](#) ____
6. [Enrollment: Expand Enrollment in **Existing** Grade Level\(s\) and Facilities](#) X
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](#) X
10. [Facilities: Occupy a Temporary Facility](#) ____
11. [Facilities: Relocate or Consolidate Campuses](#) ____
12. [RFA: Transportation](#) ____
13. [Other changes](#) ____

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Section I: Standard RFA Requirements

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*
- 2. Statement and overview of the mission and vision*
- 3. Specific statement of the request*

(Example:) “The Board of the above named charter school, operating under a current contract with a start date of _____ and a six-year expiration date of _____ 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*
- ☐ *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.*
- 5. Description of proposed target model and target communities*
- 6. Statement of outcomes you expect to achieve across the network of campuses*
- 7. Key components of your educational model for the expanded school*
- 8. The values, approach, and leadership accomplishments of your school or network leader and leadership team*
- 9. Key supporters, partners, or resources that will contribute to your expanded school’s success.*

History

Coral Academy of Science Las Vegas (CASLV) is a STEM-focused, college-prep public charter school that gives students in grades K-12 an opportunity to achieve their full potential. The mission of CASLV is to provide a safe, rigorous college preparatory environment that promotes social responsibility and a culturally diverse community dedicated to becoming lifelong learners bound for success. CASLV currently serves almost 4000 students across the valley, and it has more than 5000 students on its waitlist.

CASLV's stellar reputation, which speaks for itself, has only grown in magnitude since its inception. Having started off as a replication model of Coral Academy of Science - Reno (CAS), which is a renowned school in Northern Nevada, CASLV has raised the bar even higher by adding more components to its already rigorous education programs. CASLV is accredited by the leading accreditation institution, AdvancED.

CASLV's faculty and staff are dedicated to challenging all students academically, instilling college awareness at all grade levels, and motivating them towards STEM careers by providing the necessary tools to help develop 21st century and leadership skills.

Six campuses currently make up CASLV:

Tamarus (K-4), *founded in 2007 – 8185 Tamarus St. Las Vegas, NV 89183*

Current 2020-2021 Enrollment of 386

Windmill (5-7), *founded in 2010 – 2150 Windmill Pkwy Henderson, NV 89074*

Current 2020-2021 Enrollment of 400

Sandy Ridge (8-12), *founded in 2010 – 1051 Sandy Ridge Henderson, NV 89052*

Current 2020-2021 Enrollment of 844

Centennial Hills (K-8), *founded in 2016 – 7951 Deer Springs Las Vegas, NV 89131*

Current 2020-2021 Enrollment of 643

Nellis AFB (Pre-K-8), *founded in 2016 – 42 Baer Dr. Las Vegas, NV 89131*

Current 2020-2021 Enrollment of 838

Eastgate (K-7), *founded in 2018 – 7777 Eastgate Rd. Henderson, NV 89011*

Current 2020-2021 Enrollment of 641

Some of the highlights of our team's qualifications to provide the services for this project are as follows:

- CASLV has received the top Nevada Department of Education designations “High Achieving,” “5-star School,” “Quality School,” “Governor-designated STEM School” and “Reward School” for each school year it has been operational. In addition, CASLV is the #1 high school in Nevada and #72 in the nation according to the Washington Post's “America's Most Challenging High Schools” list of 2014. CASLV will exceed in your expectations on each and every factor defined in your Statement of Objectives.

CASLV is headed by Mr. Ercan Aydogdu, Executive Director of the CASLV and was responsible for achieving the highest rating for the school in the State of Nevada. He is committed to make all resources available for the success of the additional Henderson campus and will make his priority to make this school one of the top schools in the State of Nevada.

With a waitlist of over 4,000 for our Henderson location, we are in need of adding another campus to support the current demand and need, as well as being able to have a separate Middle and High School campus. CASLV's new campus process guarantees the continuation of CASLV's extraordinary success and includes the following:

- **Proven educational program:** The same successful educational model with all aspects will be implemented at the new location. Feedback from school administration, parents and students and later from the school staff may cause other site-specific programs to develop.

- **CASLV Central Office support and Supervision:** CASLV central office will supervise every step of the startup and program implementation at the new campus. CASLV has a proven replication model at multiple locations in Nevada.
- **Seed administrators and teachers to ensure successful replication:** As previously done at already replicated CASLV schools, some existing administrators and teachers at current schools will be transferred to the newly opened site to implement the educational program at the new Henderson campus. In order to facilitate a smooth transition and long-term sustainability, the central office will transfer some of its core teaching faculty and administration to the new campus. This strategy has been successful in effectively instituting CASLV's proven educational model.
- **Proven human resources management:** CASLV central office will handle teacher recruitment for the new campus.
- **Professional training:** A thorough professional development program will be incorporated.
- **Weekly coordination meetings:** School principals and central office staff will hold weekly meetings to oversee the entire replication process.

CASLV Executive Team consists of:

Ercan Aydogdu, Executive Director
 Nick Sarasahin, Chief Financial Officer
 Mustafa Gunozu, Chief Academic Officer
 Michael Deniz, Information Technology Director
 Bridget Johnson-Peevy, Human Resources Director

Board Members consist of:

Ann Diggins, President
 Brin Gibson, Esq., Vice President
 Beth Kazelskis, Secretary
 Philip Zhang, CPA, Treasurer
 Dr. Carryn Bellomo Warren, Member
 Feyzi Tandogan, Member
 Arlene Hayman, Member

Mission and Vision

Coral Academy of Science Las Vegas (CASLV) is a STEM-focused, college-prep public charter school that gives students in grades K-12 an opportunity to achieve their full potential. The mission of CASLV is to provide a safe, rigorous college preparatory environment that promotes social responsibility and a culturally diverse community dedicated to becoming lifelong learners bound for success. CASLV currently serves almost 4000 students across the valley, and has more than 5000 students on its waitlist.

CASLV's stellar reputation has only grown in magnitude since its inception. Having started off as a replication model of Coral Academy of Science - Reno (CAS), which is a renowned school in Northern Nevada, CASLV has raised the bar even higher by adding more components to its already rigorous education programs. CASLV is accredited by the leading accreditation institution, AdvancED.

CASLV's faculty and staff are dedicated to challenging all students academically, instilling college awareness at all grade levels, and motivating them towards STEM careers by providing the necessary tools to help develop 21st century and leadership skills.

Statement of Request

The Board of the CASLV operating under a current contract with a start date of July 1, 2019 and a six-year expiration date of June 30, 2025 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
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- ☒ 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)

A copy of the document(s), including minutes, confirming approval of the RFA. (**Attachment 1**)

Explanation of Reasoning to Seek Request:

CASLV is looking to open a K-12 charter school that borders the Pittman and Cadence neighborhoods in the East Henderson area. With the school situated on Pabco Rd. between Sunset Rd. (to the north) and Warm Springs Rd (to the south), the school will have the older Pittman neighborhood to its west, and the rapidly expanding Cadence community to its east. This campus will serve a total of 1,850 students, with the great majority of students coming from within a 2-mile radius. This is because CASLV will institute a weighted lottery, which will target local students whose families identify as English language learners and low-income. Due to this, CASLV will increase its total enrollment to more than 5,500 students. CASLV knows that it can have all of its students achieve academic success no matter their zip code or demographic background. Also, by opening as K-8 in the first year and utilizing a transfer window in its first year to help enroll students, this will free up spots at other CASLV campuses and help reduce the waitlist for each campus. Lastly, this new campus will provide a safety net if any of the leased campuses (Windmill & Eastgate) were to close for whatever reason.

Target Model and Target Communities

The target communities are the Pittman and Cadence communities of Henderson. It will also be a nearby campus for the Green Valley, Black Mountain, and Downtown communities of Henderson. It will also serve the nearby neighborhoods that run north on Boulder Highway, in the heart of the Whitney section of unincorporated Clark County. The school will be located in the 89011 zip code and primarily serve those students, but there will be recruitment outreach to the 89014, 89115, 89112, 89002, 89074, and 89122 zip codes. CASLV believes that all students, no matter their zip code, can be a lifelong learner.

The target model for this campus is to be a K-8 school - opening in the fall of 2022 for the 2022-2023 school year. This campus will then grow a grade in each successive year - becoming a full K-12 campus starting in the 2025-2026 school year. In its completed iteration, there will be an elementary school, a

middle school and a high school on one campus. There will be one principal to oversee the entire operations. The facility will be built to support rigorous instruction and high-achieving learning. This facility will be state of the art and support advanced extracurricular activities.

Targeted enrollment will be met due to the high need for quality elementary, middle and high schools in the area, as shown by star rating of local schools. With CASLV's current lottery waitlist numbers, the opportunity is ripe for another campus to open and allow current families to transfer to the campus if they live closer to the school. This will be a targeted campaign for CASLV transfers and new applications.

With more students and families identifying free/reduced lunch earners in our network, this campus wants to attract more diverse populations. CASLV will want to partner with existing organizations and companies in the surrounding areas for recruitment, enrollment and registration. CASLV will also implement a pre-K program for low-income students (contingent on grant funding). Mainly, CASLV will implement a weighted lottery for this campus to make sure low-income and English-as-a-second-language families and students in the surrounding area have a more equitable chance at a strong education.

Statement of Outcomes: The expectation is for the new campus to achieve 4- or 5- star ratings by the end of the first year.

Key Component for Expansion: This campus will institute a weighted lottery to ensure that neighboring students get access to CASLV's top-quality education program. There will be a pre-k program in the new campus' first year. The success of the Nellis AFB Campus pre-k program will help set the model for this campus.

Values: The new school will embody CASLV's mission and vision.

Key Supporters, Partners, Resources for school's success:

The City of Henderson
Henderson Chamber of Commerce
The LandWell Company
College of Southern Nevada
Boys & Girls Clubs of Southern Nevada
Henderson Public Library
Cowabunga Bay
Local Residents of the 89011 and 89015 zip codes

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.***
- 4. To expand a section and complete, please click the triangle next to the header.***

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.

Since 2007, CASLV has proven that it provides an education dedicated to building lifelong learners who achieve academically. For its 6 campuses in operation in the Las Vegas Valley, CASLV enrolled a total of 3,754 students at the end of the 2019-2020 school year. CASLV is open to all Nevada families, but demand is high with a waitlist of 4,333 students. With this proposed expansion, CASLV's target population is the Pittman and Cadence area students in the grades pre-K-8 in school year 2022-2023 and grades pre-K-12 in subsequent years. CASLV wants to serve local low-income (based on free-reduced lunch status) and English language learner (ELL) students. The adjacent areas include Whitney, Green Valley, Black Mountain, and Downtown Henderson neighborhoods. The campus will serve 1,850 students in total.

(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.

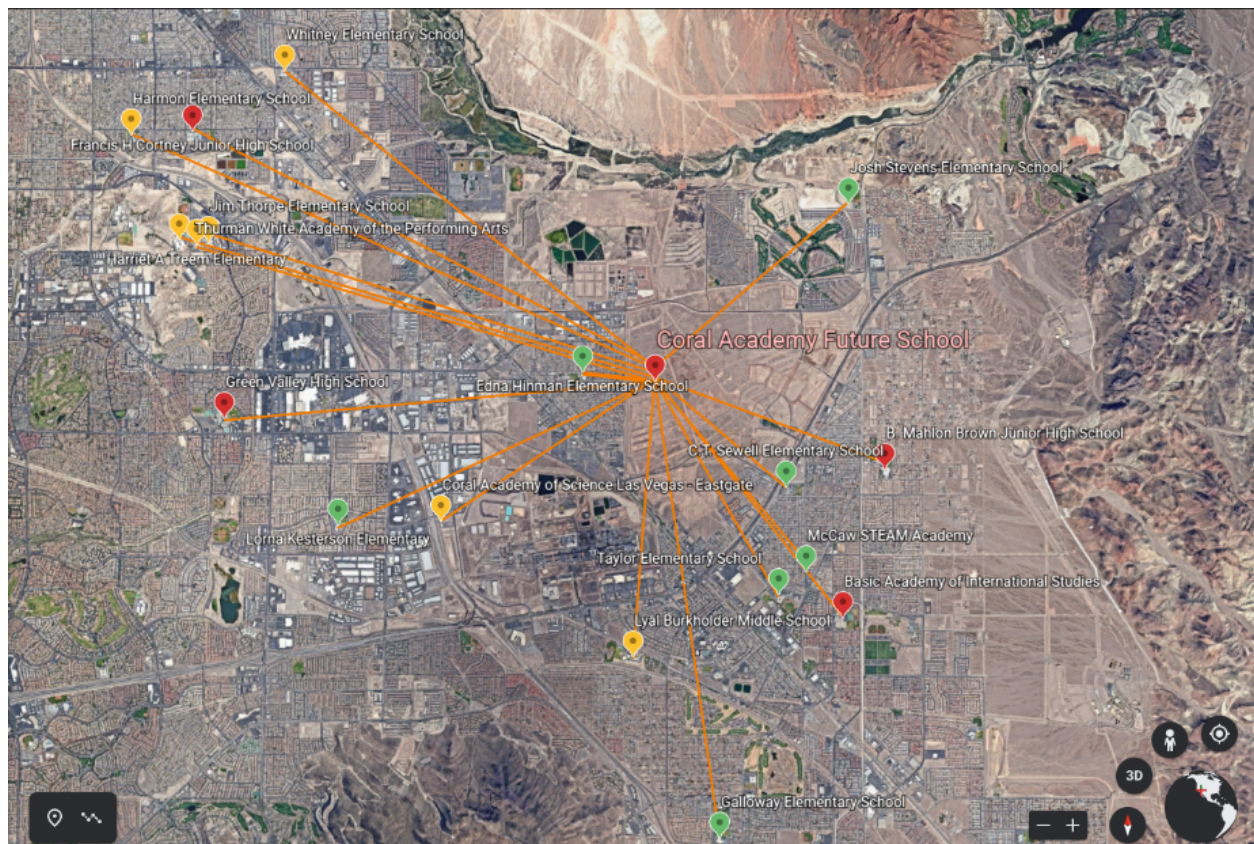
CASLV's commitment to serve all of its students has always proven to be unparalleled. This new Pittman-Cadence expansion will serve its currently enrolled students, as well as an additional 1,850 new students. This Henderson campus has an opportunity to allow CASLV to restructure its Eastgate campus to solely a K-5 campus. This effort would create two natural feeder systems for CASLV's Henderson schools. One will be Tamarus, Windmill and Sandy Ridge. The other will be Eastgate-New Campus.

Since there is such a large wait list, some students in its existing campuses will be given an opportunity to transfer to the new campus. The expectation is that families will take advantage of it because these families live closer. Another reason is that it will be a one-stop location for families with multiple children that are in different grades. It will be convenient for a parent to drop off their freshman and second grade children all in one stop. Also, the campus will eventually have all the amenities of a traditional public high school (gym, football field, performing arts theater, state-of-the-art science labs, etc.) that no other CASLV has in place. Students can have that "traditional" extracurricular experience while also providing a stellar 5-star education.

In a growing region of Henderson, there is a need for quality public schools, which Clark County School District fails to provide due to budget cuts, overcrowded classrooms, and a digital divide for its most high-risk students. For example, there is a bevy of underperforming schools nearby, specifically Hinman Elementary in the Pittman neighborhood and CT Sewell which is less than 2 miles away from the proposed site.

School Name	Level	Zip Code	Distance to New Location	Star Rating
Edna Hinman	PreK - 5	89011	0.6 Miles	2
Josh Stevens	PreK - 5	89011	3.5 Miles	3
CT Sewell ES	PreK - 5	89015	1.4 Miles	2
B Mahlon Brown Junior High	6-8	89015	2 Miles	2
Lyal Burkholder MS	6-8	89015	2.3 Miles	2

Basic High School	9-12	89015	2.5 Miles	3
Robert L Taylor ES	PreK - 5	89015	2.1 Miles	1
Gordon McCaw ES STEAM ACADEMY	PreK - 5	89015	2.1 Miles	5
Lorna Kesterson ES	PreK - 5	89074	2.9 Miles	3
Fay Galloway ES	PreK - 5	89002	3.8 Miles	2
Green Valley HS	9-12	89014	3.1 Miles	4
Thurman White MS	6-8	89014	4.2 Miles	3
Treem ES	PreK - 5	89014	4.1 Miles	4
Thorpe ES	PreK - 5	89014	3.9 Miles	2
Harmon ES	PreK - 5	89120	4.8 Miles	1
Whitney ES	PreK - 5	89122	4 Miles	1
Cortney MS	6-8	89122	4.8 Miles	2



With this new campus, CASLV will be providing up to 1,850 additional placements for incoming students – ensuring that more low-income and ELL students can become lifelong learners in the CASLV model. In the proposed zip code and neighboring zip codes, CASLV wants to enroll low-income students from these neighborhoods into its new campus. The new proposed campus will institute a weighted lottery geared towards low-income students for, will participate in the National School Lunch

Program, will apply for a pre-K program in its first year to serve only low-income students, and have targeted recruitment and promotion to low-income and diverse demographics.

Ultimately, CASLV will offer a 5-star education for its students. It has a proven track record of success in Las Vegas with its 6 campuses. With its focus on STEM and rigorous academics, CASLV helps students prepare for a successful future and a life of active citizenship.

GROWTH RATE AND RATIONALE

- (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).*

In fall 2007, CASLV opened the Tamarus campus serving lower elementary grades. As it expanded and success among its students became more evident, parents clamored for more choice. In 2010, CASLV opened the Windmill and Sandy Ridge campuses. These campuses served as upper elementary, middle and high school options for CASLV families. As more time went on, other parts of the Las Vegas Valley wanted CASLV to be in their region. By fall 2016, the Nellis Air Force Base campus and Centennial Hills campus both opened its doors. Each campus served hundreds K-8 students each year. In fall 2018, the Eastgate campus opened in Henderson. Over the next 6 years, the goal is for these campuses to continue achieving at a high level.

CASLV is proposing to open a new campus in the fall of 2022. CASLV will open with grades pre-K-8 (if the pre-K program is approved by the state; if not, then it will be K-8). This will help create a feeder/sister school for the Eastgate campus. Eastgate will become a K-5 campus in the 2022-2023 school year. (If the campus is approved, there will be a future amendment requesting a change in grade levels for the Eastgate campus.)

Instead of Eastgate students needing to transfer to the Windmill for middle school, Eastgate will transfer to the new campus due to its proximity (a little over 2 miles away). It also helps create a closer CASLV option for families who reside in downtown and East Henderson. For families who do not want to be in overcrowded CCSD schools, this campus will provide a convenient option for an entire family because of it having elementary and middle school students right away.

Starting in fall 2023, the new campus will expand to 9th & 10th grades. This will provide a high school option for area students who want an academic-centric environment. In fall 2024, the new campus will expand to 11th grade. In fall 2025, the new campus will expand to 12th grade. This slow growth will help create a high school that can be fully enrolled and structure its academic program to meet the needs of a high-achieving, 5-star high school.

On an important note, two CASLV campuses are being leased, and there is a possibility that those campuses' leases could terminate early for a variety of reasons. Also, there is a CASLV campus that has been entrenched in an ongoing legal matter. This new proposed campus would provide a nearby option to transfer to if the existing campus were to shut down. CASLV has been planning for this possibility. In any event, this new proposed Henderson campus can help absorb that impact and enroll those displaced students.

- 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.*

CASLV targeted this community due to the need for quality schools in an underdeveloped region. CASLV targeted this community due to the need for quality schools in a needed region - the Pittman neighborhood. With CASLV establishing itself in East Henderson, it sets the model for how quality schools in the area will operate and look like. Also, using this new proposed campus will allow a restructure of all campuses in an effort to streamline all campuses and keep continuity across all of the campuses. The Eastgate campus and this new campus can reduce the travel for students enrolled in the Tamarus, Windmill and Sandy Ridge campuses. Also, there is a CASLV campus that may be affected in the nearby future due to current ongoing legal matters. Its enrolled students may need an alternative option if there needs to be a shift.

For the new campus, CASLV will be building a new, high tech capable, STEM focused school for pre-K-12th grades in Pittman-Cadence area of Henderson. By its fifth year, it will be fully enrolled to its enrollment target of 1,850 students.

A weighted lottery will help ensure the new proposed campus meets its target enrollment each year. Within a two-mile radius of the campus, the lottery will benefit students that identify as low-income and/or as an English language learner. CASLV will implement a targeted recruitment plan each fall before applications for the following year opens up.

Since CASLV has such a large waitlist, adding 1,000 students in its first year will help alleviate some of this and allow more families the opportunity to educate their student(s) with CASLV. In its most recent lottery, CASLV was able to only take 100 students, most of which made up our kindergarten population. CASLV has siblings of enrolled students that have to go through their own lottery and waitlist to get enrolled into CASLV, let alone other students from the general public. By adding another campus in Henderson, CASLV will be able to support its current families and also offer more opportunities for students to participate in our outstanding program. CASLV will provide a strategic transfer window for those who want to attend the new proposed campus.

- (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;*

CASLV is currently working on and investigating areas that would work for its proposed site. Due to its proximity in a growing region with a lot of housing development taking place, the Cadence community nearest to Pittman is the best possible location. CASLV is working with real estate advisors and financial advisors in determining the best ways to finance the construction of the facility. CASLV is looking into multiple grant and bond options to help with financing.

b. Difficulty raising philanthropic funding;

CASLV does not rely on philanthropic funding for its school operations. Thus, there would be no risk in raising any donor funds.

c. Insufficient talent pipeline/difficulty recruiting faculty;

CASLV has developed a plan for teacher and faculty recruitment. The first part is focus on teacher retention of its current staff and recruiting new teachers outside of its organization.

CASLV has taken multiple steps focused on current teacher retention. The board of directors approved an increase in the salary step schedule, which means an increase in salary across the board for all steps and columns. Secondly, new health benefits were approved by the central office. This new approval increases coverage for the employee but reduces their monthly costs for all plan choices. Additionally, there are key teachers on already developed campuses that will transfer to the new campus to help with the startup and implementation of the CASLV program. Lastly, CASLV has hired more support staff (Socioemotional learning support, Response to Intervention specialists, ELL coordinators) to help with student learning and achievement.

CASLV has focused its recruiting efforts for human capital outside of its organization through multiple methods. CASLV has focused on being at teacher recruitment fairs across the valley. Also, CASLV is recruiting online through multiple staffing websites. CASLV held its first virtual job fair in May 2020, and this will continue to take place in the future due to its high turnout. CASLV will continue partnering with local universities to help with teacher recruitment, with the greatest energy being geared towards UNLV students.

d. Insufficient leadership pipeline/difficulty recruiting school leaders;

As previously done at already replicated CASLV schools, some existing administrators and teachers at current schools will be transferred to the newly opened site to implement the educational program. CASLV is also fostering high-performing teachers to become learning strategists, assistant principals and principals. To recruit new school leaders from outside CASLV, the network will utilize many of the same strategies and methods used for teacher recruitment. The Executive Director, Chief Academic Officer, and Human Resources Director will work in unison to find quality leaders. They will judge their searches based on rigorous evaluation tools.

e. Misalignment between the founding school and leader and new campuses and leaders, and;

There will be formal and informal systems that will prepare leaders for their duties and responsibilities in leading the campus. School leaders and the central office will hold weekly meetings to oversee the entire replication process and ongoing communications between all campuses. The strongest check for alignment will come from the Executive Director, Board of Directors, and other central office staff members. Their accountability of school leadership will ensure that staff and students are carrying out the mission and vision of CASLV.

f. Ambiguous student performance outcomes and the need to curtail expansion if performance drops.

CASLV has consistently performed at a high level, with an overall 4-to-5-star rating. This is something CASLV will continue to monitor closely on all levels – from staff to the administration to the board. If issues and concerns arise to the point where the campus is not performing at a high level, CASLV will take immediate action to fine tune academic plans, procedures, and structures that are in place to ensure student success.

- (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.*

CASLV has 6 campuses currently in operation. It has experienced some difficulties in maintaining consistent operations in the initial openings of its campuses, which CASLV has tackled this issue head-on using several methods. CASLV's most significant step towards minimizing the risk of issues has been the development of its central office staff. It works in conjunction with the school leadership and at the direction of the Executive Director.

The central office team builds consistency in each model for financial, logistical, and academic aspects of operating each of its campuses. An action plan is being developed that covers all general aspects of school operation necessary for opening a campus, including crucial logistical elements such as managing Infinite Campus (student information system), managing arrival and dismissal, communicating with families, etc.

Also, with experience of opening 6 separate campuses to date, CASLV now has subject matter experts on various aspects of its operation that will help to design campus-specific solutions for all major operational aspects. For example, a Human Resources Director is on staff to deal with co-worker conflicts. Also, a Director of Operations is on staff to help with facilities management. To that end, CASLV usually hires any new leadership staff towards the end of each school year. When on board, the newly hired person will have several opportunities to observe the logistical, financial, and academic best practices of the existing campuses. This, in addition to the professional development CASLV will provide to its leadership and faculty during the on boarding process, will mitigate many of the potential risks of starting a new campus.

PARENT AND COMMUNITY INVOLVEMENT

- (1) Describe the role to date of any parents, neighborhood, and/or community members involved in the proposed expansion of the school.*

Involvement with our community members and parents about the need for an additional campus in Henderson has been an ongoing conversation. The high waitlist of students shows the interest in CASLV's education program. With nearby campuses only accepting limited seats, it creates a logjam. Families communicate to CASLV about ways in which their children can attend one of the CASLV schools. They also communicate where expansion is needed. Each year, families are encouraged to continue applying for CASLV's lottery.

CASLV reached out to families on its lottery and cross-referenced their zip codes. We interviewed many of the families to see why a CASLV campus was needed in the Pittman and Cadence neighborhoods. As part of Attachment 11, support letters from these families have been included.

- (2) 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?*

Open, dynamic and transparent communication between parents, teachers, administration and community leaders is an imperative paragon of student success in any excelling school. Recognizing that educational success will be realized only when the essential underlying triad of student-teacher-parent/guardian is in harmony, the purpose of CASLV is to create a partnership that will provide our children with the support necessary to reach their highest potential *intellectually, socially,*

emotionally, and physically. Parent-school partnerships are the bedrock to CASLV's positive progress. To continue striving to be the best with families, CASLV utilizes multiple strategies:

- Website & Social Media Channels: Key Form of Communication
 - Promote Vision and Mission
 - School Schedule and Calendars
 - Uniform Policy
 - News and Announcements
 - Frequently Asked Questions
 - Board Meeting Announcements
 - Clubs and Sporting Events
- Parent Involvement Opportunities: Building Community with Families
 - Open House
 - Parent-Teacher Conferences
 - Volunteering for School Events
 - Parent-Teacher Organization
 - Parent Surveys
 - Board Meeting Notifications
- Family Events
 - Family Night
 - Back to School Night
 - Literacy Nights
 - Math Nights
 - STEM Nights
 - Musical Concerts
 - PTO Meetings
 - Assemblies
 - Awards Nights
 - Graduations

(3) 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.

CASLV communicates with parents in variety of ways. Social Media channels such as Facebook, Twitter and LinkedIn are constantly updated. Newsletters, report cards, emails, and webpage are extensively utilized by administration and faculty to preserve consistent communications with parents. CASLV provides parents with 24/7 access to Infinite Campus, where they have access to all academics (grades, progress) and discipline information for their children simply by going online. The school's website is another great tool for parents; announcements, forms, upcoming events and activities are updated regularly to ensure that parents and the schools are on the same page.

CASLV believes that specific types of events will be instrumental in building a strong platform for community relations at the new Henderson campus. These events have traditionally been held at each of CASLV's other campuses. They are usually hosted by the whole school, a grade level, a specific department, or an extracurricular program. Some examples of these events include:

- Back to School Nights
- Parent-Teacher Conferences
- Home Visit Program
- Around the World Festival
- Winter Festival

- Harvest Festival
- Muffins for Moms
- Doughnuts for Dads
- STEM Expo
- Fall Picnics
- Parent-School-Community Sports Activities

(4) *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 11, existing evidence of support from new community partners such as letters of intent/commitment, memoranda of understanding, and/or contracts.*

Community involvement is a fundamental aspect of CASLV's mission and vision. Community partnerships are extremely important as it broadens the students' opportunities to be exposed to various opportunities in and out of the school day. CASLV will continue to seek partnerships that will enrich our school program.

CASLV has had initial discussions with the Boys & Girls Club of Southern Nevada because they have two clubs in the area. There is the Boyd Boys & Girls Club in the Pittman neighborhood (this would be within 1 mile of the proposed campus) and the Kish Boys & Girls Club near downtown Henderson. Both Club Directors stated the need for high quality charters in the neighborhood. There will be student recruitment and registration events at both Clubs, especially when the campus is under construction. Club workers will help CASLV with canvassing the local communities for outreach. CASLV will allow BGC to host events at its campus if needed for space purposes. CASLV and BGC can partner on before-and-after school care for its student-members. CASLV can host BGC events in tandem, such as coordinating holiday season drives and operating trunk-or-treats. Other ideas are hosting bilingual seminar presentations for other community partners, creating a learn-to-swim program for youth, and hosting youth league programs.

The Henderson Public Library is also an initial partner. There will be the creation of a reading program and events to promote literacy, with a focus on early childhood literacy. They also stated that they would donate books to teacher classrooms as well. The library will lend its space for community events until in the planning year of the school.

Cowabunga Bay will be a critical partner. They will be providing CASLV with many incentives to their water park. This will help motivate students to succeed in school no matter the academic initiative.

Also, CASLV will partner with the Champions organization to develop a Scholarship program for its before and after school care program. Currently, for every 10 students that are enrolled, Champions gives 1 scholarship to a student – which means any costs are covered. CASLV will work with Champions to improve that ratio to help more low-income families. CASLV will actively apply for grants to cover the costs for more students as well.

CASLV will create a pantry program. This program will provide dry goods and self-care needs (toothbrush, shampoo, new uniform, etc.) to any student who comes from a low-income background – free of charge. CASLV will work with community organizations like Blessings in a Backpack and Three Square. Every Friday, students can meet with the staff member in charge to receive items as

needed. The focus is to ensure students have available food for over the weekend and that their personal hygiene is in good health.

Henderson Hospital will be a key partner as well. CASLV will partner with them to help host community drives for the good of public health. One example is an event where students can have their eyes examined and have glasses provided if needed.

Some other key partnerships have included community letters as well:

- The LandWell Company
- SGH Commercial Advisers
- City of Henderson
- Henderson Chamber of Commerce
- College of Southern Nevada

Please see Attachment 11 for letters of support from some of these partnering organizations.

(5) 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?

CASLV will prioritize deep engagement with the target community through a multifaceted marketing campaign to educate parents and families about school choice. The development of target community engagement will be multidimensional as part of our strategic plan and gathering knowledge from a variety of community stakeholders especially from parents, families, and targeted at-risk subgroups through focus groups and other mechanisms. Parents will use word of mouth to spread information about the school as well as use their social media accounts to disseminate information relative to the school. CASLV will circulate dual-language (English and Spanish) mailers and post cards within a five-mile radius of the school to households with children in order to promote and to market to families surrounding the school.

(6) 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.

Coral Academy of Science Las Vegas and its Board of Directors have partnered to planning and establishing the network's path for the future. CASLV has outlined its expansion plans, resources, and roles below through its Academic Plan, Operational Plan, and Financial Plan.

C) ACADEMIC PLAN

MISSION & VISION

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.

MISSION & VISION

“The mission of CASLV is to provide a safe, rigorous college preparatory environment that promotes social responsibility and a culturally diverse community dedicated to becoming lifelong learners bound for success.”

School Beliefs

- C – Challenge: Every student is challenged to enhance character and fulfill their academic potential.
- A – Acceptance & Achievement: Accepting the diversity of our peers and achieving goals beyond ourselves.
- S – Safety: Providing a safe learning environment that sets boundaries to allow students to achieve greatness.
- L – Lifelong Learning: Fostering a love of Lifelong learning.
- V – Values: Developing well rounded individuals while promoting integrity and responsibility.

At CASLV, we recognize that educational success will be realized only when the essential underlying triad of student-teacher-parent/guardian is in harmony.

We, as educators, will create a partnership among this triad that will provide our youth with the support necessary to reach their highest potential- intellectually, socially, emotionally and physically.

The educational vision and innovation crucial to accomplishing this mission are organized under two main headings: specific elements and whole-school design.

The specific design elements fall into five categories:

- 1) rigorous curricula, instruction, and assessment;
- 2) leadership, governance, and staffing;
- 3) parent and community involvement;
- 4) technology; and
- 5) financing.

The whole-school design involves the comprehensive and continuing effort to realize these five essential elements in an integrated manner.

It is our belief that each child has an inherent curiosity and love of learning; and that each child has a unique intelligence, level of capability, and learning style. With this in mind, we will motivate our students and expect them to strive toward their highest levels of capability while addressing their individual learning styles, thus fostering within them a lifelong love of learning.

Continuous improvement, persistent innovation, positive response to change, and a commitment to continuous growth will be expected of all the people and programs at CASLV. The public's resources and those of the Board of Directors must be effectively committed to ensure that these expectations will be met. Then, and only then, will our proven successful educational vision infused with the energy of local innovation harmonize the triad of student-teacher-parent/guardian support to accomplish our mission, that of providing each student with the motivation and resources to reach his or her highest potential and realize his or her greatest aspirations.

It is the responsibility of the Board of Directors, in alliance with the community, to guide the school in holding true to its mission. To this end, the Board of Directors will provide the school with the support, which will ensure optimal conditions for the achievement and continuing growth and development of each student.

1. *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.*

The mission of the new Henderson school is the same as the network's mission and vision, as with all of its campuses.

2. *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?*

The mission and vision of the new school will be the same as the network and its 6 campuses. CASLV is unified in its mission, vision, and purpose in ensuring all students receive a stellar education.

CURRICULUM & INSTRUCTIONAL DESIGN

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.**

There is a heavy reliance on MAP testing for benchmark testing. Knowing a baseline score for each student allowed leadership and staff to tailor instruction to each student's needs while maintaining rigorous standards. These results drove success and achievement, as shown by each school's performance on their state performance results.

Please see Attachment 13 for each campus' 2018-2019 Nevada Accountability Report Card, which will show in-depth performance 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?*

The Nellis elementary school achieved 2-stars for the 2018-2019 school year. In response to this, there was a leadership change. School leadership team works to increase academic performance on tests by promoting an academic learning climate involving high expectations for students, maintaining high leadership visibility, providing incentives for students, and professional development of teachers. There has been more Response to Intervention (RTI) for fringe students. Teachers are trained to use benchmark data for target instruction and support. Efforts include supervising instruction, planning and protecting instructional time, redesigning the curriculum, and monitoring student growth using an online competency-based learning program that helps teachers identify levels of understanding, target students for intervention, and inform instruction. There has been greater communication with families regarding academic achievement. There have been more academic-based school-wide activities in place.

(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.*

The heart of the mission of CASLV is to provide a solid academic foundation in the core subject areas through implementation of a rigorous curriculum. In order to do so, the following are always taken into consideration at CASLV:

- Technology based curricula (integrated units with computer classes and application of subjects in advanced classes)
- CASLV has an academic probation policy, per which all student grades are monitored and certain actions are taken for underachievers. These actions include but are not limited to loss of privileges, suspension from sports/extra-curricular activities, parent conferences, and placement on an improvement plan.
- CASLV provides extra-curricular activities such as robotics, basketball, debate, art, student council, Key Club, NHS, CMLP, Math Counts, Lego Robotics, and Science Olympiads.
- Parents are notified immediately if a teacher suspects that a student may be having difficulty in mastering a specific skill. All teachers are available after school to assist students with homework.
- Strong communication is established among administrators, teachers and parents through Infinite Campus School Information System.

CASLV's STEM-focused and college-prep education program is based on an inquiry approach to science, technology, engineering, and math to improve access and success in STEM fields in college.

According to research conducted about the benefits of an inquiry-based science program for special populations, inquiry-oriented teaching may be especially valuable for many at-risk and diverse populations. In one study, language-minority students were found to acquire scientific ways of thinking, talking, and writing through inquiry-oriented teaching.

CASLV's elementary program prepares students for success in middle and high school by providing a rigorous integrated STEM education. The inquiry-based hands-on instructional approach not only teaches young students to "learn to learn," but also prepares them for success in the pursuit of future STEM careers. CASLV administrators firmly believe that it is essential to start early and provide a motivating education program grounded in STEM.

For grades 3rd through 5th, a team of two elementary teachers share two classes, one teaching math and science, the other reading and writing, while each their own social studies. CASLV has managed to provide equal time for science and social studies whereas many schools have to alter teaching them due to devoting more time to math and reading.

CASLV believes that an educated citizen in the 21st century must have the skills and understanding to participate and work productively in a technologically oriented and global environment. A significant step toward helping students achieve their maximum potential involves providing a rigorous, relevant, and college-preparatory curriculum. While the curriculum concentrates on STEM, it also provides a solid instruction in humanities and social sciences to educate the whole child. Advanced courses are offered to spur interest in and prepare for all students in STEM related careers. Science classes employ technology in laboratory explorations and experimentation. Computer simulations assist in expanding the number of lab opportunities in all grade levels. Teachers effectively use the inquiry-based approach to engage students in the learning process while encouraging high levels of interest. Students' observations and reflections are the key factors for maximum learning results through hands-on instruction.

To enhance critical-thinking skills, students work on inquiry-based activities and projects outside of the classroom throughout the school year. Each year, CASLV organizes a school-wide science fair in which all students participate. CASLV students then move on to participate in the regional and statewide science fairs. CASLV organizes and participates in local and statewide math and computer programming competitions, STEM fairs and Expos. Through various activities, competition days will become a targeted event to arouse student interest. Students will also have the opportunity to participate in robotics internships with Haas Automation.

(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?*

In addition to the classroom and state assessments, students are tested using NWEA's MAP testing which is then used to inform instructional decisions. As a growth-based instrument, MAP testing allows the teachers and administrators to monitor student growth and project state assessment performance. The tools provided in NWEA also help teachers group the students for more effective differentiation.

Based on student performance in the classroom, state tests, and MAP test results, the grade level or department level teams discuss student needs and possible interventions. There is an RTI process in place for the students who are consistently struggling or need to close and

academic gap. These students are approximately the bottom 20% of the whole population. The following services are available for these students:

1. Parent-Teacher conferences
2. Student Success Team Meetings
3. After and during school tutoring and homework help
4. Small group instruction with a specialist
5. Academic Clubs
6. I-Ready and Accelerated Reader

b. Explain how the school addresses underperformance and describe the corrective action plan procedures.

Our executive team and school leadership reflect on the successes and failures of the school, noting the key factors as to the underperformance. They will identify short-term and long-term solutions. There will be a thorough evaluation of teachers and their instruction abilities. A corrective action plan is developed with the principal and chief academic officer for implementation in the next school year.

*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.*

CASLV has consistently performed at a high level, with an overall 4-5 star rating. This is something we will continue to look at closely at with on all levels - staff, administration, and our board. If issues and concerns come up where we are not performing at a high-level, we will take immediate action to fine tune academic plans, procedures, and structures that are in place to ensure student success.

Closure will occur if the school maintains a 1- or 2- star school for more than three years. With that, there will be an overwhelming percentage of parents and families who would be consistently dissatisfied with the school with the academic performance. Also, if the school is not taking feedback from government entities and not making the appropriate changes for improvement, then it would be a red flag for why the school is consistently low performing.

*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.*

CASLV closely follows up on its students' college applications, acceptance and placement by utilizing several methods and tools. The most effective way is one-on-one, face to face conversations with all seniors by the College Counselor. This enables us to make sure all the college applications are turned in on time with all supporting documents and the students are ready. Secondly, the school uses an online tool to follow up on college applications and acceptances. Additionally, the College Counselor sends a survey to all HS seniors about their future plans/college enrollments right after May 1st National College Enrollment Deadline to get the most up to date information from the students.

Currently, at our Sandy Ridge Campus, it is a five-star campus. It is a Governor-designated STEM school. It has graduated 95-100% of its students over the last few years. Over the last 4 years, it was recognized by U.S. News & World Reports as one of the best high schools in the nation. In its latest

ranking, Sandy Ridge was the [highest-rated charter high school](#) in Nevada. Sandy Ridge was ranked #4 and the only schools ahead of it were CCSD magnet high schools.

- d) ***Readiness to Replicate:*** *What academic, financial, and operational metrics does the school and its Board use to determine readiness for replication?*

CASLV meets all requirements of the Charter School Performance Framework (CSPF). We have consistently met the designation of Quality or Meets Standards with our existing CASLV campuses.

Academic: End of Year State Assessments, MAP Data, Behavior Reports, Nevada Accountability Report Cards, Graduation Rate

Financial: Per Pupil Funding, Budget Reports, Student-generated Funds, Free-Reduced Lunch Rate Growth

Operational: Enrollment, Lottery Numbers, Teacher-Student Ratio, Student Retention Rate

- 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/AlignmentTemplate.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.*

This is not applicable. The existing CASLV campuses already serve grades Pre-K-12, so this new proposed campus will not be serving any 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.*

At CASLV, we have multiple ways of ensuring quality instruction. The setup of our entire system has been created to optimize growth and differentiation. We have advanced classes for students high above the average as well as on-level classes which contain a range of abilities from slightly above grade level to below grade level. Research shows this is the best approach when striving for growth for all types of learners.

Teachers give multiple assessments to gain data from which to drive their instruction. They utilize MAP Growth Assessments, which are analyzed 3 times a year, SBAC assessments, Common Formative Assessments, Weekly Assessments, and detailed, skill specific progress monitoring assessments. After assessments have been given, the teachers utilize PLC time to analyze their data and create a path forward leading to differentiation and maximum growth. In reading (specifically), teachers create skill specific intervention groups where students work on their deficit skills. Within the classroom for other subjects, teachers utilize whole group instruction, differentiated instruction in small groups, as well as differentiated homework. Students have an enrichment time as well to help

serve the needs of our English learners and students in the SST (RTI) process. Teachers utilize cooperative learning strategies, whole brain teaching, and even CHAMPS behavior management strategies. Teachers use several formats of differentiated instruction. Teachers use different resources to differentiate content. Our current curriculum has built in strategies for differentiated instruction from scaffolded instruction to ELL support. Many of our teachers use a variety of modalities to impart instruction such as media and visual and/or design lessons based on student learning styles. Some teachers use supplemental material in collaboration with the data that they have incurred. Many do flexible groupings based on formative data. We use online platforms to build foundational reading skills.

Furthermore, many of our teachers use different formats to practice instruction such as centers or choice menus. Our leadership will create opportunities to facilitate professional development to ensure continuous growth for teachers as well. We will have data analysis PD each year, teachers have grade level meetings, PLC meetings, on-going training in our curriculum programs, as well as general PD sessions for all subjects and classroom management. Shared leadership is facilitated through multiple levels - Admin meetings, Grade Level Chair meetings, meetings with Literacy Specialists, PLC meetings, and Grade Level Meetings. Shared leadership leads to collective efficacy, which leads to the highest impact on student growth.

CASLV currently serves ELL and FRL students at all campuses. In the 2019-2020 school year, Eastgate campus had /has the highest percentage of FRL students in our district. In that school year, only their 2nd year of operation, the campus achieved 4- and 5-Star ratings in Elementary and Middle School respectively as measured by Nevada School performance Framework in 2019. Students who need additional support are identified based on several criteria such as their FRL and EL status. Once identified, these students are provided with an ongoing and structured intervention program. These students are also provided with weekly free tutoring opportunities during after school hours. CASLV also offers a free Saturday school program that helps students with learning gaps.

Teachers use online software / programs to differentiate instruction. Just like the current CASLV campuses, the new CASLV campus will provide technology such as laptops and Chromebooks for students who need devices at home.

- 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?

There will be targeted intervention through data and benchmark testing. Students will receive RTI as identified by their teacher(s). Professional learning communities (PLC) will be utilized to share best practices for each student who is struggling. There will be opportunities for tutoring. Teachers will increase parent/family engagement to ensure students are succeeding at home. Success can be measured over time through utilizing MAP testing, the one benchmark used across all campuses. Communication to parents will be done through one-on-one contact (phone calls and meetings). The school has to ensure that the parent has continued access to Infinite Campus to track their child's progress. This is reinforced through school culture. There needs to be an expectation for transparency and clear communication with parents.

For students with exceptional abilities, initial staffing will be targeted to ensure they advance academically. Teachers will be trained to provide effective differentiated learning opportunities for

those needing additional challenges. Administrative planning and intervention will increase academic progress of all students including gifted students. Leadership will identify which teachers succeed at Advanced Placement instruction. Staffing will also need to lead advanced extracurricular that will support academic growth. Students will receive more challenging curriculum and instruction if they have mastered the majority of grade level standards of the current year.

- 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.*

There are multiple tiers to RTI that will be used across all grade levels to identify needs. School will use the RTI process that aligns interventions and educational support tailored for individual needs. Essential elements the process includes assessment, multi system of instructional services, data-based decision making and evaluation. The first tier is through high-quality instruction and proactive assessment. Some strategies to use are incorporating diverse technologies, inquiry-based learning, cooperative learning, and problem-based learning. The second intervention is targeted-based learning. This will be the use of a mid-unit evaluation like a quiz to a more formal evaluation like an end-of-unit test. This can be through program assessments designed by teachers. The third tier is intensive intervention and evaluation. The teacher will need to collect and analyze all data. A personal learning plan will be created for the student.

- 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?*

There will be multiple advanced placement courses available for the high school students. For all students, there will be extra coursework provided to push gifted students. They will be offered higher-level texts for selection. They will have opportunities to lead other struggling classmates. There will be extracurricular opportunities available to them such as ASTEM, debate, robotics, and mock trial.

- 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.*

In order to best meet the needs of all our students at the beginning of the school year we identify those students, in each grade level, that are performing significantly above grade level and place them in an advanced curriculum class. This allows the advanced classroom teachers the ability to meet the needs of those students through the next grade levels curriculum as well as designing more lessons and projects geared continuously at a DOK level 4.

We also offer clubs after school to all students that allow for participation in a more nontraditional academic setting. Students with advanced level proficiency are invited and encouraged to participate in more competition-based clubs that allow for them to continue to develop their knowledge and

skills at a level of rigor that keeps them challenged. Students are given opportunities to be in STEM based clubs after school such as Coding, Architecture, STEM Bins, 3D pen art, as well as Legos and Building for the Kindergarteners. During intervention time, students are divided up to work on skill deficits. Because our highest students do not necessarily have a "typical deficit," they may be put into a group providing enrichment rather than intervention. They may work on projects or novel studies, etc. As time goes on, students increase higher levels of achievement, leading to AP and advanced classes in high school.

- k) ***Matriculation:*** *Explain how students will matriculate through the school (i.e., promotion/retention policies) and how stakeholders will be informed of these standards.*

Students will matriculate based on the academic guidelines set forth by the student handbook for each campus. Stakeholders will be informed of promotion through formal documentation from the teacher and/or leadership. For retention, stakeholders will be notified of the possibility of retention midyear through a conference with the teacher and leadership. Retention will be communicated by leadership.

SCHOOL STRUCTURE: CALENDAR AND SCHEDULE

- 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.*

The annual academic calendar reflects parts of the Clark County School District. The start date, end date, national holidays, and spring break are the same. CASLV offers a three-week winter break and a weeklong spring break. The major difference is that CASLV offers 5 professional development days. These days are when teachers and staff can improve their craft, strategies, and action plans. In doing so, the students have a greater opportunity to succeed.

- 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.*

The school day will consist of 330 minutes of instruction. The start time will be determined closer to the opening of school. The dismissal time will be determined closer to the opening of school. English language arts will be taught for a later-determined number of minutes. Math will be taught for a later-determined number of minutes. STEM will be taught for a later-determined number of minutes. Social studies will be taught for a later-determined number of minutes. Once scheduled, all core subject classes will meet minimum time requirements respective to grade.

Allocating these many minutes to each subject will be optimal because it guarantees enough time for the 5 components of an effective lesson for each subject to be taught daily. This means that: 1) all students will learn the standard and objective being taught in a lesson; 2) the teacher will then be able to effectively teach the content; 3) the students and teacher can review the material together through guided practice; 4) the student can independently practice the material; and 5) the teacher can assess the student's knowledge of the content. This will occur throughout the week for each lesson.

The minimum number of hours and minutes per day and week will be 5 hours and 30 minutes and 27 hours and 30 minutes, respectively.

- 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?*

Registrars track attendance data. This comes with the help of teachers too. The goal is to identify trends right away. In doing so, a teacher can communicate with parents to ensure daily attendance. If need be, a counselor or administrator can work with the student and family to develop an individualized attendance plan if need be. Ultimately, the goal is to have an average daily attendance rate of 98% or higher.

DISTANCE EDUCATION

(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.*

This is not applicable because CASLV does not, and is not, seeking to operate a program of distance education.

- (2) Describe how the school will monitor and verify the participation in and completion of courses by pupils.*

This is not applicable because CASLV does not, and is not, seeking to operate a program of distance education.

- (3) Describe how the school will ensure students participate in assessments and submit coursework.*

This is not applicable because CASLV does not, and is not, seeking to operate a program of distance education.

- (4) Describe how the school will conduct parent-teacher conferences.*

This is not applicable because CASLV does not, and is not, seeking to operate a program of distance education.

- (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.*

This is not applicable because CASLV does not, and is not, seeking to operate a program of distance education.

PRE-KINDERGARTEN PROGRAMS (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.*

The new proposed campus will offer Pre-K in its first year of operation and in subsequent years. The plan is to have two sections for 40 students total. Each Pre-K spot will only be filled by a student that qualifies for free/reduced lunch.

CASLV is currently aware of the protocol needed to offer a Pre-K program on the new campus. Its Nellis Air Force Base Campus currently has the only Pre-K program in the CASLV network. It is funded through a state grant. This Pre-K program will only operate if there is funding available. CASLV will apply for multiple for state grants

- (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.*

If the Pre-K program is approved, CASLV will not charge 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.*

CASLV already operates a Pre-K program at its Nellis program. Similar to that campus, CASLV will hire a Pre-K coordinator to ensure that the program meets state requirements and the mission and vision of the campus. The Pre-k coordinator will work with campus leadership and K-1 grade level chairs to ensure vertical alignment of any academic and behavioral plans.

- (4) Explain how the school's proposed pre-kindergarten program may meet the federal pre-kindergarten expansion grant criteria.*

CASLV will follow the same criteria as it does with its Nellis Pre-K program.

HIGH SCHOOL GRADUATION REQUIREMENTS AND POSTSECONDARY READINESS

(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.*

This is not applicable, because CASLV is already approved to operate a high school.

- (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).*

This is not applicable, because CASLV is already approved to operate a high school.

- (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.*

This is not applicable, because CASLV is already approved to operate a high school.

SPECIAL POPULATIONS

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

- (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.*

CASLV has many staff qualified in their experience working with student with disabilities and achieve high academic outcomes. Many current principals and central office staff have made great gains in working with special education students across the spectrum. CASLV also has a special education coordinator who has achieved strong outcomes among staff in regard to teaching students with disabilities. Some of the staff include:

Ercan Aydogdu (Executive Director)
Mustafa Gunozu (Chief Academic Officer)
Selim Tanyeri (Director of Curriculum & Assessment)
Crissy Hanna (Special Education Director)

(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?*

See response for B as the same protocol is used in elementary and middle schools.

- b) (Middle and High Schools) How will the school identify and serve students who require special education services and develop transition plans?*

CASLV will utilize a Student Success Team (SST) as a prior intervention strategy. Prior intervention is employed when concerns have been expressed about academic achievement or the behavioral needs of an individual student. In most instances, prior intervention assists the school in determining whether the student has needs that can be met within the regular education setting without the need for special education, or whether the student is suspected of having a disability. SST assists students by providing modifications and alternatives to meet the student's needs. SST participation stimulates the school community to work together with the common aim of providing appropriate interventions and assistance for students with special needs in the least restrictive environment.

If a student is suspected of having a disability, CASLV will initiate procedures to evaluate the student for eligibility under the Individuals with Disabilities Education Act (IDEA) and the NAC.

Child Find – CASLV conducts annual child identification activities to create public awareness of special education programs, advise the public of the rights of eligible children and parents, and alert community residents and school personnel of the need to identify, locate, and assess children ages birth through 21. These measures include: 1) Child Find screenings; 2) Child Find referral log maintenance; 3) yearly advertising and posting of public notices regarding Child Find activities; and 4) communication with outside agencies regarding possible referrals.

Referral - CASLV accepts referrals from a variety of sources, including parents, custodians, school personnel, outside agencies, and the student. Unless the student is immediately suspected of having a disability, prior intervention strategies must be attempted and documented before an evaluation referral is appropriate. However, the evaluation process will not be delayed for the purpose of conducting prior interventions.

Within **45 school days** of the parent's consent for initial evaluation, the school shall conduct the initial evaluation and determine whether the student is eligible for special education and related services.

(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?

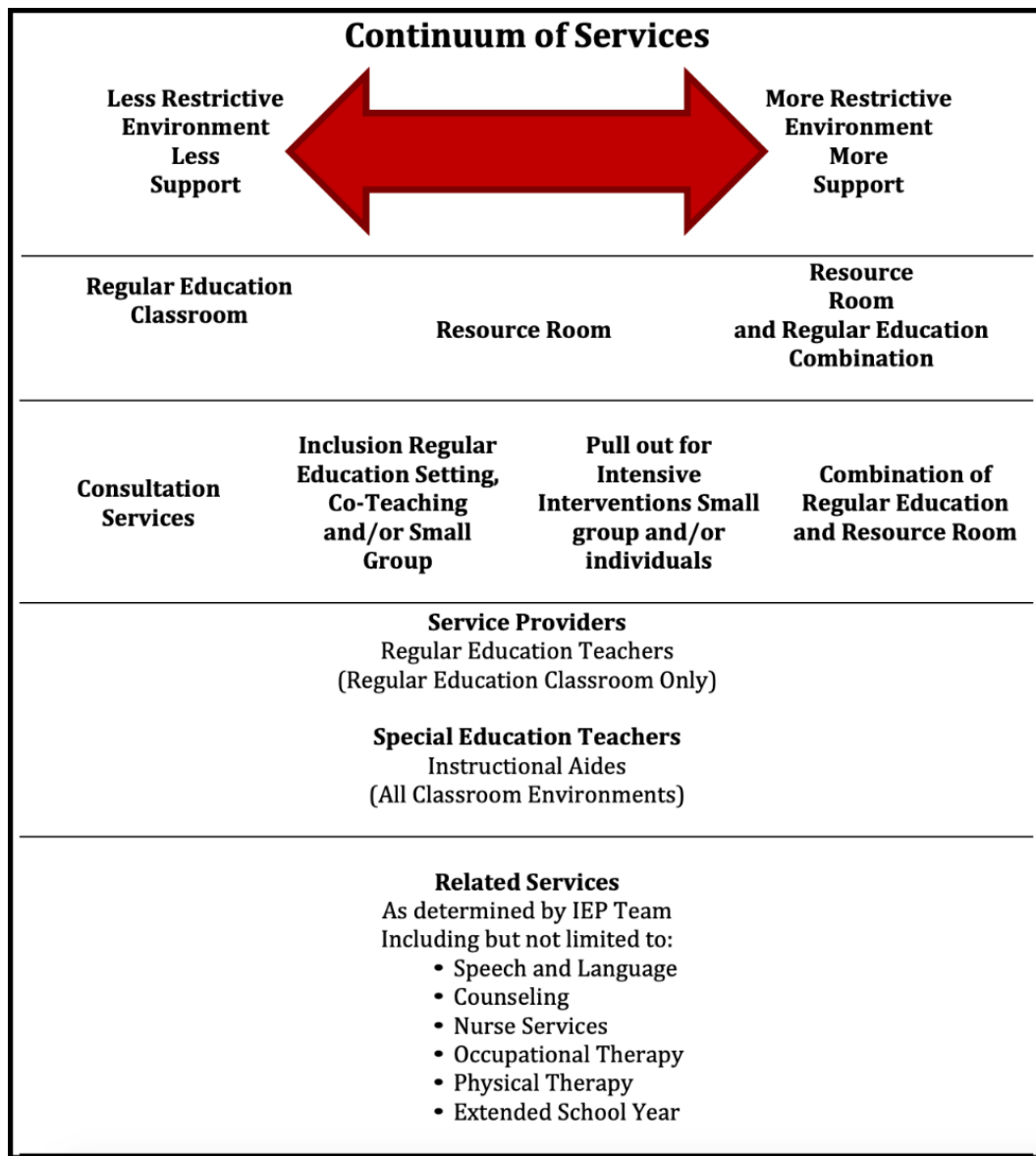
Students who are inappropriately placed in special education will be identified by progress monitoring students in special education on a routine weekly basis on their IEP goals. Students also take quarterly universal progress monitoring assessments that all students in the school are given. The special education

teacher will complete an analysis of data monthly to determine if students are meeting their goals. If students are meeting their behavior and/or academic goals and progress monitoring is showing growth, the IEP team can meet to discuss the exit of students who are no longer showing academic or behavioral needs.

If the school has a student who needs transitioning out of special education, the IEP team may transition the student out by revising the IEP to provide consultation services during the reevaluation period. If the team determines that student no longer needs an IEP, the student will be referred to the school psychologist who, with parental permission, will reevaluate the student. The MDT will then meet to determine if the student is still in the eligibility category or does not meet eligibility.

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.*

CASLV will provide a psychologist, occupational therapist, speech therapist, and counselor for any student as needed. There will be a utilization of SETTS and CTT across all grades levels as needed. To transition out, the student will need to test out of special education to ensure services are not needed. The response-to-intervention needs to be thorough and well-documented with multiple data points. Please see the chart below for its continuum of services:



(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?*

CASLV will promote that it is a school that will accept all students regardless of abilities, and that all learning levels are welcome. CASLV has been dedicated to hiring quality special education teachers and building strong special education departments across its 6 campuses. In student recruitment efforts, CASLV highlights its successes with the special education program through community presentations, social media posts, and circulation mailers. CASLV includes a nondiscrimination policy on its website, student parent handbook, and lottery announcements. CASLV’s best strategy and plan to recruit, enroll, and retain students with disabilities is by parents, educators, and staff putting the word out in the community. Families seek us out for enrollment with our history of providing exemplary services to every student.

(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?*

Collaboration/consultation/co-teaching services focus on special educators and general educators working together to best meet the needs of students with disabilities as well as children who may be "at-risk". Each school operates Student Success Teams (RTI) to promote data driven instruction, to individualize learning experiences and to effectively integrate resources which would positively impact the child's educational program.

The Individual/Small Group Instruction program provides students with disabilities support that helps to increase their opportunity to benefit from regular class placement. This is supplemental instruction which focuses on targeted IEP goals and objectives. Depending upon each student's individual needs, this instruction could include academic support, as well as assisting students in becoming independent in the "process" of learning through the use of compensatory strategies, and study/organizational techniques.

The Resource Room serves children whose disabilities require intensive programming. Continued participation in the child's regular class activities is encouraged. The Resource Rooms offer an alternative/modified curriculum in a small group setting, which provides personalized options that are not offered in the general education program. These placements are considered cross-categorical, meaning students with a variety of disabilities are served in the same special class.

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?*

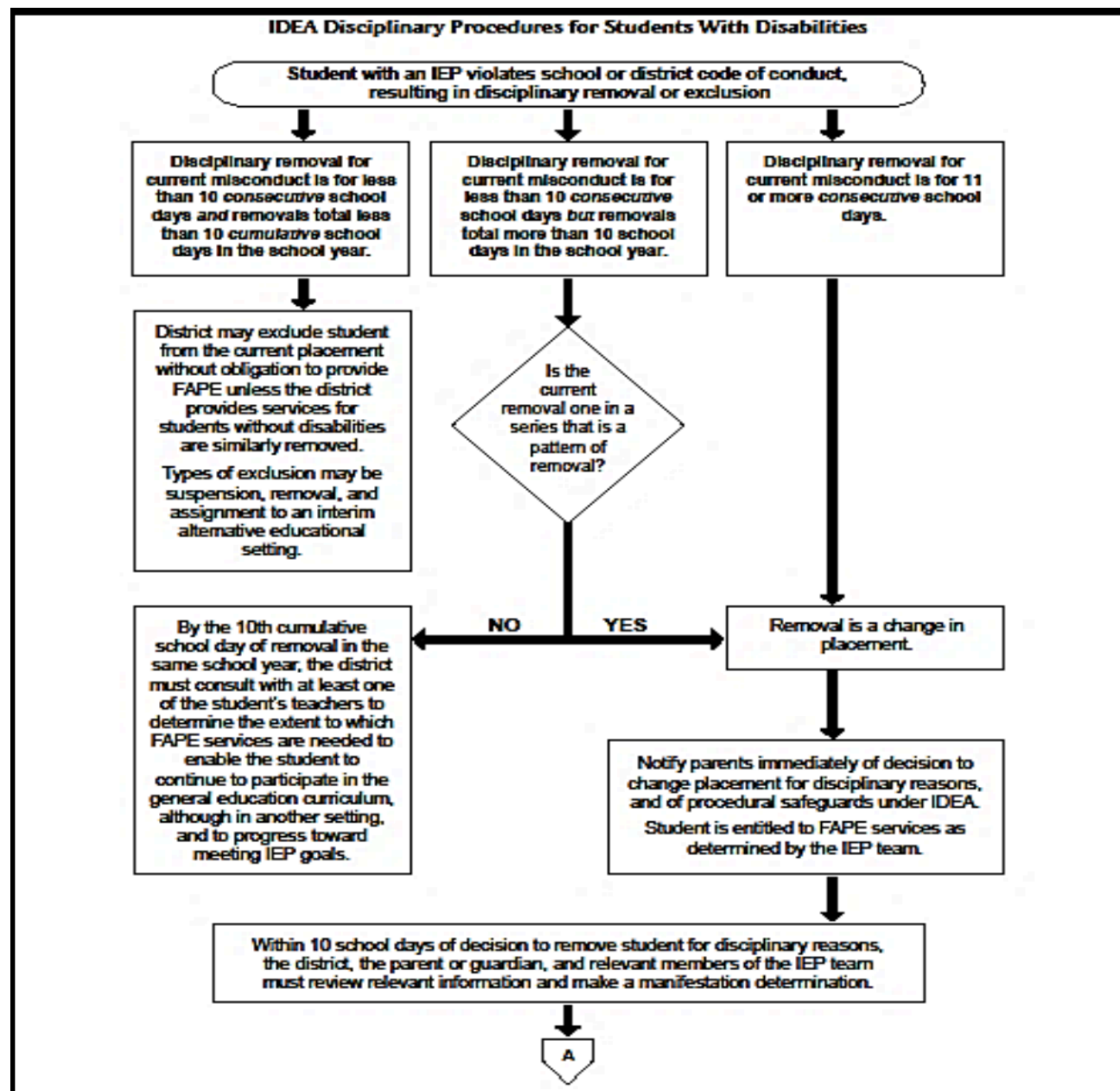
The Chief Academic Officer, Human Resources Director, Special Education Director, and school leadership will devise a school plan to train general education teachers in meeting the needs of students with disabilities. They will attend and recruit teachers at local teacher fairs, as well as teacher fairs in several states. Teachers who are not licensed in Nevada will apply for teacher licensure here. If a teacher does not have a Nevada state license and the teacher is certified in another area, the teacher will apply for an Option License. The Department of Education will analyze that teacher's transcript, and the teacher will have three years to complete his or her coursework in special education to obtain licensure.

All related service personnel, including speech and language therapists and school psychologists, are licensed in the State of Nevada or they have to apply for a license before they are hired.

- (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.*

Following the IDEA flow chart below protects students with disability rights. If a disabled student has a discipline problem, the administration contacts the parent for a parent meeting. If the student is suspended, the student's parent or guardian will pick up all of the student's schoolwork, on a daily basis, and return the finished work so that student's grades are not affected by his or her absence from school. If necessary, a teacher would provide service in the home setting or the student will have alternative instruction in an after-school program.

The IEP team will also meet after 9 days of suspension to complete a manifestation determination IEP meeting. The team will brainstorm other services and community resources that may benefit the student to prevent further behavior disruptions. A behavior analysis will be completed, and the team will reconvene to write a Behavior Intervention Plan (BIP). The team may also request a behavior therapist to help in the process. If the student has reoccurring events that result in further suspension, the team will meet after 9 suspensions and complete a change of placement. Please see the IDEA Discipline Procedures chart below:



- (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?*

Special Education teachers monitor their students' weekly progress to evaluate for growth and success. If a student shows no academic growth, the resource room is added to their IEP. Resource Room can be added up to 50% of the day to provide the necessary interventions to achieve academic

growth. If a student shows academic growth, then the student is provided a less restrictive placement with support. As a student successfully progresses towards full-time in the general education curriculum, the special education teachers may direct services in the regular education classroom with supplementary aides and services until the student receives consultation services. Quarterly progress reports are sent home. Progress reports are also sent home more frequently as determined by an IEP team. Student grades are also monitored weekly to see academic growth. If students are not receiving enough support determined by weekly progress monitoring and grade checks then the IEP is revised.

All middle and high school students use a daily monitoring sheet that general education teachers use to complete a check out daily. The sheet includes looking at direct instruction participation, class work participation, homework turned in, and citizenship. Each teacher signs the student out of class. Special Education teachers check students out at the end of the day. Copies of the form go home with student for his or her parent's signature. Special Education teachers keep a copy. Students return the signed copy the next day when they pick up his or her new folder.

The Special Education Director and Special Education Facilitator help monitor the academic and behavioral growth of disabled students to ensure that the students' needs are being met. Adjustments to instructional programs are made accordingly through the collaboration and progress monitoring of the general education teacher(s) and special education teachers.

(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?

Staff follows all IDEA procedures when implementing appropriate programs related to the evaluation, reevaluation, and any type of IEP by phoning parents to set up meetings and then following with two prior written notices.

Check-In/Check-Out systems and progress-monitoring reports are sent home on a predetermined frequency: daily or weekly. Quarterly progress reports and report cards are mandatory universal grade reports. Special education teachers and related staff are expected to have frequent communication with parents of students with emotional and/or behavioral needs.

Also, teachers communicate with parents via email and text messages throughout the day if necessary to give them updates, if a parent requests. In addition, the school uses Infinite Campus and website where they post all school events and homework assignments.

(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.

Not applicable, as distance learning will not be offered.

D) FINANCIAL PLAN

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.*

ACCOUNTING ORGANIZATION

The accounting department is primarily responsible for Accounting and Finance including back office duties.

Accounting Department Organization Chart

The organization's organizational framework provides the foundation for coordinating and administering the accounting management system. A description of the roles and responsibilities applicable to the accounting and operations staff is maintained by management.

Director of Finance Responsibilities: Overseeing the finance function, monitoring internal controls, refinancing debt, raising capital, debt and or equity appropriations, cash management, fund balances, and management activities. The Director of Finance is responsible to the Board of Directors and Executive Director for all long-range financial matters for Coral Academy of Science Las Vegas to establish organization-wide financial and administrative objectives, policies, programs, and practices, which insure the organization of a continuously sound financial structure.

The Director of Finance controls the flow of cash through the organization and maintains the integrity of funds, assets and other valuable documents.

Major Duties and Responsibilities:

- o Develops and implements accounting policies, coordinates systems and procedures, and prepares operating data and special reports as required, including interim and year-end financial statements. Maintains the organization's system of accounts and keeps books and records on all organization transactions and assets.
- o Establishes, coordinates and administers, as an integral part of management, an adequate plan for the control of operations including, revenue planning, programs for financing, fundraising forecasts, expense budgets and cost standards, together with necessary controls and procedures to effectuate the plan.
- o In conjunction with the Executive Director and Director of Finance, coordinates, reviews, and endorses budget proposals, discusses proposed changes and significant changes.
- o Compares performance with operating plans and standards, and reports and interprets the results of operations to all levels of management.
- o Provides for the control and editing of all organization orders, to insure conformity to established policies and procedures, and to facilitate data control and retrieval of records generated by these orders.
- o Establishes and administers non-profit tax policies and procedures.
- o Supervises or coordinates the preparation of reports to Federal, State, and Local government agencies.
- o Provides Site Directors and their schools with information required by them to carry out their assigned responsibilities.
- o Assures protection for the assets of the business through internal control, internal auditing and

assuring proper insurance coverage.

- o Provides advice on all matters to the Executive Director.

Accounting Staff Responsibilities

Accounting staff responsibilities are focused on accurately documenting the Organization's operations, collecting all money owed to the organization, and responsibly disbursing money owed to vendors.

The accounting staff consists of the following:

- o Designated Accountants. Responsible for performing a variety of administrative, office and clerical functions. Prepares accounting and financial reports and ensures accurate accounting systems and record keeping. Reports directly to the Director of Finance. Assists in recording of Accounts Payable, Accounts Receivable, Purchasing, Collections, and Coordinating activities with all schools.
- o Purchasing/Payroll Manager. Responsible for Purchases and Payroll transmission to the payroll processing company on a periodic base.

MANAGEMENT COMMITMENT

Senior Management at our organization shows its commitment to the accounting management system through the development and implementation of this accounting manual.

MANAGEMENT ACCOUNTING POLICY

Our organization has established an Accounting Manual that we feel is appropriate to our organization and meets the practices set forth in Generally Accepted Accounting Principles (GAAP). This policy is communicated throughout the organization. Department managers and supervisors are responsible for ensuring all employees understand the policy. To ensure our policy remains appropriate, it is reviewed at least annually at one of our Management Review meetings.

The Organization Accounting Policy:

It is the policy of our organization to design and produce financial statements in keeping with GAAP, Financial Accounting Standards Board (FASB) Statements, Generally Accepted Governmental Accounting Principles, (GAGAS) of Financial Accounting Concepts and comply with all statutory and regulatory requirements. We accomplish this by adhering to our Accounting Management System and use operational methods as documented in our Accounting Manual.

We strive to continually improve the effectiveness of our Accounting Management System by monitoring our performance against our established objectives and through leadership that promotes employee involvement. This concept represents our organization's commitment to quality accounting and the increasing need to better serve our students, stakeholders, and employees.

Conflicts of Interest

No employee, officer, or agent of CASLV shall participate in the selection, award, or administration of a contract involving CASLV if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, or any member of her or his immediate family, his or her partner, or a CASLV employee that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected.

See the CASLV Accounting Manual (Appendix A) Procurement Policies and Procedures section of this manual for further information regarding Conflicts of Interest and the penalties for violation. The CASLV Human Resources Policies and Procedures should also be reviewed for violation of and penalties associated with the CASLV Conflict of Interest policy.

ACCOUNTING MANAGEMENT SYSTEM

OBJECTIVES

The Director of Finance maintains all documents that identify the sequence of accounting processes and, in conjunction with the Accounting Department, defines the interactions of the processes within the procedures defining these processes.

Processes for management activities, provision of resources, and measurement reporting are included. Procedures shall include the methods needed to ensure that the accountability and control of processes are effective. The Director of Finance will monitor, measure, and analyze processes and implement any actions necessary to achieve intended results and continual improvement of the processes. Any processes that are outsourced that may affect our organization's conformity to requirements shall be controlled. The Director of Finance is responsible for defining the methods to control outsourced processes and procedures.

Internal Controls

Internal controls, procedures, and practices will be utilized to ensure that:

- o Obligations and costs comply with applicable laws.
- o All assets are safeguarded against waste, fraud, loss, unauthorized use, and misappropriation.
- o Revenues and expenditures applicable to organization operations are recorded and accounted for properly so that accounts and reliable financial and statistical reports may be prepared and accountability of the assets may be maintained.
- o Programs are efficiently and effectively carried out in accordance with applicable laws and management policy.

Audit Findings

The Director of Finance will promptly evaluate findings and recommendations reported by auditors and then determine proper actions in response to audit findings and recommendations (e.g., develop corrective actions). Audits can be but are not limited to the annual independent audit or program/contract audits performed by Federal, State, and Local auditors. The Director of Finance or designee should complete, within established time frames, all actions that correct or otherwise resolve the matters brought to management's attention.

TRANSACTIONS

All transactions recorded or posted into the Accounting Management System should be properly authorized and accurately represent the activity being documented. Both the timing and amount of the transaction should be in accordance with organization accounting policies defined in this manual.

Authorization

Transactions and other significant events are to be authorized and executed only by persons acting within the scope of their authority. It is the principal means of assuring that only valid transactions and other events are entered into. Modification or adjustment to previously recorded transactions requires authorization.

Timing

All transaction dates recorded in the organization accounting system should accurately reflect the date the transaction occurred. Revenues should be recognized when earned and expenses when incurred. Processing, cutoff and period-end closing schedules and procedures should be documented. Cash sales should be recorded at the time of sale and deposited.

Amounts

Prior or related transactions should be checked for conformity with the transaction being recorded

(e.g., match invoice to purchase order). Amount of posted transactions should be checked against source documents. Balances with third parties should be verified as appropriate (i.e. debtors, creditors, or landlord deposits, etc.). Transactions should be recorded in conformity with documented policies in Accounting manual (Appendix A)

Accuracy

Transactions should be recorded in the accounting system accurately. An approved set of general ledger and subsidiary accounts are maintained for assets, liabilities, revenues, expenses, budgetary accounts, programs, departments, and other accounts.

All transactions should be supported by documentary evidence, which becomes part of the accounting records. Error transactions should be reviewed, resolved, and cleared in a timely fashion. Manually determined control totals should be reconciled with recorded results. The Accounting Management System utilizes standard forms and provides control and accountability over these forms. Supervisors should review posted accounting transactions with source documents and processing documents.

GENERAL PURCHASING

Policy: The investment in supplies and capital equipment will be facilitated through the Business Office, maintained at the lowest effective level and supervised consistent with a common set of procedures and controls as required by all regulatory and customer contract requirements.

Purpose: To outline the actions to be taken for 1) the procurement of supplies and capital equipment, 2) the completion of related documents.

Scope: This procedure applies to the purchase of all supplies and capital equipment for all departments within the Organization.

Responsibilities:

All personnel that require a product or service must complete a request in online purchasing module specifying items for purchase and obtain required approvals. Director of Finance, Purchasing/Payroll Manager, & Designated Accountant are responsible for using good purchasing methods, optimizing price savings, quality or value of products, vendor working relationships, placing orders with approved suppliers, negotiating pricing with suppliers, and forwarding all paperwork to accounting for payment.

School Site Accountant is responsible for payment of invoices only after satisfactory completion or delivery of goods or services has been made. The Campus Site Personnel and Other Designated Individuals are responsible for receiving, inspecting materials, and forwarding all paperwork to the Business Office.

Procedure:

1.0 ORDER DETERMINATION AND REQUISITION

1.1 Purchasing should obtain the optimal price for any purchases. All purchases above \$5,000 require at least 3 quotes to be obtained. Quotes may be submitted by the requestor or the Purchasing/Payroll Manager can obtain the 3 quotes. The quotes are entered into online purchasing module along with evaluation and selection of the best option by the requestor. The Director of Finance or his/her designee reviews the 3 quotes and forwards the recommendations to the Executive Director for final review and decision.

1.2 For purchases of goods and supplies, a request in online purchasing module will be prepared by the originating individual or department. The purchase request should be completed and approved

with the following items and any additional supporting documentation:

- Complete description with part or model numbers and link to website if available
- Engineering drawings and specifications
- Type, Class, Grade required
- Quantity required
- Date required
- Requesting department and accounting code
- Recommended vendor or source if applicable

Other requirements

- Special shipping requirements
- Special inspection requirements upon receipt

For the following purchases, additional information is required:

- Textbooks – Full ISBN
- Airline tickets - passenger(s) legal name(s), date of birth, gender, departure/arrival airport codes and exact dates
- Vehicle rentals - vehicle type, exact dates and exact pick up/drop off locations

1.3 If the requisition is for subcontracted services:

- A complete description of the service to be performed
- Engineering drawings and specifications if appropriate
- Requirements for qualification of personnel
- Other documents such as insurance forms, etc.
- Quality standards to be applied

1.4 The Purchasing/Payroll Manager will analyze terms, vendor, pricing, quantity breaks, etc., and will order accordingly in the Organization's best interest. Purchasing/Payroll Manager will notify the requester of any material variances prior to placement of the order.

1.5 Reimbursements for purchases made by staff will be processed upon proper authorization through online purchasing module.

2.0 ORDER PLACEMENT

2.1 Requestor is responsible for completing a purchase order form for all orders. This can be processed through online purchasing module. Purchase orders are exempted for items such as salaries and related costs, utilities, and in state travel, or where a contract exists.

2.2 If there are any requirements for items to be inspected at the supplier's or the Organization's premises by the Organization or our customer, the arrangements and method of product release shall be included in the purchasing information.

2.3 Buyers must review their purchase orders for accuracy. The buyer submits their authorization through online purchasing module indicating the review was performed.

2.4 Orders can be placed with the vendor either by telephone, fax, internet or mail. When placing orders by telephone, the vendor contact, and date of order should be noted and a confirming copy of the order sent to the vendor. Pre-approval for any purchase is always required.

2.5 Purchasing/Payroll Manager is responsible for communicating with those receiving the supplies, following up on shipping, delivery, and expediting and partial shipments of ordered items.

Purchasing/Payroll Manager can either telephone vendors or use a PUR102 Ex1 PURCHASE ORDER FOLLOW-UP form to verify, trace or expedite orders.

3.0 RECORDKEEPING AND MATCHING

3.1 When Purchase Orders are issued, the Business Office copies will be placed in an Open File until the items are received. The Open File should be reviewed on a weekly basis to determine whether any orders need follow up.

3.2 Items will be received in accordance with procedure PUR103 RECEIVING AND INSPECTION. The completed vendor's packing list is kept at the site where the shipment was received.

3.4 For partial shipments, a note will be made in online purchasing module to identify the shipment as partially received. The original Purchase Order will be kept in the open file until all items are received.

See the CASLV Accounting Manual (Appendix A).

Referenced Procedures:

G&A101 Chart of Accounts

G&A104 Management Reports

G&A105 Period-End Review & Closing

G&A121 School Site Accounting

CSH101 Cash Boxes

CSH102 Cash Receipts And Deposits

REV102 Invoicing and Accounts Receivable

REV106 Gifts-In-Kind

REV107 Restricted Funds

CSH107 Bank Account Reconciliations

PUR106 Accounts Payable And Cash Disbursements

PURCHASING – ACCOUNTS PAYABLE

Proper vendor selection and utilization assist in controlling expenses. The following Purchasing Procedures should be utilized to account for and control all purchases and acquisitions of the organization.

Vendor Selection

The organization ensures purchased products and services conform to specified requirements. This starts with selection of appropriate suppliers, contractors, and consultants that have the capability and systems to supply products, materials and services to the organization's specific requirements. The organization should strive to validate the performance capabilities of all vendors and maintain the internal controls of the purchasing functions. Suppliers, contractors, and consultants are controlled to the extent necessary based on the effect of the purchased items on the quality of the organization's products and services. The organization should provide the methods for determining, documenting and, when applicable, inspecting vendors for compliance with organization policies and contract purchasing requirements. This applies to all vendors of products, materials, and services that directly affect the quality of the organization's products and services.

General Purchasing

The investment in supplies and capital equipment will be facilitated through the Purchasing/Payroll Manager, maintained at the lowest effective level and supervised consistent with a common set of procedures and controls as required by all regulatory and customer contract requirements. To outline the actions to be taken for 1) the procurement of all supplies and capital

equipment, 2) the completion of related documents. This applies to the purchase of all inventory items, supplies and capital equipment within the organization.

Receiving and Inspection

All parts, components, goods and materials should be received in an organized manner and inspected for conformance prior to stocking or use in order to provide an initial quality control inspection. Any items or shipments rejected will be properly quarantined from other inventory items until disposition. The organization should outline the steps for receiving and inspection of materials, components, or parts prior to use or the disposition of rejected items. This procedure applies to the receipt of all purchases.

Accounts Payable and Cash Disbursements

Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of general ledger accounts and appropriate timing of payments.

The organization should explain the practices for documenting, recording and issuing payments for accounts payable transactions. This applies to all purchases including contractor, consultant, merchandise and non-merchandise purchases.

Prepaid Expenses

It is the policy of CASLV to treat payments of expenses that have a time-sensitive future benefit as prepaid expenses and to amortize these items over the corresponding time period. For purposes of this policy, prepaid expenses are only accounted for at the end of the fiscal year and the amount considered to be prepaid remains at the discretion of the Director of Finance.

Reimbursements

Internal controls are required to ensure that only valid and authorized reimbursements are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments.

Purchasing and Procurement Bidding Policy

Defines when purchases or procurement is necessary to be obtained through a competitive sealed bidding.

See the CASLV Accounting Manual (Appendix A).

Referenced Procedures:

PUR101 Vendor Selection

PUR102 General Purchasing

PUR103 Receiving and Inspection

PUR104 Accounts Payable and Cash Disbursements

PUR105 Prepaid Expenses

PUR106 Reimbursements

- (2) **Attachment 21.** *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.*
- (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 21**. 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.*
- (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.*
- (d) Year 1 cash flow contingency in the event that state and local revenue projections are not met in advance of opening.*
- (e) Year 1 cash flow contingency in the event that outside philanthropic revenue projections are not met in advance of opening.*

Please see Attachment 21.

- (3) Submit a completed financial plan for the proposed school as an **Attachment 22** (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).*

Please see Attachment 22.

- (4) Submit, as an **Attachment 23**, 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).*

Please see Attachment 23.

- (5) Provide, as an **Attachment 24**, 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.*

Please see Attachment 24.

- (6) Complete the audit data worksheet in **Attachment 25**. 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 25**.*

Please see Attachment 25.

- (7) 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.*

CASLV does not do fundraising in terms of development. Any fundraisers that take place on CASLV campuses are in partnership with Parent-Teacher Organizations.

(8) 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.

Please see attachment Appendix A (Accounting Manual). The CASLV financial and accounting responsibilities are described in Appendix A Accounting Manual.

- Management responsibilities are on pages 11-15
- Internal Controls are on page 21
- Budgeting is on page 37

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*

- (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.

Please see Attachment 13 for campus achievement data from the Nevada Accountability Report Card.

CASLV’s Governing Board recognizes that integrity and honesty are imperative in the operation of the School. The Bylaws and the Conflicts of Interest Policy govern the Governing Board. The Bylaws include all rules, regulations, and ethics to which the Board is expected to abide. In addition, the Code of Ethics and Conflict of Interest Policy defines conflicts, interested persons, procedures for determining if a conflict exists, as well as how to handle potential and real conflicts of interest. Article III of the Code of Ethics and Conflicts of Interest Policy outlines the procedures as to how the Board should respond to a conflict of interest or ethical violation. These procedures allow for a Board member to abstain from voting or discussion if a conflict exists, and/or an investigation by non-interested parties, and/or possible dismissal from the Board if a member acts in an unethical manner.

The Code provides that those subject to the Code complete an annual statement attesting that they understand the Code and are in compliance. In addition, the Board will do periodic reviews to ensure compliance.

CASLV’s Board is comprised of individuals with a variety of backgrounds and experience. As Board Members, they provide governance to ensure that the school’s charter is faithfully and dutifully executed.

The board will conduct annual assessments of CASLV’s progress in both the culture and academics of the organization. These assessments will include student, parent, and teacher feedback. Based on these assessments, the Board will make the necessary adjustments to ensure that CASLV is on course to meet its Mission and Vision statements. Furthermore, each board member will receive four hours of professional development annually which will include, but not be limited to attendance at the National Charter School Conferences to learn about best practices, involvement in the Charter School Association of Nevada, and other trainings of fiscal management for nonprofit organizations. CASLV’s Board complies with the membership qualifications pursuant NRS 388A.320.

- (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?

CASLV is well equipped to meet the needs of a diverse student body with multiple learning styles. Students are assigned class activities based on their identified levels that are determined by MAP

and other placement test results. Teachers differentiate instruction per their students' cognitive and social needs. In-class assessments are also used to determine the level of understanding and design individualized instruction. Teachers utilize strategies that include tiered assignments, interest centers/groups, independent projects, flexible grouping, and varying questions. For students achieving substantially below grade level, educational materials that provide review and re-teaching are used.

- (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?*

School wide cluster grouping and within-class ability grouping strategies will be employed to cater instruction to students in need. CASLV's flexible scheduling will allow students who are struggling to attend enrichment and remediation classes to fill in the gaps in their learning. Teacher and classroom aides will implement pull-out and push-in interventions as part of the RTI. One-on-one and small group tutoring sessions will support in class instruction as extended school hour programs.

2. *Organization governance structure & board development:*

- (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*

The Bylaws and the Conflicts of Interest Policy govern the Governing Board. The Bylaws include all rules, regulations, and ethics to which the Board is expected to abide. In addition, the Code of Ethics and Conflict of Interest Policy defines conflicts, interested persons, procedures for determining if a conflict exists, as well as how to handle potential and real conflicts of interest. Article III of the Code of Ethics and Conflicts of Interest Policy outlines the procedures as to how the Board should respond to a conflict of interest or ethical violation. These procedures allow for a Board member to abstain from voting or discussion if a conflict exists, and/or an investigation by non-interested parties, and/or possible dismissal from the Board if a member acts in an unethical manner.

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- (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.*

Ms. Anne Diggins is the Director of Recruitment and Student Services and a Project Director for the Precollege Science Education Initiative at the University of Nevada School of Medicine. Ms. Diggins received her Bachelor of Arts degree in Journalism from the University of Nevada, Reno in 1986, and her Master of Arts degree from the College of Education at the University of Nevada, Reno in 2001. She is the Board President.

Mr. Philip Zhang is founder of Philip Zhang CPA, Ltd., “The Accounting Experts” and has over 15 years of public accounting and private industry experience. Philip’s professional experience includes managing of the firm’s accounting, tax and audit assurance practice as well as GAAP accounting and client support. Philip has worked with clients in a variety of industries and backgrounds and has experience with financial analysis, and personal and business income tax planning and preparation. Prior to founding his own firm, Philip was a partner at De Joya Griffith, LLC, Reeves, Evans, McBride & Zhang, LLP. Philip also worked as accountant for Farmer and Tompkins CPAs, Ltd. and as Director of Finance and Operations at Regent Industry. Philip graduated from the University of Nevada, Las Vegas in 2001 and holds a Bachelor of Science in accounting. He is a Certified Public Accountant of the State of Nevada as well as a Certified Fraud Examiner. Mr. Zhang is a member of the AICPA, the Nevada Society of CPA’s, and the Association of Certified Fraud Examiners.

Ms. Arlene Ishii Hayman has a Bachelor of Science degree from University of Hawaii, and a Bachelor of Education degree with Distinction in June 1974. She completed a master’s degree in education from University of Nevada in 2007. Ms. Hayman has also been a certified teacher since January 1997. She has taught for several years at different schools. She has also mentored University of Nevada, Las Vegas teacher interns through the Curriculum & Instruction Teacher Education Program. In addition, she served as Science Site Leader at Paradise Professional Development School, promoting science instruction in the school by attending Clark County School District meetings and communicating information to the staff. She completed the Coaches Training for Critical Friends Group through Southern Nevada Writing Project at University of Nevada, Las Vegas in 2008. Moreover, she is a member of the Science Cadre for Clark County School District. She was a recipient of a Science Teacher of the Year Award from the Southern Nevada Science Teachers’ Association. She achieved National Board Certification.

Mr. Tandogan is the Executive Director of Coral Academy of Science Reno. Mr. Tandogan received his Bachelor of Science in Mathematics from Ankara and went on to receive his Master of Science in Mathematics from Ataturk University in Erzurum. Mr. Tandogan also attended California State University’s Single Subject Teaching Credential Program in Long Beach, California.

Mr. James Brin Gibson currently serves at a law firm partner. Previously, he served as general counsel to Governor Steve Sisolak and Staff of the Office of the Nevada Governor. Prior to his appointment as general counsel to Governor Steve Sisolak, Mr. Gibson served as First Assistant Attorney General in the Office of the Nevada Attorney General. In this position, Mr. Gibson oversaw all bureaus and divisions of the Office of the Attorney General. Prior to this appointment, Mr. Gibson was Bureau Chief of Gaming, Business & Industry gaming in the office of the Nevada Attorney General. As a Bureau Chief, Mr. Gibson oversaw three divisions within the Attorney General's Office, including Gaming, Boards & Licensing, and Natural Resources. Prior to this appointment, Mr. Gibson was the chief of the Gaming Division and advised the Gaming Control Board and Nevada Gaming Control Board and Nevada Gaming Commission on all matters. Previously, Mr. Gibson worked in the gaming and regulatory department at the law firm of Lionel Sawyer & Collins, where he was a partner. From 2011 to 2014, Mr. Gibson was a member of the Colorado River Commission, where he served by gubernatorial appointment. Mr. Gibson has also worked as an associate adjunct professor at the University of Nevada, Las Vegas Boyd School of Law where he co-taught water law. Mr. Gibson earned both his law and undergraduate degrees from Brigham Young University.

Beth Kazelskis has played an active role with CASLV parents and has served as the PTO president before joining the CASLV board.

Dr. Carolyn Bellomo Warren is an associate professor of mathematics at the University of Nevada - Las Vegas. Dr. Warren has a B.S. in Applied Mathematics, a M.S. in Computational and Applied Mathematics, and a Ph.D Computational and Applied Mathematics – all from Old Dominion University. Dr. Bellomo Warren’s doctoral dissertation was based on several models of tumor growth. After graduation, Dr. Bellomo Warren worked for the Department of Defense as a scientist. After that experience, Dr. Bellomo Warren pursued an academic career. Dr. Bellomo Warren spent one year as a Visiting Assistant Professor at the University of Nevada Las Vegas and then three years as Assistant Professor at Texas A&M University in Corpus Christi. Dr. Bellomo Warren returned to Las Vegas in the summer of 2003 as Assistant Professor at UNLV. For research, Dr. Bellomo Warren has a dual specialty of Mathematics Education and Mathematical Biology.

(c) Identify any Board development requirements relative to the organization’s governance needs at each stage of growth.

All Board members are required to complete certain professional development training. As CASLV expanded, the Board received additional training to understand the law regarding open meetings to enable the board to maintain appropriate compliance with their expanding duties. In the future, the CASLV Board will receive additional professional development necessary to help guide them through the elements of any further oversight.

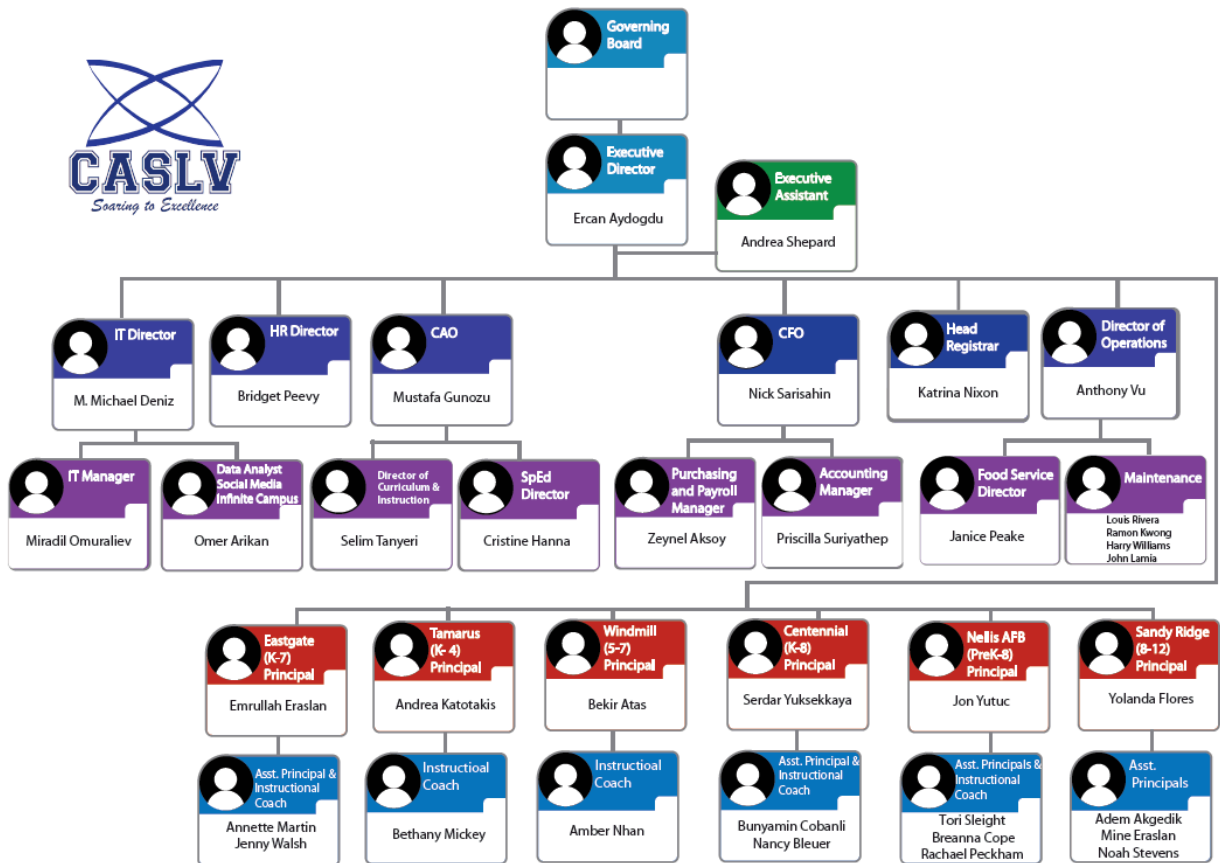
(d) Describe how the Board identifies and addresses conflicts of interest. Attach a code of ethics that includes a formal conflict of interest policy and specifies the procedures for implementing the policy.

No person shall serve on the Governing Board that has a conflict of interest, actual or perceived, in the school. A conflict of interest occurs when a governing body member acts on a school matter that could benefit or harm him or his immediate family members personally. An "interested person" is:

- (1) any person or spouse currently being compensated by the school for services rendered to it within the previous 12 months, as a full-time or part-time employee,
- (2) contractors with the school or their spouse,
- (3) vendors with the school, or
- (4) lessors of the school facility or other property used by the school.

3. *Organization charts and decision-making authority:*

(a) Provide the following organizational charts:



(i) *Current*

The network organizational chart is seen above. It is also attached as Attachment 16.

(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)*

The network organizational chart will be the same, except the Governing Board and Executive Director will be overseeing additional an campus per the expansion plan presented in this application.

Campus organizational chart will be the same for the first 3 years and the first 6 years. It is attached as Attachment 16.

(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)*

Director will be overseeing an additional campus per the expansion plan presented in this application.

Campus organizational chart will be the same for the first 3 years and the first 6 years. It is attached as Attachment 16.

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.

Please see the organizational chart above. Also see Attachment 16.

4. Describe the proposed organizational model; include the following information:

- a) Job descriptions for each leadership or shared/central office role identified in the organizational chart (provide as an **Attachment 12**)*

Please see Attachment 12.

- b) Resumes of all current leadership (provide as an **Attachment 13**).*

Please see Attachment 13.

- c) Previous student achievement data for the proposed instructional leaders at each proposed campus (if available) (provide as part of **Attachment 13**).*

Please see Attachment 13.

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:

- (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.*

Collectively, the CASLV core administrative team has extensive experience in in all areas of school administration in varied experiences and settings. These experiences include:

- School leadership and developing strong school leaders
- School business operations, finance, and budgeting
- Governance management and support to the Board
- Creating and continuing to develop curriculum, instruction, and assessment
- Supporting and developing programs for at-risk students and students with special needs
- Performance management
- Developing and continuing to build 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 14**).*

Coral Academy of Science Las Vegas Academic Team will provide essential coaching and focused training regarding the school's instructional model. The principal will receive support through in-house training on all components of NEPF, NSPF, PLC, PLTW, SEL, RTI, NWEA, IC and SIP. The minimum qualifications for a principal require a Master's degree or higher from an accredited college or university and a minimum of five years of school experience, including a minimum of three years of experience as a principal or assistant principal. Given Coral Academy of Science Las Vegas' rigorous educational model, the school also strives to choose candidates who have prior experience working with diverse demographics, including Gifted, Special Education, English Language Learners, and at-risk students.

Please see attachment 14.

7. *Explain your school leader's role in the successful recruitment, hiring, development and retention of a highly effective staff.*

The school leader plays a key role in recruiting, hiring, and developing highly effective staff. The new school leader of the proposed campus will work closely with human resources director for recruitment, hiring and retention of the highly effective staff members and site directors at the existing CASLV campuses as he/she identify the needs of new campus employees.

8. *Explain your campus instructional leader's role in providing instructional guidance and school culture guidance. How will the leadership teamwork in support of the campus instructional leader's guidance?*

The Executive Director and Chief of Academics will make sure that new campus director and instructional coaches are replicating the curriculum and the program of the current campuses. The school leader and instructional coach will be responsible for carrying the current curriculum and programs to recruited teachers and office staff and they will continue providing instructional guidance and support year-round. Formal and informal professional development for both returning and new staff will be required and be focused on the school's mission, vision, curriculums and developing programs. This will be developed and organized by the Chief Academic Officer, Instructional Coaches, Site Directors, and multi school collaboration to ensure student success and academic achievement.

9. *What systems are in place in your leadership team structure to ensure redundancies in knowledge and skill?*

As we continue to grow, our CASLV administrative team also grows. We are recruiting additional members to our central office team with high education and experienced backgrounds. We are training all team members first for school mission, vision, curriculum, programs and expectations. Then team members continue to attend city, state and nationwide conferences and professional development programs to keep up with the ongoing developments. The Executive Director and Governing Board are also working on additional options of reimbursing the cost of administration team's professional development courses.

LEADERSHIP FOR EXPANSION

- 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.*

As previously done at already replicated CASLV schools, some existing administrators and teachers at current schools will be transferred to the newly opened site to implement the educational program.

The central office will supervise every step of getting the new Henderson campus up and running as well as program implementation. CASLV has a proven replication model at multiple locations in Nevada. There will be formal and informal systems that will prepare leaders for their responsibilities. School leaders and the central office will hold weekly meetings to collaborate and support continued growth and program expansion. There will be a thorough professional development program that will be incorporated to ensure alignment and collaboration at all campuses.

- 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 15**). 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.*

This not applicable because Coral Academy of Science Las Vegas already has an Executive Director in place – Ercan Aydogdu. Mr. Aydogdu has been in this position since the start of the 2012-2013 school year. Please see attachment 15.

- c) *If a regional director candidate has not yet been identified, provide the job description (as an **Attachment 15**) 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.*

The regional leader is CASLV's current Executive Director Ercan Aydogdu. Thus, the job description attachment is not applicable. Please see attachment 15.

STAFFING

- 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.*

Excel file "RFA Staffing and Enrollment Worksheets" is included as Appendix B. This will also be submitted as a separate file along with this charter amendment application.

Proposed New Campus(es)

Management Organization Positions

Not Applicable	N/A	N/A	N/A	N/A	N/A	N/A
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Total Back-Office FTEs - - - - -

School Staff						
Principals	1	1	1	1	1	1
Dean of Academics	3	3	3	3	3	3
Dean of Students	2	2	2	2	2	2
Counselor	3	3	3	3	3	3
College Advisor	2	2	2	2	2	2
Test Coordinator	1	1	1	1	1	1
Classroom Teachers	75	75	75	75	75	75
Front Office Staff	3	3	3	3	3	3
Total FTEs at School	90	90	90	90	90	90

Network

	Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Number of elementary schools		5	5	5	5	5	5
Number of middle schools		5	5	5	5	5	5
Number of high schools		1	2	2	2	2	2
Total schools		11	12	12	12	12	12
Total Student enrollment		5,607	5,607	5,607	5,607	5,607	5,607

Management Organization Positions						
Executive Director / CEO	1	1	1	1	1	1
Chief Academic Officer	1	1	1	1	1	1
Chief Financial Officer	1	1	1	1	1	1
Director of Human Resources	1	1	1	1	1	1
Director of Operations	1	1	1	1	1	1
IT Manager	2	2	2	2	2	2
Director of Curriculum & Instruction	2	2	2	2	2	2
ELL Coordinator	1	1	1	1	1	1
Purchasing Manager	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Head Registrar	1	1	1	1	1	1
Food Services Director	1	1	1	1	1	1
Special Education Director	1	1	1	1	1	1
Book Keeper	1	1	1	1	1	1
Total Back-Office FTEs	16	16	16	16	16	16

Elementary School Staff						
Principals	5	5	5	5	5	5
Assistant Principals	7	7	7	7	7	7
Counselor	4	4	4	4	4	4
Classroom Teachers (Core Subjects)	80	80	80	80	80	80
Classroom Teachers (Specials)	25	25	25	25	25	25
Special Education Teachers	6	6	6	6	6	6
ELL/TESOL Teachers	3	3	3	3	3	3
Office	10	10	10	10	10	10

School Operations Support Staff	2	2	2	2	2	2
Total FTEs at Elementary Schools	142	142	142	142	142	142

Middle School Staff						
Principals	5	5	5	5	5	5
Assistant Principals	10	10	10	10	10	10
Dean	5	5	5	5	5	5
Learning Strategist	1	1	1	1	1	1
Testing Coordinator	2	2	2	2	2	2
Counselor	5	5	5	5	5	5
Classroom Teachers (Core Subjects)	60	60	60	60	60	60
Classroom Teachers (Specials)	25	25	25	25	25	25
Special Education Teachers	10	10	10	10	10	10
ELL/TESOL Teachers	3	3	3	3	3	3
Office	10	10	10	10	10	10
School Operations Support Staff	5	5	5	5	5	5
Total FTEs at Middle Schools	141	141	141	141	141	141

High School Staff						
Principals	1	2	2	2	2	2
Assistant Principals	2	3	3	3	3	3
Deans	2	4	4	4	4	4
Counselor	2	4	4	4	4	4
College Advisor	1	2	2	2	2	2
Test Coordinator	1	2	2	2	2	2
Classroom Teachers (Core Subjects)	34	50	59	68	68	68
Classroom Teachers (Specials)	10	15	18	20	20	20
Special Education Teachers	4	8	8	8	8	8
ELL/TESOL Teachers	2	2	2	2	2	2
Office	3	6	6	6	6	6
School Operations Support Staff	2	4	4	4	4	4
Total FTEs at High Schools	64	102	114	125	125	125
Total Network FTEs	363	401	413	424	424	424

HUMAN CAPITAL STRATEGY

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.*

Teacher recruitment is based on strong academic preparation, professional competence, intellectual rigor, emotional maturity, enthusiastic professional attitude, knowledge of instructional practices, and ability to contribute to the furtherance of the school's educational goals. In doing so, the following criteria are used:

- CASLV employs properly licensed teachers under The Nevada Department of Education, Office of Educator Licensure
- CASLV adheres to the provisions of NCLB Act and its waivers. CASLV teachers will be highly qualified in the core courses taught
- Teachers will possess the necessary technology skills to implement the educational program, manage the school website, communicate with parents through our School Information System, and use e-mail tools
- Teachers will abide by our staff handbook and constitute role models for our students and school communities

CASLV central office will set up a hiring committee in charge of interviewing teacher candidates. The hiring committee will consist of the school director, the department head of the relevant subject, an instructional coach and a teacher of the relevant subject. The interview process includes a sample lesson through which prospective teachers' classroom management skills and subject competency are observed. In addition, teachers' technology and computer skills are put to test in a session. CASLV's years of success in hiring qualified teachers has proven that this process is very effective in recruiting the best talents.

Hiring Schedule: CASLV Central office will hire the Principal at least three months prior to the school's commencement. Preferably, principal will have experience in STEM field and in school administration.

In order to recruit new staff, open positions will be advertised frequently visited nationwide websites such as LinkedIn.com and indeed.com, and in local newspapers. CASLV attends and hosts local education career fairs to reach out the best candidates and referrals from CASLV staff and parents will also be taken into consideration. The hiring committee will conduct interviews during the months of March through August to hire the teachers. The hiring committee will consider the school's mission and the target student population in selecting the most qualified teachers for the positions available.

- 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.*

As previously done at already replicated CASLV schools, some existing administrators and teachers at current schools will be transferred to the newly opened site to implement the educational program effectively. For external candidates, the Human Resources Director will advertise and recruit on frequently visited nationwide websites such as LinkedIn.com and indeed.com.

The central office will supervise every step of the program implementation at the new Henderson campus. CASLV has a proven replication model at multiple locations in Nevada. There will be formal and informal systems that will prepare leaders for their responsibilities, such as reviewing academic plans with the Chief Academic Officer and reviewing budgets with the Chief Finance Officer. School leaders and the central office will hold weekly meetings to oversee the entire replication process. There will be a thorough professional development program that will be incorporated to ensure alignment and collaboration at all campuses. Ultimately, the Executive Director will be responsible for hiring leaders.

- 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.*

CASLV teachers are key people in carrying out the mission, vision and goal of the school and therefore at the forefront of developing and maintain the school culture over the years. The teaching staff is supported through a number of means to help them grow and perform well. CASLV teacher professional development programs:

- Integrate with school goals to improve education;
- Guided by a coherent long-term plan;
- Driven by disaggregated data on student outcomes;
- Designed according to teacher-identified needs;
- Primarily school-based;
- Provide a strong foundation in subject content and methods of teaching;
- Informed by research on teaching and learning;
- Designed around collaborative problem-solving;
- Enable teachers to work with colleagues, in and beyond their school building;
- Continuous and ongoing, providing follow-up support for further learning;
- Incorporate principles of adult learning with sufficient time and other resources;
- Evaluated ultimately on the basis of its impact on teacher effectiveness and student learning.

Throughout the academic year, the teachers are exposed to many professional development practices and programs as below:

- Summer In - Service Programs
- Induction Programs
- Mentorship Programs
- Class Observations and Conferences
- Personal Growth and Improvement Plans
- Personal Need Based Workshops and Trainings
- Goal Setting with Coaches
- School Improvement Plans Based Workshops
- Summative Performance Reviews
- Peer Observations
- Weekly Reflections
- Walkthroughs

- Wrap-up Meetings
- Summer Institutes and Workshops
- Class Observations and Conferences

The core components of professional development include in-house and outside training activities. The in-house professional development consists of Professional Learning Communities (PLCs) meeting at school bi-weekly to discuss teaching practice, peer mentoring through peer observation to improve teaching practice, department level meetings to oversee the consistency and coherency in teaching and learning, and professional development days, a minimum of 10 days to build a learning culture at school. The outside professional development days include attending training events such as conferences.

Every academic school year starts with an extensive in-service program consisting of orientations for new staff, required annual trainings and workshops for school programs. There will be 5 days of in-services just before the school opens in academic year. New teachers will go through additional trainings. The induction program will consist of the following trainings and sessions:

- General School-wide Expectations and Non-negotiables,
- Personnel Handbook and Benefit Programs,
- Internal and External Communication
- Teacher Performance and Support Programs
- School-Wide Academic Goals, State and NWEA MAP Tests
- Academic Policies and Practices
- Master Calendar, Daily Schedules, Syllabi, Lesson Structures and Annual Plans
- Professional Learning Communities, Staff Meetings, Grade and Department Chair duties
- SIS use, Teacher Portal Network, Computers and E-mail System
- Positive Behavioral Support System, Incentive and Recognition Programs
- Supervision Duties and Responsibilities
- Emergency and Safety Plans
- Annual Sexual Harassment and Bullying Prevention Trainings
- Child Abuse and Neglect Training
- Special Education and Section 504 Training

New teachers will go over additional training and workshops to orient to the policies, practices, and procedures of the school. Mentor teachers will provide personal and professional support to the new teachers.

- 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?*

CASLV firmly believes that teacher quality is the most important variable in increasing student achievement. At CASLV, cumulative teacher evaluation protocols are implemented and recorded using an online tool. The annual and cumulative evaluation is based on multiple measures including formal and informal observations, classroom artifacts, professional contributions, and a major piece on student achievement and growth. A panel of observers including the key admin team takes part in recording and finalizing each evaluation. The evaluations span a definite period of time and are based on several performance categories. This evaluation model is based on current, best practices and national research findings. The system will have the following performance components:

- Relationship with Students

- Classroom Management
- Instructional Skills
- Proficiency in Instruction
- Student Achievement
- School Improvement Programs
- Extra-Curricular Activities
- Personal Qualities and Competencies
- Requested Documents/Materials/Duties
- Credentialing and Experience

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.*

Historically, the teacher retention rate at CASLV has been above **70%**. The following incentives are offered by CASLV in order to maintain high levels of teacher retention:

- Highly competitive salary
- Public Employee Retirement System contribution
- Health, dental and life insurance
- Personal and sick days
- Small classes, low teacher-student ratio
- Friendly environment
- Available instructional technology

CASLV is committed to offer highly competitive wages in order to retain its best faculty and staff. Benefit package includes one of the best healthcare coverage in the region with low co-payments, large physicians' network, zero or minimal hospitalization fees, dental care coverage and more. In addition, CASLV offers Public Employee Retirement System contributions. Moreover, we find that small classes and low teacher-student ratio play an important role in retaining our best faculty. Teachers tend to express higher levels of satisfaction when the number of students in classrooms is relatively low. The student teacher ratio at CASLV is 20 to 1 which is a major source of attraction for teachers.

SCALE STRATEGY

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.*

Proven educational program: The same successful educational model with all aspects will be implemented at the new location. Feedback from school administration, parents and students and later from the school staff may cause other site-specific programs to develop.

CASLV Central Office support and Supervision: CASLV central office will supervise every step of the startup and program implementation at the new location. CASLV has a proven replication model at multiple locations in Nevada.

Seed administrators and teachers to ensure successful replication: As previously done at already replicated CASLV schools, some existing administrators and teachers at current schools will be transferred to the newly opened site to implement the educational program at our new campus. In order to facilitate a smooth transition and long-term sustainability, the central office will transfer some of its

core teaching faculty and administration to the new campus. This strategy has been successful in effectively instituting CASLV's proven educational model.

Proven human resources management: CASLV central office will handle teacher recruitment for the new campus.

Professional training: A thorough professional development program will be incorporated.

Weekly coordination meetings: School principals and central office staff will hold weekly meetings to oversee the entire replication process.

- 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.*

This is not applicable to CASLV.

- 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.*

As previously done at already replicated CASLV schools, some existing administrators and teachers at current schools will be transferred to the newly opened site to implement the educational program at our new campus. In order to facilitate a smooth transition and long-term sustainability, the central office will transfer some of its core teaching faculty and administration to the new campus. This strategy has been successful in effectively instituting CASLV's proven educational model.

- d) *Explain any shared or centralized support services the management organization will provide to campuses in Nevada.*

This is not applicable to CASLV.

- 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 19**. 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.*

This is not applicable to CASLV. See Attachment 19 for why this is the case.

- 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	Executive Director (ED)/Chief Academic Officer (CAO)	N/A	Governing Board	Principal/ Assistant Principal/ Instructional Coach
Curriculum	ED/CAO	N/A	Governing Board	Principal/ Assistant Principal/

				Instructional Coach
Professional Development	ED/CAO	N/A	Governing Board	Principal/ Assistant Principal/ Instructional Coach
Data Mgmt & Interim Assessments	ED/CAO	N/A	Governing Board	Principal/ Assistant Principal/ Instructional Coach
Promotion Criteria	ED/CAO	N/A	Governing Board	Principal/ Assistant Principal/ Instructional Coach
Culture	Central Office	N/A	Governing Board	School Administrative Team
Budgeting, Finance, and Accounting	ED/CFO	N/A	Governing Board	Principal/Registrar
Student Recruitment	Central Office	N/A	Governing Board	School Administrative Team
School Staff Recruitment & Hiring	ED/HR	N/A	Governing Board	School Administrative Team
HR Services (payroll, benefits, etc.)	ED/CFO/HR	N/A	Governing Board	Principal
Development/ Fundraising	Central Office	N/A	Governing Board	School Administrative Team
Community Relations	Central Office	N/A	Governing Board	School Administrative Team
IT	ED/IT Manager	N/A	Governing Board	Principal
Facilities Mgmt	ED/Facilities Manager	N/A	Governing Board	Principal
Vendor Management / Procurement	ED/CFO	N/A	Governing Board	Principal
Student Support Services	Central Office	N/A	Governing Board	School Administrative Team
Other operational services, if applicable	Central Office	N/A	Governing Board	School Administrative Team

STUDENT RECRUITMENT AND ENROLLMENT

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.*

CASLV will use comprehensive outreach to reach all potentially interested students and parents have equal access to apply and enroll at the school. This plan includes recruiting and marketing initiatives to target the entire community and specific initiatives targeting economically disadvantaged students and families and those who may have limited English proficiency. A few things CASLV will do is.

CASLV will use a neighborhood door-to-door campaign in the Pittman & Cadence communities of Henderson and the area surrounding the proposed location such as Whiteny and Downtown Henderson. CASLV will hold neighborhood block celebrations in coordination with feed the block campaigns. CASLV will have bilingual support team members at each outreach event to ensure all community members can communicate with CASLV about the school curriculum. CASLV will also use banner advertisement on the proposed location and hold tables at local malls, sporting and community events, and religious organizations to reach all demographic populations. CASLV will also try to build partnerships with nearby businesses and organizations, so that they can place their marketing flyers and/or speak to their patrons. These places include post offices, libraries, gas stations, apartment complexes, casinos, and Spanish-language worship services.

CASLV will also use direct mail to notify families about the opportunity to attend the school. Marketing materials will contain bilingual language (Spanish & English) to inform parents that all students are welcome to apply to CASLV regardless of their socioeconomic status, race/ethnicity, home language, or enrolled academic program (Special Education, English Language Learners). Promotional materials and announcements will be made available in multiple languages other than English (as needed) in order to accommodate English Second Language (ESL) families.

The school will have a website following the similar layout of the school information built with language translation options, enrollment and opening timelines, curriculum examples, as well as location and registration procedures. Digital and social media advertising are used in order to reach out to a broad audience through ads which direct parents to click on the school's website. Examples of social and digital marketing/ads include: Ads on Facebook, Digital ads on Pandora, sponsored ads on Instagram, or Google Ads.

Promotional flyers and/or postcards will be distributed via direct mail and/or directly to community groups to ensure that harder-to-reach families are aware of the school and their eligibility to apply for enrollment. Promotional materials and announcements will be made available in multiple languages other than English (as needed) and disseminated to local community organizations to make sure that "harder-to-reach" families (e.g. single-parent families, low socio-economic households, etc.) are aware of the choice program and their eligibility for enrollment. This information will also be posted in local public facilities (as permitted by local regulations) including at post offices, community centers, parks/recreation centers, libraries, and other locations of free public access.

Marketing materials will be produced in Spanish and English (the school will work in conjunction with local translation service providers should its outreach efforts reveal the need for translations into additional languages). In addition, the CASLV Board and the Executive Director will continue to build relationships with community groups and organizations. In partnership with community organizations, informational events at open forums such as community centers, parks, and libraries

will be held to inform the public. All of these methods are key to successful recruitment of students. It is expected that many of the organizations committed to partnering with the school will help with public awareness and student recruitment.

Discussions with community stakeholders (e.g., community leaders representing all local racial/ethnic groups, community boards, media figures and editorial boards, parents, parent organizations, etc.) will assist in disseminating information about the school. A grassroots campaign is important to ensure that “harder-to-reach” families (e.g., single-parent families, low socioeconomic households, second language families, etc.) are aware of the choice program and their eligibility to apply for enrollment. The grassroots campaign part of CASLV’s marketing and will focus on building relationships with community groups by utilizing a door-to-door approach to ensure effective communication with families and community members.

The school will promote and host informational meetings near or at the school’s proposed location, which would be accessible to all interested in attending. These events would be promoted in the same manner as listed above. During the informational meetings, which will be held at various times during the day and evening in order to give parents options, the school will highlight its program and how it will serve all students.

CASLV will work to ensure at least one (1) informational meeting each month targeting interested families and students until enrollment targets are met. CASLV has interested individuals who live or work near the proposed community, including some community members from Tamarus, Windmill, Sandy Ridge and Eastgate campuses who are actively engaged in marketing for the school. Many of these individuals have already shared information with community families and businesses or with other interested groups about the proposed school.

Once opened, parents and community partners will be encouraged to inform family, friends, and their community groups about the school. Local elected officials and community leaders will be invited to visit the school. They will also be given updates on the program’s growth and asked to share open enrollment information with their constituents through their newsletter and upcoming community meetings.

The school will implement an open admissions policy wherein the school will be open to any student who is eligible for attendance in public schools in the state, unless the number of applicants exceeds the capacity of the school’s facility. In such a case, all applicants shall have a chance of being admitted through a random selection (weighted lottery) process. If the number of applications falls short of the established capacity, supplemental registration periods may be held for the purpose of reaching student capacity.

- 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.*

CASLV is committed to recruiting and retaining a diverse population of students that reflects the demographic profile of its surrounding zone schools. Please see table showing CASLV’s continuous growth in its diverse populations and demographic profile to schools in close proximity to traditional public schools. It should be noted that CASLV recently participated in the National School Lunch Program. As a result, CASLV’s free and reduced lunch percentages rose an average of almost 10%.

CASLV's school information systems changed a few times since opening in 2007 and statewide data only recently required separation by campus, the data below reflects the aggregate data for all CASLV schools. For comparison purposes, we used the zoned traditional schools in the area and found this data from the Nevada Accountability Portal at nevadareportcad.nv.gov.

Student Demographic Percentages, 2014-2015									
	Asian	Hispanic	Black	White	Pac Isl.	2+	IEP	ELL	FRL
CCSD	13.4	23.8	8.4	40.7	3.9	9.0	9.8	6.9	37.5
CASLV	23.4	12.4	6.3	50.8	1.7	4.2	4.4	0.0	5.8

Student Demographic Percentages, 2015-2016									
	Asian	Hispanic	Black	White	Pac Isl.	2+	IEP	ELL	FRL
CCSD	12.0	26.3	9.5	37.3	3.9	10.0	10.7	7.6	42.9
CASLV	24.0	14.5	5.4	44.7	1.6	9.0	3.5	2.8	5.7

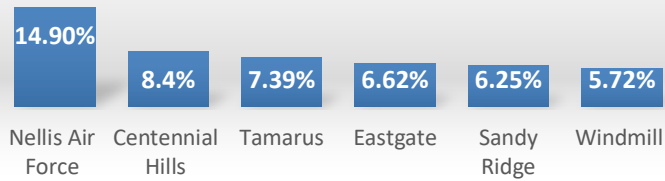
Student Demographic Percentages, 2016-2017									
	Asian	Hispanic	Black	White	Pac Isl.	2+	IEP	ELL	FRL
CCSD	12.2	26.5	9.6	36.0	3.7	10.7	12.3	7.0	50.1
CASLV	18.3	15.5	8.4	45.3	1.3	10.5	5.5	2.9	21.5

Student Demographic Percentages, 2017-2018									
	Asian	Hispanic	Black	White	Pac Isl.	2+	IEP	ELL	FRL
CCSD	12.2	27.0	9.3	35.1	4.5	11.4	12.1	7.9	44.8
CASLV	22.9	16.1	8.0	43.5	3.9	11.0	5.2	5.5	12.0

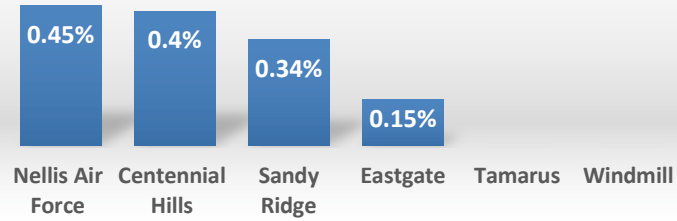
Student Demographic Percentages, 2018-2019									
	Asian	Hispanic	Black	White	Pac Isl.	2+	IEP	ELL	FRL
CCSD	11.5	26.7	9.2	35.5	4.7	12.0	12.2	6.6	54.0
CASLV	19.8	17.5	8.2	41.3	2.1	10.6	5.4	3.8	14.3

Based on recent data from the start of the 2020-2021 school year, CASLV's FRL population increased to:

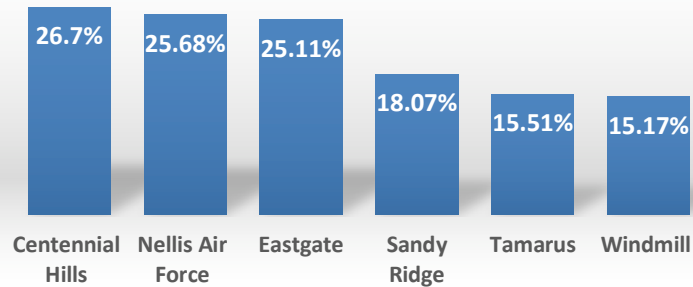
African American %



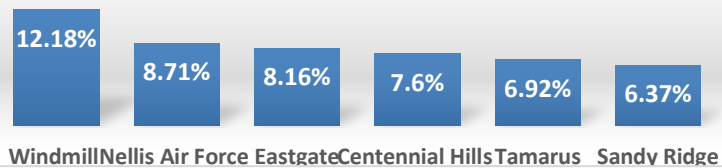
American Indian %



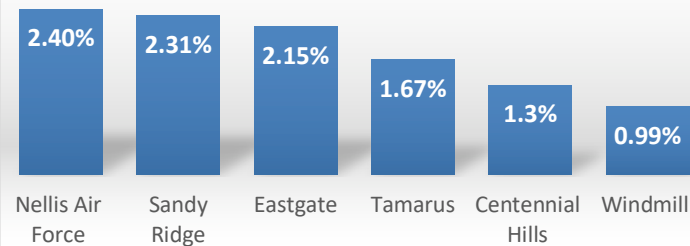
Hispanic %

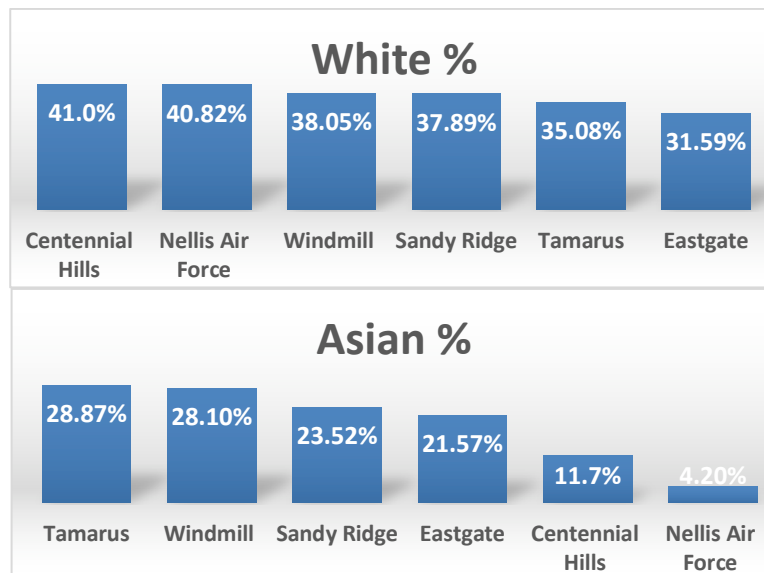


Mixed Race %

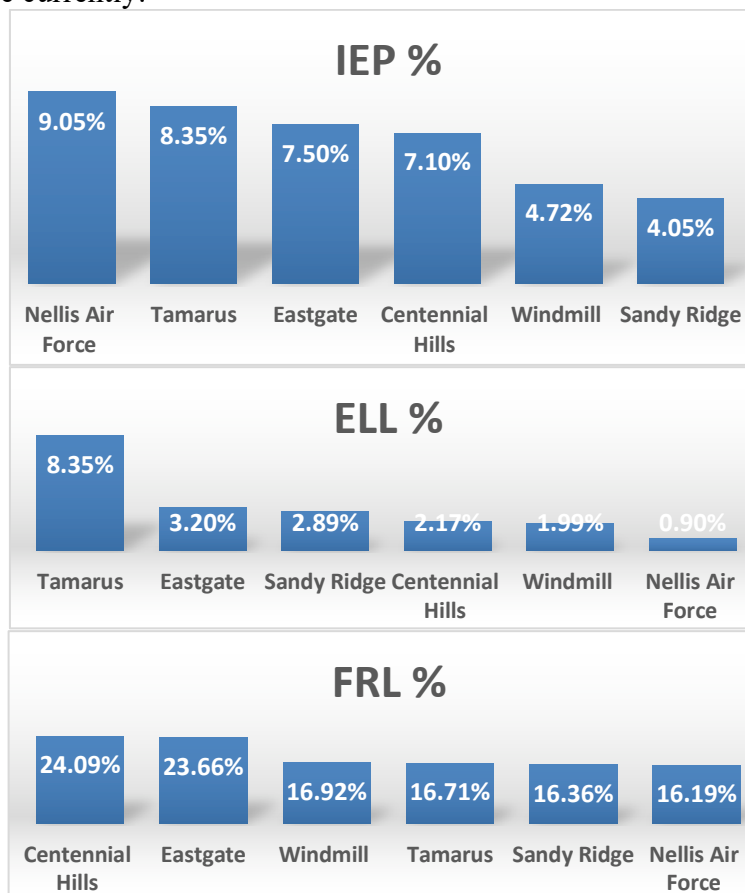


Pacific Islander Race %





Based on recent data from the start of the 2020-2021 school year, CASLV's demographics for IEP, ELL, and FRL are currently:



- 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 lottery¹ 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.

To meet the SPCSA's criteria CASLV will implement the following. First, the National School Lunch Program (5) which is likely to attract students who receive free and reduced lunch and would factor into their decision to attend CASLV. This will attract more students who qualify for free/reduced lunch.

CASLV will also implement an intense grassroots campaign (2) that reaches students and families in non-traditional means that are likely to educate families about CASLV and the charter application process, who would normally not know about these options. At least 45 days before the initial school lottery, CASLV will send mailers out to the surrounding area to inform families that we will have more openings for our Henderson campus. Instead of sending them within the required 2-mile radius, CASLV will send the bilingual (English and Spanish) mailers within a 5-mile radius. The mailers will stress that the campus is tuition-free, is a part of the National School Lunch Program, and provides a top-quality education. The mailer will also contain a QR code that leads to a SchoolMint application that will be mobile-friendly.

CASLV will apply to operate a pre-K program (1) in its first year and subsequent years. CASLV will apply for state funding through multiple grants. The pre-K program will meet all state and federal requirements. The pre-K program will only be open to low-income students. There will be two sections of pre-K classes for a total of 40 students served.

Lastly, CASLV will institute a weighted lottery specifically for the new proposed campus (4). The weighted lottery will be approved by the CASLV Board of Directors and provided to the SPCSA. Currently, the weighted planned lottery will be:

Priorities	Proposed Weighted Lottery
1	children of currently employed CASLV staff
2	sibling of current students
3	Children enrolled in any pre-k program within CASLV
4	ELL living within 2-mile radius
5	FRL living within 2-mile radius
6	Any other students living within 2-mile radius
7	All other students living in Clark County

¹ 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.

- 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.*

Applications open window for the next school year is November 1st to February 28th. All applications that are submitted between November 1st and noon of February 28th, will be included in the lottery. The lottery will the first business day after the application closes. Any applications received after February 28th will be subject to an additional lottery if applicable.

Once the lottery takes place CASLV will mail the lottery results to the address provided on the online application within 7 days of the lottery. This letter will provide further information for you based on the results of the lottery.

Coral Academy of Science Las Vegas shall not base admission on intellectual ability, measures of achievement or aptitude, athletic ability, or discriminate on the basis of ethnicity, race, religion or disability.

School receives all kindergarten enrollment applications for the following school year during the announced enrollment window which will be determined by the school administration. The enrollment window applies only to kindergarten; for all other grades, if the grade is not yet full, a pupil must be enrolled and receive instruction at the time the pupil seeks enrollment; if the grade is full, the pupil's name is placed on an enrollment waiting list and chosen from the waiting list by lottery as soon as a space becomes available in the grade. CASLV will conduct a public lottery on a pre- announced lottery date if school has more applications than open spaces available in each grade level.

The lottery will consist of the names of all students whose parents have filled and returned the application form to the school registrar either as paper records or electronically. Once the enrollment has reached capacity, students will be put onto a waiting list. *An exception to this is kindergarten enrollment: if more pupils apply than the building can accommodate, all names are subject to the lottery.* Once students are on a waiting list they will receive an announcement notifying them of their status and the procedures for holding the lottery. They will be asked to confirm whether or not their child(ren) should be left on the *enrollment* "Wait List".

For each grade, those names will be drawn from a "jar" or sorted by a software application to put the waiting list in a random order. The students then will be accepted in that order as long as there are available spots. The rest of the students will remain in the waiting list at their randomly determined position. Any new application will be added to this waiting list without a wait list number until all the names in the original waitlist are used. Another lottery will be conducted to determine the waitlist order of the applicants that have applied later.

- 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.*

The target for the new campus is to enroll 1,850 students total for the first year 2022-2023. 40 students will be enrolled in pre-k. 1,264 students will be enrolled in the elementary grade levels (K-5). 546 students will be enrolled in each middle school grade level (6-8). In the second year (2023-2024), those overall student population will remain the same but it will add 9th & 10th grades. There will be a natural drop off in students that will help keep the 1,850 target enrollment constant. In subsequent years, the campus will grow by a grade and this strategy will remain in place. It helps with students transferring or moving away. By fall 2025, there will be consistent year-over-year enrollment because all grades will be in place. The demand to enroll in other CASLV schools have increased gradually

since its inception in 2007. It is expected that the current wait list parents will still be interested in the school in future. Registrars will be in charge of student recruitment and admission process. Ultimately, a weighted lottery will ensure that we meet the enrollment for the new campus.

- 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?*

All site registrars are trained/re-trained yearly on the enrollment process and requirements. Once the student is accepted through the lottery process they completed the enrollment packet. If a student has a part of a special populations (IEP/504) then the registrar completes enrollment and notifies either the Special Education Facilitator 504 Coordinator to review the student's file and meet with the family to make an academic support plan.

- 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?*

This Henderson area expansion will serve our current students as well as an additional 1,850 new students. Once the new Henderson campus has been approved, postcards to the homes within a 5-mile radius of the school (3 more than the required 2 miles) will be sent out to families in order to initially place students in the first year. Ongoing enrollment for subsequent years will follow our current model where current students advance to the next grade each year. The added seats will be filled with our extensive waitlist, so filling the new seats will not be difficult. Recruitment at the new Henderson campus will mirror the procedures we have in place at our existing campuses and will include many events such as - Math Matters, Social Media, Open Houses, Family Nights, Festivals, STEM Expo, and other events that the central office incorporates.

- h. *Complete the following tables for the proposed school to open in 2022-23.*

Excel file "RFA Staffing and Enrollment Worksheets" is included as Appendix B. This will also be submitted as a separate file along with this charter amendment application.

1) *Minimum Enrollment*

Grade Level	Number of Students					
	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028
Pre-K	80	80	80	80	80	80
K	465	482	482	482	482	482
1	580	560	546	546	546	546
2	570	555	538	535	535	535
3	570	555	535	530	530	530
4	570	555	535	530	530	530
5	570	550	535	525	525	525
6	552	521	528	497	497	497
7	546	506	506	496	496	496
8	534	500	500	490	490	490
9	150	224	224	224	224	224
10	145	224	224	224	224	224
11	140	150	224	224	224	224

12	135	145	150	224	224	224
Total	5,607	5,607	5,607	5,607	5,607	5,607

2) *Planned Enrollment*

Grade Level	Number of Students					
	2022	2023	2024	2025	2026	2027
	2023	2024	2025	2026	2027	2028
Pre-K	80	80	80	80	80	80
K	465	482	482	482	482	482
1	580	560	546	546	546	546
2	570	555	538	535	535	535
3	570	555	535	530	530	530
4	570	555	535	530	530	530
5	570	550	535	525	525	525
6	552	521	528	497	497	497
7	546	506	506	496	496	496
8	534	500	500	490	490	490
9	150	224	224	224	224	224
10	145	224	224	224	224	224
11	140	150	224	224	224	224
12	135	145	150	224	224	224
Total	5,607	5,607	5,607	5,607	5,607	5,607

3) *Maximum Enrollment*

Grade Level	Number of Students					
	2022	2023	2024	2025	2026	2027
	2023	2024	2025	2026	2027	2028
Pre-K	80	80	80	80	80	80
K	545	545	545	545	545	545
1	545	545	545	545	545	545
2	545	545	545	545	545	545
3	545	545	545	545	545	545
4	545	545	545	545	545	545
5	555	555	555	555	555	555
6	560	560	560	560	560	560
7	550	550	550	550	550	550
8	540	540	540	540	540	540
9	295	295	295	295	295	295
10	290	290	290	290	290	290
11	285	285	285	285	285	285
12	280	280	280	280	280	280
Total	6,160	6,160	6,160	6,160	6,160	6,110

- 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.*

Based on our academic model, having four sections in each elementary grade level is effective. Especially in grades K-5, the school implements team teaching model where teams exchange students to teach their subjects.

The opening of the proposed Pre-K-8 campus in fall 2022 with a starting enrollment of 1,850 students will follow the same enrollment plan that was used to at the CASLV campus. Given that CASLV parents want a feeder school option and overcrowding is an issue in populous parts of Clark County, CASLV expects to see a high demand for this new campus. In addition, this campus will serve to relieve a portion of the waitlist at the Tamarus, Windmill, Sandy Ridge and Eastgate campuses that currently has 4,333 children. This is because current students will be given an opportunity to transfer to the new campus for the first year, and that will free up spots at those campuses. Additionally, CASLV has created an organizational structure with the Executive Director, Principals, and Teacher Support Advocates that will be able to assist the new administrators in opening a new school.

- 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.*

The projected opening of the new campus will align with CASLV's current schools and be able to support some of the huge demand it has. Currently, it is overcrowded at its campuses, so this new campus will help alleviate any burden. Students and families can be at the campuses that are geographically closer to them. By cutting down the drive time, students have more time for doing their homework and studying.

Historically, CASLV has opened three campuses in the past that have spanned at least 8 grade levels. In 2016, CASLV opened the Centennial Hills and Nellis Air Force Base campuses in the same fall. Each school opened with 9 grades. In 2018, the Eastgate campus opened with 8 grades. Most challenges CASLV will face with starting up a school with larger student bodies has been dealt with in past experiences. The leaders who oversaw those expansions are still with the organization.

- 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.*

Similar to the above response, CASLV is in need of adding more sections to better support student needs. Due to overcrowding and huge demand, the secondary grades of this expansion will help alleviate the current state. Students and families can be at the campuses that are geographically closer to them. By cutting down the drive time, students have more time for doing their homework and studying.

Historically, CASLV has opened three campuses in the past that have spanned at least 8 grade levels. In 2016, CASLV opened the Centennial Hills and Nellis Air Force Base campuses in the same fall. Each school opened with 9 grades. In 2018, the Eastgate campus opened with 8 grades. Most challenges CASLV will face with starting up a school with larger student bodies has been dealt with in past experiences. The leaders who oversaw those expansions are still with the organization.

BOARD GOVERNANCE

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.*

The Governing Body shall conduct or direct the affairs of the public charter school and exercise its powers, subject to the limitations of Nevada public charter school law, applicable state and federal laws, the executed charter, and these Rules. The Governing Body may delegate the management of the activities of the public charter school to others, so long as the affairs of the public charter school are managed, and its powers are exercised, under the Governing Body's ultimate jurisdiction. Without limiting the generality of the powers hereby granted to the Governing Body, but subject to the same limitations, the Governing Body shall have all the powers enumerated in these Rules, and the following specific powers:

- a. To elect and remove Governing Members;
- b. To select and remove Officers, agents and employees of the public charter school; to prescribe powers and duties for them; and to fix their compensation;
- c. To enter into contracts, leases and other agreements which are, in the Governing Body's judgment, necessary or desirable in obtaining the purposes of promoting the interests of the public charter school;
- d. To act as trustee under any trust incidental to the public charter school's purposes, and to receive, hold, administer, exchange and expend funds and property subject to such a trust;
- e. To acquire real or personal property, by purchase, exchange, lease, gift, devise, bequest, or otherwise, and to hold, improve, lease, sublease, mortgage, transfer in trust, encumber, convey or otherwise dispose of such property;
- f. To borrow money, incur debt, and to execute and deliver promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations and other evidences of debt and securities;
- g. To lend money received only from private sources and to accept conditional or unconditional promissory notes therefore, whether interest or non-interest bearing, or secured or unsecured;
- h. To indemnify and maintain insurance on behalf of any of its Governing Members, officers, employees, sponsor or agents for liability asserted against or incurred by such person in such capacity or arising out of such person's status as such, subject to the provisions of Nevada law and the limitations noted in these Rules,
- i. To develop and approve the annual budget and financial plan which shall be monitored and adjusted as necessary; to submit a final budget to the state pursuant to statute and resolutions
- J. To cause an annual inspection or audit of the accounts of the School, as well as any other audits required by law;

k. To ensure ongoing evaluation of the School and provide public accountability; and

I. To establish and approve all major educational and operational rules, policies and procedures.

- 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.*

CASLV will not make any changes to its Board as a result of this expansion. Since a change may be needed, CASLV will continue to seek to ensure parental, educator, and community involvement in the governance and operation of the school. For this purpose, CASLV's Bylaws require that membership include parents of enrolled students, licensed educators, and professionals from the community with experience in those areas that will most assist the Board in effectively governing the school. By mandating that these community interests are represented on the Board, CASLV can ensure a Board of Directors with the knowledge, experience, and community involvement necessary for the success of the school.

CASLV will also continue to be accountable to the public through the school's goals and accountability measures. Furthermore, CASLV will continue to work closely with the Parent-Teacher-Student Organization, Academic Subcommittee, and the Facilities and Finance Subcommittee to ensure that all members of the community have an active voice in the school's governance and operations.

CASLV's on-site administration consists of the school principal and administrative team (school administration and lead teachers) who are responsible for curriculum development, working with the teaching staff, addressing student-related issues, and administering programs for Exceptional and Special Needs Student Populations. The administrative team, as instructional leaders, will make all school-based decisions, establishing and implementing procedures for the day-to-day operations of the school. The school principal, with the support of the administrative team, will ensure that the operations of the school (resources, courses, policies) are in accordance with CASLV's Mission and Vision. The school principal will be evaluated at least annually by the Executive Director through a process that includes student and parent feedback as well as a review of school data and performance to determine the school principal's success toward fulfilling the goals required to meet CASLV's Mission and Vision.

- c. Please submit board member information for current and proposed new board members in the provided Board Member Template (provide as part of **Attachment 17**). 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.*

Please see Attachment 17 for a list of current board members and pertinent information.

- d. Provide, as part of **Attachment 17**, 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.*

This is not applicable because there will be no new board members added. Please see attachment 17.

- 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?*

No person shall serve on the Governing Board that has a conflict of interest, actual or perceived, in the school. A conflict of interest occurs when a governing body member acts on a school matter that could benefit or harm him or immediate family members personally. An "interested person" is: (1) any person or spouse currently being compensated by the school for services rendered to it within the previous 12 months, as a full-time or part-time employee, (2) contractors with the school or their spouse, (3) vendors with the school, or (4) lessors of the school facility or other property used by the school.

- 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.*

This is not applicable to CASLV's expansion. There are no existing relationships that could pose actual or perceived conflicts known by CASLV at this time, but to the extent these arise from time to time, CASLV will adhere to its conflict of interest and code of ethics to prevent and mitigate any perceived conflict.

- 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?*

CASLV was originally set up to be similar to the existing Coral Academy of Reno. Two founding board members of CASLV still serve on the CASLV board today. As CASLV grew, so did positions and needs of the board. Some of the expansions of the CASLV board over the last several years have included creating a seat for a parent representative to help connect the board to the concerns of parents and having representation from educators from K-12 or the college setting. The board's goals have been to balance new membership, new ideas, and community members with the institutional memory and mission of CASLV. With the addition of new campuses, the board will consider adding a second parent representative. Board meetings are held at each of the campuses to give families the opportunity to attend meetings, as well as to familiarize itself with each campus and school programs.

As CASLV has grown, the board has put more structure into place, for the hiring of executive staff; and the evaluation of executive staff; as well as the data the board sees annually to monitor the achievement and development of the school and each campus.

- 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.*

Orientation is an area we need to improve upon, and it should be placed upon a future agenda item to come up with an orientation outline. On the other hand, we give access to each board member to the website of BoardOnTrack.com to get online training. Board members are also attending to the annual Nevada Association of School Boards (NASB) conferences. Our board members will also attend Attorney General's office's new board member training. Nevada Open Meeting Law Manual has been provided to each board member.

- 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.*

The board requires regular Executive Director updates, combined with site director reports and presentations. The Executive Director updates will include any academic updates and all school progress. The Chief Finance Officer will provide updates on finances, budget, and costly projects. The Director of Operations and Special Education Director will provide updates on student discipline and any special education-related matters. As we continue to grow our administrative team, additional reports and information will need to be provided to the board.

- 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.*

The Governing Body may create committees for any purpose, the President of the Governing Body shall appoint members to and designate the chairs of such committees. A Board Committee will consist of not fewer than two Governing Members, who shall serve at the pleasure of the President, except that any executive committee shall comprise not fewer than five Governing Members.

- a. Standing Committee. The Governing Body shall have a standing Finance Committee, chaired by the Treasurer. Additional members of the Finance Committee will be appointed by the President.
- b. Authority of Board Committees. The President may delegate to a Board committee any of the authority of the Board, except with respect to:
 - i. The election of Members;

- ii. Filling vacancies on the Governing Body or any committee which has the authority of the Governing Body;
 - iii. The fixing of Governing Member compensation for serving on the Board or on any committee;
 - iv. The approval of any self-dealing transaction, as defined by the Nevada law.
 - v. The amendment or repeal of these Rules or the adoption of new Rules; and
 - vi. The appointment of other committees of the Governing Body, or the members of the committees.
- c. Procedures of Committees. The Governing Body may prescribe the manner in which the proceedings of any Board Committee are to be conducted. In the absence of such prescription, a Board Committee may prescribe the manner of conducting its proceedings, except that the regular and special meetings of the Committee are governed by the provisions of these.

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.

A parent or student can appeal to Nevada Charter School Authority at any time. If they appeal to the school's administration, then school administration takes it to the Board and Board discusses it at the closest meeting.

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?

In terms of removal, a board member can be removed from the board if he or she is convicted of any crime or a board member is consistently absent in board meetings (e.g. 3 board meetings in a row).

Goal	Purpose	Outcome Measure
Oversee academic achievement	Ensure that students are provided with a challenging education	CASLV keeps the school test scores above the state and national averages
Oversee financial stability	Ensure that the school spends money aligned with its mission by standard accounting regulations	Account audit
Set goals for expansion	Ensure that the school increases its student population in the new sites as planned	Student enrollment targets being met

INCUBATION YEAR DEVELOPMENT

- a. Provide a detailed start-up plan as well as specific organizational goals for the planning year (SY 2022-2023) to ensure that the school is ready for a successful launch in fall 2022. Using the template provided, outline key activities, responsible parties, and milestones and submit as an **Attachment 18**.*

The new Henderson campus will be an extension of the CASLV model we already have in place. The central office and current site directors will work closely with the new leadership at the new campus to ensure that all milestones and activities are completed on time. Please see Attachment 18 for more details.

- 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.*

CASLV has a proven replication model at multiple locations in Nevada. As previously done at already replicated CASLV schools, some existing administrators and teachers in current schools will be transferred to the newly opened site to implement the educational program at our new Henderson campus. In order to facilitate a smooth transition and long-term sustainability, the central office will transfer some of its core teaching faculty and administration to the new campus. This strategy has been successful in effectively instituting CASLV's proven educational model.

- 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.*

CASLV central office will supervise every step of the startup and program implementation at the new location. The Board, Executive Director, Chief Finance Officer, and Director of Operations will ensure the facilities will be ready by day one. The school principal identified by the Executive Director will be working on a part-time basis to help with the development of the proposed campus. The school principal will be responsible for recruiting staff (with the help of the Human Resources Director), recruiting students (along with the Head Registrar), and identifying curriculum (with the Chief Academic Officer). Depending on whether the school principal is being promoted from within the CASLV system or is coming from outside the system, the Executive Director will work out compensation for that person on an individual basis.

SCHOOL MANAGEMENT CONTRACTS

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?*

This is not applicable to CASLV.

- 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).*

This is not applicable to CASLV.

- 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.*

This is not applicable to CASLV.

- 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.*

This is not applicable to CASLV.

- e. *Please provide the following in **Attachment 19**:*

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;*

This is not applicable to CASLV. Please see Attachment 19 for why this is the case.

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;*

This is not applicable to CASLV as we do not partner with a CMO/EMO.

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.*

This is not applicable to CASLV as we do not partner with a CMO/EMO.

4. *Documentation of the service provider's for-profit or non-profit status and evidence that it is authorized to do business in Nevada.*

This is not applicable to CASLV as we do not partner with a CMO/EMO.

5. *Provide a brief overview of the EMO/CMO's history.*

This is not applicable to CASLV as we do not partner with a CMO/EMO.

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.*

This is not applicable to CASLV as we do not partner with a CMO/EMO.

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.*

This is not applicable to CASLV as we do not partner with a CMO/EMO.

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, 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.*

This is not applicable to CASLV as we do not partner with a CMO/EMO.

SERVICES

1. *Provide **Attachment 20** describing how the school leadership team will support operational execution.*

Please see Attachment 20.

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.*

All operations are performed through school leadership and the central office. Multiple facets of operations are carried out by third-party vendors, for which CASLV does public bidding for.

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.*

CASLV will not provide daily transportation for the students to and from school. The school intends to help facilitate a forum where parents/guardians of students, who are interested in creating carpooling groups, can communicate. The school will work to develop a transportation plan so that students who are economically disadvantaged can have equal access to the school. This may involve fundraising, a liaison to connect families with a carpool, providing bus passes for public transportation, and other options. Should the school plan field trips and/or athletic events, a plan will be developed to accommodate transportation needs such as contracting with a charter bus company.

- 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.*

CASLV will participate in the National School Lunch Program (NSLP). CASLV will work closely with the Department of Agriculture to apply the standards of the National School Lunch Program. At the direction of the Director of Operations and Food Services Director, the school will follow the guidelines of the Department of Agriculture to choose a vendor who can provide meals at or below the cost of the federal reimbursement rate. At the time of submission, CASLV contracts with Better 4 You Meals for food service.

- iii. *Facilities maintenance (including janitorial and landscape maintenance)*

The facilities maintenance will be overseen by campus leadership and the Director of Operations. There will be a few facets to succeeding in this:

- CASLV will contract with a vendor for the campus' nightly janitorial services each night of the week.
- CASLV will hire internal candidates for their daytime janitorial services.
- CASLV will hire internal candidates for the maintenance position.
- CASLV contracts with Enhanced Landscape Management for its landscape maintenance.

- iv. *Safety and security (include any plans for onsite security personnel)*

The new Henderson campus will be included in the support that CASLV are already has providing from the Central Office. This includes contracting with vendors to provide for onsite security systems and any personnel as needed.

v. Other services

Emergency Protocol:

- Crisis Response Management Plan is included as Appendix C.

Health & Nursing:

- Nursing protocol handbook is included as Appendix D.

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.*

Technology encompasses the tools and strategies for solving problems, using information, increasing productivity and enhancing growth. CASLV's goal is to help students live, learn and work successfully and responsibly in an increasingly complex, technology-driven society. CASLV's technology standards will not only meet, but also exceed National Educational Technology Standards and Nevada State standards. In this regard, CASLV is committed to systematically analyze and evaluate its technological arsenal to ensure they are up-to-date in a rapidly changing global technological society.

CASLV's technology update procedure is threefold: 1) research phase, 2) recommendation phase, 3) decision and approval phase.

Research Phase

Research phase involves multiple stages:

- Technology coordinators and IT managers attend annual state and nationwide technology-bound and charter school conference. Technology coordinator also exchanges ideas with the technology coordinators of other districts and charters.
- Every computer science teacher attends at least one technology-bound workshop/conference each year to explore new instructional technologies.
- All academic departments hold end-of-year wrap up meetings where "utilizing modern instructional technologies" are discussed and solicited to school administration. (February)

Recommendation Phase

Technology coordinator and computer science teachers make a list of recommendations of new instructional technologies for the next academic year to Technology. (March)

Decision and Approval Phase

After thorough evaluation of all proposed recommendations on acquiring or updating instructional technologies, final decision is made (April). Upon approval of the school budget, necessary orders are placed in June to ensure timely delivery of equipment.

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.*

CASLV has two experts in its central office to lead Infinite Campus management. Student information is entered as part of the enrollment process and overseen by the Head Registrar. The campus will hire its own registrar to manage Infinite Campus. Registrars meet weekly to discuss issues with enrollment, data, and Infinite Campus. The Head Registrar leads monthly in-person trainings for each school registrar.

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.*

As is required by state and federal law, CASLV employees will protect the right of each student to confidentiality. In the case of special education students, information regarding the eligibility and placement, the IEP, program services, and social and emotional information about the student and their family must be held in strict confidence. The Family Education Rights and Privacy Act (FERPA) defines “confidential information” as personally identifiable information about a student or a student's family which is not made publicly available because it is private in nature and has the potential of causing harm or violating the privacy rights of the student or the student's family. This includes the student’s name, name of parents and family, student’s address, social security number or student number, and any personal characteristics that would make it possible to identify the student.

Confidential information may only be shared with individuals who need the information to provide services to the student or who have a legitimate educational interest for the information. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. School officials with compelling legitimate educational interests include any teacher, school principal, administrator, school psychologist and related service provider working with the student, substitute, assigned student teacher, teacher’s aide, school board member, or other professional employed or contracted by the school to provide education or educationally related services for the student, and the information is needed in order to carry out his or her official duties regarding the student.

CASLV will inform the parents when the student’s personally identifiable information is no longer needed to provide educational services to the pupil. A student's education records will be maintained for the duration of his enrollment at the school. Student records will be maintained for seven years after the student leaves CASLV.

After this period, the school will make reasonable efforts to inform the student's parents (or the student, if the student has reached age 18) when education records are no longer needed to provide educational services. If the parents or guardian wish to have a copy of the confidential records for purposes of obtaining social security benefits or other services, they may have requested a copy of the confidential records prior to destruction. If a former student has become an adult (age 18 or older), the notice of intent to destroy confidential records will be sent to him or her.

The Request for Destruction of Confidential Records form will be used as prior written notice to the parents (or a former student who is now an adult) of the intent to destroy confidential special education records.

CASLV will indefinitely retain a permanent record of each student's name, address, telephone number, grades, attendance, classes he attended, grades he completed and the year he completed them. Upon the request of the parent of a pupil, or a former student who is now an adult, CASLV will destroy any personally identifiable information, except the information previously listed in this paragraph, which is no longer necessary to provide educational services.

CASLV will not disclose personally identifiable information except as authorized by law. With the exception of suspected child abuse or neglect reporting which has specific procedures, and authorized persons, no person or outside agency may have access to the confidential records of any special education student without first obtaining written, dated consent from the parent or eligible student. This permission shall be for legitimate educational purposes only and shall be in effect for one year. If continued contact is necessary new permission must be obtained.

CASLV may disclose the education records of a student without written consent of the parent or eligible student. Circumstances where the release of records may occur include:

1. To school officials with a legitimate educational interest, including the student's special education teacher, classroom teachers, substitutes, assigned student teachers; related service interns, the school principal; the school counselor or social worker; school administrators; School Board members; school psychologists and related service providers working with the student; contract services providers, consultants, and others who are hired by the school to provide services for the student; school clerical staff (for file management purposes only); and teacher's aides under the direction and supervision of licensed school personnel.
2. To authorized personnel of a school, school district, community college or institution of higher learning in which a student seeks or intends to enroll.
3. To comply with a judicial order or lawfully issued subpoena. If the education records of a student are subpoenaed, the school will make a reasonable effort to notify the parent or student (if 18 years of age or older) before complying with the subpoena. This is intended to allow the parents/student the opportunity to challenge the subpoena.
4. To authorized representatives of federal or state agencies who are engaged in audit or compliance activities. In such a case, the representatives must sign a record of access stating the purpose of their need to access the education record. The school may disclose personally identifiable information about a student from confidential records in an emergency if the information is necessary for the health or safety of the student or other individuals. This will be strictly construed.
5. Other entities specified in FERPA Sec. 99.31.

CASLV shall keep a record of access of persons who are allowed access to education records collected, maintained, or used under Part B of the Act (except access by parents and authorized employees of the participating agency), including the name of the party, the date access was given, and the purpose for which the party is authorized to use the records.

Except for the parent and eligible student, school officials with a legitimate educational interest, a party with written consent from the parent or eligible student, or a party seeking directory information, each request or disclosure must be maintained in the educational record of the student as long as the records are maintained. This record must include:

- Name of the person;
- Date access was given; and

- Legitimate purpose for which the person is authorized to use the records.
- The "Review of Student Record" form to record authorized access to or disclosure of information contained in education records.

Before confidential information may be released to agencies or persons other than those described in FERPA 99.31, the school must secure a written release from the parent, guardian, or eligible student. The school will maintain a record of confidential information which has been released to other agencies or programs by maintaining a copy of the "Parent Consent to Release or Exchange Confidential Information" form in the confidential special education file.

7. *Provide, as an **Attachment 20**, a detailed operational execution plan which discusses the planning and provision of these and other essential operational services in greater detail.*

Please see Attachment 20.

ONGOING OPERATIONS

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?*

We have an emergency management planning team that has been approved by the school board. Each year, this team updates the operations management plan for each site and creates any new plans for added campuses. We are in contact with Las Vegas Metro Police Department with any needs and/or concerns.

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.*

The new campus will be added to our existing insurance coverage and policies we already have in place for existing campuses of CASLV. This coverage includes workers' compensation, liability insurance for staff and students, indemnity, directors and officers, automobile, and any others required by Nevada law or regulation.

Section II: SPECIFIC RFA SECTIONS

RFA: Academic Amendments

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	2019-2020	2020-21	2021-2022			
Enrollment	3,722	3,736	3,795			

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

Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment	5,607	5,607	5,607	5,607	5,607	5,607

RFA: Facility RFAs

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

- Complete the general sections above and the general and specific facility sections below*
Please see above sections and specific facility sections below.
- 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.*
Noted.
- 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.*
Explanation is in the application.
- Provide a narrative explaining the proposed use of any savings generated through lower facilities occupancy costs.*
Any savings will go to resources for the campus' academics and operations.

Facilities

- 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.*

CASLV has successfully developed six campuses; four of which have varying lease terms and two have been purchased locations. CASLV did not experience any delays with these three properties. CASLV has retained its own maintenance department to keep the properties in good repair. CASLV experienced delays in opening the additional 4th Henderson location in existing buildings due to community push-back, locational deficits, and financial restrictions associated with a non-profit model. To avoid these same delays going forward, CASLV are seeking locations which are in the appropriate price, square footage, and most importantly, in areas where the nearby residents and businesses are excited to have CASLV in their neighborhood.

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.*

CASLV will have an investor like Red Hook Capital Partners LLC or any other development group to acquire and construct the proposed school facility. CASLV will enter a Triple Net Lease which will require the school maintain the facility. CASLV will consider to have a lease-to-purchase option.

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 as **Attachment 4**.*
 - 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 as **Attachment 5**.*
 - c) *A copy of the proposed purchase and sale agreement or a copy of the proposed lease or rental agreement as **Attachment 5**.*
 - 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 as **Attachment 6**.*
 - 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 7**.*
 - f) *A copy of the Certificate of Occupancy at **Attachment 8***
 - 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 9**.*
 - 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 10**.*

Please see Attachments 4-10 and the responses to subsection 4 below.

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 4** 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 4**.*

See Attachment 4.

- 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 5** 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 5**.*

See Attachment 5.

- 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 6** 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 6**.*

See Attachment 6.

- 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 7** 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 7**.*

See Attachment 7.

- e) *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 as an **Attachment 8**.*

Please see Attachment 8.

- f) *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 as an **Attachment 9**.*

The new facility will be located in the southwest Henderson area. All zoning, planning, design review, construction permits and occupancy permits will be obtained from City of Henderson for this facility. Please see Attachment 9.

- 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 10**.*

Please see Attachment 10.

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.*

CASLV projects opening an additional campus as set forth in this application starting in 2022-2023 in the Pittman and Candence neighborhoods of Henderson

- 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.*

CASLV will engage in a site selection study with a project management firm to develop all necessary tasks from planning to complete operations of the new facility.

- 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 8**. 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 9**.*

Each site is looked at with a different perspective. When the final site has been selected, CASLV will look at the surroundings and look to see how a new building can be woven into the existing fabric. Every jurisdiction has varying timelines for both land use approval and permitting. City of Henderson averages around two months for land use and zoning approval. Once the site and building design has arrived, the submission for land use is submitted. In an effort to maintain a timely schedule, while this is under review with the city, the preparation of documents for final permitting can run concurrently so that once final approval for land use and zoning is arrived at the permit documents can be submitted. This helps to shorten the overall schedule and minimize the design fees spent on A/E. The current length of time for permitting the city of Henderson is on average three months. Once permit is received, construction would last for about fourteen months. Please refer to the attached schedule for additional information. Please see Attachment 9 for permits and inspections that are necessary to receive a Certificate of Occupancy.

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.*

The issuer in the Bond transaction will- as required under the school's 2014 bonds contract - be the Wisconsin PFA.

b) *Total project cost for each facility*

CASLV has estimated total construction, land acquisition, bond financing will be approximately \$23,000,000.

c) *Financing and financing assumptions*

Coral Academy of Science Las Vegas's financing assumptions is that the school borrowing approximately 23,000,000. S&P Global Rating affirmed its "BBB-" rating on the Public Finance Authority, Wis' series 2014,2017 and 2018 education revenue bonds, issued for Coral Academy of Science-Las Vegas. The outlook on all ratings is stable based on the S&P annual report issued in December 2019 report. We are expecting the same rating for the new bond financing.

- 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.*

CASLV targets to have no more than 20% of revenues be attributed to: rent + debt service + maintenance + utilities for each campus.s

Attachments

&

Appendices

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Attachment 1 – Letter of Transmittal

Centennial Hills Campus 7951
Deer Springs Way Las Vegas, NV
89131 702-685-4333

Central Office
8965 S. Eastern Ave. Suite 280 Las Vegas,
NV 89123
702-776-6529 | 702-776-6569 (Fax)

Nellis AFB Campus
42 Baer Dr. NAFB,
Las Vegas, NV 89115
702-643-5121 | 702-643-5138 (Fax)



Sandy Ridge Campus
1051 Sandy Ridge Ave.
Henderson, NV 89052
702-776-8800 | 702-776-8803 (Fax)

Tamarus Campus 8185
Tamarus St. Las Vegas, NV
89123
702-269-8512 | 702-269-3258 (Fax)

Windmill Campus
2150 Windmill Pkwy.
Henderson, NV 89074
702-485-3410 | 702-722-2718 (Fax)

December 17, 2020

Rebecca Feiden
Executive Director
Nevada State Public Charter School Authority
2080 E. Flamingo Rd., 2nd Floor
Las Vegas, NV 89119

Re: Proposed Amendment to the Charter of Coral Academy of Science Las Vegas

Dear Ms. Feiden,

The Governing Board of Coral Academy of Science Las Vegas ("Coral Academy") is writing to request the approval of the State Public Charter School Authority (the "Authority") to an amendment to Coral Academy's Charter.

The proposed amendment will add one more site to our existing campuses. Detailed documentation is attached. Pursuant to NRS 386.527(10), and under Section 12.7.1 of the Charter School Contract between Coral Academy and the Authority, the school is seeking the approval of the school's sponsor, meaning the Authority. Coral Academy's Governing Board approved this amendment at a public meeting on December 16, 2020, under a properly-noticed agenda item.

Please consider this amendment and let me know whether the Authority will also approve it. If you have any questions or comments, please contact me or the school's Executive Director, Mr. Ercan Aydogdu.

Thank you for your time and attention.

Sincerely,

Ann E Diggins
President of the Governing Board
Coral Academy of Science Las Vegas

PLEASE POST

Agenda

CORAL ACADEMY OF SCIENCE LAS VEGAS REGULAR MEETING OF BOARD OF GOVERNORS

Meeting Information

Date: Wednesday, December 16, 2020

Time: 4:30 p.m.

Location: 8965 S. Eastern Ave, Suite 280 Las Vegas, NV 89123 (but see below)

COVID-19 Notice:

COVID-19 is an illness resulting from a novel coronavirus. Symptoms of the virus typically include coughing, fever, and shortness of breath, and in more severe cases may include persistent pain or pressure in the chest, confusion or inability to arouse, bluish lips or face, and lost senses of taste and smell (when hospitalization may be necessary). Scientists are still studying this virus, but based on current information, it appears to be very dangerous, causing severe symptoms or death in many infected individuals. Anyone with a compromised immune system is particularly at risk, including the elderly. For more information, please see the websites of the CDC and Southern Nevada Health District at:

- <https://www.cdc.gov/coronavirus/2019-ncov/index.html> and
- <https://www.southernnevadahealthdistrict.org/coronavirus>, respectively.

Because of the COVID-19 pandemic, Governor Sisolak has declared a State of Emergency and ordered the immediate closure of all public, charter, and private schools, as well as all non-essential businesses. The aim of the closures was to slow the spread of COVID-19 by maximizing “social distancing.” To maintain proper social distancing, the members of CASLV’s Board of Governors (the “Board”) intend to participate in the meeting via telephone conference call or other electronic media (e.g., WebEx), and insists all members of the public do the same.

If you are a member of the public, please do not visit the physical location above for this meeting. You will not be permitted in (except to pick up the supporting materials).¹ To attend virtually, please contact Ms. Andrea Shepard at 702-776-6529 ext. 112 or ashepard@coralacademylv.org, and she will give you telephone call-in or internet login information.

If you do not have telephone or internet access, please contact Ms. Shepard—e.g., by U.S. mail or hand delivery in advance of the meeting—and suitable arrangements will be made.

The Board Chairperson reserves the right to place all members of the public attending by telephone or electronic media on “mute,” except during relevant public comment periods.

Posting of Agenda:

This agenda has been posted at the following locations:

CASLV website at www.caslv.org, and Nevada Public Notice website at <http://notice.nv.gov>.

Format / Procedures / Rules:

This is notice of a public meeting held pursuant to NRS Chapter 241. Members of the public

¹ For more information, please see, for example, Directive 006 of the State of Nevada Executive Department, confirming that NRS 241.023(1)(b) is suspended. All of the Directives are online at: https://gov.nv.gov/News/Emergency_Orders/Emergency_Orders/.

PLEASE POST

are invited to be present in accordance with the COVID-19 notice above.

Certain items may be removed from open/public consideration if permitted or required by Nevada law. The Board may also (i) take agenda items out of order; (ii) combine two or more items for consideration; (iii) separate one item into multiple items; (iv) table an agenda item to a future meeting; and/or (v) remove an agenda item.

Reasonable efforts will be made to assist and accommodate physically handicapped persons desiring to attend the meeting. Please contact Ms. Shepard at least 48 hours before the time of the meeting, if possible, so that reasonable arrangements may conveniently be made.

Please also contact Ms. Shepard if you would like a copy of the agenda and any public reference materials relating to agenda items. Those materials will also be available at the meeting location. Those materials would provide you with greater context and clarity as to the matters under discussion.

By law, no one may willfully disrupt the meeting to the extent that its orderly conduct becomes impractical.

All items are action or possible action items, if denoted as such.

Agenda

Call to order

Roll Call

Pledge of Allegiance

A. Public Comment (*Information*)

Comments from the public are welcome at this time. You may present your comment during the meeting or beforehand, by contacting Ms. Shepard and relaying the comment to her.

No person may sign up for another person, nor yield his/her time to another person.

The Board may not deliberate on, or take any action regarding, a matter raised during the public comments sessions, unless the matter itself has already been specifically included on the agenda as an "Action" Item (and then, only at the time such Item is heard).

The Board President will limit public comment to 3 to 5 minutes per person to ensure that all participants may speak and the Agenda is not unduly delayed, subject to any brief extension granted by the Board President in his/her sole discretion. No restrictions apply based on speaker's viewpoints.

If the Board hears public comments which exceed, in total, 20 minutes, the Board may postpone the remainder of the public comments to the same agenda item at the end of the meeting.

B. Consent Agenda (*For Possible Action*)

Information concerning the following consent agenda items has been provided to Board members for study prior to the meeting. The Executive Director recommends the passage of all Consent Agenda items in one motion. The Board may vote upon these items in one motion, unless a Board member requests that an item be taken separately.

1. Approval of October 28, 2020 Regular Board Meeting Minutes (*For Possible Action*)

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C. Discussion & Possible Action Items – Policy²

1. **30-day Review and Second Semester Instruction Model** *(For Possible Action)*
2. **2021/2022 School Year Academic Calendar** *(For Possible Action)*
3. **COVID 19 Vaccination Policy Preliminary Discussion** *(For Possible Action)*

D. Discussion & Possible Action Items – Facilities, Finance and Governance

1. **Amendment of the Charter Amendment Application** *(For Possible Action)*
2. **Purchase of the Land** *(For Possible Action)*

E. Information/Discussion Items

1. **Financial Update by DMS** *(Information)*
2. **Report of Purchases and Expenses Between \$10,000 and \$25,000** *(Information)*
3. **Executive Director's Progress Report** *(Information)*. This typically consists of brief updates and notices from the Executive Director regarding general school matters (i.e., items of general interest) not already covered in this meeting, including, for example, campus and school news, test results, school awards/accolades, sports results, club events, staff and teacher trainings, special events, graduation ceremonies, etc.

F. Public Comments *(Information)*

Please see the procedures and rules in item A above.

G. Adjournment *(For Possible Action)*

² These subject-matters headers are for informational purposes only. The public should only consider the wording of each Agenda item—and not these headers—in understanding each item.

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DRAFT MINUTES

CORAL ACADEMY OF SCIENCE LAS VEGAS REGULAR MEETING OF BOARD OF GOVERNORS

Meeting Information

Date: December 16, 2020
Time: 4:30 p.m.
Location: 8965 S. Eastern Ave, Suite 280, Las Vegas, NV 89123 [but held electronically, per the Agenda, pursuant to Directive 006 and other Directives of the State of Nevada Executive Department]

Posting of Agenda:

This agenda was posted at the following locations:

Coral Academy of Science Las Vegas ("CASLV") website at www.caslv.org, and Nevada Public Notice website at <http://notice.nv.gov>.

Format / Procedures / Rules:

[See Agenda for information regarding format, procedure, and rules governing the meeting]

Agenda

Call to order Ms. Diggins called the meeting to order at 4:30 pm.

Roll Call

Present: Joined via video and conference call WebEx: Ms. Diggins, Ms. Kazelskis, Ms. Hayman (Ms Hayman was absent 5:50pm-6:30pm), Dr. Warren, and Mr. Tandogan.

Mr. Gibson and Mr. Zhang were absent.

Non-Board Members in attendance, joined via WebEx conference call: Mr. Gardberg, legal counsel, Mr. Ercan, Mr. Nick, Mr. Gunozu, Ms. Peevy, Mr. Vu, Ms. Nixon, Ms. Hanna, and Ms. Shepard. There were approximately 70 members of the public via WebEx, which consisted of CASLV staff, teachers, parents, and all campus principals.

Pledge of Allegiance

A. Public Comment (Information)

[Please see the Agenda for the procedures and rules regarding Public Comments.]

There were no public comments at the start of the meeting.

B. Consent Agenda (For Possible Action)

1. Approval of October 28, 2020 Regular Board Meeting Minutes (For Possible Action)

Ms. Kazelskis confirmed she has reviewed the minutes.

Ms. Kazelskis made a motion to approve the October 28th board meeting minutes, seconded by Ms. Hayman.

ACTION: Motion unanimously carried.

PLEASE POST**C. Discussion & Possible Action Items – Policy****1. Distance Learning 30-Day Report (For Possible Action)**

Mr. Ercan presented the number of students at each campus attending in-person instruction. He also presented the number of students and staff members who tested positive for COVID-19 since the beginning of this school year. Ms. Diggins noted they have similar data reported at the medical school with little transmission at the school due to the protocols and safety measures in place. CASLV informs the State Public Charter School Authority (SPCSA), CASLV board, and Southern Nevada Health District (SNHD) about any positive cases.

Each campus sent a survey to the parents regarding a potential change to full blended learning after the winter break. The response rate varies from 68% to 97%, depending on the campus. Parents were asked if conditions allow, should CASLV increase in-person attendance to 40%, and would they send their child to school. The rate of parents willing to have students return to in-person learning varied from 37% at Windmill to 75% at Nellis AFB.

Ms. Hanna gave a 504-student update, which includes Saturday sessions, live instruction, as well as extensive monitoring, coordination, communication, etc. A full-time ELL Coordinator has been hired who will help all campuses.

CASLV Administration proposed that school continues current model until the end of January. Beginning on February 1, 2020, starting with full-blended/hybrid instruction for all grades: 5 days/week at Tamarus, Centennial, and Nellis, 4 days/week at Sandy Ridge and Eastgate, and 2 days/week at Windmill with Cohorts A (AM) and B (PM), with cleaning at lunchtime. (If conditions don't allow, continue as is but expand grade levels to 2nd/3rd/4th grades.)

Ms. Kazelskis asked if the teachers have been surveyed. Mr. Ercan stated our HR Director is preparing a teacher survey to be sent in the next day or two. Ms. Kazelskis encourages surveying them. Campus principals described their plans for mixed hybrid/live instruction. Ms. Diggins said she is impressed by the leadership of the principals, and discretion/autonomy given to each of them.

Ms. Kazelskis encourages transparency with parents regarding live instruction, especially if the teacher is working from home. Dr. Warren asked if parents can change their decision and Mr. Ercan confirmed they could at any time.

There were several public comments addressed regarding this agenda item. It was discussed that the plan for Windmill and the possibility of extending assurance pay will be discussed again in January.

Ms. Diggins made a motion to approve the proposal of continuing with the current model of full distant learning, with limited in person learning at all campuses through January 29, 2021, as described. CASLV will begin on February 1, 2021, with full blended learning at all campuses, as proposed, if COVID-19 conditions, guidelines, and regulations issued at the state level are met. This does not include assurance pay for staff at this time. Seconded by Dr. Warren.

ACTION: Motion unanimously carried.

2. 2021/2022 School Year Calendar (For Possible Action)

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Mr. Ercan described details of the proposed 2021/2022 school calendar dates stating it aligns with CCSD, family days at Nellis have been honored, and that campus administration discussed it with their administrative teams.

Ms. Hayman made a motion to approve the 2021/2022 school year Academic Calendar for students and staff seconded by Dr. Warren.

ACTION: Motion unanimously carried.

3. COVID 19 Vaccinations Policy Preliminary Discussion *(For Possible Action)*

Mr. Ercan explained there is not a policy at this time, but we want to have a preliminary discussion. Mr. Gardberg presented to the board the Pew Research Poll that reveals that 60% of Americans definitely/probably will get vaccinated and 40% will not. This is a liability problem for CASLV, because legislature removed schools from SB4 protections. The American Federation of Teachers supports mandatory policies for teachers. Mr. Gardberg hopes the Nevada Department of Education or the SPCSA mandates it. We can mandate vaccines, but subject to: (a) **medical exemption** (per ADA), if employee has disability backed by evidence; (b) (sincerely-held) **religious exemption** (per Civil Rights Act of '64). Item (a) is stronger (for employees) than (b). solution is employer has to implement reasonable accommodations.

Mr. Gardberg stated hospital workers have had mandatory vaccines for years, and courts approved. However, not all hospitals are requiring COVID vaccine because it is deemed "**experimental**". This is expected to change upon full approval. Overall it is recommended "encouraging" vaccinations, not requiring it. Mr. Gardberg suggested we revisit this in January. Ms. Diggins, Ms. Kazelskis, and Mr. Tandogan agreed. Dr. Warren said we have time to see how vaccination proceeds.

No action

D. Discussion & Possible Action Items – Facilities, Finance and Operations

1. Amendment of the Charter Amendment Application *(For Possible Action)*

Mr. Ercan presented details of the amendment to the charter amendment application noting the location change, needs amendment, and community collaboration. This will be our second campus with Pre-K and will grow with our own students to high school. We have received support letters from businesses in the area and our community partners in this new neighborhood. Since we are amending our application, we need to resubmit it outside of the regular cycle. CASLV is also required to provide a good cause exception letter. The SPCSA said they would accept it, special thanks to them for accommodating us.

Ms. Hayman made a motion to approve the amendment of the Charter Amendment Application to reflect the Cadence/Pittman campus with the good cause exception letter, seconded by Ms. Kazelskis.

ACTION: Motion unanimously carried.

2. Purchase of the Land *(For Possible Action)*

Mr. Ercan stated we have been searching for land for many years. Our West Henderson opportunity is still priced quite high and is not firm. As our Board encouraged us to look in East Henderson, Cadence Master Development has now made an offer. The land is larger (20 acres) and just 2 miles away from our

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Eastgate campus. The surrounding public schools are low performing with 1 or 2-Star ratings. There are also better demographics in this area. The FRL percentages are higher, which increases the likelihood of SPCSA approval. Neighboring in this Pittman area is a district elementary school, which has a 2-Star rating and 100% FRL population. Additionally, it neighbors empty land, which illuminates problems.

Mr. Ercan discussed this opportunity with Mr. Gibson and Ms. Diggins, they were both thrilled and agreed to pursue. Therefore, we must submit our amendment on Friday, December 18, 2020 if our Board approves today. The SPCSA board will hear at their January 22, 2021 board meeting. Upon their anticipated approval, CASLV will hire the architect and acquire GMP, so bonds can be sold in late Spring/early Summer.

Ms. Diggins and Ms. Hayman agreed that this location is more desirable as we are closer to FRL populations. Ms. Kazelskis asked if this would replace Eastgate. It will be a safety net if needed.

John Phan (Financial Advisor): Since his last presentation, interest rates have descended and are now at all-time lows. It is a great time to do financing. We might expect fewer than 4.3% for 35 yrs. Low 4s or high 3s might be possible! The wait list is a positive CASLV strength. Remarkably, CASLV is financially strong and can take on more debt.

It was asked if we should we wait until June. Mr. Phan said that is a tough question. He generally says yes if we like current rates. Problem: (1) No GMP (2) Bond funds before we can construct (so just accrues interest). He thinks the GMP affect might be very minor for CASLV due to the BBB- rating. Mr. Nick stated the risk is high if there's no GMP.

It was also discussed that there is a 10-year lockout period so we cannot refinance the 2014/2017 bonds.

Mr. Gardberg informed the board CASLV has the following supporting documents:

1. Signed Term Sheet (non-binding) & 2 Maps
2. Draft Purchase Sale Agreement (PSA)

Mr. Gardberg is involved in both. Regarding the PSA: The Board's version is his first turn of the document back to opposing counsel. Despite the many edits, overall the PSA is normal/customary. This should go back and forth and be finalized by Christmas. Mr. Gardberg stated the key legal issues:

- "As Is" purchase (§10.1): *We take it with all faults*. Similar to Nellis, Centennial, and Eastgate campus deals. Priority is on CASLV doing due diligence (e.g., Phase I environmental; soils test; title review).
- Contingencies: (1) Board approval. (2) SPCSA approval. (3) Financing (i.e., bonds). (4) Misc. others (e.g., Seller obtains all land-use permitting, installs utilities & road, etc.). There is \$100k deposit required that is not at risk during due the diligence period.

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Dr. Warren supports this because it sounds like a good deal. Mr. Tandogan said he also supports this but be careful of caliche, and Mr. Gardberg said we are looking at this. Ms. Hayman asked about floodplain.

Ms. Diggins made a motion to approve the proposed purchase of the land, with the additional authorization to Mr. Gardberg and Mr. Ercan to negotiate on behalf of the board. The PSA details, and signing authority brought back to Ms. Diggins, seconded by Mr. Tandogan.

ACTION: Motion unanimously carried.

E. Information/Discussion Items

1. Financial Update by DMS

Mr. Paul Khoury with DMS presented the financial update. CASLV is in a very strong cash position and is a strong performing school. Compliments were given to Mr. Nick for continuing to have very positive reports. Ms. Diggins stated this is really good considering the pandemic.

2. Report of Purchases and Expenses Between \$10,000 and \$25,000 (Information)

Mr. Ercan informed the board there have been no purchases over 10,000 since the last board meeting.

3. Executive Director's Progress Report (Information)

Mr. Ercan discussed CASLV's accomplishments and important information regarding students and school clubs with the board.

- Best of Las Vegas: CASLV won GOLD in all four categories of Best High School, Best Middle School, Best Charter School, and Best Elementary School.
- 100% Cohort Graduation Rate: Special thank you to the team at Sandy Ridge. Mr. Ercan reviewed details of the rating with the board.
- National Debate Eastgate Campus: Congratulations to the Eastgate Debate Team and Coach Ms. Obispo. They were amazing at the National Speech and Debate Tournament.
- Noetic Learning Math Contest: Congratulations to the Math Team and Coach Mr. Marul. They participated in the Noetic Learning Math Contest and were successful.
- Debate Team Sandy Ridge Campus: Congratulations to the CASLV Debate Team and Coach Ms. Sloan. They competed in 2 different tournaments; LaCosta tournament and the Golden Desert local tournament. Mr. Ercan reviewed the placements and winners.
- 2020 UNLV Outstanding Undergraduate Research Award: Congratulations to CASLV Alum, Mary Blankenship.
- FOX5 Las Vegas at Nellis AFB Campus: CASLV Nellis Campus welcomed a portion of students back for in-person learning featured on FOX5 Las Vegas in October.
- Applications for the 2021-2022 School Year: Mr. Ercan reviewed the application numbers campus by campus.

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- National Merit Scholarship Program (NSMP): This year, four of our Sandy Ridge Campus students qualified as the Semifinalist in the 65th Annual NSMP!
- Next Board Meeting: The next board meeting is scheduled for February 27, 2020 at 11:00 am but there will be another board meeting scheduled in January.

F. Public Comments (*Information*)

Please see the procedures and rules referenced in item A above.

Josh Baker (parent): stated he is concerned about Eastgate's litigation, so he is thrilled to hear about a Plan B of the new proposed campus at Cadence Master Development. Mr. Baker asked that CASLV communicate with parents when they can. Ms. Diggins said much energy/resources have gone into this. Mr. Gardberg added that we have no real developments.

G. Adjournment (*Action*)

Ms. Hayman made a motion to adjourn the meeting, seconded by Dr. Warren.

ACTION: Motion unanimously carried.

The meeting was adjourned at 7:56 pm.

Attachment 4 – Assessor Parcel Number

Centennial Hills Campus
7951 Deer Springs Way
Las Vegas, NV 89131
702-685-4333

Central Office
8965 S. Eastern Ave. Suite 280
Las Vegas, NV 89123
702-776-6529 | 702-776-6569 (Fax)

Nellis AFB Campus
42 Baer Dr. NAFB,
Las Vegas, NV 89115
702-643-5121 | 702-643-5138 (Fax)



Sandy Ridge Campus
1051 Sandy Ridge Ave.
Henderson, NV 89052
702-776-8800 | 702-776-8803 (Fax)

Tamarus Campus
8185 Tamarus St.
Las Vegas, NV 89123
702-269-8512 | 702-269-3258 (Fax)

Windmill Campus
2150 Windmill Pkwy.
Henderson, NV 89074
702-485-3410 | 702-722-2718 (Fax)

CORAL ACADEMY OF SCIENCE LAS VEGAS

December 17, 2020

Rebecca Feiden
Executive Director
Nevada State Public Charter School Authority
2080 E. Flamingo Rd., 2nd Floor
Las Vegas, NV 89119

Re: Assurance that Coral Academy of Science Las Vegas (CASLV) will submit the required documentation.

Dear Ms. Feiden,

CASLV has not entered into a facility agreement for the occupancy of their proposed site. I assure that CASLV will submit the documentation of 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 as soon as the facility has been identified.

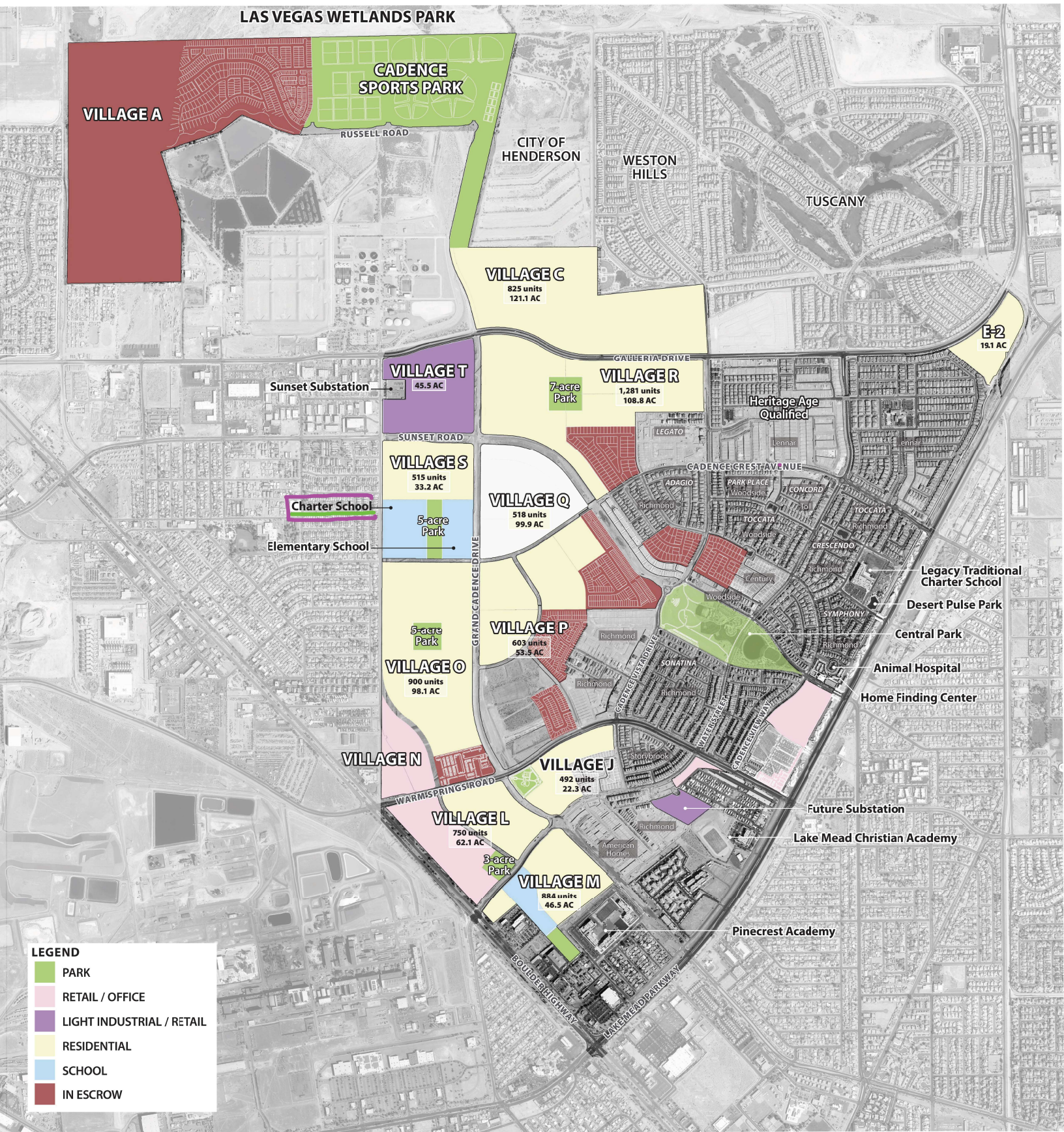
As of now, I have included a Cadence community map that shows our desired location. There is land allotted for a charter school (boxed in purple and underline in green). That is a 20-acre site that runs along Pabco Rd. The proposed site borders a 5-acre park to the east, a 515-home village directly to the north, a 900-home village directly to the south, and the historic Pittman neighborhood to the west.

Such submissions will be done for review and approval prior to acquisition of any facility in compliance with NAC 386.3265.

Thank you for your time and attention.

Sincerely,

Ercan Aydogdu
Executive Director
Coral Academy of Science Las Vegas



Attachment 5 – Proposed Sale or Lease Agreement

Centennial Hills Campus
7951 Deer Springs Way
Las Vegas, NV 89131
702-685-4333

Central Office
8965 S. Eastern Ave. Suite 280
Las Vegas, NV 89123
702-776-6529 | 702-776-6569 (Fax)

Nellis AFB Campus
42 Baer Dr. NAFB,
Las Vegas, NV 89115
702-643-5121 | 702-643-5138 (Fax)



Sandy Ridge Campus
1051 Sandy Ridge Ave.
Henderson, NV 89052
702-776-8800 | 702-776-8803 (Fax)

Tamarus Campus
8185 Tamarus St.
Las Vegas, NV 89123
702-269-8512 | 702-269-3258 (Fax)

Windmill Campus
2150 Windmill Pkwy.
Henderson, NV 89074
702-485-3410 | 702-722-2718 (Fax)

CORAL ACADEMY OF SCIENCE LAS VEGAS

December 17, 2020

Rebecca Feiden
Executive Director
Nevada State Public Charter School Authority
2080 E. Flamingo Rd., 2nd Floor
Las Vegas, NV 89119

Re: Assurance that Coral Academy of Science Las Vegas (CASLV) will submit the purchase, sale, lease or rental agreement.

Dear Ms. Feiden,

I assure that CASLV will submit a copy of the proposed purchase, sale, lease or rental agreement as soon as the facility has been identified.

This will be submitted for review and approval prior to acquisition of any facility in compliance with NAC 386.3265.

Thank you for your time and attention.

Sincerely,

Ercan Aydogdu
Executive Director
Coral Academy of Science Las Vegas

Attachment 6 – Floor Plan

Centennial Hills Campus
7951 Deer Springs Way
Las Vegas, NV 89131
702-685-4333

Central Office
8965 S. Eastern Ave. Suite 280
Las Vegas, NV 89123
702-776-6529 | 702-776-6569 (Fax)

Nellis AFB Campus
42 Baer Dr. NAFB,
Las Vegas, NV 89115
702-643-5121 | 702-643-5138 (Fax)



Sandy Ridge Campus
1051 Sandy Ridge Ave.
Henderson, NV 89052
702-776-8800 | 702-776-8803 (Fax)

Tamarus Campus
8185 Tamarus St.
Las Vegas, NV 89123
702-269-8512 | 702-269-3258 (Fax)

Windmill Campus
2150 Windmill Pkwy.
Henderson, NV 89074
702-485-3410 | 702-722-2718 (Fax)

CORAL ACADEMY OF SCIENCE LAS VEGAS

December 17, 2020

Rebecca Feiden
Executive Director
Nevada State Public Charter School Authority
2080 E. Flamingo Rd., 2nd Floor
Las Vegas, NV 89119

Re: Assurance that Coral Academy of Science Las Vegas (CASLV) will submit the floor plan of the facility.

Dear Ms. Feiden,

I assure that CASLV will submit 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, as soon as the facility has been identified by CASLV and designed by an architect - in which we already have been in preliminary negotiations with.

This will be submitted for review and approval prior to acquisition of any facility in compliance with NAC 386.3265.

Thank you for your time and attention.

Sincerely,



Ercan Aydogdu
Executive Director
Coral Academy of Science Las Vegas

Attachment 7 – Facility Owner Contact Information

Centennial Hills Campus
7951 Deer Springs Way
Las Vegas, NV 89131
702-685-4333

Central Office
8965 S. Eastern Ave. Suite 280
Las Vegas, NV 89123
702-776-6529 | 702-776-6569 (Fax)

Nellis AFB Campus
42 Baer Dr. NAFB,
Las Vegas, NV 89115
702-643-5121 | 702-643-5138 (Fax)



Sandy Ridge Campus
1051 Sandy Ridge Ave.
Henderson, NV 89052
702-776-8800 | 702-776-8803 (Fax)

Tamarus Campus
8185 Tamarus St.
Las Vegas, NV 89123
702-269-8512 | 702-269-3258 (Fax)

Windmill Campus
2150 Windmill Pkwy.
Henderson, NV 89074
702-485-3410 | 702-722-2718 (Fax)

CORAL ACADEMY OF SCIENCE LAS VEGAS

December 17, 2020

Rebecca Feiden
Executive Director
Nevada State Public Charter School Authority
2080 E. Flamingo Rd., 2nd Floor
Las Vegas, NV 89119

Re: Assurance that Coral Academy of Science Las Vegas (CASLV) will submit the facility owner information.

Dear Ms. Feiden,

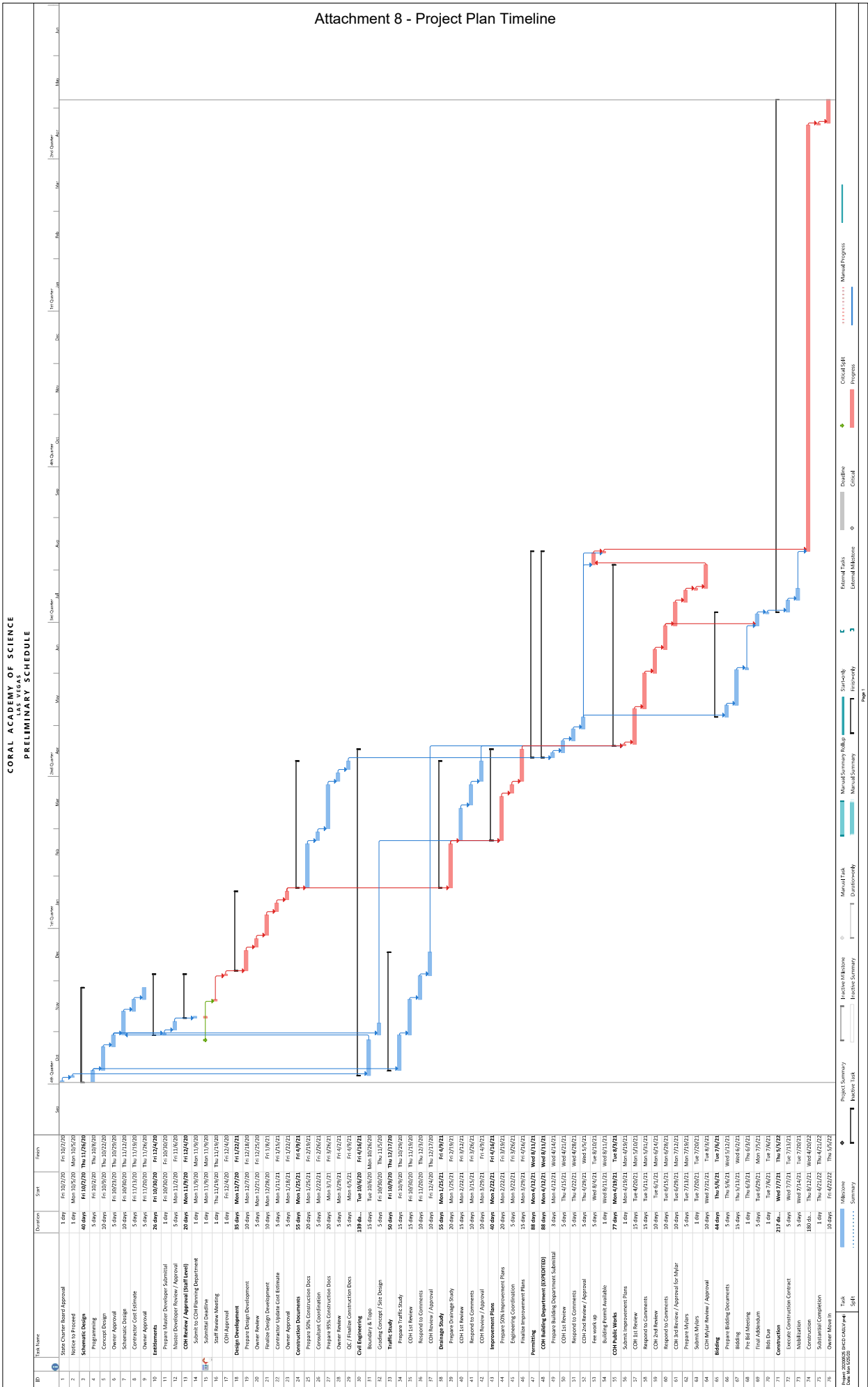
CASLV has not entered into a facility agreement for the occupancy of their proposed site. I assure that CASLV will submit the full contact information of the proposed owner or landlord once the facility has been identified.

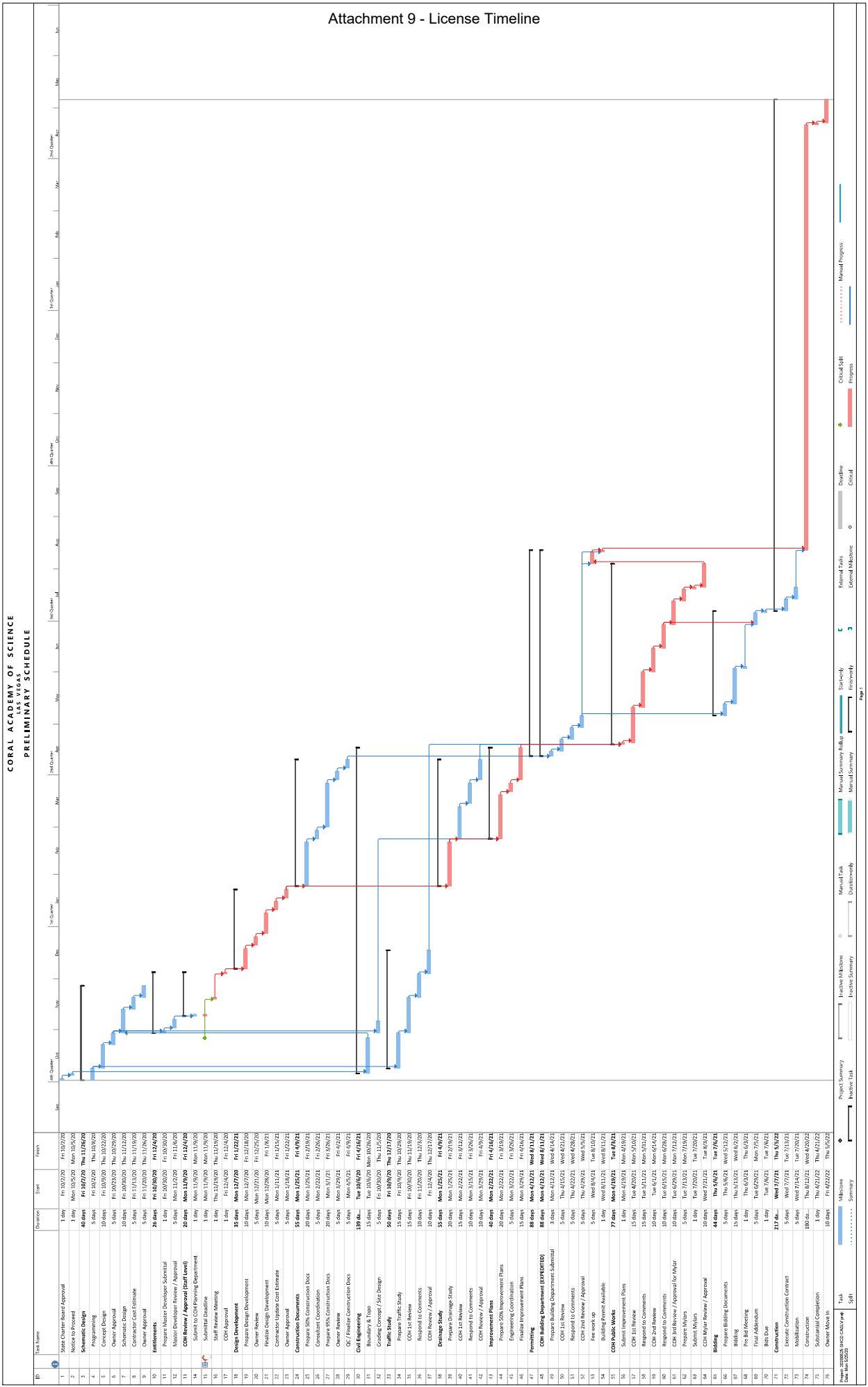
This will be submitted for review and approval prior to acquisition of any facility in compliance with NAC 386.3265.

Thank you for your time and attention.

Sincerely,

Ercan Aydogdu
Executive Director
Coral Academy of Science Las Vegas





Attachment 10 – OSHA Compliance

Centennial Hills Campus
7951 Deer Springs Way
Las Vegas, NV 89131
702-685-4333

Central Office
8965 S. Eastern Ave. Suite 280
Las Vegas, NV 89123
702-776-6529 | 702-776-6569 (Fax)

Nellis AFB Campus
42 Baer Dr. NAFB,
Las Vegas, NV 89115
702-643-5121 | 702-643-5138 (Fax)



Sandy Ridge Campus
1051 Sandy Ridge Ave.
Henderson, NV 89052
702-776-8800 | 702-776-8803 (Fax)

Tamarus Campus
8185 Tamarus St.
Las Vegas, NV 89123
702-269-8512 | 702-269-3258 (Fax)

Windmill Campus
2150 Windmill Pkwy.
Henderson, NV 89074
702-485-3410 | 702-722-2718 (Fax)

CORAL ACADEMY OF SCIENCE LAS VEGAS

December 17, 2020

Rebecca Feiden
Executive Director
Nevada State Public Charter School Authority
2080 E. Flamingo Rd., 2nd Floor
Las Vegas, NV 89119

Re: Assurance that Coral Academy of Science Las Vegas (CASLV) will OSHA compliance

Dear Ms. Feiden,

I assure that CASLV will submit OSHA compliance documentation or documentation demonstrating communication with the Department of Business and Industry when a facility has been designed and prior to the start of construction.

This will be submitted for review and approval prior to acquisition of any facility in compliance with NAC 386.3265.

Thank you for your time and attention.

Sincerely,

Ercan Aydogdu
Executive Director
Coral Academy of Science Las Vegas

December 12, 2020

To the Whom It May Concern,

When I heard that Coral Academy of Science Las Vegas may be opening a new campus near me, I was interested when they mention that they will have a Pre-K program. My daughter is currently 3 years old and will benefit greatly from the Coral Academy Preschool experience. To my knowledge, there is only one pre-k program and it happens to be private.

I can go on-and-on about the benefits of a strong pre-k program. I do know that it sets up children to be lifelong learners when they start learning at a young age. Doing so in a Coral Academy environment will bring the best out of my child than anything else in the immediate area. In the long-term, this will benefit my family greatly because I heard that the school will serve pre-k to 12th grade. It is incredibly convenient for my child to be at one school for 14 years.

To that point, I am new to the area and the family engagement opportunities that Coral Academy offers a great way to build strong relationships with other families. Being the new area, I want to be part of a long-term community.

Sincerely,

A handwritten signature in blue ink, appearing to read 'mib', with a long horizontal flourish extending to the right.

Megan Burtleson

December 14, 2020

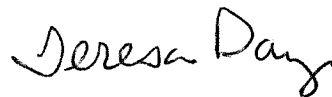
To the State Public Charter School Authority,

Every Coral Academy of Science Las Vegas middle school has a 4- or 5-star rating from the state. When I found out that Coral Academy was looking to open a school in the Pittman area of Henderson, my middle school-aged granddaughter was excited. I am her legal guardian, and I have been looking at multiple options in the area - none of which are up to my standards for what a quality education looks like.

Throughout the years, I have had many friends apply for their schools. Many weren't able to get in, but the ones that did just raved about their experience, from staff to students to the after school programs. I didn't think I had a chance for my granddaughter being accepted by the lottery, because there were only two Coral Academy middle schools in all of Henderson, and both are not nearly as close to me as this new location would be. This new campus gives me hope because they will have such a large enrollment and it will be closer to me. What's most important is that they will provide a top notch education for my granddaughter.

Please find it in your heart to approve this school. For anyone that is in my position, you only want what is best for your loved ones, especially children and grandchildren. I truly believe that this school will serve all students exceptionally well.

Sincerely,

A handwritten signature in black ink that reads "Teresa Day". The script is cursive and fluid, with the first name "Teresa" and last name "Day" clearly distinguishable.

Teresa Day

December 15, 2020

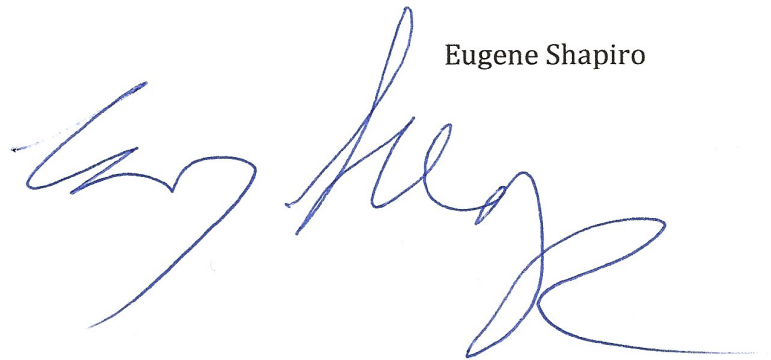
To the State Public Charter School Authority,

I am the father of three children, two of which currently attend local CCSD schools (an elementary and a middle school). My youngest child is two years old. I have a lot on my plate and want a convenient school option for my children today and in the future. I live in the Pittman neighborhood, and we need a strong school option in the community.

Currently, the schools my children attend do not offer any foreign language. I have applied to Coral Academy of Science not only for their SPED program but also for their Spanish electives. The addition of Coral Academy of Science in our area is very exciting, as there are not many charter school options near me. What appeals most to me about Coral Academy is that they offer an amazing education. I just saw on Review Journal's Facebook that they were the Best of Las Vegas winner for all the education categories.

With the possibility of the school being approved, I can look into the future and imagine seeing all three of my students attend the same school at one time. It makes my heart warm knowing that my oldest child will be in high school when my youngest is in kindergarten, and that they can look after one another. This school will be a one-stop shop for my family. I don't have to worry about driving to multiple schools.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Eugene Shapiro', is written over the printed name.

Eugene Shapiro

December 15, 2020

To the State Public Charter School Authority,

I am very pleased to hear that Coral Academy of Science Las Vegas may be opening a new campus near me. I currently have a Kindergarten child attending another charter school. Having a charter school option closer to my home is very exciting. Currently, it is a hassle to drive across town to get to my child's current charter school.

As of now, the only school options near my home are public CCSD schools which are low-performing 1- and 2-star schools. Having a Coral Academy of Science campus in my neighborhood would bring technology use in instruction, college-preparatory courses and an academic culture of excellence. In addition, it would bring community involvement, civic engagement opportunities for all students and family engagement.

Thank you for your time and consideration in the matter of adding a wonderful charter school like Coral Academy of Science to our community.

Sincerely,

Ana Tinta

A handwritten signature in blue ink, appearing to read 'Ana Tinta', with a stylized, flowing script.

December 16, 2020

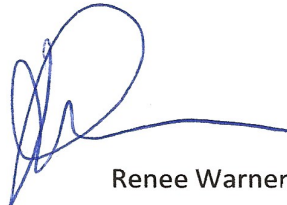
To Whom It May Concern,

I am a parent that needs a quality school in my neighborhood. I had hopes of going to the local CCSD school near me, but it has dropped to a 2-star school in recent years. Due to that, my child currently attends a charter school and I'm not happy with their performance. To make matters worse, I have to drive 7 miles each way.

Having a charter school option closer to my home is a necessity for me. It's really difficult for any parent to drive out of my way for my child's school, but I have to because I thought this was the best school option. However, with this new possible campus being less than 2 miles away from my house, I am excited that I can have the best achieving school as an option right in my backyard.

As you make this decision, I hope that you keep in mind the families in the area that will be positively impacted by Coral Academy of Science Las Vegas in this part of Henderson.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Renee Warner', with a long horizontal flourish extending to the right.

Renee Warner



2850 Lindell Road
Las Vegas, NV 89146
702-367-2582
bgcsnv.org | @bgcsnv

December 17, 2020

To Whom It May Concern:

The Boys & Girls Clubs of Southern Nevada is writing to express their support for the approval of Coral Academy of Science and their expansion to East Henderson.

We have Boys & Girls Clubs near the projected school site serving the families in Las Vegas and Henderson for years therefore, we understand the needs and struggles local families. A quality education for children is always something that would strengthen local families and the community.

We were provided an overview of the proposed model for Coral Academy of Science and it seems like this model will be able to help improve graduation rates in the area, offer the students another option for schooling, and we appreciate their focus on STEM.

We have seen the benefits of similar partnerships between the Boys & Girls Clubs and other charter schools in the Reno, Nevada area. Being geographically close to this charter school, we eagerly anticipate working together with Coral Academy of Science to further advance the mission and vision of the Boys & Girls Clubs here in Southern Nevada.

From the information we have received, we believe that Coral Academy of Science will be an incredible asset and of great benefit to our children, families, and local community.

Sincerely,

A handwritten signature in blue ink, appearing to read "A. Bischel".

Andy Bischel
President/CEO
Boys & Girls Clubs of Southern Nevada





CITY OF HENDERSON

240 Water Street
P.O. Box 95050
Henderson, NV 89009

December 16, 2020

Melissa Mackedon, Chair
State Public Charter School Authority
1749 North Stewart Street Suite 40
Carson City, Nevada 89706
mmackedon@oasisacademyfallon.us

Re: Letter of Support

Dear Chair Mackedon and Board Members:

I am pleased to write this letter in support of the Coral Academy of Science's application to open another campus in Henderson. Our community continues to experience tremendous growth and this new school will provide quality educational programming to our residents as well as relief to overcrowding in existing schools. Coral Academy's focus on science, technology, engineering, and mathematics (STEM) is a good match for the East Henderson area where companies like Henderson Hospital and Google are located. In addition, Coral Academy's campus in East Henderson will offer school choice to one of Henderson's oldest neighborhoods, the Pittman neighborhood. Coral Academy would be within walking distance for Pittman residents. Opening a new school in this business epicenter will present many opportunities— a quality educational choice for employees and business partners to support school programs.

The Coral Academy of Science has a history of educational excellence in Nevada and the expansion to East Henderson is a welcome addition to their portfolio of schools. I give my full support to this application and encourage you to approve it.

Sincerely,

Debra March
Mayor

Dear Chair Mackendon and Board Members,

I am the Director of Sales for Cowabunga Bay Water Park, in Henderson, NV. On average, we typically have 350,000 guests a season come through our neighborhood water park. The majority of our 500 employees are minors, working as lifeguards, in concession and retail areas, or in admissions. Our water park, and our guests, benefit directly from the quality of education our employees receive.

I am writing to you to express my strong support and recommendation for the approval of Coral Academy of Science Las Vegas (CASLV) expansion efforts in Pittman Neighborhood. My youngest son had the benefit of attending a science and art charter school in Alaska for all of his elementary school years. My husband and I were shocked to see the difference a charter school could make in his imagination, creativity, and fearlessness in exploring new ideas, compared to our older two children.

Coral Academy of Science Las Vegas has consistently ranked as the top Charter School in Nevada and is currently ranked as one of the Best High Schools in the United States by US News and World Report for 2020. Coral Academy's STEM program is one of the most widely recognized and highly touted programs in the State of Nevada.

As you are aware Henderson has grown substantially over the past several years and as of late is home to many new home communities such as: Cadence Master Planned Community of over 13,500 new homes. The Clark County School District schools are overcrowded in this area and Coral Academy of Science Las Vegas will provide additional quality education seats that are very much needed in the area.

A Coral Academy of Science Las Vegas campus in Pittman Neighborhood will be a great addition to the existing tuition-free, Public Charter Schools in the Valley. Coral Academy of Science Las Vegas has proven it brings a strong educational approach to all parts of Las Vegas, serving a diverse student population reflective of the community.

Sincerely,



Sharaf Chenault
Director of Sales
Cowabunga Bay Water Park
900 Galleria Drive
Henderson, NV 89011

**Office of the Vice President / Provost****Henderson Campus**

Sort Code HNU121

700 College Drive

Henderson, NV 89002-9419

702.651.3598

December 15, 2020

State Public Charter School Authority
 2080 E. Flamingo Road, 2nd Floor
 Las Vegas, Nevada 89119

Members of the State Public Charter School Authority Board:

I have witnessed Ercan Aydogdu's devotion to education over the past several years. I know firsthand the benefit of children receiving a high-quality education, and I am pleased to write in support of Coral Academy of Science and their expansion to East Henderson. Creating educational equity starts with a mission and vision for all learners. Coral Academy's mission of preparing students to be college and career ready is much needed, especially in the heart of Henderson.

Ercan Aydogdu brings inspiration, energy and knowledge needed to raise the bar for expectations in school achievement. Mr. Aydogdu's partnerships within the STEM fields have provided innovation and will only help to bridge the gap in the vital areas of science, technology, engineering, and mathematics. There is no doubt that Coral Academy will demonstrate commitment and willingness to become even more immersed in a community to fully comprehend its students and family needs. I am more than confident Coral Academy can provide a high-quality education to the families in East Henderson, Nevada and that the board, together with Mr. Aydogdu will do whatever it takes to provide a high quality educational option for students.

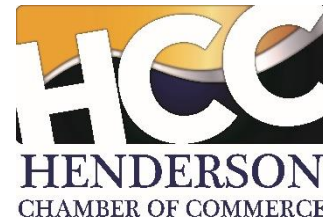
Thank you very much for the opportunity to voice my support for Coral Academy of Science's expansion to East Henderson under the laudable leadership of Mr. Ercan Aydogdu. If you have any questions or if I can provide any additional information, please feel free to contact me directly; I can be reached at (702) 651-3598.

Sincerely,

A handwritten signature in blue ink, appearing to read "Patricia Charlton".

Patricia Charlton
 Vice President / Provost

PAC:jfk



December 16, 2020

Nevada State Public Charter Schools Authority
Attn: Authorizing Authority
1749 North Stewart Street Suite 40
Carson City, Nevada 89706

Re: Henderson Chamber Support of Coral Academy of Science Las Vegas Expansion
Cadence Master Planned Development

Dear Authorizing Authority:

On behalf of our 1,800 members, we respectfully write to you to express our strong support and recommendation for the approval of Coral Academy of Science Las Vegas (CASLV) expansion efforts in the Cadence Master Planned Development in East Henderson.

As our business community continues to evolve, so do the needs of our residents, including the demand for quality schools. Cadence and East Henderson represent a growing hub of residential activity, and school choice is critical to meet the community demands in this region of Southern Nevada. Coral Academy's Cadence expansion will address such needs and help support families working throughout our community as well as provide proven, quality education alternatives to students who will soon join Southern Nevada's workforce. It is a proven and successful school model which should be encouraged to grow and expand.

CASLV routinely ranks at the top in nearly every academic performance category in the state. I know both many of the students at CASLV and their parents, and all of them, without exception, have benefited and enjoyed the challenging academic environment and experience found at CASLV. I am also very familiar with the CASLV academic model and its highly successful operational leadership and dedicated staff. Simply put, the community needs more schools operated by CASLV. This is especially true in east Henderson where the community is underserved with quality education options.

Coral Academy's expansion in Cadence will address the high demand our community has for such a campus and the Henderson Chamber of Commerce is proud to support this successful 5-Star school.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Muelrath".

Scott Muelrath
President & CEO
Henderson Chamber of Commerce

Henderson Chamber of Commerce
400 N. Green Valley Parkway, 2nd Floor, Henderson, NV 89074
702.565.8951 www.HendersonChamber.com



THE
LANDWELL
COMPANY

December 17, 2020

State Public Charter School Authority
2080 E. Flamingo Road, 2nd Floor
Las Vegas, Nevada 89119

RE: CORAL ACADEMY

As the Cadence Master Planned Community continues to grow so does the need for top-tier educational opportunities for the residents and children in the surrounding areas, including the historic Pittman and Valley View neighborhoods.

In the continued revitalization of East Henderson, quality educational options are a must. Coral Academy of Science Las Vegas (CASLV) has a strong reputation and is a proven leader in Science, Technology, Engineering, and Mathematics (STEM) curriculum. The addition of CASLV would provide an educational opportunity to hundreds of children in the area that have long been underserved.

The limited, mostly older, public schools in the area are one- and two- star schools with large Free and Reduced Lunch (FRE) populations. By bringing a top-rated, public, and tuition-free, charter school to the area, the entire community benefits. The school would provide a closer, more accessible, option to children eager to learn.

Most important, the location of the school will allow students attending one- and two-star schools the opportunity to walk to a school whose sister schools continually rank as four- and five-star schools. We are excited by the opportunity to partner with CASLV in crafting the school to meet the wishes of the residents of Cadence, Pittman, and other surround neighborhoods. The first step was picking a location central to those who most need alternatives to transportation and CASLV accommodated this need.

If you have any questions or comments, please feel free to contact me at your earliest convenience.

Sincerely,

THE LANDWELL COMPANY

Lee C. Farris, P.E.
Vice President



Ms. Melissa Mackedon, Chair
State Public Charter School Authority
1749 North Stewart Street, Suite 40
Carson City, Nevada 89706
mmackedon@oasisacademyfallon.us

December 10, 2020

**Subject: SGH Commercial Advisers and Trish Nash, Signature Gallery of Homes
Support for Coral Academy Charter School in East Henderson**

Dear Chair Mackedon and Board Members,

My wife Trish Nash and I own and operate Signature Gallery of Homes / Trish Nash Team and SGH Commercial Advisers, a boutique Residential and Commercial Real Estate Brokerage in Green Valley, Henderson, Nevada. Together, we have over 62 years of experience in the commercial and residential brokerage and real estate market. Trish is the current Chair, Henderson Chamber of Commerce and I am a Board Trustee of the Henderson Development Association, Henderson Chamber of Commerce.

My wife and I write to you to express our strong support and recommendation for the approval of Coral Academy of Science Las Vegas (CASLV) expansion efforts in East Henderson. We write this letter from the perspective of real estate brokers and as long term (22 years) resident of East Henderson.

Coral Academy of Science Las Vegas has consistently ranked as the top Charter School in Nevada and is currently ranked as the one of the Best High Schools in the United States by US News and World Report for 2020. Coral Academy's STEM program is one of the most widely recognized and highly touted programs in the State of Nevada.

As you are aware East Henderson has grown substantially over the past several years and as of late is home to many new home communities such as: Cadence Master Planned Community of over 13,500 new homes. The Clark County School District schools are overcrowded in this area and Coral Academy of Science Las Vegas this will provide additional quality education seats that are very much needed in the area.

A Coral Academy of Science Las Vegas campus in East Henderson will be a great addition to the existing tuition-free, Public Charter Schools in the Valley. Coral Academy of Science Las Vegas has proven it brings a strong educational approach to all parts of Las Vegas, serving a diverse student population reflective of the community.

Sincerely,

Michael and Trish
Broker Owners
Michael@SGHAdvisers.com

Signature Gallery of Homes and SGH Commercial Advisers
2270 Corporate Circle, Suite 110
Henderson, Nevada 89074



CORAL ACADEMY OF SCIENCE LAS VEGAS

Job Title: Assistant Principal

Department: Campus

Reports to: Principal

Supervises: Teachers, Office Staff, Support Staff

Primary Purpose/Function:

This position functions to provide assistance to the principal with all school activities and assigned responsibilities and to assume complete charge in the absence of the principal. Under the supervision of the principal, supervises staff and pupil activities, and serves in a leadership role in parent and community affairs. This position is directly supervised by the school principal.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

1. Assists the Principal in providing leadership, supervision, and evaluation of the instructional program for the school.
2. Assists the Principal in providing and/or facilitate training of staff with regard to the most effective practices which lead to higher student achievement regardless of race, ethnicity, socioeconomic status, or prior academic achievement.
3. Assists the Principal in developing strategies to achieve goals, as appropriate by grade level
4. Analyzes and interprets school-level data; works with staff to develop School Improvement Plans that contain strategies to improve student learning.
5. Interprets and implements policies and regulations.
6. Leads diverse staff, student body, and the community in development and implementation of building-level goals focused on the improvement of student learning.
7. Leads staff in development and implementation of CASLV and building-level goals relating to cultural competency and student learning.
8. Assists the Principal in setting building-level priorities in the context of community and CASLV priorities and student/staff needs.
9. Assists the Principal in establishing a school climate which promotes equal opportunities for all students, through good conduct, and positive attitudes and values; accepts responsibility for the attendance, conduct, health, and safety of students.
10. Assists the Principal in the screening, selection, orientation, training, assignment, and reassignment of culturally competent and diverse school staff.
11. Supervises and evaluates the performance of all assigned personnel and engages staff in the development of professional growth activities designed to support individual school/CASLV goals and programs in order to improve student learning.
12. Assists the Principal in the development, ongoing improvement, and implementation of the CASLV and school curricular program.
13. Assists the Principal in establishing a set of culturally responsive standard operating procedures, practices, and routines.
14. Oversees the school's extracurricular program.
15. Supervises the maintenance and operation of the building, grounds, and property assigned



CORAL ACADEMY OF SCIENCE LAS VEGAS

to the school.

16. Assists the Principal in planning and developing the school's budget with input from staff; allocates and adjusts fiscal and material resources; assures timely completion of reports, and record maintenance for all school programs.
17. Provides for effective staff communication; collaborates and resolves conflicts with others.
18. Works cooperatively with other administrators; advises Chief Academic Officers and other appropriate CASLV administrators of progress, problems, and other information regarding the school's program.

POSITION EXPECTATIONS:

1. Demonstrated success in philosophy, curriculum, and instruction at the position's grade level, including an understanding of a culturally responsive instructional process and a variety of instructional techniques, as well as a commitment to the improvement of instructional programs.
2. Demonstrated success in leading the improvement of student learning, as evidenced by the improvement of school-based and/or CASLV based data points.
3. Demonstrated successful and culturally responsive leadership experiences in staff leadership, supervision, and evaluation, and demonstrated ability to work effectively with teachers to improve instruction.
4. Demonstrated ability and desire to establish positive relationships with persons regardless of race, gender, physical limitation, sexual orientation, gender identity or expression, age, disability, national origin, or religious belief, with an active commitment to equal opportunity for all students and staff.
5. Demonstrated ability to foster an environment that focuses on quality results while motivating, developing, and supporting a diverse staff, encouraging continuous improvement, and working effectively as a member of a diverse team.
6. Possess a sense of vision and projects that sense; involves others in accomplishing goals and solving problems and interacts with diverse groups successfully.
7. Demonstrated understanding of the change process and its relationship to current trends in education at the position's grade level.
8. Demonstrated effectiveness in planning, scheduling, and allocating resources, reaching logical conclusions and making high-quality decisions using appropriate decision-making processes, and accepting responsibility for actions and consequences.
9. Demonstrated effectiveness in using computer technologies to enhance instruction and to manage building functions.
10. Demonstrated success in exercising good judgment, insight, self-awareness, integrity, and cultural responsiveness when interacting with diverse employees, students, and patrons.
11. Demonstrated commitment and ability to continue one's own lifelong learning, to develop talent and leadership skills in others, to provide critical feedback, and to receive critical feedback in order to maintain high standards for one's self and one's school.
12. Demonstrated ability to communicate effectively in both written and verbal form with the ability to make clear, persuasive presentations to diverse groups.



CORAL ACADEMY OF SCIENCE LAS VEGAS

13. Demonstrated success incorporating culturally competent strategies and utilizing culturally responsive communication and engagement strategies with all members of the school community.
14. Demonstrated effectiveness representing the school in the community through business partnerships and activities.

Education and/or Experience:

Education and Training:

An earned master's degree from a regionally accredited college or university.

Licenses and Certifications:

Hold or be able to acquire, by time of appointment, appropriate Nevada school administrative endorsement.

Strong preference will be given to those candidates who can share various types of specific school or district data that have improved as a direct result of their leadership.

Working Environment:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity.

Generally, the job requires 50% sitting, 25% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, age, disability, or national origin.

Attachment 12 - Job Descriptions

Job Title: Chief Academic Officer

Department: Central Office

Reports to: Executive Director

Supervises: Director of Curriculum & Instruction, RTI Specialist, ELL Coordinator, Special Education Director, Testing Coordinator

Primary Purpose/Function:

The Chief Academic Officer oversees the day-to-day, monthly, and annual oversight of all academics, which includes but not limited to, student achievement, special education, RTI process testing, the curriculum and instruction for all campuses.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

- Provide leadership in the ongoing development, improvement, and evaluation of curriculum, instruction, and student data management;
- Responsible for coaching teachers on instructional delivery and methods;
- Assist Campus Directors, Dean of Academics and Instructional Coaches in developing staff development programming;
- Responsible for managing student data systems;
- Assist in administration of scheduling and standardized assessments;
- Assist Campus Directors in the development of school created assessments;
- Assist in making formal reports to the board of trustees and charter entity on student academic performance.

Education and/or Experience:

- BA/BS degree or graduate degree;
- Administrative certification welcomed but not mandatory;
- Experience and demonstrated ability in working with children in a teaching, counseling or other applicable capacity (examples include, but are not limited to involvement with community youth organizations, supervisory roles in the Boy Scouts or Girl Scouts, and mentorships);
- Demonstrated successful teaching experience;
- Demonstrated organizational skills;
- Demonstrated ability in data management and presentation;
- Exhibited leadership in working with professional staff, students, and the community;
- Agreement with the academic goals and philosophy of the charter school;
- Commitment to accountability, including a rigorous student testing regime;
- Demonstrated success in encouraging parental involvement.

Working Environment:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity. Generally, the job requires 50% sitting, 25% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual

Attachment 12 - Job Descriptions

orientation, age, disability, or national origin.

Attachment 12 - Job Descriptions

Job Title: Chief Financial Officer

Department: Central Office

Reports to: Executive Director

Supervises: Accounting Personnel, Grants Manager, Payroll Manager

Primary Purpose/Function:

The Chief Financial Officer oversees day-to-day, monthly, annual, and long-term fiscal aspects of the organization, including but not limited to finance, budgets, grants, and accounting.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

- Coordinate all financial transactions, including revenue activities, expenditures, record keeping, reporting, auditing, district billing etc.;
- Coordinate all administrative transactions, including the provisions of personnel services, record keeping, reporting, inventory, purchasing, etc.;
- Coordinate the collection of any data required for the preparation of reports to the chartering entity and other appropriate bodies;
- Prepare materials in conjunction with the principal for board meetings;
- Serve as liaison to governing board finance committee and treasurer of the board;
- Manage facility maintenance and daily operations including custodial staff, student meal counts/billing and student transportation.

Education and/or Experience:

- BA/BS degree in related field or graduate degree;
- Demonstrated organizational skills;
- Demonstrated ability in data management and presentation;
- Prior experience in an accounting and administration position;
- Agreement with and commitment to the academic goals and philosophy of the charter school.

Working Environment:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity. Generally, the job requires 50% sitting, 25% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, age, disability, or national origin.

Attachment 12 - Job Descriptions

Job Title: Executive Director

Reports to: Governing Board

Supervises: Campus Directors, Chief Accounting Officer, Human Resources Director, Chief Academic Officer

Primary Purpose/Function:

The Executive Director serves as chief executive of Coral Academy of Science Las Vegas and, in partnership with the Governing Board, is responsible for the success of Coral Academy of Science Las Vegas. Together, the Governing Board and Executive Director assure Coral Academy of Science Las Vegas' relevance to the community, the accomplishment of Coral Academy of Science Las Vegas' mission and vision, and the accountability of Coral Academy of Science Las Vegas to its diverse constituents.

The Governing Board delegates responsibility for management and day-to-day operations to the Executive Director, and s/he has the authority to carry out these responsibilities, in accordance with the direction and policies established by the Governing Board. The Executive Director provides direction and communication to the Governing Board as it carries out its governance functions.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

Legal Compliance

- Assures the filing of all legal and regulatory documents and monitors compliance with relevant laws and regulations.

Mission, Policy and Planning

- Helps to determine Coral Academy of Science Las Vegas' values, mission, vision, and short- and long-term goals.
- Helps to monitor and evaluate Coral Academy of Science Las Vegas' relevancy to the community, its effectiveness, and its results.
- Keeps the Governing Board fully informed on the condition of Coral Academy of Science Las Vegas and on all the important factors influencing it.
- Identifies problems and opportunities and addresses them; brings those which are appropriate to the Governing Board and/or its committees; and, facilitates discussion and deliberation.
- Informs the Governing Board and its committees about trends, issues, problems and activities in order to facilitate policy-making. Recommends policy positions.
- Keeps informed of developments in human services, not-for-profit management and governance, philanthropy and fund development.

Management and Administration

- Provides general oversight of all Coral Academy of Science Las Vegas activities, manages the day-to-day operations, and assures a smoothly functioning, efficient organization.
- Assures program quality and organizational stability through development and implementation of standards and controls, systems and procedures, and regular evaluation.
- Assures a work environment that recruits, retains and supports quality staff and volunteers. Assures process for selecting, development, motivating, and evaluating staff and volunteers.
- Recommends staffing and financing to the Governing Board of Directors. In accordance with Governing Board action, recruits personnel, negotiates professional contracts, and sees that appropriate salary structures are developed and maintained

Attachment 12 - Job Descriptions

- Specifies accountabilities for management personnel (whether paid or volunteer) and evaluates performance regularly.

Governance

- Helps the Governing Board articulate its own role and accountabilities and that of its committees and individual members, and helps evaluate performance regularly.
- Works with the Governing Board President to enable the Board to fulfill its governance functions and facilitates the optimum performance by the Board, its committees and individual Board members.
- With the Board President, focuses Board attention on long-range strategic issues.
- Manages the Governing Board's due diligence process to assure timely attention to core issues.
- Works with the Board officers and committee chairs to get the best thinking and involvement of each Board member and to stimulate each Board member to give his or her best.
- Recommends volunteers to participate in the Board and its committees.

Community Relations

- Facilitates the integration of Coral Academy of Science Las Vegas into the fabric of the community by using effective marketing and communications activities.
- Acts as an advocate, within the public and private sectors, for issues relevant to Coral Academy of Science Las Vegas, its services and constituencies.
- Listens to clients, volunteers, donors and the community in order to improve services and generate community involvement. Assures community awareness of Coral Academy of Science Las Vegas' response to community needs.
- Serves as chief spokesperson for Coral Academy of Science Las Vegas, assuring proper representation of Coral Academy of Science Las Vegas to the community.
- Initiates, develops, and maintains cooperative relationships with key constituencies.
- Works with legislators, regulatory agencies, volunteers and representatives of the not-for-profit sector to promote legislative and regulatory policies that encourage a healthy community and address the issues of Coral Academy of Science Las Vegas' constituencies.

Financing

- Promotes programs and services that are produced in a cost-effective manner, employing economy while maintaining an acceptable level of quality.
- Oversees the fiscal activities of the organization including budgeting, reporting and audit.
- Works with Governing Board to ensure financing to support short- and long-term goals.
- Assures an effective fund development program by serving as the chief development officer or hiring and supervising an individual responsible for this activity.
- Helps guide and enable the Governing Board, its fund development committee(s) and its individual Board members to participate actively in the fund development process.
- Helps the Governing Board and its development committee design, implement and monitor a viable fundraising plan, policies and procedures.
- Participates actively in identifying, cultivating and soliciting donor prospects.
- Assures the availability of materials to support solicitation.
- Assures the development and operation of gift management systems and reports for quality decision-making.

Physical Demands/Working Conditions:

This is a high-stress position based on full responsibility for Coral Academy of Science Las Vegas operations. Handles detailed, complex concepts and problems, balances multiple tasks simultaneously, and makes rapid decisions regarding administrative issues.

Plans and implements programs. Establishes strong and appropriate relationships with Board,

Attachment 12 - Job Descriptions

committees, volunteers, staff, donors and clients. Develops smooth and constructive relationships with executive colleagues, outside agencies, organizations and individuals.

Plans and meets deadlines. Maintains a flexible work schedule to meet the demands of executive management. Hours may be long and irregular.

Conveys a professional and positive image and attitude regarding ABC and the not-for-profit and for-profit sectors. Demonstrates commitment to continued professional growth and development.

Education and/or Experience:

A Bachelor's Degree is required with a minimum of five (5) years of experience in a school management position. As chief executive officer, this individual demonstrates critical competencies in four broad categories: commitment to results, business savvy, leading change, and motivating.

Commitment to results: The Executive Director is a systems thinker who is customer focused and goal driven. This individual identifies relevant information and helps transform this information into individual and organizational knowledge and learning. The chief executive is action oriented and innovative. S/he translates governing broad goals into achievable steps. S/he anticipates and solves problems and takes advantage of opportunities, is a self-starter and team player.

Business savvy: As Coral Academy of Science Las Vegas' leader, this position requires an individual with knowledge of and experience in management and administration. The position requires demonstrated experience in integrating and coordinating diverse areas of management.

- Knowledge in the following areas is required: education administration, human services, finance and personnel; oral and written communications; planning and evaluation; and governance.
- Some experience in the field of philanthropy, not-for-profit management and governance, and community relations is preferred. Some general knowledge of fund development is also preferred.
- A high level of personal skills is required to make formal, persuasive presentations to groups and to deal effectively with people from all segments of the community.
- The individual must be comfortable with diversity and respectful of a wide range of faiths, beliefs and experiences.

Leading change: The chief executive possesses the skills and implements the functions of a leader. S/he shares Coral Academy of Science Las Vegas' values, mission and vision. S/he consistently displays integrity, models behavior, develops people, and builds teams. This individual deals effectively with demanding situations and designs and implements interventions.

Motivating: The chief executive manages continuity, change and transition. This individual knows how to influence and enable others. S/he addresses the impact of attitude and action on the ABC and its participants.

Working Environment:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity.

Generally, the job requires 50% sitting, 25% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

Attachment 12 - Job Descriptions

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, age, disability, or national origin.

Attachment 12 - Job Descriptions

Job Title: Human Resources Manager

Department: Central Office

Reports to: Executive Director

Primary Purpose/Function:

A Human resource manager has an overall responsibility for providing support in various **human resource** functions which include recruitment, staffing, training and development, performance monitor, employee relations, employee retention, employee counseling, compensation and benefits administration, implementation and administration of human resource program. A Human resource (HR) manager should be well aware about the human resource laws and regulations, human resource policies, personnel record keeping, safety issues of team members, training and workforce development & compliance. **Human resource manager** (HRM) performs all its tasks to organize the human resources in the company to overcome future problems. **HR Manager** helps company in organization, communication, negotiation, and also in conflict management and must also provide an ethical scenario to employees to do their job with full of enthusiasm. A HR manager incumbent must have proficient knowledge in following areas like: human resource management, performance review techniques and methods, job description, staffing, training, recognition, development, delegation, mentoring and coaching.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

- A Human resource manager serves employees as well as clients, including administrators, corporate, education sector, technical sector etc. by handling day to day questions and helping resolve work-related problems.
- A HR Manager in a company helps in communicating company policies and procedures & Promote understanding within the organization.
- A HRM Recruits for open positions and perform the full life cycle of recruiting activities including sourcing and screening applicants, maintaining recruiting systems, drafting offer letters, providing follow-through with candidates, supporting hiring managers, and reporting recruiting statistics.
- Making Draft and update job descriptions; assist in classifying positions as needed for company.
- A human resource manager provides advice and assistance when conducting staff performance evaluations.
- A human resource manager identifies training and development opportunities and organize staff training sessions, workshops, and other activities as per need of the staff members.
- HRM provide basic counseling to staff who has performance related obstacles.
- HRM also provide assistance to top management in developing human resource plans.
- HRM helps employee on-boarding activities; answer employee questions and provide support to assistant managers when integrating new hires into the organization.
- He also suggests administer employee benefit programs, answer employee questions, support claim resolution, and maintain related systems.
- A HRM focus on the performance review process & provides employees and managers with information about the process, policies, job duties, and process for promotion.
- An HRM is also responsible to Maintain employee records.
- A HRM is also responsible for new hire, termination, and change of status forms with payroll.
- HRM Serves as employee liaison to assist in problem resolution with issues related to benefit deductions and pay.
- A human resource manager ensures compliance with applicable employment laws and regulations.

Attachment 12 - Job Descriptions

Education and/or Experience:

- BA/BS degree or graduate degree related to human resources;
- Demonstrated successful HR management experience;
- Demonstrated organizational skills;
- Demonstrated ability in data management and presentation;
- Exhibited leadership and strong communication in working with professional staff

Working Environment:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity.

Generally, the job requires 50% sitting, 25% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, age, disability, or national origin.



CORAL ACADEMY OF SCIENCE LAS VEGAS

Job Title: Principal

Department: Campus

Reports to: Chief Academic Officer and Chief Operations Officer

Supervises: Assistant Principal(s), Teachers, Office Staff, Support Staff

Primary Purpose/Function:

This position work collaboratively with their school community to establish, execute, and fulfill their vision to accelerate learning for all students.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

The list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

1. Establish and/or maintain a school organizational team, which must include; parents, students, licensed, administrative and support staff personnel, in accordance with Nevada Administrative Code
2. Lead diverse staff, student body, and the community in development and implementation of building-level goals focused on the improvement of student learning.
3. Establish building-level priorities in the context of community and CASLV priorities and student/staff needs through the school organizational team.
4. Plan and develop the school strategic budget with input from the school organization team; allocate and adjust fiscal and material resources ensuring resources are aligned with student achievement data to target services and supports to promote school improvement.
5. Take responsibility for improving school outcomes and implementing initiatives to accomplish sustainable results by adopting various approaches and engaging a variety of stakeholders to support school goals.
6. Lead the supervision and evaluation process for teachers and administrators in alignment with the Nevada Educator Performance Framework (NEPF) Evaluation System.
7. Conduct frequent classroom observations with actionable feedback conversations in alignment with the NEPF Teacher Instructional and Professional Responsibilities Standards and Indicators to promote reflection and growth.
8. Model and establish clear and high expectations for all students and staff members.
9. Engage in professional, respectful, transparent, and honest communication and interactions with all stakeholders.
10. Provide and/or facilitate training of staff with regard to the most effective practices which lead to higher student achievement regardless of race, ethnicity, socioeconomic status, or prior academic achievement.
11. Analyze and interpret school-level data; work with staff to develop School Improvement Plans that improves student academic growth and ensure the alignment of curriculum, instruction, and assessment to promote continuous school improvement.
12. Lead staff in development and implementation of CASLV and building-level goals relating to cultural competency and student learning.
13. Responsible and accountable for appropriately managing all site-based contracting,



CORAL ACADEMY OF SCIENCE LAS VEGAS

purchasing, risk management, and legal matters.

14. Establish a school climate which promotes equal opportunities for all students, good conduct, and positive attitudes and values, and accept responsibility for the attendance, conduct, health, and safety of students.

15. Responsible for the selection, professional growth, training, assignment, discipline, supervision, and reassignment of all staff.

16. Engage staff in the development of professional growth activities designed to support individual school/CASLV goals and programs in order to improve student learning.

17. Assist in the development, ongoing improvement, and implementation of CASLV and school curricular program.

19. Provide a safe and respectful learning environment with a positive culture for all students and staff by establishing a set of culturally responsive standard operating procedures, practices, and routines.

20. Implement and is accountable for results of the school's academic and extracurricular programs including, the evaluation and reporting of student learning and development.

21. Provide for effective staff communication; collaborate and resolve conflicts with others.

22. Manage the condition of physical assets including, the neatness and cleanliness of the buildings and grounds and the safety, security and state of maintenance and repair of the building, grounds, furnishings, and equipment.

23. Work cooperatively with other administrators; advise CASLV administrators of progress, problems, and other information regarding the school.

24. Perform additional duties and obligations as assigned by the CASLV Executive Director or administrative team.

POSITION EXPECTATIONS:

1. Demonstrated ability to act in a responsive manner exercising influence with diplomacy among all stakeholders.

2. Demonstrated ability in maintaining a focus on how decisions and processes will enhance student achievement.

3. Demonstrated ability in anticipating, and sometimes creating, changing conditions and effectively leading others in evolving and adapting to change.

4. Demonstrated ability in skillfully motivating others, both within and outside the school, to invest in the development and implementation of the resolutions of the school's challenges.

5. Demonstrated ability in being both prudent and astute in order to achieve the best results.

6. Demonstrated ability in possessing an inordinate amount of initiative.

7. Demonstrated ability in working in a fast-paced environment amid constant challenges and often competing interests.

8. Demonstrated ability in encouraging input, listening to the concerns and suggestions of others, and valuing their opinions, and acting decisively as the responsible administrator.

9. Demonstrated ability in recognizing and promoting the professional potential in others.

10. Demonstrated ability in exemplifying integrity, candor, and high ethical conduct.



CORAL ACADEMY OF SCIENCE LAS VEGAS

11. Demonstrated ability in maintaining poise, professional demeanor, and perspective.
12. Demonstrated ability in possessing the physical, mental, and emotional stamina commensurate with the responsibilities and expectations of the position.
13. Demonstrated success in philosophy, curriculum, and instruction at the position's grade level, including an understanding of a culturally responsive instructional process and a variety of instructional techniques, as well as a commitment to the improvement of instructional programs.
14. Demonstrated success in leading the improvement of student learning, as evidenced by the improvement of school-based and/or CASLV data points.
15. Demonstrated successful and culturally responsive leadership experiences in staff leadership, supervision, and evaluation, and demonstrated ability to work effectively with teachers to improve instruction.
16. Demonstrated ability and desire to establish positive relationships with persons regardless of race, physical limitation, sexual orientation, gender identity or expression, national origin, or religious belief, with an active commitment to equal opportunity for all students and staff.
17. Demonstrated ability to foster an environment that focuses on quality results while motivating, developing, and supporting a diverse staff, encouraging continuous improvement, and working effectively as a member of a diverse team.
18. Demonstrated understanding of the change process and its relationship to current trends in education at the position's grade level.
19. Demonstrated effectiveness in planning, scheduling, and allocating resources, reaching logical conclusions and making high-quality decisions using appropriate decision-making processes, and accepting responsibility for actions and consequences.
20. Demonstrated effectiveness in using computer technologies to enhance instruction and to manage building functions.
21. Demonstrated success in exercising sound judgment, insight, self-awareness, integrity, and cultural responsiveness when interacting with all stakeholders.
22. Demonstrated commitment and ability to continue one's own lifelong learning, to develop talent and leadership skills in others, to provide critical feedback, and to receive critical feedback in order to maintain high standards for one's self and one's school.
22. Demonstrated ability to communicate effectively in both written and verbal form with the ability to make clear, persuasive presentations to all stakeholders.
23. Demonstrated success incorporating culturally competent strategies and utilizing culturally responsive communication and engagement strategies with all members of the school community.
24. Demonstrated effectiveness representing the school in the community through business partnerships and activities.

Education and/or Experience:

An earned master's degree from a regionally-accredited college or university.

Licenses and Certifications:

Must possess or be able to acquire a Nevada school administrative endorsement.



CORAL ACADEMY OF SCIENCE LAS VEGAS

Experience:

1. Have previously demonstrated at least three (3) years of successful licensed teaching experience.
2. Have previously demonstrated experience as a licensed administrator.
3. Strong preference will be given to those candidates who can share various types of specific school or District data that have improved as a direct result of their leadership.
4. Successful performance in the position held at time of application.

When applying for an administrative position, candidates must meet the minimum qualifications as listed on the appropriate position vacancy announcement.

An Affirmative Action/Equal Opportunity Employer

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, or national origin.

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, age, disability, or national origin.



CORAL ACADEMY OF SCIENCE LAS VEGAS

Job Title: Registrar

Department: Campus

Reports to: Site Principal

Supervises: N/A

Primary Purpose/Function:

Under general supervision, plans, organizes, reviews complex registration activities in high schools and alternative secondary schools. Position may be assigned to perform a broad array of generalized administrative support functions, or assignment may be to a specialized office or school wherein incumbents receive initial instruction in specific office operations.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Under general supervision, completes responsible registrar activities at CASLV Elementary School (K-8)

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

1. Implements CASLV Policies and Regulations and procedures regarding student records and student progress toward graduation.
2. Provides information to the public, teachers, and other employees regarding policies, regulations, school activities, and rules.
3. Plans, organizes, and implements the registration process with administration and sets priorities on work and works independently with minimal supervision.
4. Responsible for the enrollment and withdrawal of students.
5. Maintains accurate files and records related to registration and student records.
6. Responsible for accurate student enrollment accounting for apportionment funding.
7. Evaluates and transcribes out-of-district course history records to verify alignment of courses with CASLV curriculum and posts to current student data reporting system.
8. Follows CASLV Grade Reporting Calendar timeline to implement the registrar operational tasks; progress reporting process, grade reporting process, and transcript process.
9. Maintains student data reporting system database to compile, retrieve, and generate accountability records and reports including, but not limited to, class schedules, cumulative records, transfers, registration, grading, course history, attendance, health records, and student accounting data.
10. Certifies and issues official school transcripts, as requested.
11. Determines work priorities and exercises judgment with respect to urgency, confidential status, and relative importance.
12. Generates specialized reports using advanced queries.
13. Promotes public relations and deals tactfully and diplomatically with people.
14. Conforms to safety standards, as prescribed.
15. Performs other tasks related to the position, as assigned.



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POSITION EXPECTATIONS:

1. Knowledge of and ability to access, use, edit, and maintain records and technology-based student data reporting systems
2. Knowledge of word processing, database, spreadsheet, desktop publishing, and data communication software.
3. Ability to maintain confidentiality of data and knowledge of Family Educational Rights and Privacy Act (FERPA) requirements.
4. Ability to maintain confidentiality of information.
5. Ability to conduct audits to verify accuracy of enrollment.
6. Ability to review, evaluate, and interpret transcripts and related documents.
7. Ability to research, analyze, and perform mathematical computations.
8. Ability to compile, create/compose original reports, correspondence, and records.
9. Ability to interpret, explain, and apply written and oral instructions, policies, regulations, and procedures.
10. Ability to use computers and software applications related to assigned tasks.
11. Ability to develop, learn, and apply office procedures.
12. Ability to plan and organize work and work independently with minimal supervision.
13. Ability to meet predetermined deadlines and shift suddenly to new tasks as priorities change.
14. Ability to do editorial checking for spelling, punctuation, and grammar.
15. Ability to judge when to act independently and when to refer situations to supervisor.
16. Ability to cooperate and deal tactfully and diplomatically with administration, staff, and public.
17. Ability to recognize and report hazards and apply safe work methods.
18. Ability to coordinate multiple projects and meet predetermined deadlines.
19. Ability to work flexible hours or shifts.
20. Possess physical and mental stamina commensurate with the responsibilities of the position.

Education and/or Experience:

POSITION REQUIREMENTS: Education, Training, and Experience:

1. High school graduation or other equivalent (i.e., General Educational Development (GED), foreign equivalency, etc.).
2. Four (4) years clerical experience involving public contact
3. Experience maintaining records and technology-based (i.e., mainframe) student data reporting systems.
4. Experience with word processing, database, spreadsheet, desktop publishing, or data communication software.

Working Environment:

Strength: Sedentary/Medium - Exert force to 50 lbs., occasionally; 10-25 lbs., frequently; up to 10 lbs., constantly.



CORAL ACADEMY OF SCIENCE LAS VEGAS

Physical Demands: Frequent sitting, standing, walking, pushing, pulling, carrying, climbing, balancing, stooping, kneeling, crouching, reaching, handling, and repetitive fine motor activities. Mobility to work in a typical office setting and use standard office equipment. Stamina to remain and maintain concentration for an extended period of time. Hearing and speech to communicate in person, via video conferences and computers, or over the telephone. Vision: Frequent near acuity, occasional far acuity, and color vision. Vision to read printed and online materials, or other monitoring devices.

Environmental Conditions: Climate-controlled office setting with temperatures ranging from mild/moderate to extreme cold/heat. Exposure to noise levels ranging from moderate to loud for occasional to frequent time periods.

Hazards: Furniture, playground/office equipment, communicable diseases, chemicals and fumes (as related to specific assignment), and power/hand-operated equipment and machinery (as related to specific assignment).

EXAMPLES OF EQUIPMENT/SUPPLIES USED TO PERFORM TASKS: Various computers, printers, typewriters, telephones, calculators, copy machines, fax machines, filing cabinets/equipment, etc.

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, age, disability, or national origin.



CORAL ACADEMY OF SCIENCE LAS VEGAS

Job Title: School Counselor

Department: Campus

Reports to: Principal

Supervises: N/A

Primary Purpose/Function:

The school counselor will implement the comprehensive guidance and counseling program according to the State of Nevada's School Counseling Program Student Standards which are aligned with the national standards set forth by the American School Counselors Association (ASCA). The employee, utilizing leadership, advocacy, and collaboration, will participate in a school counseling program that promotes and enhances academic achievement, personal/social growth, and career development for all students. This person will be expected to adhere to the Coral Academy of Science Las Vegas Standards and Expectations for Licensed Employees and report directly to the school site administrator.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

1. Helps all students develop skills in the areas of academic-personal-social growth, and career development.
2. Establishes the school counseling program based upon the American School Counseling Association (ACSA) model and develops activities and resources to implement and evaluate the program.
3. Provides direct counseling services.
4. Educates and advocates for trauma-sensitive and informed schools.
5. Analyzes data concerning the academic, career, social, and emotional development of pupils to identify issues, needs, and challenges of pupils.
6. Address needs relating to the academic, career, social and emotional development of all pupils.
7. Advocate for equitable access to a rigorous education for all pupils and work to remove systemic barriers to such access.
8. Provide individual pupils services relating to academic planning and goal setting.
9. Provide peer facilitation, crisis counseling and short-term counseling to pupils in individual and small-group settings.
10. Provide referrals to a pupil and the parent or legal guardian of a pupil, as needed, for additional support services provided by the school or within the community.
11. Works with the community to assist students and families in need of services outside the school's resources.
12. Networks with all professionals at school and within the counseling community to monitor and assess the needs of students at the site.
13. Maintains confidentiality, facilitates, and /or participates in conferences with teachers, students, and parents.
14. Consults with and serves as a resource for the community.



CORAL ACADEMY OF SCIENCE LAS VEGAS

15. Maintains student records and uses Infinite Campus (IC) appropriately.
16. Complies with school and district policies and state and federal laws.
17. Attends training and ongoing professional development.
18. Performs other duties as assigned.

Education and/or Experience:

Bachelor's Degree from an accredited college or university. Master's Degree preferred.

Licenses and Certifications: Must possess or be able to acquire a Nevada counselor's license issued by the Nevada Department of Education

Working Environment:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity.

Generally, the job requires 80% sitting, 10% walking, and 10% standing. This job is performed in a generally clean and healthy environment.

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, age, disability, or national origin.



CORAL ACADEMY OF SCIENCE LAS VEGAS

Job Title: Special Education Teacher

Department: Campus

Reports to: Site Administration

Supervises: N/A

Primary Purpose/Function:

The teacher will implement into daily instruction appropriate educational curriculum based on the Nevada State Standards and the State Public Charter School Authority Special Education Guidance Manual or additional relevant materials into daily student instruction. The teacher will create and maintain an educational atmosphere that encourages effective student learning and supports school and district programs and goals. The teacher will serve as teacher of record for students with disabilities. This person will be expected to adhere to the CASLV Personnel Handbook and Parent-Student Handbook as well as directly to the school site administrator.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

1. Administer appropriate district curriculum which is aligned with the Nevada State Standards.
2. Ensure the opportunity for all students to learn in a supportive environment.
3. Create and maintain a positive, orderly, and academically focused learning condition in the instructional environment.
4. Develop and implement an effective lesson for instruction.
5. Analyze student progress and provide appropriate instruction.
6. Provide a classroom management/discipline plan ensuring safety at all times.
7. Ensure assessment regulations and guidelines are followed at all times.
8. Develop a classroom climate that promotes positive learning conditions.
9. Work professionally with administrators, staff, parents, and community.
10. Integrate technology into the instructional program.
11. Implement scientifically-based instruction, including Applied Behavioral Analysis (ABA), to support the unique academic, social, and behavioral needs of students as appropriate.
12. Develop, Implement, and act as teacher of record of Individualized Education Plans for students with disabilities.
13. Adhere to federal, state, and local mandates in special education.
14. Develop and implement behavioral intervention plans as identified by student need.
15. Utilize positive behavioral supports as appropriate.
16. Ensure that students with disabilities are receiving a free appropriate education in the least restrictive environment.
17. Assist students with disabilities in regular education classrooms.
18. Participate in other job-related duties and activities related to the position as assigned.



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POSITION EXPECTATIONS:

1. Demonstrate knowledge, skill, and ability to provide specially designed instruction to students with disabilities.
2. Work cooperatively with students, parents, peers, administration, and community members.
3. Guide the learning process toward achievement of curriculum goals.
4. Establish and communicate clear objectives for all lessons, units, and projects.
5. Employ a variety of instructional techniques and strategies aligned with instructional objectives, in order to meet the needs of all students.
6. Participate as an active member with other faculty and staff.
7. Maintain accurate and complete records as required by law and district policy.
8. Work in a collegial manner with all staff to provide students an appropriate education in the least restrictive environment.
9. Maintain and improve professional competence
10. Communicate effectively both written and orally.
11. Perform other job-related duties as assigned by principal.

Education and/or Experience:

1. Bachelor's Degree from an accredited college or university.
2. Must possess or be able to acquire a Nevada teaching license issued by the Nevada Department of Education.
3. Hold an endorsement which is appropriate to the special education placement (i.e. K-12 Generalist Endorsement for Resource Room, Autism Endorsement for Autism)

*Please visit the Nevada Department of Education's website at:

http://www.doe.nv.gov/Educator_Licensure/Specific_Areas_of_Licensure/ for detailed Special Education licensure requirements.

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This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual orientation, age, disability, or national origin.



CORAL ACADEMY OF SCIENCE LAS VEGAS

Job Title: Elementary Teacher

Department: Campus

Reports to: Principal

Supervises: N/A

Primary Purpose/Function:

The teacher will implement into daily student instruction appropriate educational curriculum. The teacher will create and maintain an educational atmosphere that encourages effective student learning and supports school and CASLV programs and goals. This person will be expected to adhere to the CASLV Professional Standards for Licensed Employees and report directly to the school site administrator.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

1. Administer appropriate CASLV curriculum which is aligned with the Nevada State Standards.
2. Ensure the opportunity for all students to learn in a supportive environment.
3. Create and maintain a positive, orderly, and academically focused learning condition in the instructional environment.
4. Develop and implement the Components of an Effective Lesson for instruction.
5. Analyze student progress and provide appropriate instruction.
6. Provide a classroom management/discipline plan ensuring safety at all times.
7. Ensure assessment regulations and guidelines are followed at all times.
8. Develop a classroom climate that promotes positive learning conditions.
9. Work professionally with administration, staff, parents, and community.
10. Integrate technology into the instructional program.
11. Participate in other job-related duties and activities related to the position as assigned.

POSITION EXPECTATIONS:

1. Demonstrate knowledge, skill, and ability to provide instruction in an elementary classroom.
2. Work cooperatively with students, parents, peers, administration, and community members.
3. Guide the learning process toward achievement of curriculum goals.
4. Establish and communicate clear objectives for all lessons, units, and projects.
5. Employ a variety of instructional techniques and strategies aligned with instructional objectives, in order to meet the needs of all students.
6. Participate as an active member with other faculty and staff.
7. Maintain accurate and complete records as required by law and CASLV policy.
8. Maintain and improve professional competence.
9. Communicate effectively both written and orally.
10. Perform other job-related duties as assigned by principal.



CORAL ACADEMY OF SCIENCE LAS VEGAS

Education and/or Experience:

Bachelor's Degree from an accredited college or university. Must possess or be able to acquire a Nevada teaching license issued by the Nevada Department of Education. Certified in relevant subject area. When applying for a certificated licensed position, candidates must meet the minimum qualifications as listed on the appropriate position vacancy announcement.

Working Environment:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity. Generally, the job requires 80% sitting, 10% walking, and 10% standing. This job is performed in a generally clean and healthy environment.

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Attachment 13 – Resume of Proposed Leader

Centennial Hills Campus
7951 Deer Springs Way
Las Vegas, NV 89131
702-685-4333

Central Office
8965 S. Eastern Ave. Suite 280
Las Vegas, NV 89123
702-776-6529 | 702-776-6569 (Fax)

Nellis AFB Campus
42 Baer Dr. NAFB,
Las Vegas, NV 89115
702-643-5121 | 702-643-5138 (Fax)



Sandy Ridge Campus
1051 Sandy Ridge Ave.
Henderson, NV 89052
702-776-8800 | 702-776-8803 (Fax)

Tamarus Campus
8185 Tamarus St.
Las Vegas, NV 89123
702-269-8512 | 702-269-3258 (Fax)

Windmill Campus
2150 Windmill Pkwy.
Henderson, NV 89074
702-485-3410 | 702-722-2718 (Fax)

CORAL ACADEMY OF SCIENCE LAS VEGAS

This is not applicable because a proposed leader has not been identified yet. CASLV has a strong track record of hiring exceptional school leaders and central office staff. Some of their resumes have been included, along with student achievement data for all 6 campuses.

PROFESSIONAL SUMMARY:

Accomplished, dedicated educational leader with extensive experience directing faculty and staff with day-to-day school operations. Highly collaborative leader, skilled at building cross-functional teams of educators and administrators to develop and implement curriculum, establish budgets, and ensure student success through direct intervention, educator outreach, and communication with parents.

Core Competency:

Experience related to school management,
teaching, and curriculum development
Project Management and Operations
Leadership/Communication Skills
Budgeting Expertise
Multi-Unit Operation Management
Cross-Cultural Communications

Educational Consultation, Supervision, Training,
and Mentoring
Recording and Archive Data and Analysis
Community Involvement

Core Accomplishments:

- Educator in Foreign Languages
- Management at operational level in academic setting
- Handled all functions related to educational operation and finance
- Staff Development: Mentored, supervised, trained students and staff in education

Key Skills (but not limited to):

- Leadership and Grant writing in Education,
- Management training, design, formulation and implementation
- Microsoft Office, Internet

CERTIFICATIONS:

State	Certificate	Endorsement	Grades	Effective Date	Expire Date	Status
Oklahoma	Standard	Elementary Principal	Pre-K to Grade 8	7/1/2019	6/30/2024	Issued
Oklahoma	Standard	English	Grades 5-12	7/1/2019	6/30/2024	Issued
Oklahoma	Standard	English As A Second Language	Pre-K to Grade 12	7/1/2019	6/30/2024	Issued
Oklahoma	Standard	Secondary Principal	Grades 5-12	7/1/2019	6/30/2024	Issued
Oklahoma	Standard	Turkish	Grades 5-12	7/1/2019	6/30/2024	Issued
New Mexico	Standard	English	Grades 6-12	7/1/2019	7/30/2028	Issued
New Mexico	Standard	School Administrator	Pre-K to Grade 12	7/1/2019	6/30/2024	Issued
Nevada	Standard	English	Grades 7-12	8/14/2019	7/30/2024	Issued
Nevada	Standard	School Administrator	K to Grade 12	8/14/2019	7/30/2024	Issued
Nevada	Standard	English As A Second Language	Grade 7 to 12	8/14/2019	7/30/2024	Issued
Nevada	Standard	TESL	Grade 7 to 12	8/14/2019	7/30/2024	Issued

LEADERSHIP EXPERIENCE:

August 2018- Principal: **Principal** | Coral Academy of Science Las Vegas Windmill | Henderson, NV

August 2017- August 2018: **Assistant Principal of Academics** | School of Science & Technology | San Antonio, TX

August 2014- August 2017: **Assistant Principal of Academics** | Harmony School of Discovery | Houston, TX

September 2013-August 2014: **Assistant Principal of Academics** | Harmony Science Academy | Euless, TX

January 2007-January 2011: **Assistant Principal** | Liria High School | Cerrik, Albania

TEACHING EXPERIENCE:

August 2011-August 2013: **English as A Second Language** | Harmony Science Academy Euless | Euless, TX

January 2011-August 2011: **English as A Second Language** | Harmony Nature & Athletics School | Dallas, TX

January 2004-December 2006: **English Language Arts & Reading Teacher** | Liria High School | Cerrik, Albania

PROFESSIONAL TRAINING:

02-01-2018: LPAC Decision-Making for the Texas Assessment Program

10-17-2017: Equity Planning

07-25-2016: Framework for Teaching Proficiency Test

07-27-2012: Differentiated Curriculum for Gifted/Talented Students Training (Region 11)

07-26-2012: Creativity and Instructional Strategies for Gifted/Talented Students Training

07-25-2012: Social and Emotional Needs of Gifted/Talented Students Training (Region 11)

07-24-2012: Identification and Assessment of Gifted/Talented Students Training (Region 11)

07-23-2012: Nature and Needs of Gifted/Talented Students Training (Region 11)

7-9-2012: PDAS-Professional Development Appraisal System (20 hours in Region 11)

06-20-2012: ILD-Instructional Leadership Development (36 hours in Region 11)

05-19-2012: The Administrator Training Workshops (16 hours in Cosmos Foundation)

03/22/2012: Test Administrator Online Training Certificate Module 1-Active Monitoring (TEA)

Test Administrator Online Training Certificate Module 2-Distribution of Test Materials (TEA)

Test Administrator Online Training Certificate Module 3-Proper Handling of Secure Materials

11-01-2011: Classroom Management, Communicable Diseases, Differentiating Instruction, School to Home Communication, Staff Handbook, Student Handbook, Use of Technology in Education

08/31/2011: Oral Proficiency Interview in Turkish (American Council on the Teaching of Foreign Languages)

09/06/2011: Writing Proficiency Test in Turkish (American Council on the Teaching of Foreign Languages)

6-25-2011: ESL-English as a Second Language Preparation Course # 154 (12 hours Region 10)

5-21-2011: ESL-English as a Second Language Preparation Course # 154 (12 hours Region 10)

EDUCATION:

2020 **Doctor of Education Ed.D.** in Leadership | American College of Education, Indianapolis, IN

2017 **College Counseling** | University of California, San Diego, CA

2013 **M.Ed.** in Educational Leadership | The University of Texas at Tyler | Tyler, TX

2004 **Bachelor.** in Foreign Languages | Aleksander Xhuvani University, Elbasan, Albania

Mustafa M Deniz

Objective

A position where I can effectively utilize my expertise in administration, engineering, human relations, project management, information technology management, staff recruitment and retention.

Professional Experience

2016-2020 Coral Academy of Science Las Vegas

IT Director

- Installation and maintenance of Network Computers and devices.
- Network management, troubleshooting, and maintenance.
- Creation and management of intranet and internet infrastructure.
- Market research and making purchases for IT needs
- Design, programming and maintenance of web and email systems

2015-2016 Coral Academy of Science Las Vegas

Human Resources Director

- Staff Recruitments, advertising, outreaching, job fairs
- Hiring and Retention
- Employee Relations
- Personnel Records Maintenance

2014-2015 Coral Academy of Science Las Vegas

School Campus Director/ Principal

- Staff Recruitments
- Business Management
- Academic Leadership
- Academic Data Analysis
- Help to meet campus' IT needs

2012-2014 Coral Academy of Science Las Vegas

Technology Coordinator / IT Manager

- Installation and maintenance of Network Computers and devices.
- Network management, troubleshooting, and maintenance.
- Creation and management of intranet and internet infrastructure.
- Market research and making purchases for IT needs
- Design, programming and maintenance of web and email systems

2009-2012 Sonoran Schools Charter Management Organization

K-12 School Principal

- Staff Recruitments
- Business Management
- Academic Leadership
- Academic Data Analysis
- Additionally IT Manager position to 8 school campuses

	2007-2009	Daisy Education Corporation School District	
		Technology Coordinator / IT Manager	
		<ul style="list-style-type: none"> ▪ Installations of Network Computers and devices. ▪ Network management, troubleshooting, and maintenance. ▪ Creation and management of intranet and internet infrastructure. ▪ Design, programming and maintenance of web and email systems 	
	2005-2007	Sonoran Science Academy – Phoenix	
		Computer Literacy Teacher, Network and System Engineer	
		<ul style="list-style-type: none"> ▪ Teach computer literacy to K-8 students ▪ Network management, troubleshooting, and maintenance. ▪ Design, and maintenance of dynamic school web site. 	
	2002-2005	Fulton Science Academy Charter Middle School	
		Trainer, Network and System Engineer	
		<ul style="list-style-type: none"> ▪ Technology Trainer of teachers and staff. ▪ Network management, troubleshooting, and maintenance. ▪ Design, and maintenance of dynamic school web site. 	
	2000–2001	Turkuaz Informatics Consulting and Software Inc.	Istanbul, Turkey
		Trainer, Network and System Engineer	
		<ul style="list-style-type: none"> ▪ Starting and leading the core-training group of the corporation. ▪ Network management, troubleshooting, and maintenance. ▪ Design, and maintenance of dynamic corporate web site. 	
	1999–2000	Military Service	Istanbul, Turkey
		Computer Science Instructor	
		<ul style="list-style-type: none"> ▪ Part-time teaching in the Air Defense Military Technical College as a Computer Science Instructor. 	
	1996–1999	Turkuaz Informatics Consulting and Software Inc.	Istanbul, Turkey
		Network and System Engineer	
		<ul style="list-style-type: none"> ▪ Network management, troubleshooting, and maintenance. ▪ Design, and maintenance of dynamic corporate web site. ▪ Developing software using Visual Basic, ASP, and SQL Server. 	
Education	2016–2018	North American University	Texas. USA
		▪ Master of Business Administration	
	1991–1997	Istanbul Technical University	Istanbul, Turkey
		▪ B.S. Aerospace Engineering.	
Interests and activities	Hiking, Tennis, Technology, Computers		
Languages	English, Turkish		

Andrea Katotakis

EDUCATION

Nevada Administrative License, Nevada Department of Education, **2019**

Nevada Teaching License, Nevada Department of Education, **2019**

California Administrative Services Credential, California State University, Stanislaus, **2005**

Master of Arts, Education with emphasis in Curriculum and Instruction, California State University, Stanislaus, **2004**

California Multiple Subject Teaching Credential, California State University, Stanislaus, **2002**

Bachelor of Arts, Political Science with a minor in History, University of California at Davis, **1998**

WORK EXPERIENCE

Principal, Coral Academy of Science Las Vegas, Tamarus Campus, Las Vegas, Nevada, July 2019-present

- Coach, support, and evaluate teachers in the areas of classroom instruction, best teaching practices, and the implementation of the Common Core Standards.
- Collaborate with co-administrators and Central Office Leadership around district initiatives, working towards the alignment of district schools and programs.
- Provide teachers and staff with support around the implementation of numerous new curriculums and school programs.
- Communicate with staff, parents, and the community as a whole, around student learning and achievement.

Principal, Brisbane Elementary School, Brisbane, California, November 2013-June 2019

- District coordinator for state testing (CAASPP), school safety, Extended School Year, and a variety of other programs.
- Development and implementation of a new Special Education Learning Center program for students with severe disabilities.
- Supervisor of Administrative Credential Candidates, Student Teachers and Teaching Interns through their university programs.
- Head of District Report Card Committee, which created Common Core aligned K-5 Report Cards.

- Coach, support, and evaluate teachers in the areas of classroom instruction, best teaching practices, and the implementation of the Common Core Standards.
- Collaborate with co-administrators and Superintendent around district initiatives, working towards the alignment of district schools and programs.
- Provide teachers and staff with support around the implementation of numerous new curriculums and school programs.
- Plan and deliver professional development for staff and families around best teaching practices, differentiation strategies, Special Education, Response to Intervention, Social-Emotional Learning and the Common Core Standards.

Teacher of English as a Second Language, Zachariou Private English School Crete, Greece September 2012-June 2013

- Taught English as a second language to Greek students ranging from the age of ten through adult using an international curriculum geared towards preparing students for yearly English examinations.

Principal, Burlingame Intermediate School Intervention Summer School Burlingame, California June 2012-July 2012

Assistant Principal, Burlingame Intermediate School, Student population of 920 Burlingame, California August 2009-June 2012

- Coached, supported, and evaluated teachers in the areas of classroom instruction, classroom management, core curriculum, and alignment to California state content standards.
- Supported Math Department and Math teachers to create pacing guides, common grade level assessments, and trimester benchmark assessments.
- Instrumental in implementing RTI (Response to Intervention) program school wide.
- Instrumental in implementing a school wide positive discipline program: *iUnderstand*.

Assistant Principal, McKinley Institute of Technology (MIT) & Newcomer Academy, total student population of 450, Redwood City, California August 2005-July 2009

- Lead school wide implementation of Mathboards, as a preview/review tool, to support student mastery of California State Math Standards. Presented Mathboard inservice district wide to Math teachers. Networked with other schools and districts on Mathboard implementation.
- Collaborated and provided leadership for implementation of a school wide Academic Vocabulary program.
- Handled 504 plans, Student Study Team meetings (SST) and Individualized Education Plans (IEP) for both MIT and Newcomer Academy.
- Coordinated California State Testing including STAR, Aprenda and CELDT.

Sixth Grade Pre-Algebra Teacher, Burlingame Intermediate School, Burlingame, California August 2010-June 2011

Seventh Grade General Math Teacher, Eighth Grade Math Intervention Teacher, McKinley Institute of Technology, Redwood City, California August 2005-June 2009

Fifth Grade Multiple Subjects Teacher, Belle Aire Elementary, San Bruno, California; Stockard Coffee Elementary, Modesto, CA August 2001-June 2005

Bridget Johnson-Peevy

HUMAN RESOURCES KEY RESPONSIBILITIES

- Recruitment (Identify vacancies, post open jobs, match applicants with open positions, screen & interview applicants, background and reference checks, and extend offerings.
- Interpret policies and procedures to ensure agency vision, mission, and goals are achieved.
- Investigate and provide guidance on employee relation issues through progressive disciplinary process.
- Keep current with employment law and HR regulations to ensure regulatory compliance.
- Counsel and mentor employees and management team to provide impartial determination to employee issues and seek an effective resolution.
- Administer all benefits such as FMLA, PTO, medical and dental, leave of absences, etc.
- Ensure compliance by providing proficient guidance of labor, state and federal laws.
- Responsible for development, coordination and presentation of training programs for employees.
- Work closely with the insurance company for Workers Compensation and Disability and sick/injured employee to facilitate their return to work to lower cost to company.
- Act as a liaison between company and various community organizations.
- Manage HR budget and salary administration
- Audit performance reviews for content, compliance, and timeliness.
- Manage onboarding and off boarding programs

EMPLOYER

- **Coral Academy of Science Las Vegas**
 - **August 2018-Present**
 - **Human Resources Director**

EDUCATION

- M.B.A. HR with distinction from Keller Graduate School of Management.
- B.A. Sociology from DePaul University.

SERDAR YUKSEKKAYA

2729 Cathedral Ln
Las Vegas, NV 89108
(702) 524 1694
serdaryuksekkaya@gmail.com

Objective

To utilize my knowledge, skills and professional experience in order to contribute to a successful educational organization.

Qualifications

- More than 5 years teaching in the classroom,
- More than 5 years as an administrator,
- Maintained a safe and stimulating classroom environment,
- Strong and effective communication skills,
- Strong and effective data analysis skills,
- Dynamic personality, collaborative team player who contributes to school-wide success,
- Experienced in scheduling and state testing both as an administrator & coordinator.

Experience

June 2018 – Present : Principal – Coral Academy of Science Las Vegas
August 2012 – May 2018 : Assistant Principal – Coral Academy of Science Las Vegas
February 2007 – July 2012 : Teacher of Mathematics (Algebra 1 and Algebra 2, Pre-Calculus), and Vice Principal - H.Ali Korca High School, Kavaje - Albania
September 2004 – February 2007 : Teacher of Mathematics (Pre-Algebra and Algebra 1) - ISP-International School of Prishtina – Kosovo

Credentials

- Licensed to teach Computer Science in Nevada (License No: 96633)
- Licensed to teach Mathematics in Nevada (License No: 96633)
- Licensed School Administrator in Nevada

Education

2015 - 2016 : MA in School Leadership, American College of Education
2015 : College Counseling Certificate Program, University of California San Diego
1999 - 2004 : BSc Degree , Faculty of Engineering, Computer Science, Suleyman Demirel University, Almaty/ Kazakhstan

Certificates

Certificate of Completion, NASA-18th Annual AP Conferences, February 2, 2017

Certificate of Participation, Accord Institute Annual Educational Conference, September 24, 2016

Certificate of College Counseling, University of California San Diego, 2015

Certificate of Participation, ASCD Conference on Educational Leadership, November 1-3, 2013

Certificate of Completion, CSAN Annual Spring Conference, June 20, 2013

Certificate of Completion, Nevada Department of Education MEGA Conference, April 26-28, 2013

Certificate of Participation, Accord Institute Annual Educational Conference, September 27-28, 2012

Certificate of Advanced English Language Course, S. Demirel University, 1999-2000

Certificate of Appreciation, High performance in Science & Cultural Fair in Pristina, Kosovo

Certificate of Attendance, Microsoft Partners in Learning, Second Prize, Feb 2010

Teacher of Month in Kavaje, Albania, 2010

Certificates of Participation on workshop on 'Teaching Techniques in Mathematics'

1 - Dec 26-28, 2006, Prishtina, Kosovo

2 - Dec 25-27, 2008, Tirana, Albania

Other Skills

- Proficient in MS Office, especially in Excel,
- Knowledge of Photoshop and Java Programming Language
- Languages
 - Turkish (native)
 - English (advanced)
 - Albanian (intermediate)
 - Russian(beginner)

References

Mustafa Gunozu

- Chief Academic Officer, Coral Academy of Science Las Vegas
702-776-6529 mgunozu@coralacademylv.org

Dr. F.A Gadzhiev

- Advisor, "Center for Energy Research" PI - JSC "Nazarbayev University" ,
Kazakhstan
+7 701 7332506 fuadhaci@gmail.com

Emrullah Eraslan

- Principal, Coral Academy of Science Las Vegas
702 685 4333 eeraslan@coralacademylv.org

Prof. Mehmet E. Yuksekkaya

- Instructor, Consultant
+90 532 322 6997 meyuksekkaya@sesli.com.tr

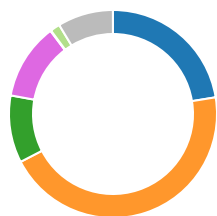
More references available upon request.

School Level: Elementary School
Grade Levels: OK-07
District: State Public Charter School Authority
School Address: 7951 Deer Springs Las Vegas, NV 89131



67.5
Total Index Score

School Type: *Zoom SPCSA*
 School Designation: *No Designation*
 95% Assessment Participation: *Met*



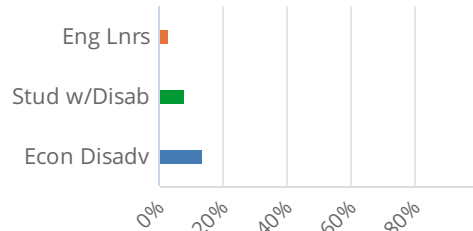
Student Race/Ethnicity

44.7% White
 10.4% Bl/Afr Am
 22.3% Hisp/Latino
 11.8% Asian
 0.1% Am Ind/AK Nat
 1.5% Pac Isl
 8.6% Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	81 ★★★★★
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

Four-Star school: Recognizes a **commendable** school that has performed well for all students and subgroups. A four star school demonstrates satisfactory to strong academic performance for all students. Further, the school is successfully promoting academic progress for all student groups as reflected in closing opportunity gaps. The school does not fail to meet expectations for any group on any indicator.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

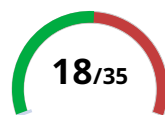
Below 27 ★
 At or above 27 but less than 50 ★★
 At or above 50 and less than 67 ★★★
 At or above 67 and less than 84 ★★★★
 At or above 84 ★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	60.2	54
Math Proficiency	58.1	54.5
ELA Proficiency	68.9	60.1
Science Proficiency	39.7	34.7
Read-by-Grade-3 Proficiency	64.5	56.7



Growth Indicator

Measure	School Median	District Median
Math MGP	38	55
ELA MGP	47	52
	School Rate	District Rate
Met Math AGP Target	43.8	49.7
Met ELA AGP Target	60.6	59.7



English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	66.5	56.7



Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met	14	27.8
Math AGP Target		
Prior Non-Proficient Met	38.2	39.2
ELA AGP Target		



Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	7.5	8
Climate Survey Participation	98.8	N/A

Climate Survey Participation is not a point-earning measure.

**Academic Achievement**

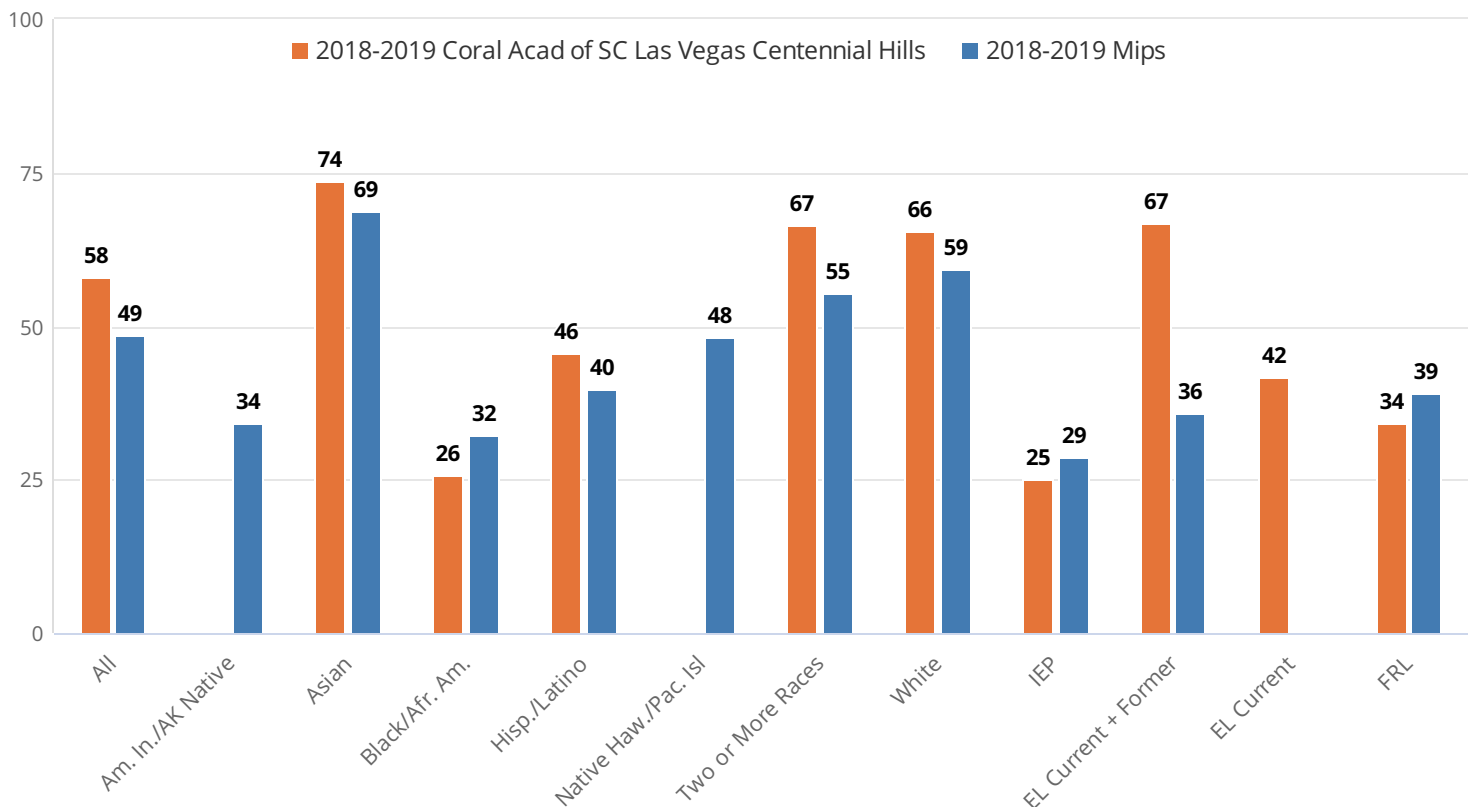
Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Pooled Proficiency Points Earned: 20/20

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	60.2	54	63.4	52.9

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	58.1	54.5	48.5	63.8	52.8	45.8
American Indian/Alaska Native	-	45.7	34.3	-	44.8	30.9
Asian	73.5	75.5	68.8	80	75.2	67.2
Black/African American	25.8	31.3	32.3	45.2	30.6	28.8
Hispanic/Latino	45.7	44.6	39.6	51.5	40.2	36.5
Pacific Islander	-	48.7	48.3	-	48.3	45.6
Two or More Races	66.5	58.2	55.3	67.8	59	52.9
White/Caucasian	65.5	62.2	59.3	68.9	61.1	57.2
Special Education	25	27.3	28.6	43.4	29.2	24.8
English Learners Current + Former	66.9	42.2	35.8	51.1	37.4	32.4
English Learners Current	41.6	32.3		26.3	25.5	
Economically Disadvantaged	34.1	39.7	39	56	33.1	35.7

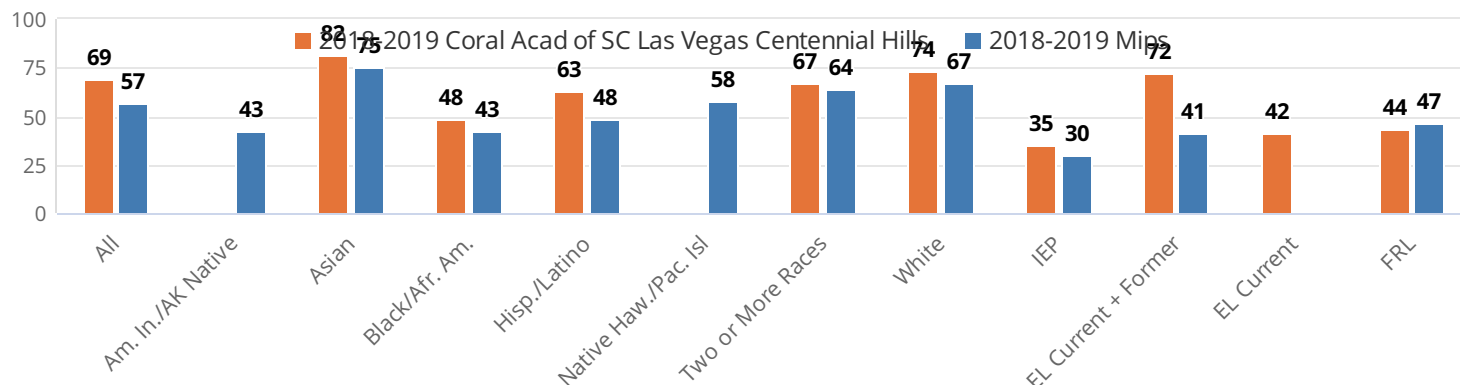
**Math Assessments
% Proficient**



Academic Achievement

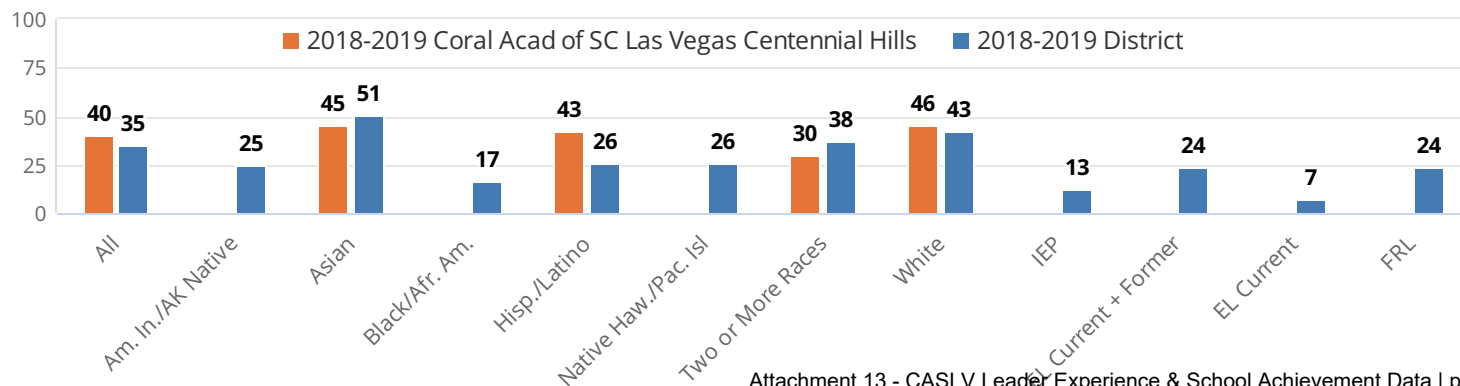
ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	68.9	60.1	57	69.2	58.6	54.7
American Indian/Alaska Native	-	62.5	42.5	-	58.3	39.5
Asian	81.5	78.5	75.4	75.5	76.2	74.1
Black/African American	48.1	40.8	42.6	61.8	40.5	39.6
Hispanic/Latino	62.7	51.1	48.2	65.6	48	45.5
Pacific Islander	-	51.7	57.9	-	52.6	55.7
Two or More Races	66.5	63.7	64.4	78.5	67.1	62.6
White/Caucasian	73.7	66.7	67.4	69.5	65	65.7
Special Education	35	26.6	30	56.5	29.3	26.3
English Learners Current + Former	71.7	42.2	41.4	55.5	38.9	38.4
English Learners Current	41.6	29.3		21	22.8	
Economically Disadvantaged	43.8	45.3	46.8	68	40.4	44

ELA Assessments
% Proficient

Science Proficient

Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	39.7	34.7	37.5	35.3
American Indian/Alaska Native	-	25	-	9
Asian	45.3	50.5	35.7	49.2
Black/African American	-	16.6	15.3	14.6
Hispanic/Latino	42.7	25.8	21.4	22.5
Pacific Islander	-	26.1	-	32
Two or More Races	30	37.6	-	46.6
White/Caucasian	45.7	42.7	51.6	43.8
Special Education	-	12.5	-	19.4
English Learners Current + Former	-	24.1	30	15.2
English Learners Current	-	7.2	-	4.8
Economically Disadvantaged	-	23.8	-	17.3

Science Assessments
% Proficient

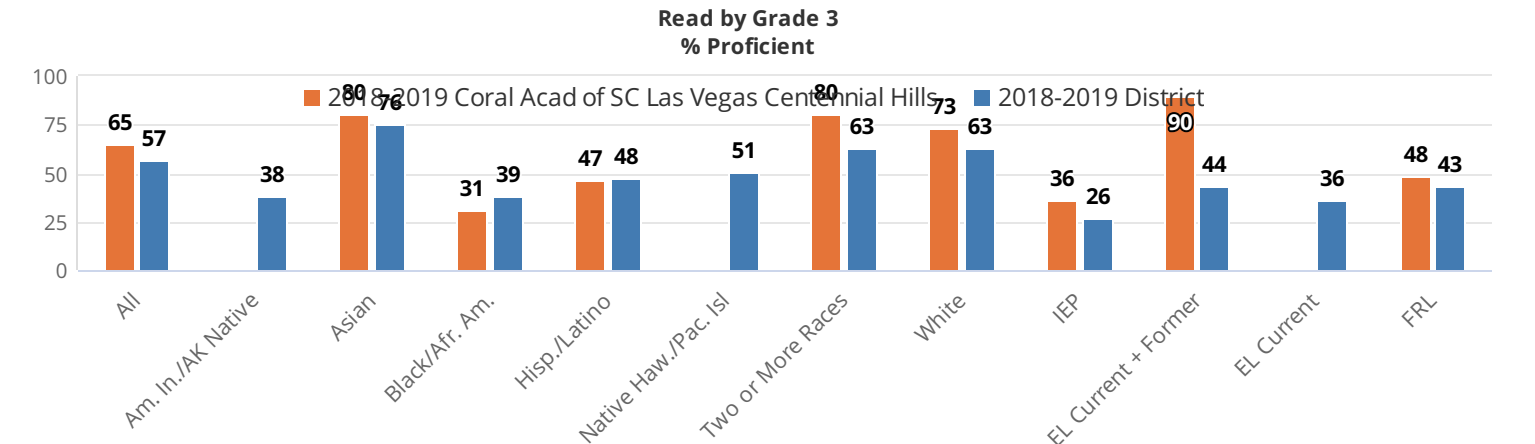
25/25

Academic Achievement

Read by Grade 3 Proficient

Read by Grade 3 Points Earned: 5/5

Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	64.5	56.7	63.7	56.2
American Indian/Alaska Native	-	38.3	-	66.6
Asian	80	75.7	58.3	74.5
Black/African American	30.6	38.5	40	34.2
Hispanic/Latino	46.6	47.5	63.1	47.1
Pacific Islander	-	50.7	-	38.8
Two or More Races	80	63.1	-	64.3
White/Caucasian	73.2	62.6	67.3	62.6
Special Education	36.2	26.3	-	29.4
English Learners Current + Former	90	43.6	45.4	33
English Learners Current	-	36.1	-	21.8
Economically Disadvantaged	48	43.2	-	37.5



The Measure of Academic Progress (MAP) is administered to students in Kindergarten through the 3rd grade and is a measure of progress toward the goal of reading proficiency by the 3rd grade. The information below represents the performance of students on this assessment. Students scoring above the 40th percentile have a higher likelihood of achieving reading proficiency by the 3rd grade. For this assessment, student growth above 60 is considered above average (green), growth from 41 through 60 (including 60) is considered typical (white), and growth at or below 40 is considered below average (red).

Grade Level	Percent Above the 40 th Percentile	Student Growth Score
2nd Grade	83.4	65
1st Grade	77.3	55
Kindergarten	73.4	74



Academic Achievement

Participation on State Assessments

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0**Yellow indicates 95% participation requirement not met.**

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/Alaska Native	-	-	-	-
Asian	>=95%	>=95%	>=95%	>=95%
Black/African American	>=95%	>=95%	>=95%	>=95%
Hispanic/Latino	>=95%	>=95%	>=95%	>=95%
Pacific Islander	-	-	-	-
Two or More Races	>=95%	>=95%	93.3%	93.3%
White/Caucasian	>=95%	>=95%	>=95%	>=95%
Special Education	>=95%	>=95%	>=95%	>=95%
English Learners Current + Former	N/A	N/A	>=95%	>=95%
English Learners Current	-	-	-	-
Economically Disadvantaged	>=95%	>=95%	>=95%	>=95%

**Student Growth**

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number.
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years. This is the minimum SGP a student must meet or exceed to be on track to target.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data**Math MGP Points Earned: 2/10****ELA MGP Points Earned: 4/10**

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	38	55	47	52	61	53	56.5	49
American Indian/Alaska Native	-	55.5	-	67	-	49	-	54
Asian	55	58	56	59	65.5	61.5	64.5	62
Black/African American	25	48	48	43.5	63.5	45	57	44
Hispanic/Latino	31	54	60	51	48	49	62	48
Pacific Islander	-	43	-	46	-	56	-	46
Two or More Races	58	53	19	50	73	53	34	51.5
White/Caucasian	39.5	57	41	54	57.5	55	53	49
Special Education	-	51	-	42	44	49	53	40.5
English Learners Current + Former	42	59	68	53	58	49	58.5	52
English Learners Current	-	56	-	49	85	43.5	61	44
Economically Disadvantaged	30	53	53	47	74	46	68	46

AGP Growth Data**Math AGP Points Earned: 5.5/7.5****ELA AGP Points Earned: 6.5/7.5**

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	43.8	49.7	60.6	59.7	56.2	48.6	64	55.5
American Indian/Alaska Native	-	50	-	75	-	22.6	-	57.1
Asian	60.7	66.4	78.2	73.5	73.3	69.9	83.3	70.7
Black/African American	15.3	30.1	53.7	43.5	46.6	28.8	70	41.3
Hispanic/Latino	37.2	43	60.3	54.2	46.3	37.8	63.4	47.7
Pacific Islander	-	40.3	-	48.3	-	48.2	-	55.2
Two or More Races	52.8	50.2	47	59.3	70	51.2	50	60.7
White/Caucasian	47.2	56.1	58.1	65	55.5	53.7	59.5	58.7
Special Education	-	28.3	-	34.5	33.3	29.5	53.3	30.5
English Learners Current + Former	33.2	43.8	58.2	48.1	54.5	35.2	59.3	44.6
English Learners Current	-	34.7	-	37.6	53.8	23.3	50	32.2
Economically Disadvantaged	20	38.2	53.2	47.7	64.2	29.8	78.5	42.2

For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>.

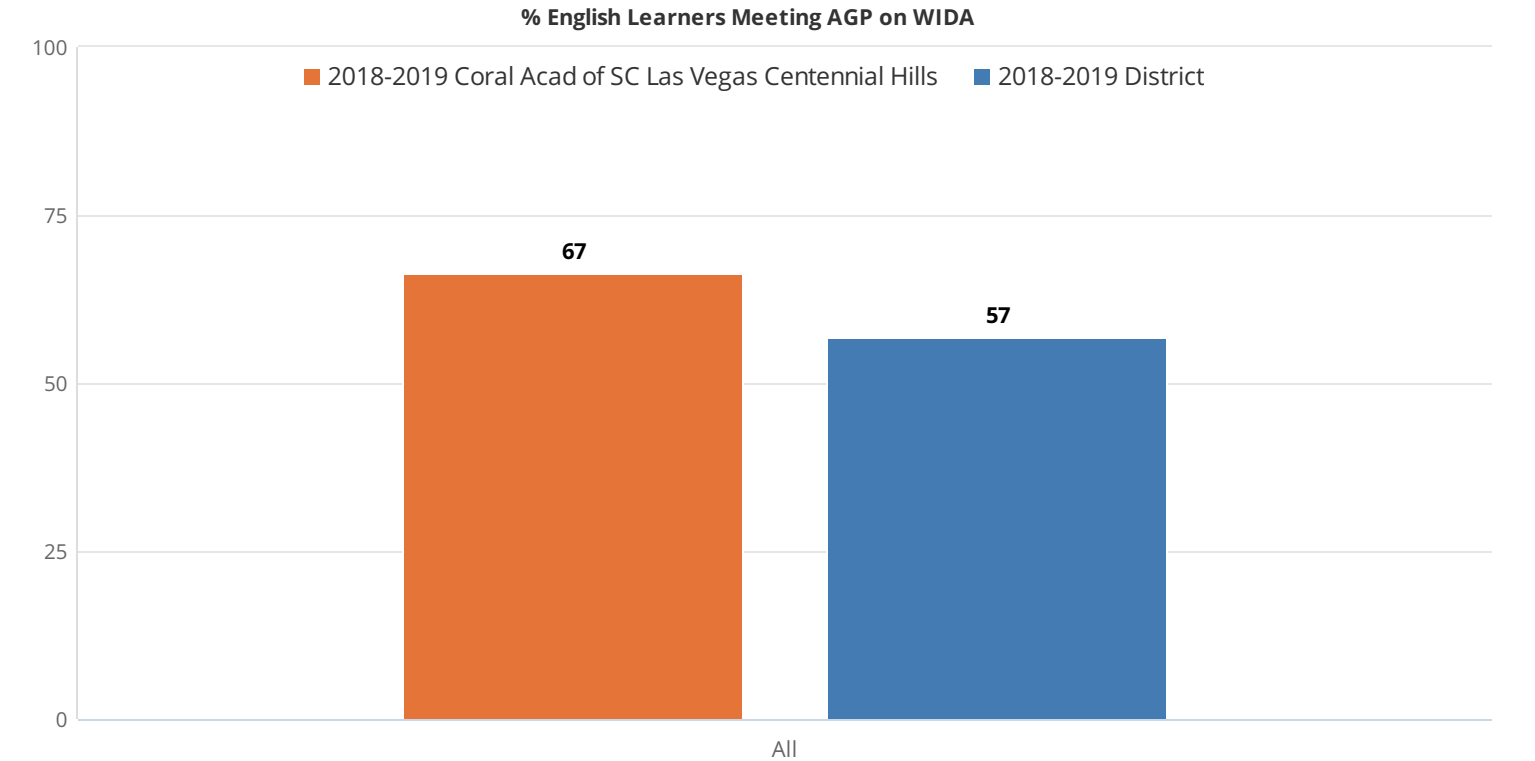
10/10

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit English language status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: 10/10

	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP	2018 % District
ELPA	15	66.5	56.7	16	31.2	42.5



For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>.



Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their Adequate Growth Percentile target. Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

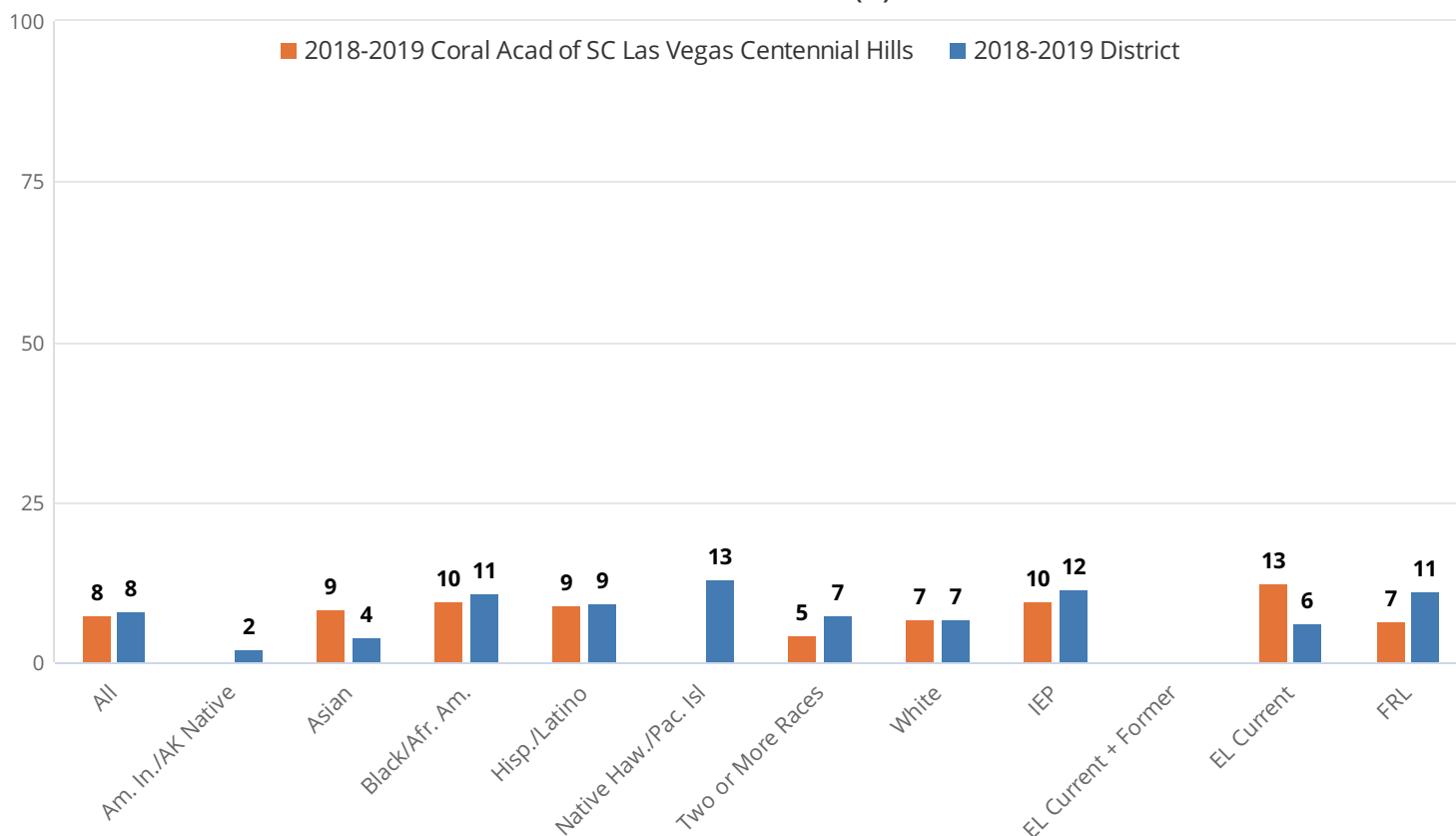
Groups	Math AGP Points Earned: 1/10				ELA AGP Points Earned: 5/10			
	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	14	27.8	38.2	39.2	40.9	27	36.5	36.5
American Indian/Alaska Native	-	20	-	-	-	14.1	-	43.7
Asian	-	38.5	-	52.3	80	48.6	-	53.5
Black/African American	-	20	-	26.5	26.6	16.5	60	30.3
Hispanic/Latino	18.6	26	33.2	37	40	22.6	20	32.6
Pacific Islander	-	25	-	35.5	-	38.3	-	41
Two or More Races	-	27.3	-	36.2	-	31.1	-	41.3
White/Caucasian	17.6	32.2	33.2	45.7	37	31.5	37.5	38.7
Special Education	-	16.3	-	22.3	-	15.5	-	19.1
English Learners Current + Former	N/A	N/A	N/A	N/A	30.7	N/A	42.8	N/A
English Learners Current	-	24.1	-	31.6	-	16.8	45.4	31.3
Economically Disadvantaged	-	23	-	32.2	46.1	20	-	29.8

**Student Engagement**

Chronic absenteeism is a measure of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused, or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Chronic Absenteeism**Chronic Absenteeism Points Earned: 8.5/10**

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	7.5	8	6.7	10.1
American Indian/Alaska Native	-	2.3	-	14.5
Asian	8.5	4.2	4	4.9
Black/African American	9.8	11	14	14.5
Hispanic/Latino	9	9.4	6.6	11.5
Pacific Islander	-	13	-	12.6
Two or More Races	4.5	7.4	6.7	9
White/Caucasian	6.7	6.9	5.5	9
Special Education	9.6	11.5	7.2	11.3
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	12.5	6.2	7.4	10.4
Economically Disadvantaged	6.5	11.1	7.5	15.9

Reducing Chronic Absenteeism by 10% Points Earned: NA**Chronic Absenteeism Rate (%)**

School Level: Middle School

Grade Levels:

OK-07

District: State Public Charter School Authority

School Address: 7951 Deer Springs
Las Vegas, NV 89131

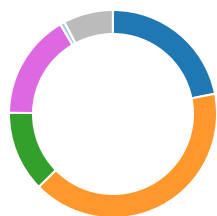
87.3

Total Index Score

School Type: Zoom SPCSA

School Designation: No Designation

95% Assessment Participation: Met



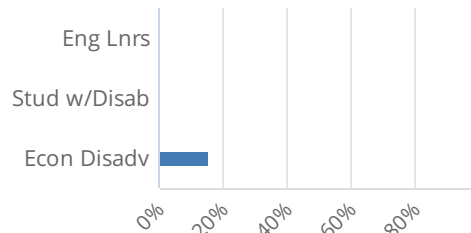
Student Race/Ethnicity

40.6%	White
12.5%	Bl/Afr Am
21.8%	Hisp/Latino
16.3%	Asian
0.7%	Am Ind/AK Nat
0%	Pac Isl
7.7%	Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	N/A N/A
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

Five-Star school: Recognizes a **superior** school that exceeds expectations for all students and subgroups on every indicator category with little or no exception. A five star school demonstrates superior academic performance and growth with no opportunity gaps. The school does not fail to meet expectations for any group on any indicator. These schools are recognized for distinguished performance.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

Below 29	★
At or above 29 but less than 50	★★
At or above 50 and less than 70	★★★
At or above 70 and less than 80	★★★★
At or above 80	★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	59	50.2
Math Proficiency	52.3	42.6
ELA Proficiency	65.5	59.6
Science Proficiency	N/A	44.7



English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	-	38.3



Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	5.5	7.9
Academic Learning Plans	100	99.5
8th Grade Credit Requirements	N/A	92.7
Climate Survey Participation	97.6	N/A



Student Growth Indicator

Measure	School Median	District Median
Math MGP	54	58
ELA MGP	46.5	56
School Rate		District Rate
Met Math AGP Target	50.7	44.3
Met ELA AGP Target	60.1	61.3



Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met	21.1	21.8
Math AGP Target		
Prior Non-Proficient Met	35.2	32.7
ELA AGP Target		

Climate Survey Participation is not a point-earning measure.

**Academic Achievement**

Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

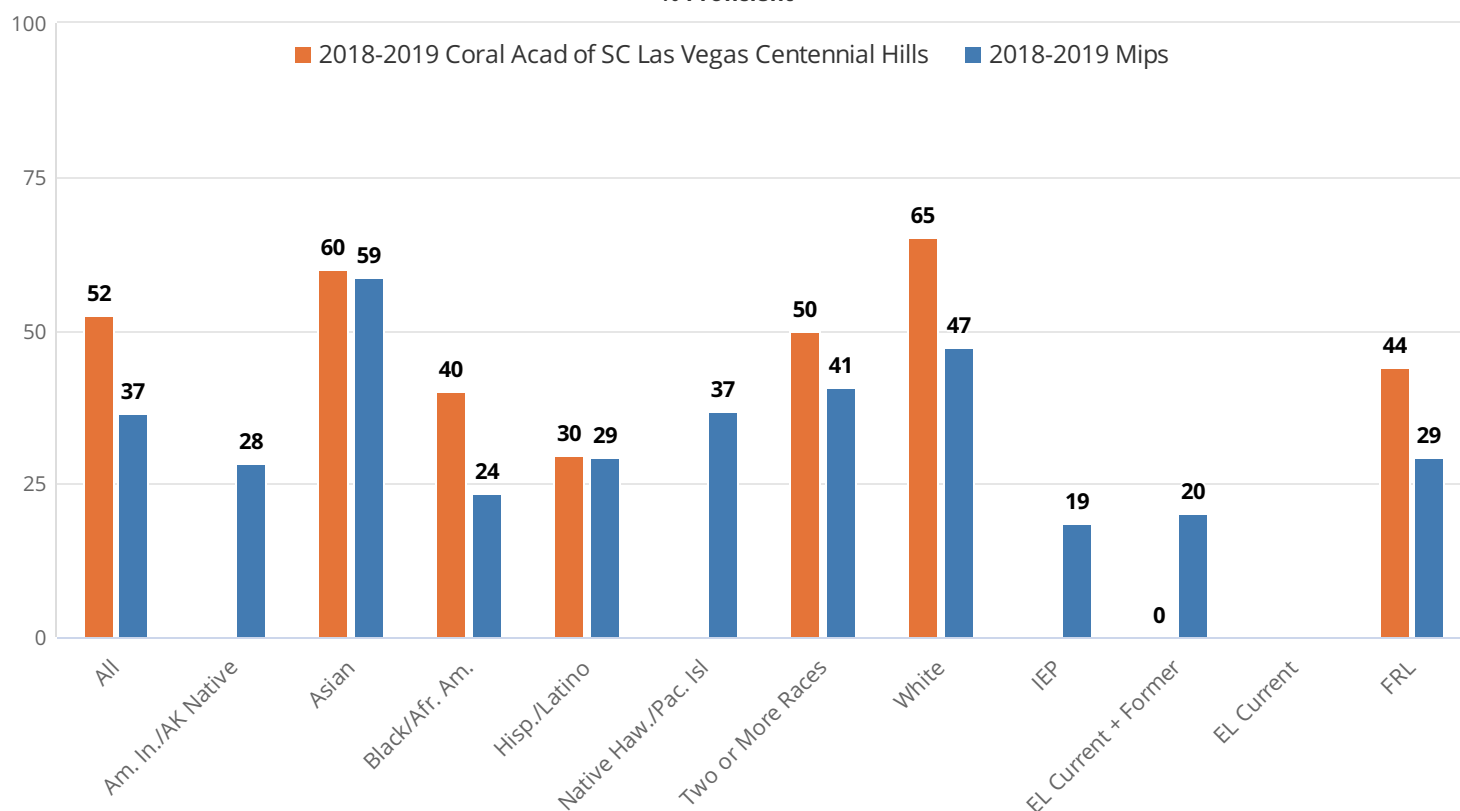
Pooled Proficiency**Pooled Proficiency Points Earned: 25/25**

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	59	50.2		

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	52.3	42.6	36.5			33.2
American Indian/Alaska Native	-	22.6	28.4			24.6
Asian	60	66.2	58.6			56.4
Black/African American	40	24.1	23.5			19.5
Hispanic/Latino	29.6	31.8	29.3			25.5
Pacific Islander	-	44.8	36.9			33.6
Two or More Races	50	47.2	40.6			37.5
White/Caucasian	65.2	51.2	47.1			44.4
Special Education	-	12	18.6			14.3
English Learners Current + Former	0	26.8	20.2			16
English Learners Current	-	12.5				
Economically Disadvantaged	44	29	29.2			25.5

**Math Assessments
% Proficient**



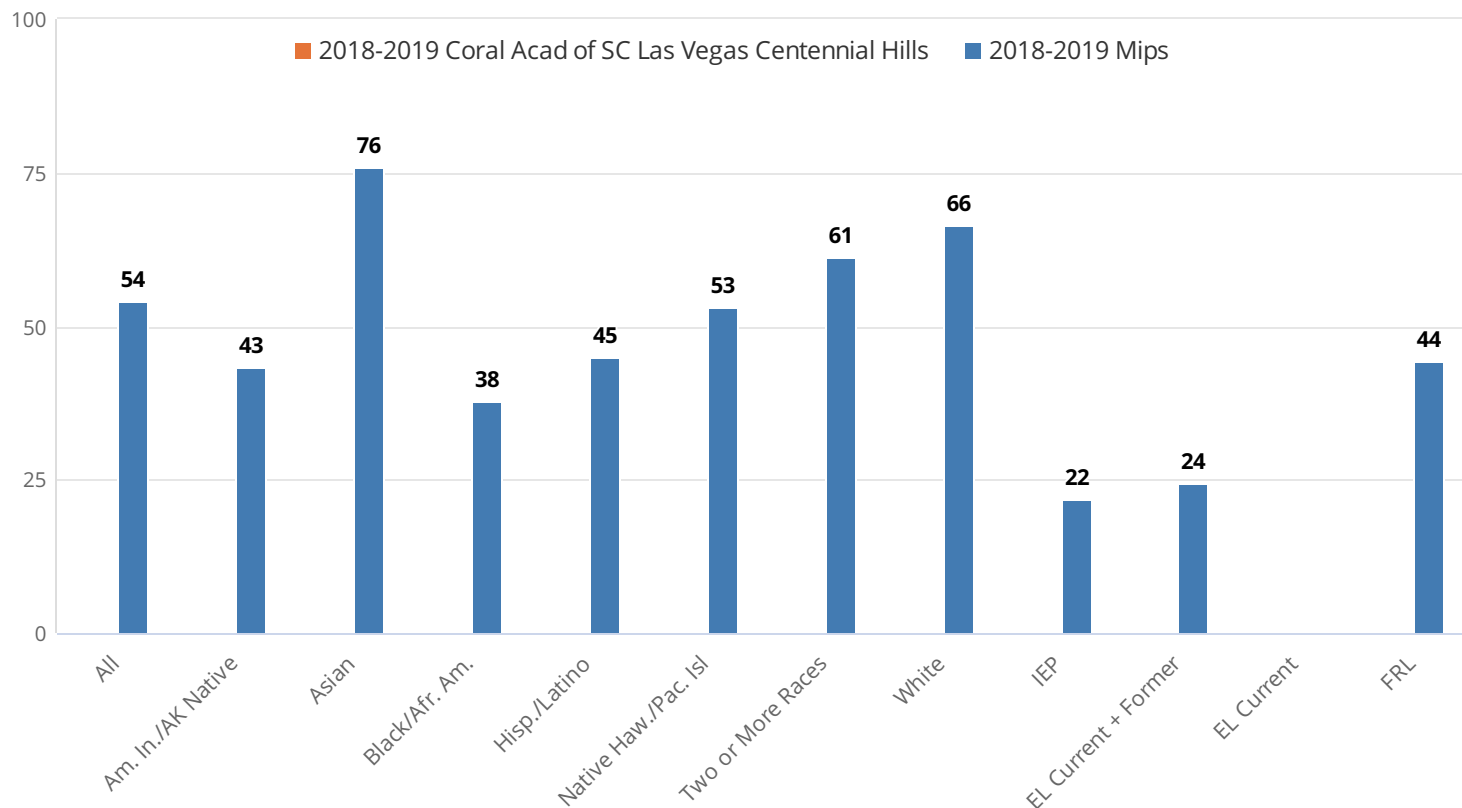


Academic Achievement

ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	65.5	59.6	54.1			51.7
American Indian/Alaska Native	-	61.2	43.4			40.5
Asian	75	78.4	75.9			74.6
Black/African American	60	40.1	37.8			34.5
Hispanic/Latino	44.3	50.2	45.1			42.2
Pacific Islander	-	61.1	53.2			50.7
Two or More Races	70	66.7	61.3			59.2
White/Caucasian	73.4	67.7	66.3			64.6
Special Education	-	19.8	21.9			17.8
English Learners Current + Former	50	42.7	24.3			20.3
English Learners Current	-	22				
Economically Disadvantaged	68	46.3	44.4			41.4

ELA Assessments
% Proficient

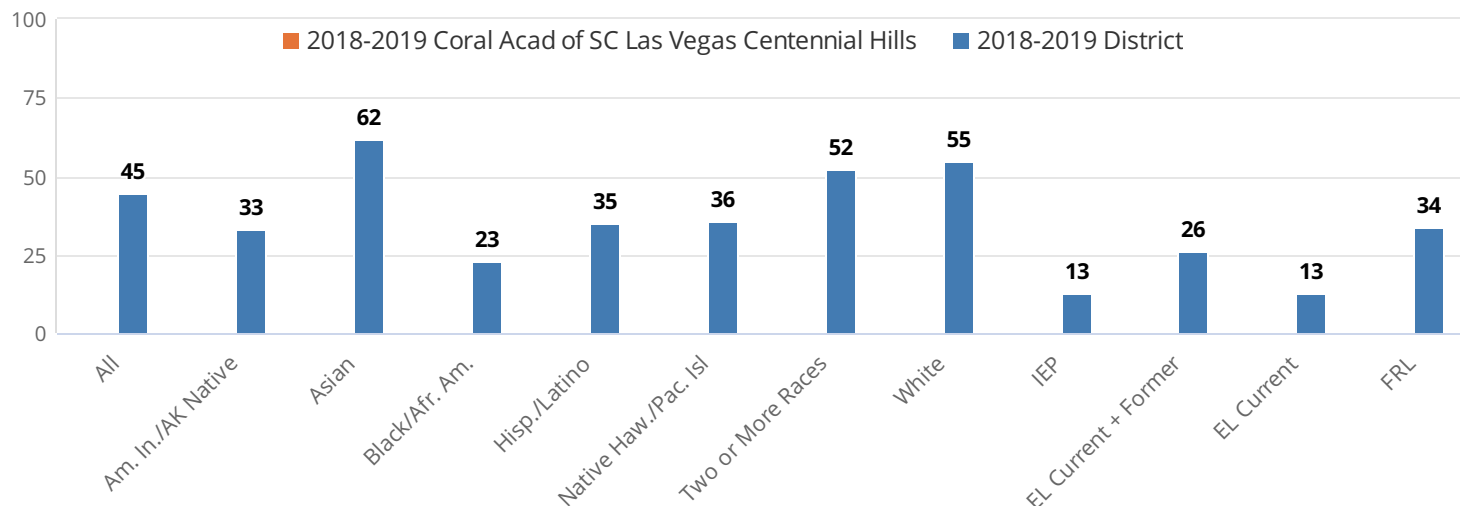




Academic Achievement

Science Proficient

Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	N/A	44.7		
American Indian/Alaska Native	N/A	33.2		
Asian	N/A	62		
Black/African American	N/A	23.1		
Hispanic/Latino	N/A	35.2		
Pacific Islander	N/A	35.7		
Two or More Races	N/A	52.2		
White/Caucasian	N/A	54.5		
Special Education	N/A	13		
English Learners Current + Former	N/A	26		
English Learners Current	N/A	12.6		
Economically Disadvantaged	N/A	33.7		

Science Assessments
% Proficient

Participation on State Assessments

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0

Yellow indicates 95% participation requirement not met.

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/Alaska Native	-	-	>=95%	>=95%
Asian	-	-	>=95%	>=95%
Black/African American	-	-	>=95%	>=95%
Hispanic/Latino	>=95%	>=95%	>=95%	>=95%
Pacific Islander	-	-	>=95%	>=95%
Two or More Races	-	-	>=95%	>=95%
White/Caucasian	>=95%	>=95%	>=95%	>=95%
Special Education	-	-	>=95%	>=95%
English Learners Current + Former	N/A	N/A	>=95%	>=95%
English Learners Current	-	-	>=95%	>=95%
Economically Disadvantaged	>=95%	>=95%	>=95%	>=95%

**Student Growth**

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data**Math MGP Points Earned: 7/10****ELA MGP Points Earned: 4/10**

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	54	58	46.5	56				
American Indian/Alaska Native	-	61	-	66.5				
Asian	54	63	57	57				
Black/African American	42.5	53	23.5	51				
Hispanic/Latino	47	59	37	57				
Pacific Islander	-	63	-	57				
Two or More Races	44.5	56	28	54				
White/Caucasian	61	58	49.5	56				
Special Education	-	55	-	55				
English Learners Current + Former	64	64	57	64				
English Learners Current	-	61	-	62				
Economically Disadvantaged	65.5	59	48	57				

AGP Growth Data**Math AGP Points Earned: 5/5****ELA AGP Points Earned: 4.5/5**

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	50.7	44.3	60.1	61.3				
American Indian/Alaska Native	-	28.1	-	68.4				
Asian	60	65.9	80	78.5				
Black/African American	28.5	27.5	35.7	44.2				
Hispanic/Latino	29.6	35.5	44.3	53.6				
Pacific Islander	-	47.2	-	59.7				
Two or More Races	30	47.1	60	66.2				
White/Caucasian	69.5	51.8	67.2	68.4				
Special Education	-	16.8	-	25.3				
English Learners Current + Former	20	32.7	60	48.3				
English Learners Current	-	17.3	-	28.1				
Economically Disadvantaged	54.1	33.3	62.5	50.3				

For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>

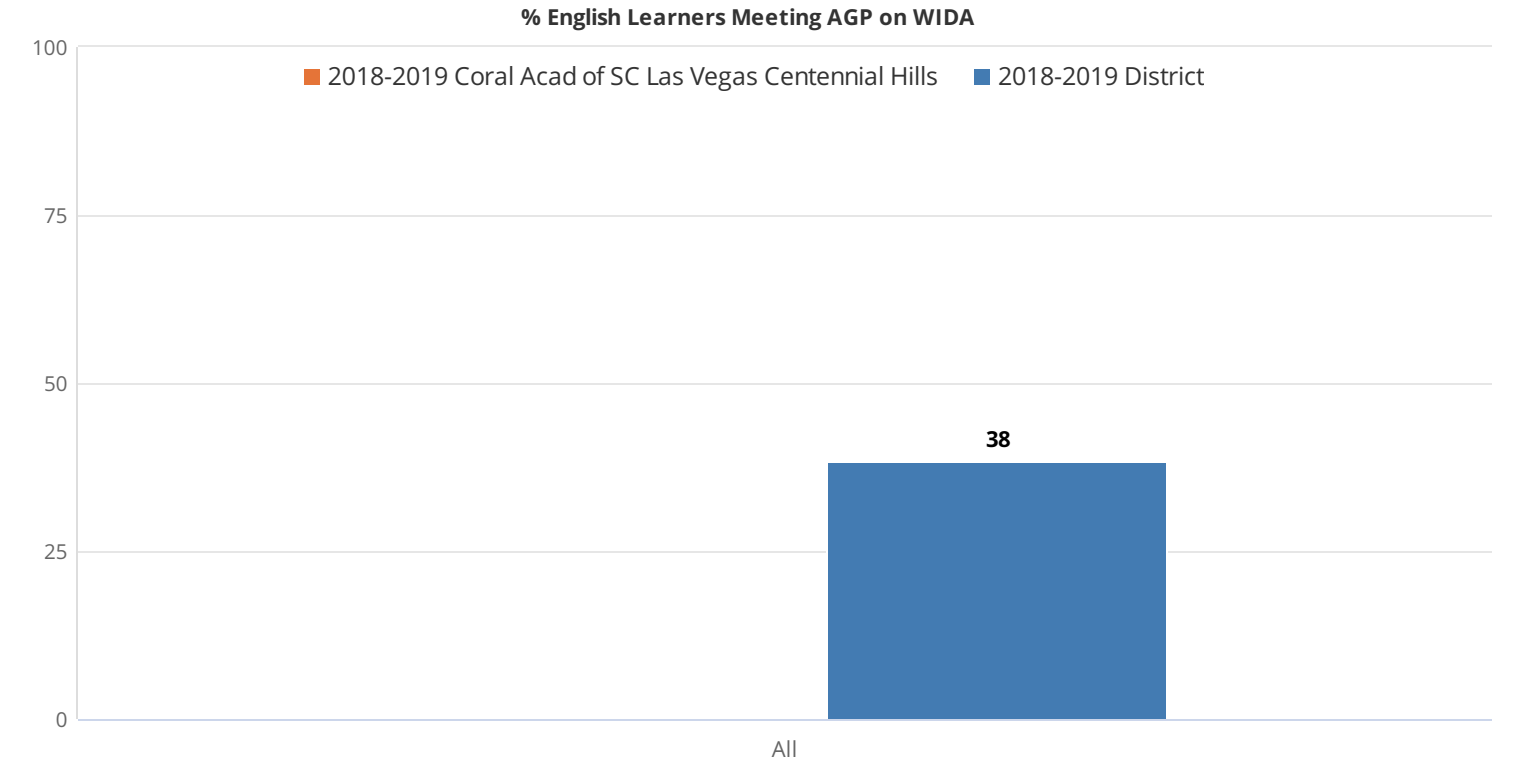
N/A

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit EL status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: NA/10

	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP	2018 % District
ELPA	-	-	38.3			



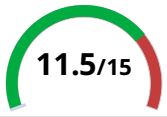
For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>

**Closing Opportunity Gaps**

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their AGP. This is a measure of gap between proficient and non-proficient students. Schools need to have ten records in the all-students subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Math AGP Points Earned: 9/10 ELA AGP Points Earned: 10/10

Groups	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	21.1	21.8	35.2	32.7				
American Indian/Alaska Native	-	25	-	64.7				
Asian	-	28.6	-	40.2				
Black/African American	-	15	-	22				
Hispanic/Latino	21	21.5	33.2	31.1				
Pacific Islander	-	21.1	-	23				
Two or More Races	-	19.8	-	32.8				
White/Caucasian	33.2	24.8	38.3	38.3				
Special Education	-	9.6	-	16.8				
English Learners Current + Former	N/A	N/A	N/A	N/A				
English Learners Current	-	12.5	-	22.1				
Economically Disadvantaged	33.2	19.5	-	29.1				

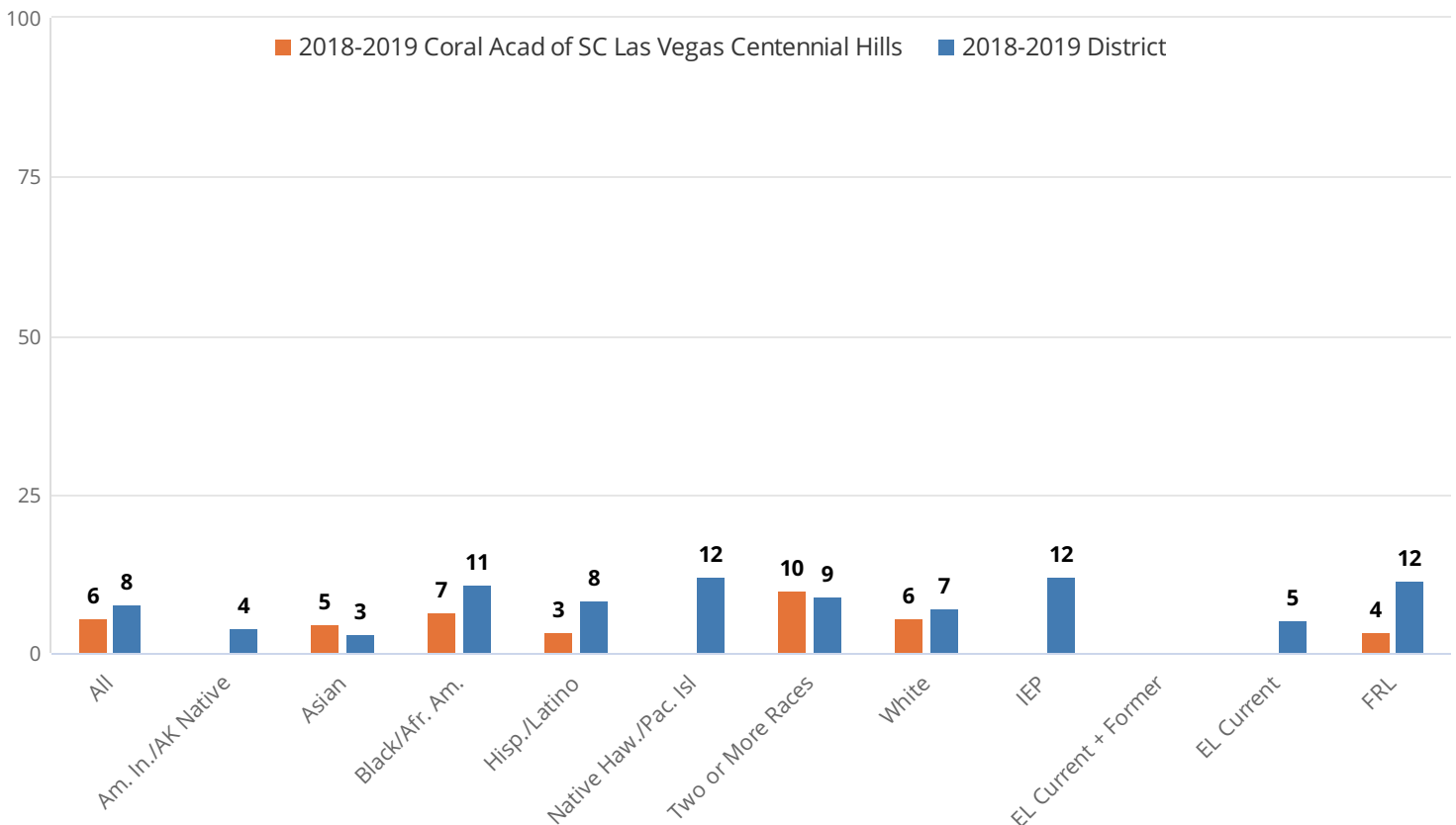
**Student Engagement**

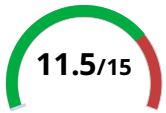
Chronic Absenteeism, Academic Learning Plans, and NAC 389.445 8th Grade Credit Requirements are Measures of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Academic Learning Plans reflect the percent of students at the school with an academic learning plan. Public schools, under NRS 388.165 and 388.205, are required to develop an academic learning plan for each student. The NAC 389.445 8th Grade Credit Requirements measure highlights the percent of grade eight students completing the required number of units for promotion to high school. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator, with the exception of the NAC 389.445 8th Grade Credit Requirements. Since this is a cohort calculation, all students are included in this Measure for accountability.

Chronic Absenteeism**Chronic Absenteeism Points Earned: 9.5/10**

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	5.5	7.9		
American Indian/Alaska Native	-	4.2		
Asian	4.7	3		
Black/African American	6.5	11		
Hispanic/Latino	3.3	8.4		
Pacific Islander	-	12		
Two or More Races	10	8.9		
White/Caucasian	5.7	7.2		
Special Education	-	12.1		
English Learners Current + Former	N/A	N/A		
English Learners Current	-	5.2		
Economically Disadvantaged	3.5	11.5		

Reducing Chronic Absenteeism by 10% bonus points: NA

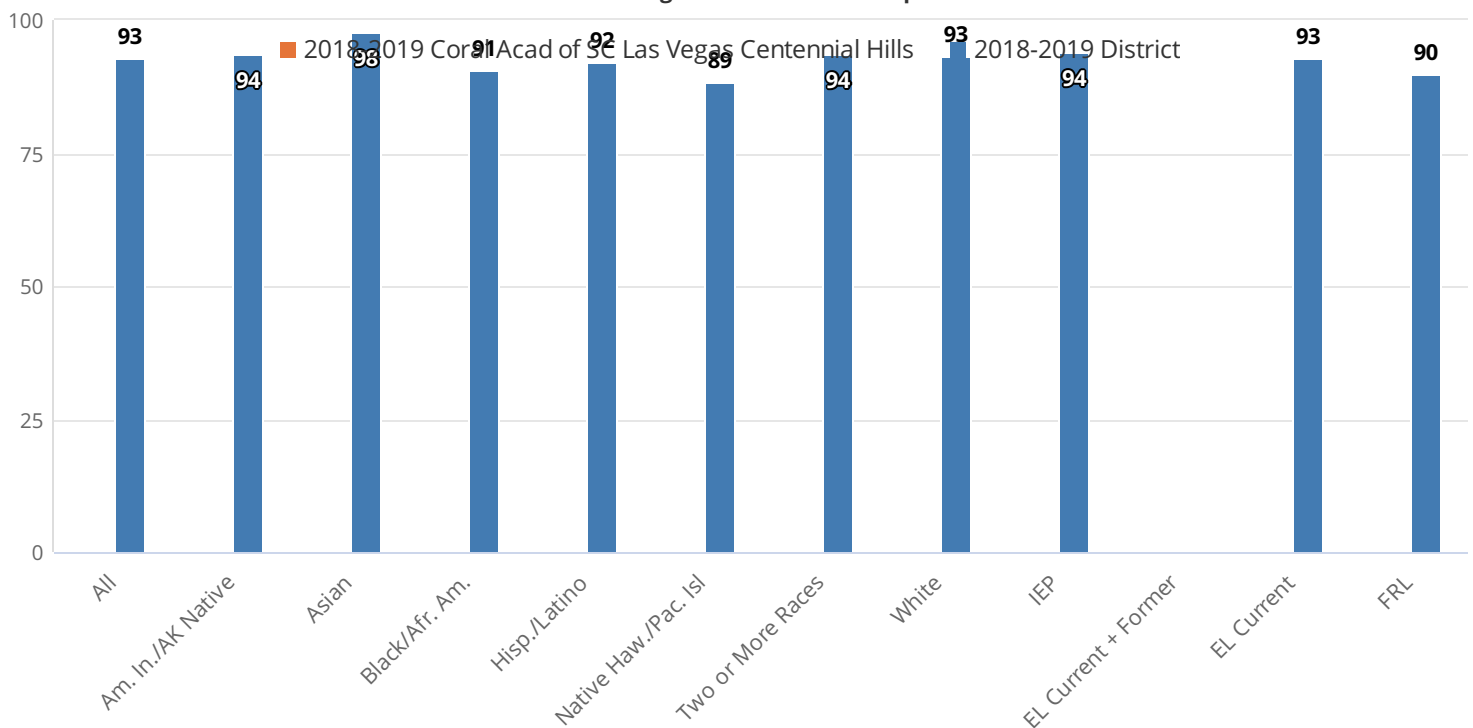
Chronic Absenteeism Rate (%)

**Student Engagement****Academic Learning Plans****Academic Learning Plans Points Earned 2/2**

Groups	2019 % Academic Learning Plans	2019 % District	2018 % Academic Learning Plans	2018 % District
All Students	100	99.5		
American Indian/Alaska Native	-	100		
Asian	100	99.7		
Black/African American	100	99.2		
Hispanic/Latino	100	99.5		
Pacific Islander	-	99.5		
Two or More Races	100	99.7		
White/Caucasian	100	99.4		
Special Education	-	99.4		
English Learners Current + Former	N/A	N/A		
English Learners Current	-	98.5		
Economically Disadvantaged	100	99.4		

NAC 389.445 Credit Requirements**NAC 389.445 Credit Requirements Points Earned NA/3**

Groups	2019 % Credit Requirements Met	2019 % District	2018 % Credit Requirements Met	2018 % District
All Students	N/A	92.7		
American Indian/Alaska Native	N/A	93.7		
Asian	N/A	97.9		
Black/African American	N/A	90.5		
Hispanic/Latino	N/A	92.2		
Pacific Islander	N/A	88.5		
Two or More Races	N/A	93.7		
White/Caucasian	N/A	93.2		
Special Education	N/A	93.9		
English Learners Current + Former	N/A	N/A		
English Learners Current	N/A	92.7		
Economically Disadvantaged	N/A	89.7		

% of Students Meeting 8th Grade Credit Requirements

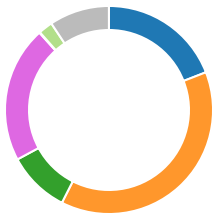
'N/A' indicates that this population was not present. '*' indicates that the data was not available. '-' indicates data not presented for groups fewer than 10.

School Level: Elementary School
Grade Levels: OK-08
District: State Public Charter School Authority
School Address: 7777 Eastgate Rd
Henderson, NV 89011



73
Total Index Score

School Type: *Zoom SPCSA*
School Designation: *No Designation*
95% Assessment Participation: *Met*



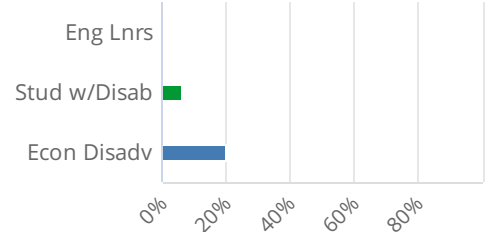
Student Race/Ethnicity

38.2% White
9.6% BI/Afr Am
19% Hisp/Latino
21.1% Asian
0.1% Am Ind/AK Nat
2.2% Pac Isl
9.3% Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	N/A N/A
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

Four-Star school: Recognizes a **commendable** school that has performed well for all students and subgroups. A four star school demonstrates satisfactory to strong academic performance for all students. Further, the school is successfully promoting academic progress for all student groups as reflected in closing opportunity gaps. The school does not fail to meet expectations for any group on any indicator.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

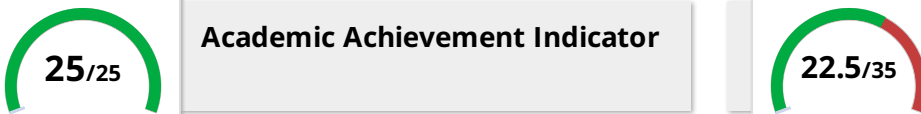
Below 27 ★
At or above 27 but less than 50 ★★
At or above 50 and less than 67 ★★★
At or above 67 and less than 84 ★★★★
At or above 84 ★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	67.7	54
Math Proficiency	72.2	54.5
ELA Proficiency	69.7	60.1
Science Proficiency	48	34.7
Read-by-Grade-3 Proficiency	70	56.7



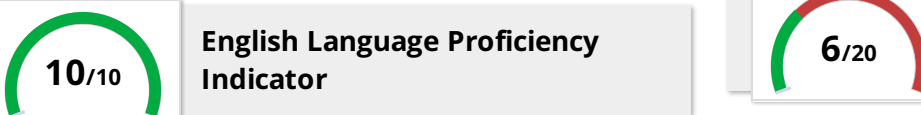
Growth Indicator

Measure	School Median	District Median
Math MGP	46	55
ELA MGP	47.5	52
	School Rate	District Rate
Met Math AGP Target	52	49.7
Met ELA AGP Target	62.2	59.7



English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	66.5	56.7



Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met	26.3	27.8
Math AGP Target		
Prior Non-Proficient Met	29.6	39.2
ELA AGP Target		



Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	5	8
Climate Survey Participation	93	N/A

Climate Survey Participation is not a point-earning measure.



Academic Achievement

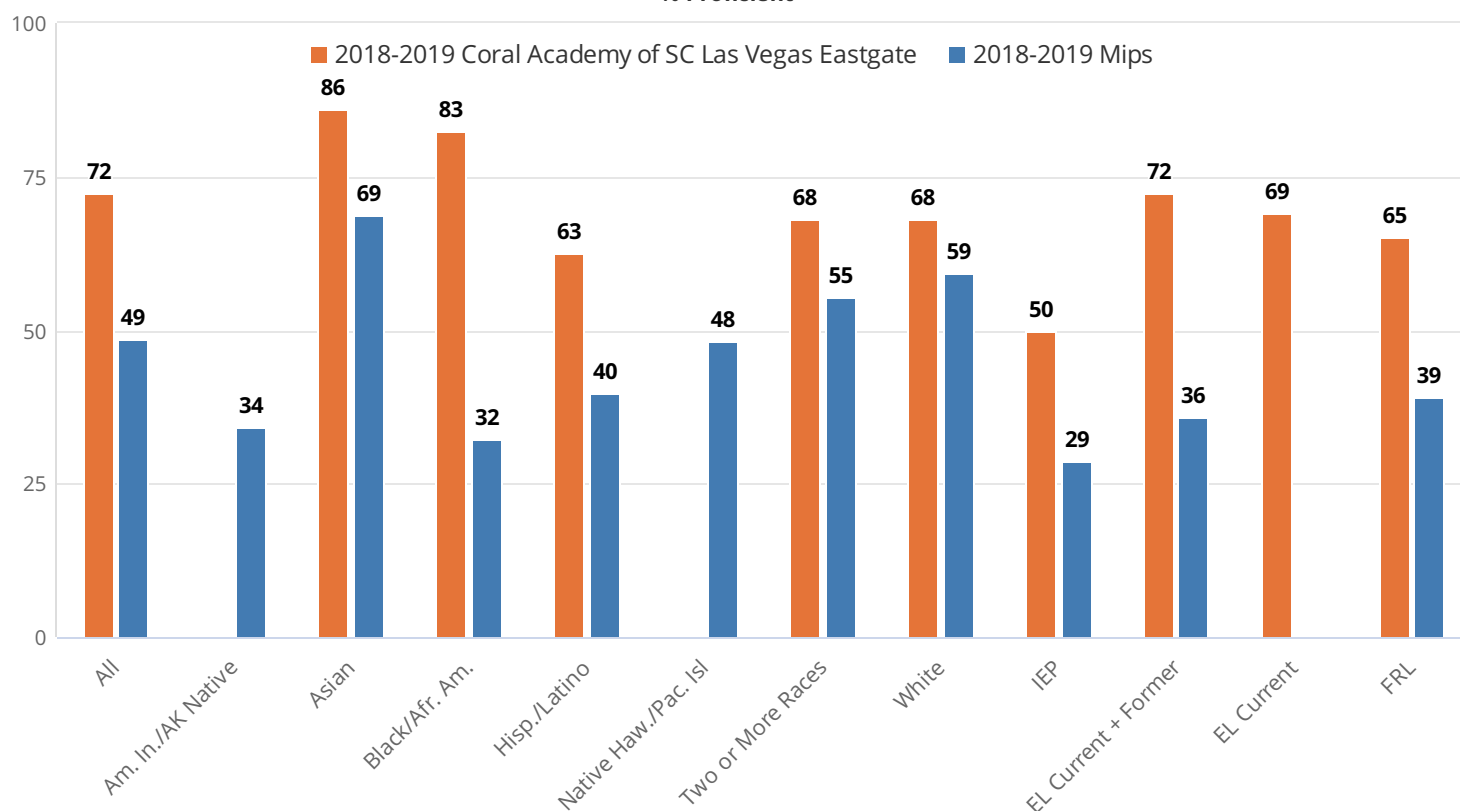
Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Pooled Proficiency Points Earned: 20/20

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	67.7	54		

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	72.2	54.5	48.5			45.8
American Indian/Alaska Native	-	45.7	34.3			30.9
Asian	86	75.5	68.8			67.2
Black/African American	82.5	31.3	32.3			28.8
Hispanic/Latino	62.5	44.6	39.6			36.5
Pacific Islander	-	48.7	48.3			45.6
Two or More Races	68	58.2	55.3			52.9
White/Caucasian	68	62.2	59.3			57.2
Special Education	50	27.3	28.6			24.8
English Learners Current + Former	72.2	42.2	35.8			32.4
English Learners Current	69.2	32.3				
Economically Disadvantaged	65	39.7	39			35.7

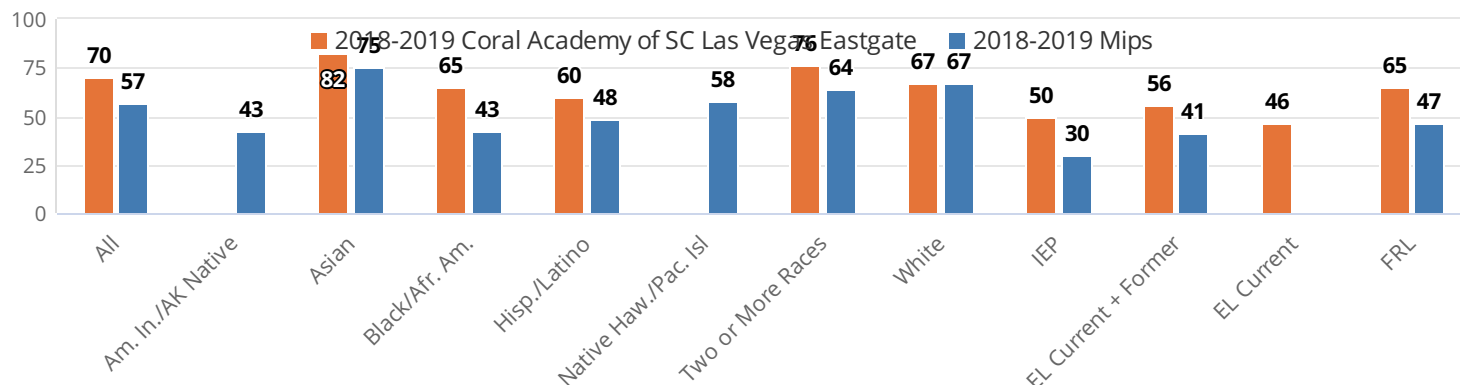
Math Assessments
% Proficient



Academic Achievement

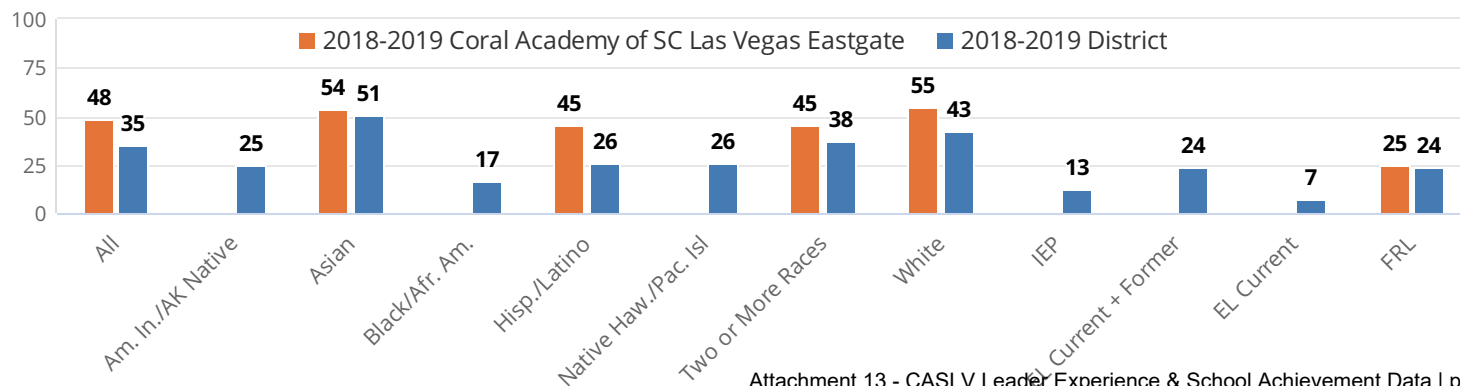
ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	69.7	60.1	57			54.7
American Indian/Alaska Native	-	62.5	42.5			39.5
Asian	82	78.5	75.4			74.1
Black/African American	65.2	40.8	42.6			39.6
Hispanic/Latino	60	51.1	48.2			45.5
Pacific Islander	-	51.7	57.9			55.7
Two or More Races	76	63.7	64.4			62.6
White/Caucasian	67	66.7	67.4			65.7
Special Education	50	26.6	30			26.3
English Learners Current + Former	55.5	42.2	41.4			38.4
English Learners Current	46.1	29.3				
Economically Disadvantaged	65	45.3	46.8			44

ELA Assessments
% Proficient

Science Proficient

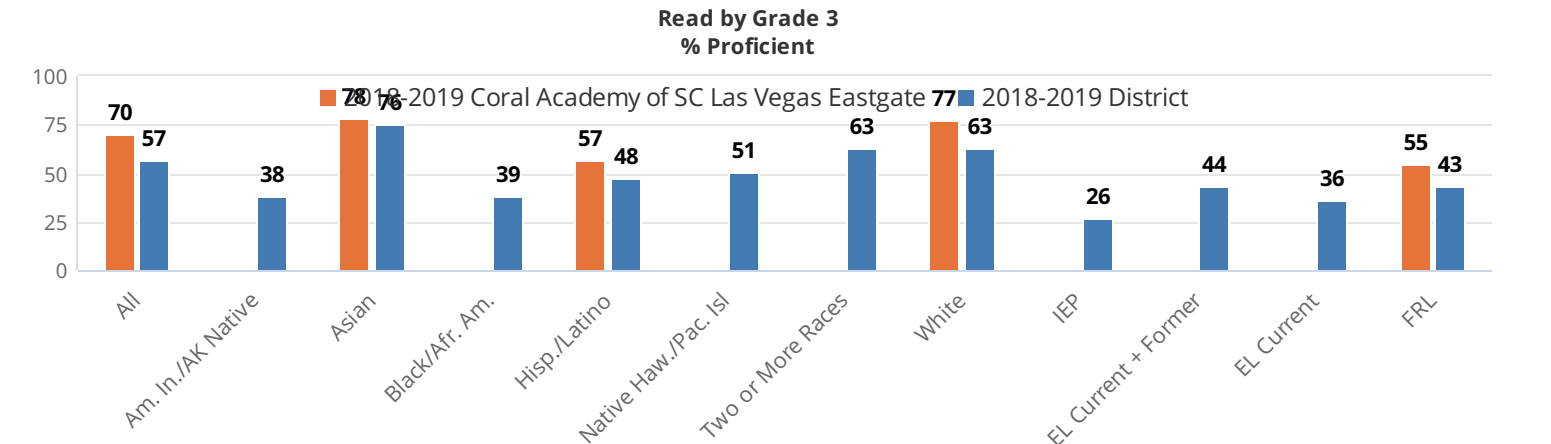
Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	48	34.7		
American Indian/Alaska Native	-	25		
Asian	53.7	50.5		
Black/African American	-	16.6		
Hispanic/Latino	45.3	25.8		
Pacific Islander	-	26.1		
Two or More Races	45.3	37.6		
White/Caucasian	54.5	42.7		
Special Education	-	12.5		
English Learners Current + Former	-	24.1		
English Learners Current	-	7.2		
Economically Disadvantaged	25	23.8		

Science Assessments
% Proficient

25/25

Academic Achievement

Read by Grade 3 Proficient			Read by Grade 3 Points Earned: 5/5	
Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	70	56.7		
American Indian/Alaska Native	-	38.3		
Asian	78.2	75.7		
Black/African American	-	38.5		
Hispanic/Latino	57.1	47.5		
Pacific Islander	-	50.7		
Two or More Races	-	63.1		
White/Caucasian	76.9	62.6		
Special Education	-	26.3		
English Learners Current + Former	-	43.6		
English Learners Current	-	36.1		
Economically Disadvantaged	54.5	43.2		



The Measure of Academic Progress (MAP) is administered to students in Kindergarten through the 3rd grade and is a measure of progress toward the goal of reading proficiency by the 3rd grade. The information below represents the performance of students on this assessment. Students scoring above the 40th percentile have a higher likelihood of achieving reading proficiency by the 3rd grade. For this assessment, student growth above 60 is considered above average (green), growth from 41 through 60 (including 60) is considered typical (white), and growth at or below 40 is considered below average (red).

Grade Level	Percent Above the 40 th Percentile	Student Growth Score
2nd Grade	71.9	28
1st Grade	73	58
Kindergarten	68.8	79

**Academic Achievement****Participation on State Assessments**

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0**Yellow indicates 95% participation requirement not met.**

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/Alaska Native	-	-	>=95%	>=95%
Asian	>=95%	>=95%	>=95%	>=95%
Black/African American	>=95%	>=95%	>=95%	>=95%
Hispanic/Latino	>=95%	>=95%	>=95%	>=95%
Pacific Islander	-	-	>=95%	>=95%
Two or More Races	>=95%	>=95%	>=95%	>=95%
White/Caucasian	>=95%	>=95%	>=95%	>=95%
Special Education	-	-	>=95%	>=95%
English Learners Current + Former	N/A	N/A	>=95%	>=95%
English Learners Current	-	-	>=95%	>=95%
Economically Disadvantaged	>=95%	>=95%	>=95%	>=95%

**Student Growth**

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number.
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years. This is the minimum SGP a student must meet or exceed to be on track to target.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data**Math MGP Points Earned: 4/10****ELA MGP Points Earned: 4/10**

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	46	55	47.5	52				
American Indian/Alaska Native	-	55.5	-	67				
Asian	47	58	55	59				
Black/African American	49	48	58	43.5				
Hispanic/Latino	48	54	37	51				
Pacific Islander	-	43	-	46				
Two or More Races	47	53	40.5	50				
White/Caucasian	42	57	37.5	54				
Special Education	60	51	34	42				
English Learners Current + Former	54	59	35	53				
English Learners Current	-	56	-	49				
Economically Disadvantaged	48	53	54	47				

AGP Growth Data**Math AGP Points Earned: 7.5/7.5****ELA AGP Points Earned: 7/7.5**

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	52	49.7	62.2	59.7				
American Indian/Alaska Native	-	50	-	75				
Asian	65.2	66.4	82.5	73.5				
Black/African American	45.3	30.1	63.6	43.5				
Hispanic/Latino	47.7	43	52.1	54.2				
Pacific Islander	-	40.3	-	48.3				
Two or More Races	68.7	50.2	56.2	59.3				
White/Caucasian	44.6	56.1	58.2	65				
Special Education	63.6	28.3	36.2	34.5				
English Learners Current + Former	46.1	43.8	53.7	48.1				
English Learners Current	-	34.7	-	37.6				
Economically Disadvantaged	39.3	38.2	60.5	47.7				

For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>.

10/10

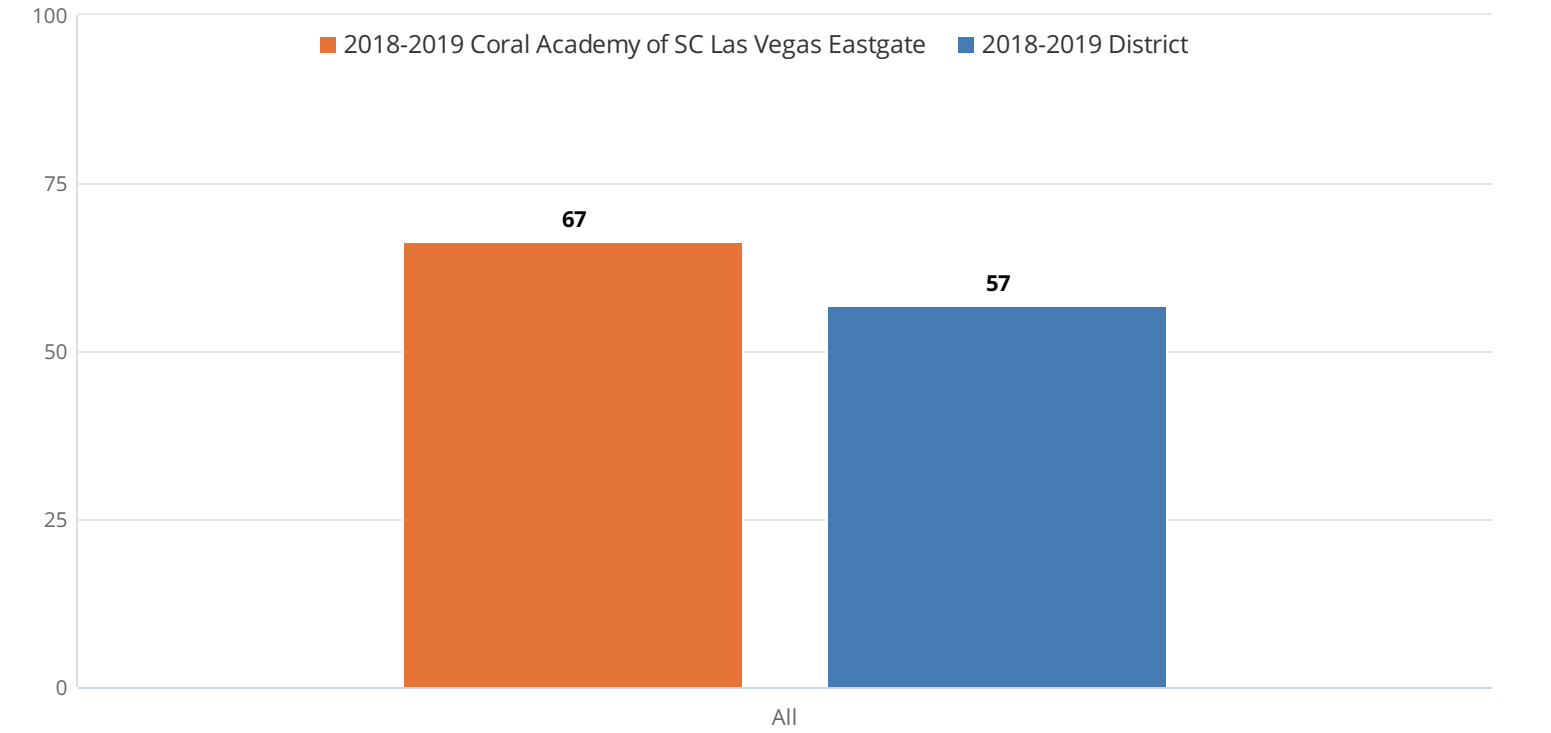
English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit English language status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: 10/10

	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP	2018 % District
ELPA	15	66.5	56.7			

% English Learners Meeting AGP on WIDA



For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>.



Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their Adequate Growth Percentile target. Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

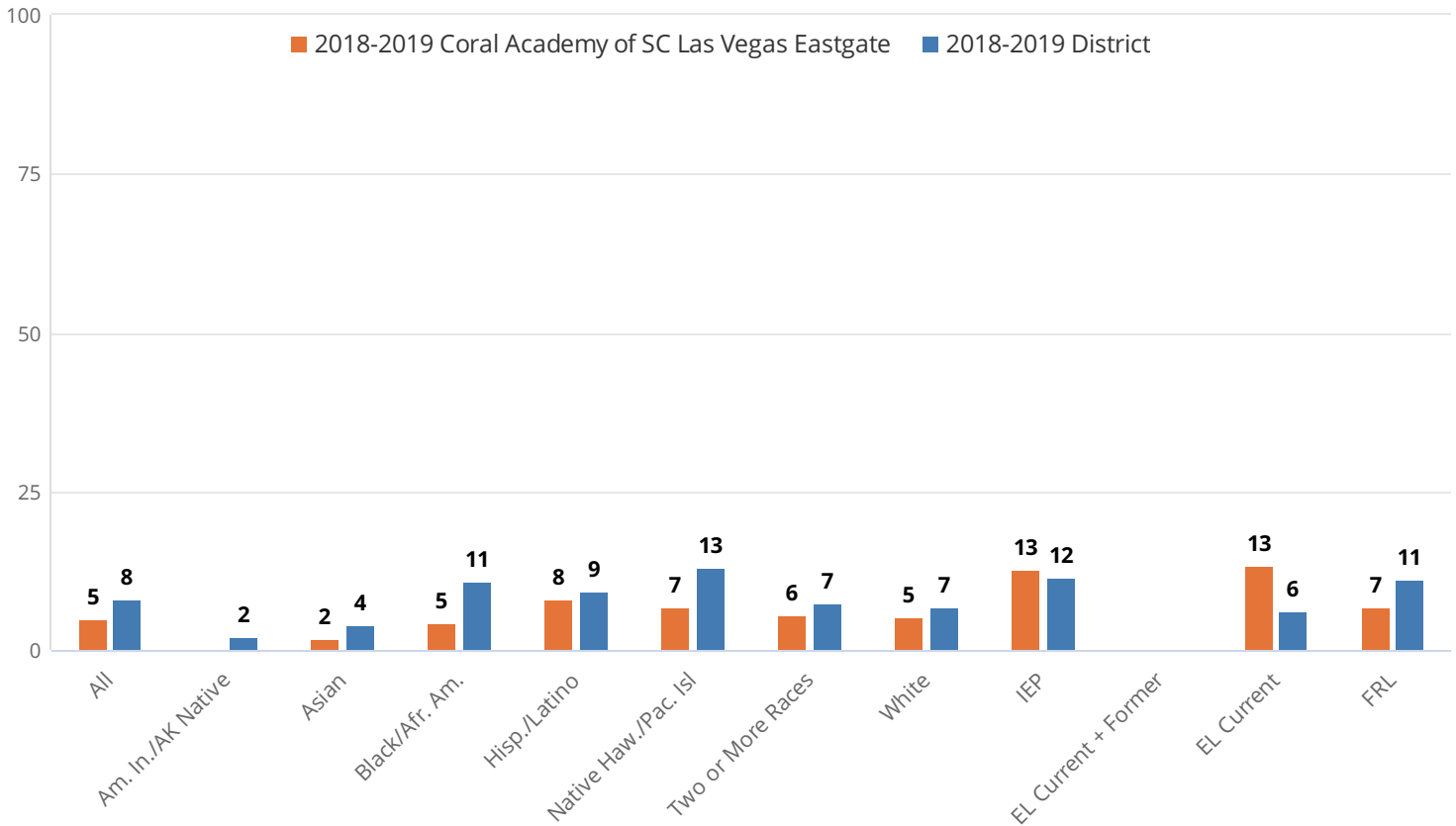
Groups	Math AGP Points Earned: 4/10				ELA AGP Points Earned: 2/10			
	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	26.3	27.8	29.6	39.2				
American Indian/Alaska Native	-	20	-	-				
Asian	-	38.5	-	52.3				
Black/African American	-	20	-	26.5				
Hispanic/Latino	20	26	25	37				
Pacific Islander	-	25	-	35.5				
Two or More Races	-	27.3	-	36.2				
White/Caucasian	29.3	32.2	14.1	45.7				
Special Education	-	16.3	-	22.3				
English Learners Current + Former	N/A	N/A	N/A	N/A				
English Learners Current	-	24.1	-	31.6				
Economically Disadvantaged	17.6	23	35.7	32.2				

**Student Engagement**

Chronic absenteeism is a measure of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused, or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Chronic Absenteeism**Chronic Absenteeism Points Earned: 9.5/10**

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	5	8		
American Indian/Alaska Native	-	2.3		
Asian	1.8	4.2		
Black/African American	4.5	11		
Hispanic/Latino	8	9.4		
Pacific Islander	7	13		
Two or More Races	5.7	7.4		
White/Caucasian	5.4	6.9		
Special Education	12.9	11.5		
English Learners Current + Former	N/A	N/A		
English Learners Current	13.3	6.2		
Economically Disadvantaged	7	11.1		

Reducing Chronic Absenteeism by 10% Points Earned: NA**Chronic Absenteeism Rate (%)**

School Level: Middle School

Grade Levels:

OK-08

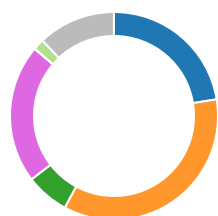
District: State Public Charter School Authority

School Address: 7777 Eastgate Rd
Henderson, NV 8901195.4
Total Index Score

School Type: Zoom SPCSA

School Designation: No Designation

95% Assessment Participation: Met



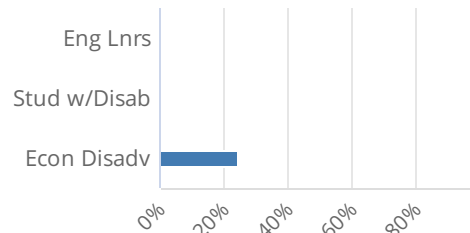
Student Race/Ethnicity

35.2%	White
6.7%	Bl/Afr Am
22.3%	Hisp/Latino
21.5%	Asian
0%	Am Ind/AK Nat
1.7%	Pac Isl
12%	Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	N/A N/A
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

Five-Star school: Recognizes a **superior** school that exceeds expectations for all students and subgroups on every indicator category with little or no exception. A five star school demonstrates superior academic performance and growth with no opportunity gaps. The school does not fail to meet expectations for any group on any indicator. These schools are recognized for distinguished performance.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

Below 29	★
At or above 29 but less than 50	★★
At or above 50 and less than 70	★★★
At or above 70 and less than 80	★★★★
At or above 80	★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	69.2	50.2
Math Proficiency	67.2	42.6
ELA Proficiency	71	59.6
Science Proficiency	N/A	44.7



English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	-	38.3



Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	10	7.9
Academic Learning Plans	97.2	99.5
8th Grade Credit Requirements	N/A	92.7
Climate Survey Participation	91.8	N/A



Student Growth Indicator

Measure	School Median	District Median
Math MGP	70.5	58
ELA MGP	61	56
	School Rate	District Rate
Met Math AGP Target	64.7	44.3
Met ELA AGP Target	74.2	61.3



Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met	38.3	21.8
Math AGP Target		
Prior Non-Proficient Met	42.7	32.7
ELA AGP Target		

Climate Survey Participation is not a point-earning measure.



Academic Achievement

Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

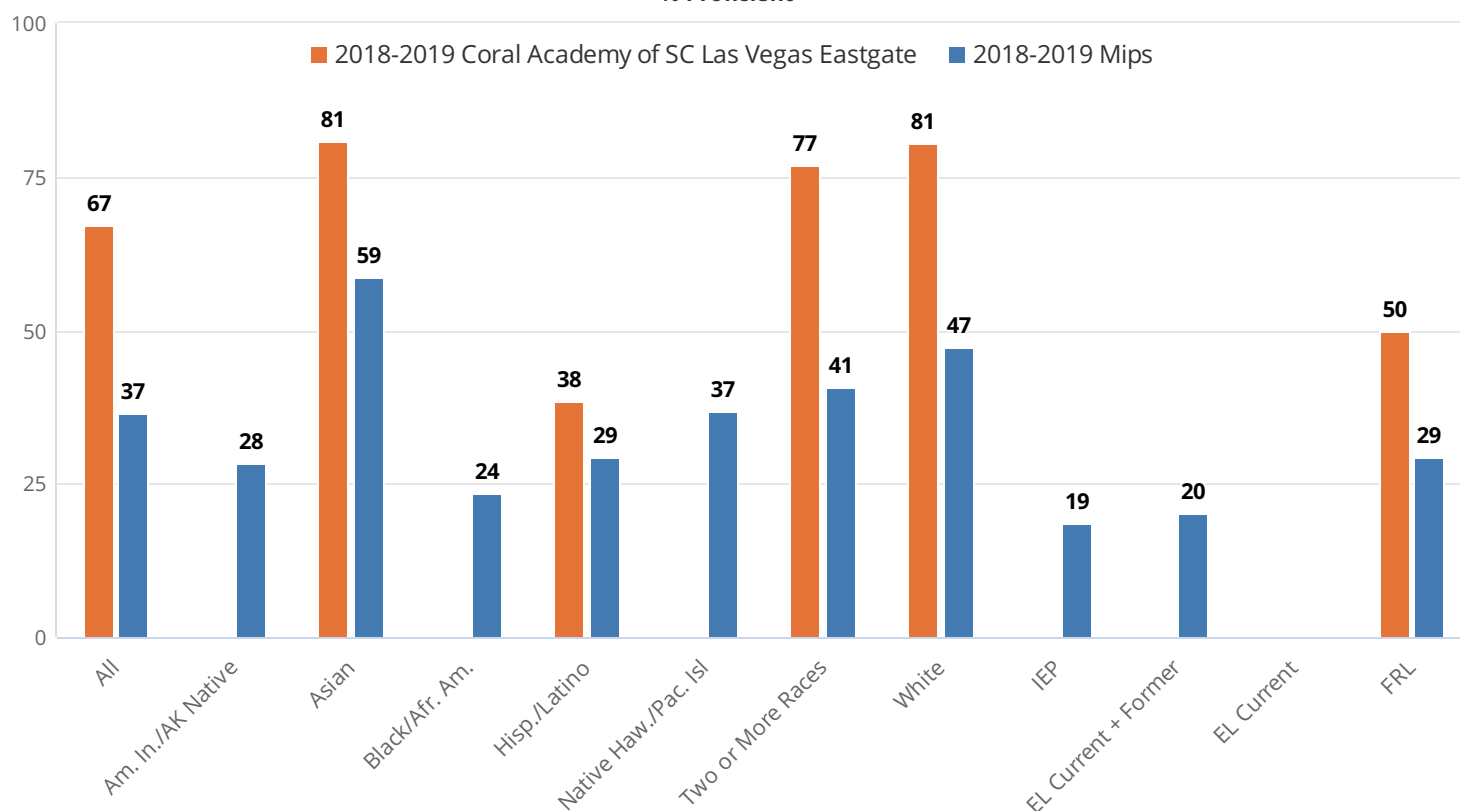
Pooled Proficiency

Pooled Proficiency Points Earned: 25/25

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	69.2	50.2		

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	67.2	42.6	36.5			33.2
American Indian/Alaska Native	-	22.6	28.4			24.6
Asian	80.9	66.2	58.6			56.4
Black/African American	-	24.1	23.5			19.5
Hispanic/Latino	38.3	31.8	29.3			25.5
Pacific Islander	-	44.8	36.9			33.6
Two or More Races	76.9	47.2	40.6			37.5
White/Caucasian	80.5	51.2	47.1			44.4
Special Education	-	12	18.6			14.3
English Learners Current + Former	-	26.8	20.2			16
English Learners Current	-	12.5				
Economically Disadvantaged	50	29	29.2			25.5

Math Assessments
% Proficient

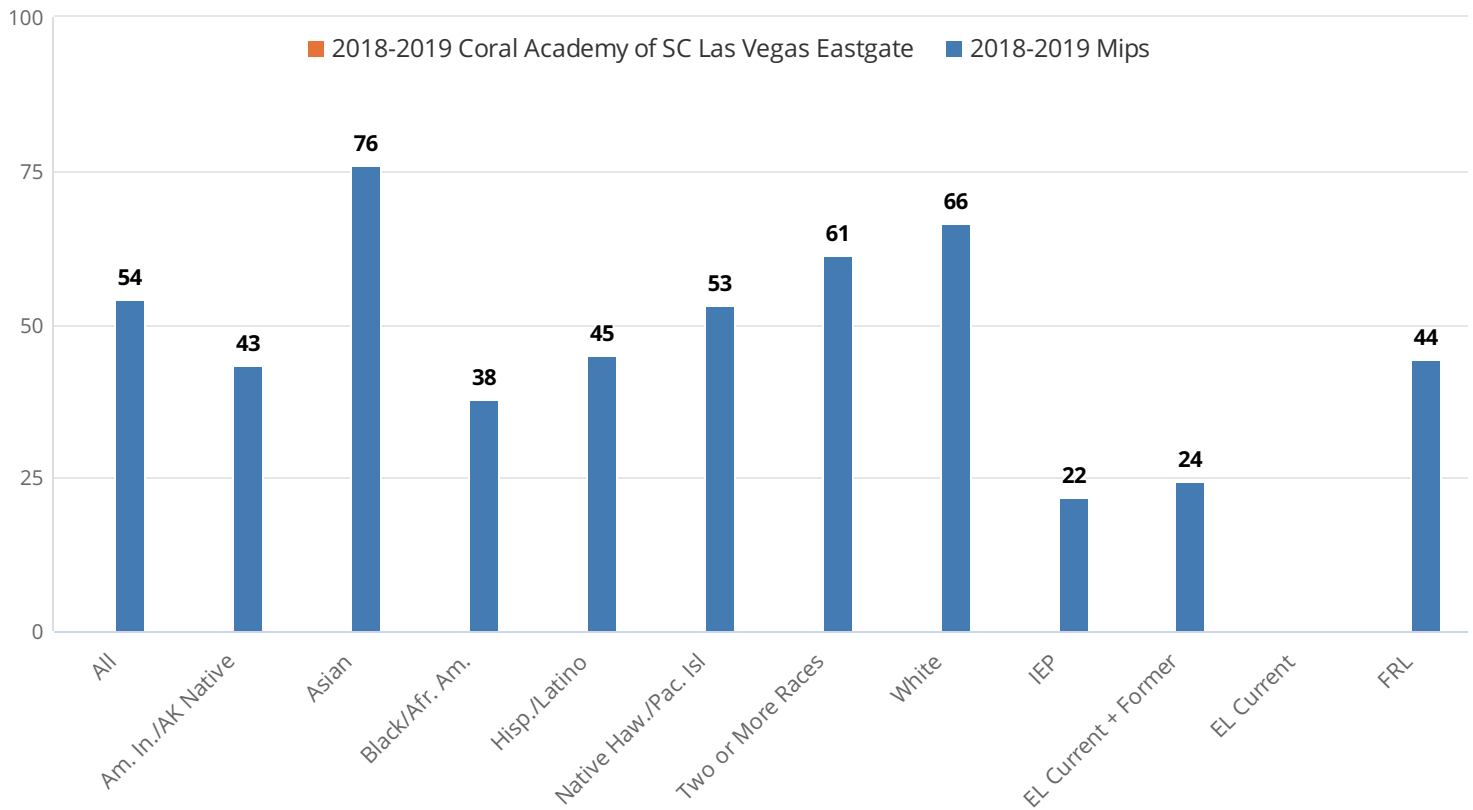


Academic Achievement

ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	71	59.6	54.1			51.7
American Indian/Alaska Native	-	61.2	43.4			40.5
Asian	80.9	78.4	75.9			74.6
Black/African American	-	40.1	37.8			34.5
Hispanic/Latino	61.5	50.2	45.1			42.2
Pacific Islander	-	61.1	53.2			50.7
Two or More Races	76.9	66.7	61.3			59.2
White/Caucasian	77.7	67.7	66.3			64.6
Special Education	-	19.8	21.9			17.8
English Learners Current + Former	-	42.7	24.3			20.3
English Learners Current	-	22				
Economically Disadvantaged	63.6	46.3	44.4			41.4

ELA Assessments
% Proficient

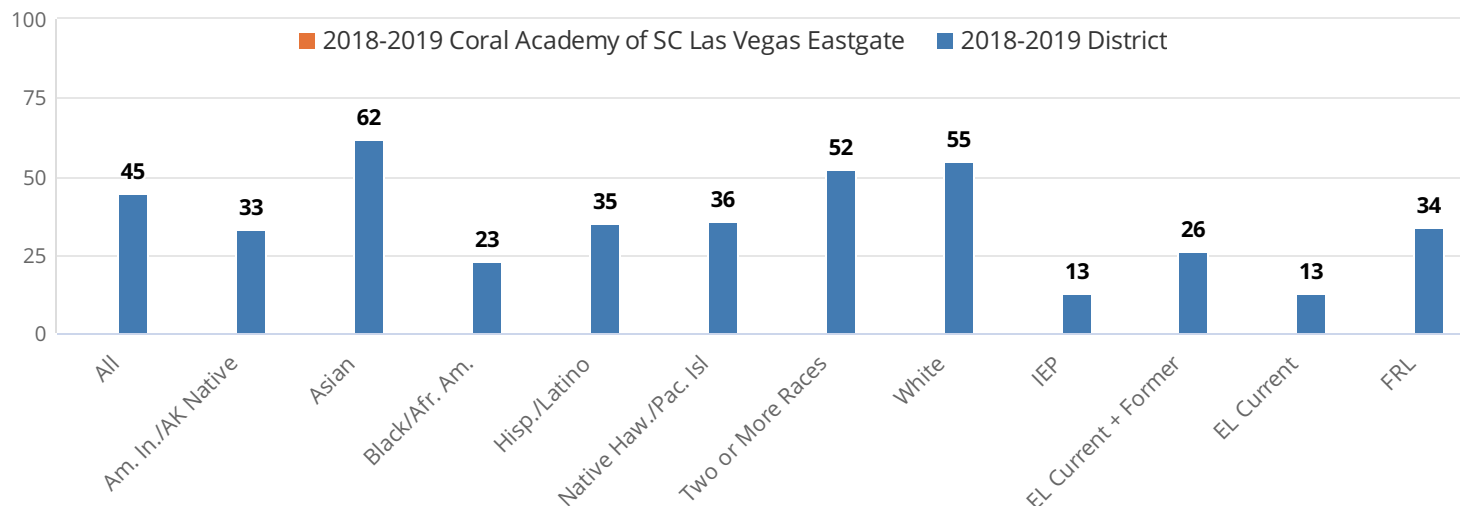




Academic Achievement

Science Proficient

Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	N/A	44.7		
American Indian/Alaska Native	N/A	33.2		
Asian	N/A	62		
Black/African American	N/A	23.1		
Hispanic/Latino	N/A	35.2		
Pacific Islander	N/A	35.7		
Two or More Races	N/A	52.2		
White/Caucasian	N/A	54.5		
Special Education	N/A	13		
English Learners Current + Former	N/A	26		
English Learners Current	N/A	12.6		
Economically Disadvantaged	N/A	33.7		

Science Assessments
% Proficient

Participation on State Assessments

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0

Yellow indicates 95% participation requirement not met.

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/Alaska Native	-	-	>=95%	>=95%
Asian	>=95%	>=95%	>=95%	>=95%
Black/African American	-	-	>=95%	>=95%
Hispanic/Latino	>=95%	>=95%	>=95%	>=95%
Pacific Islander	-	-	>=95%	>=95%
Two or More Races	-	-	>=95%	>=95%
White/Caucasian	>=95%	>=95%	>=95%	>=95%
Special Education	-	-	>=95%	>=95%
English Learners Current + Former	N/A	N/A	>=95%	>=95%
English Learners Current	-	-	>=95%	>=95%
Economically Disadvantaged	>=95%	>=95%	>=95%	>=95%

**Student Growth**

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data**Math MGP Points Earned: 10/10****ELA MGP Points Earned: 9/10**

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	70.5	58	61	56				
American Indian/Alaska Native	-	61	-	66.5				
Asian	71	63	62	57				
Black/African American	-	53	-	51				
Hispanic/Latino	48.5	59	47.5	57				
Pacific Islander	-	63	-	57				
Two or More Races	82	56	79	54				
White/Caucasian	72	58	55	56				
Special Education	-	55	-	55				
English Learners Current + Former	-	64	-	64				
English Learners Current	-	61	-	62				
Economically Disadvantaged	73.5	59	75	57				

AGP Growth Data**Math AGP Points Earned: 5/5****ELA AGP Points Earned: 5/5**

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	64.7	44.3	74.2	61.3				
American Indian/Alaska Native	-	28.1	-	68.4				
Asian	78.9	65.9	78.9	78.5				
Black/African American	-	27.5	-	44.2				
Hispanic/Latino	25	35.5	62.5	53.6				
Pacific Islander	-	47.2	-	59.7				
Two or More Races	72.7	47.1	81.7	66.2				
White/Caucasian	82.5	51.8	78.2	68.4				
Special Education	-	16.8	-	25.3				
English Learners Current + Former	-	32.7	-	48.3				
English Learners Current	-	17.3	-	28.1				
Economically Disadvantaged	57.1	33.3	78.5	50.3				

For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>

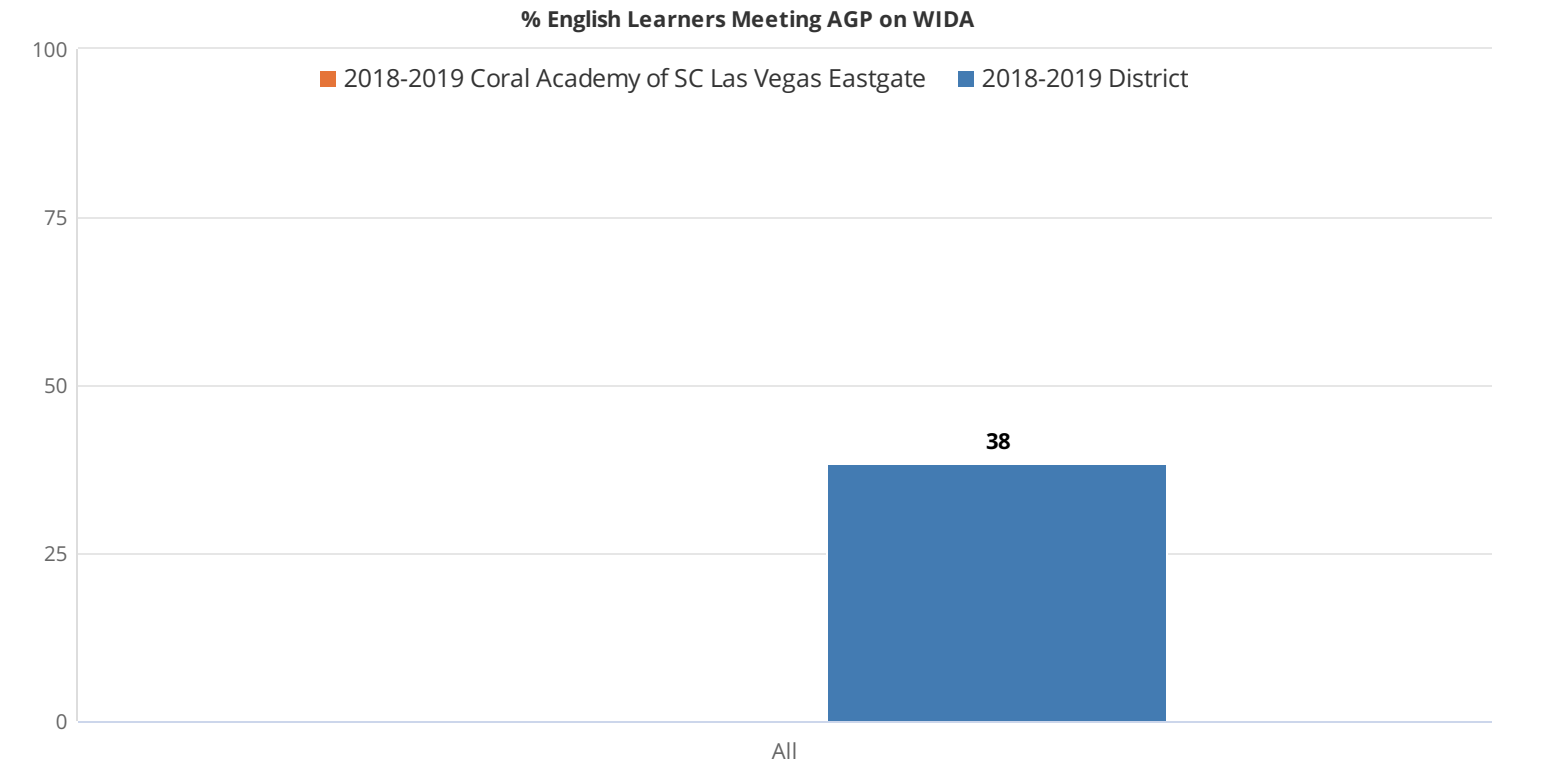
N/A

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit EL status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: NA/10

	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP	2018 % District
ELPA	-	-	38.3			



For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>



Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their AGP. This is a measure of gap between proficient and non-proficient students. Schools need to have ten records in the all-students subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Math AGP Points Earned: 10/10 ELA AGP Points Earned: 10/10

Groups	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	38.3	21.8	42.7	32.7				
American Indian/Alaska Native	-	25	-	64.7				
Asian	-	28.6	-	40.2				
Black/African American	-	15	-	22				
Hispanic/Latino	-	21.5	-	31.1				
Pacific Islander	-	21.1	-	23				
Two or More Races	-	19.8	-	32.8				
White/Caucasian	-	24.8	-	38.3				
Special Education	-	9.6	-	16.8				
English Learners Current + Former	N/A	N/A	N/A	N/A				
English Learners Current	-	12.5	-	22.1				
Economically Disadvantaged	-	19.5	-	29.1				

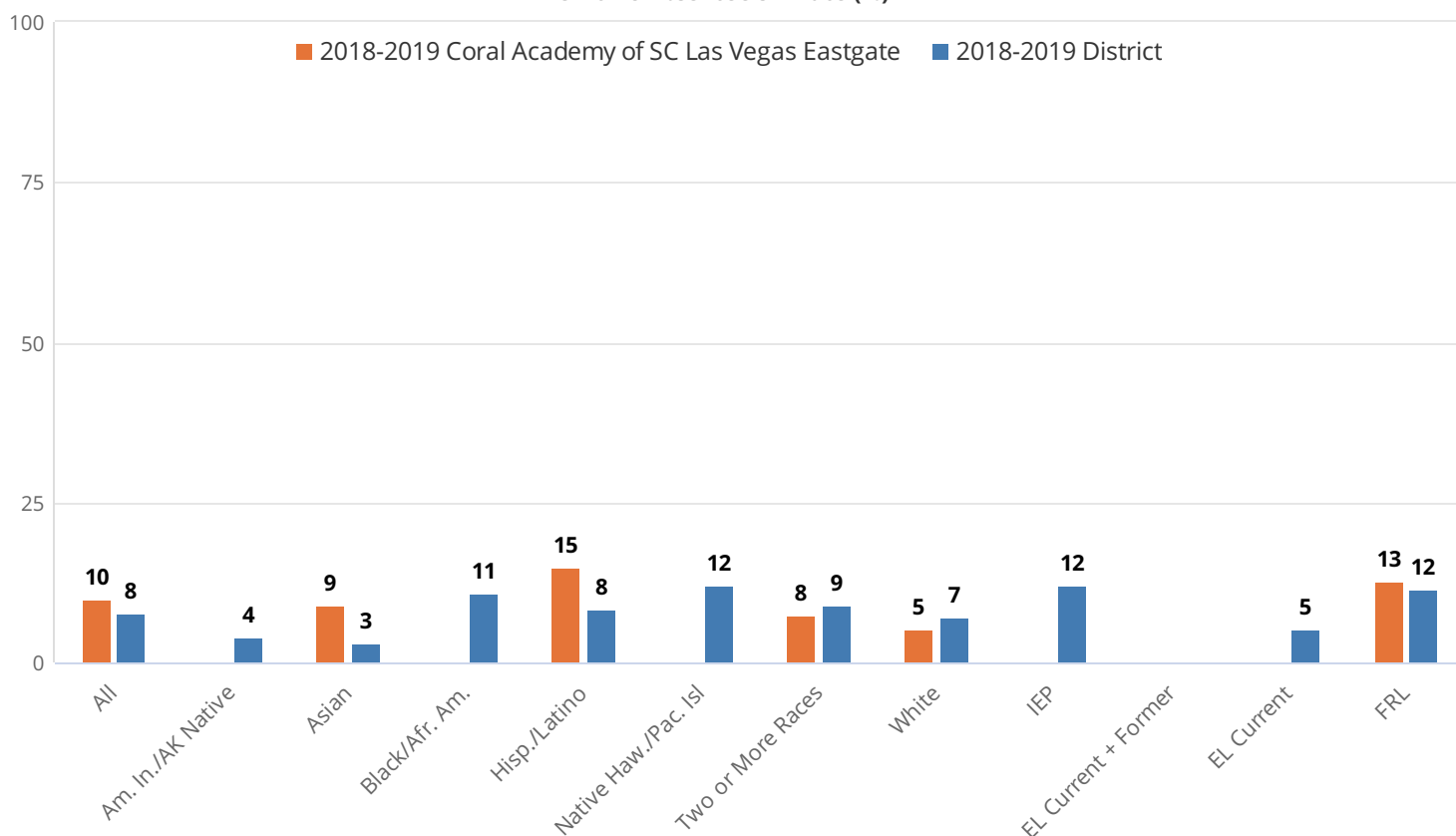
**Student Engagement**

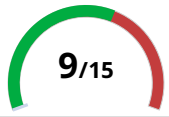
Chronic Absenteeism, Academic Learning Plans, and NAC 389.445 8th Grade Credit Requirements are Measures of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Academic Learning Plans reflect the percent of students at the school with an academic learning plan. Public schools, under NRS 388.165 and 388.205, are required to develop an academic learning plan for each student. The NAC 389.445 8th Grade Credit Requirements measure highlights the percent of grade eight students completing the required number of units for promotion to high school. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator, with the exception of the NAC 389.445 8th Grade Credit Requirements. Since this is a cohort calculation, all students are included in this Measure for accountability.

Chronic Absenteeism**Chronic Absenteeism Points Earned: 7/10**

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	10	7.9		
American Indian/Alaska Native	-	4.2		
Asian	9	3		
Black/African American	-	11		
Hispanic/Latino	14.8	8.4		
Pacific Islander	-	12		
Two or More Races	7.5	8.9		
White/Caucasian	5.2	7.2		
Special Education	-	12.1		
English Learners Current + Former	N/A	N/A		
English Learners Current	-	5.2		
Economically Disadvantaged	12.9	11.5		

Reducing Chronic Absenteeism by 10% bonus points: NA

Chronic Absenteeism Rate (%)



Student Engagement

Academic Learning Plans

Academic Learning Plans Points Earned 2/2

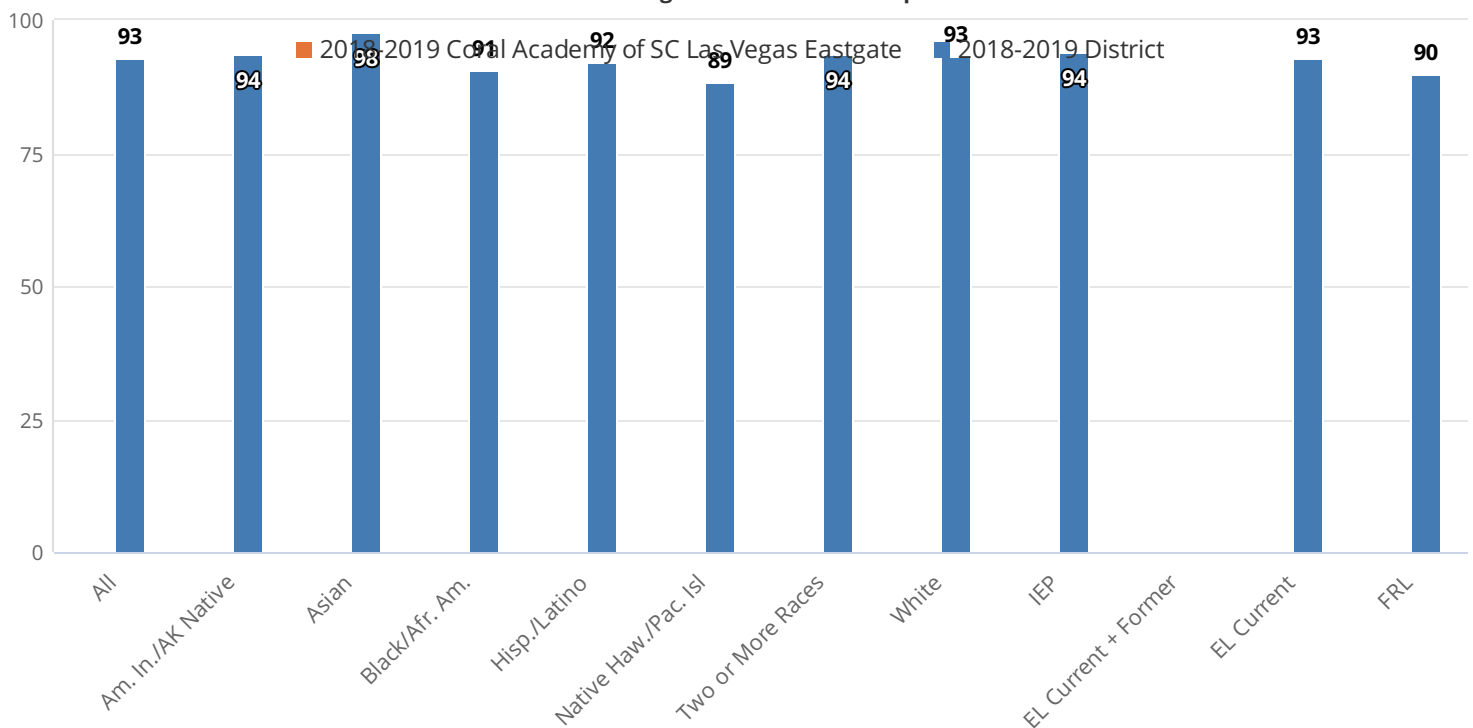
Groups	2019 % Academic Learning Plans	2019 % District	2018 % Academic Learning Plans	2018 % District
All Students	97.2	99.5		
American Indian/Alaska Native	-	100		
Asian	100	99.7		
Black/African American	-	99.2		
Hispanic/Latino	100	99.5		
Pacific Islander	-	99.5		
Two or More Races	100	99.7		
White/Caucasian	94.5	99.4		
Special Education	-	99.4		
English Learners Current + Former	N/A	N/A		
English Learners Current	-	98.5		
Economically Disadvantaged	93.5	99.4		

NAC 389.445 Credit Requirements

NAC 389.445 Credit Requirements Points Earned NA/3

Groups	2019 % Credit Requirements Met	2019 % District	2018 % Credit Requirements Met	2018 % District
All Students	N/A	92.7		
American Indian/Alaska Native	N/A	93.7		
Asian	N/A	97.9		
Black/African American	N/A	90.5		
Hispanic/Latino	N/A	92.2		
Pacific Islander	N/A	88.5		
Two or More Races	N/A	93.7		
White/Caucasian	N/A	93.2		
Special Education	N/A	93.9		
English Learners Current + Former	N/A	N/A		
English Learners Current	N/A	92.7		
Economically Disadvantaged	N/A	89.7		

% of Students Meeting 8th Grade Credit Requirements



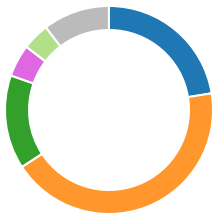
'N/A' indicates that this population was not present. '*' indicates that the data was not available. '-' indicates data not presented for groups fewer than 10.

School Level: Middle School
Grade Levels: PK-07
District: State Public Charter School Authority
School Address: 42 Baer Dr.
 Las Vegas, NV 89115



97.7
Total Index Score

School Type: *Zoom SPCSA*
 School Designation: *No Designation*
 95% Assessment Participation: *Met*



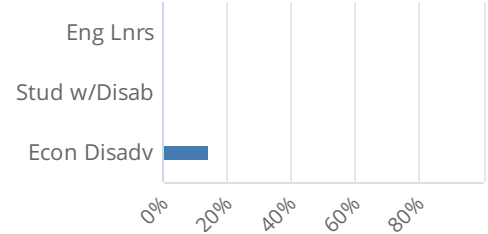
Student Race/Ethnicity

43.1% White
 14.5% Bl/Afr Am
 22.3% Hisp/Latino
 5% Asian
 0% Am Ind/AK Nat
 4.2% Pac Isl
 10.3% Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	N/A N/A
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

Five-Star school: Recognizes a **superior** school that exceeds expectations for all students and subgroups on every indicator category with little or no exception. A five star school demonstrates superior academic performance and growth with no opportunity gaps. The school does not fail to meet expectations for any group on any indicator. These schools are recognized for distinguished performance.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

Below 29 ★
 At or above 29 but less than 50 ★★
 At or above 50 and less than 70 ★★★
 At or above 70 and less than 80 ★★★★
 At or above 80 ★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	57.8	50.2
Math Proficiency	48.5	42.6
ELA Proficiency	68.7	59.6
Science Proficiency	-	44.7



English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	N/A	38.3



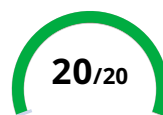
Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	6.4	7.9
Academic Learning Plans	100	99.5
8th Grade Credit Requirements	N/A	92.7
Climate Survey Participation	89	N/A



Student Growth Indicator

Measure	School Median	District Median
Math MGP	63	58
ELA MGP	67	56
School Rate		District Rate
Met Math AGP Target	55.8	44.3
Met ELA AGP Target	73.2	61.3



Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met	25.5	21.8
Math AGP Target		
Prior Non-Proficient Met	59.2	32.7
ELA AGP Target		

Climate Survey Participation is not a point-earning measure.

**Academic Achievement**

Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

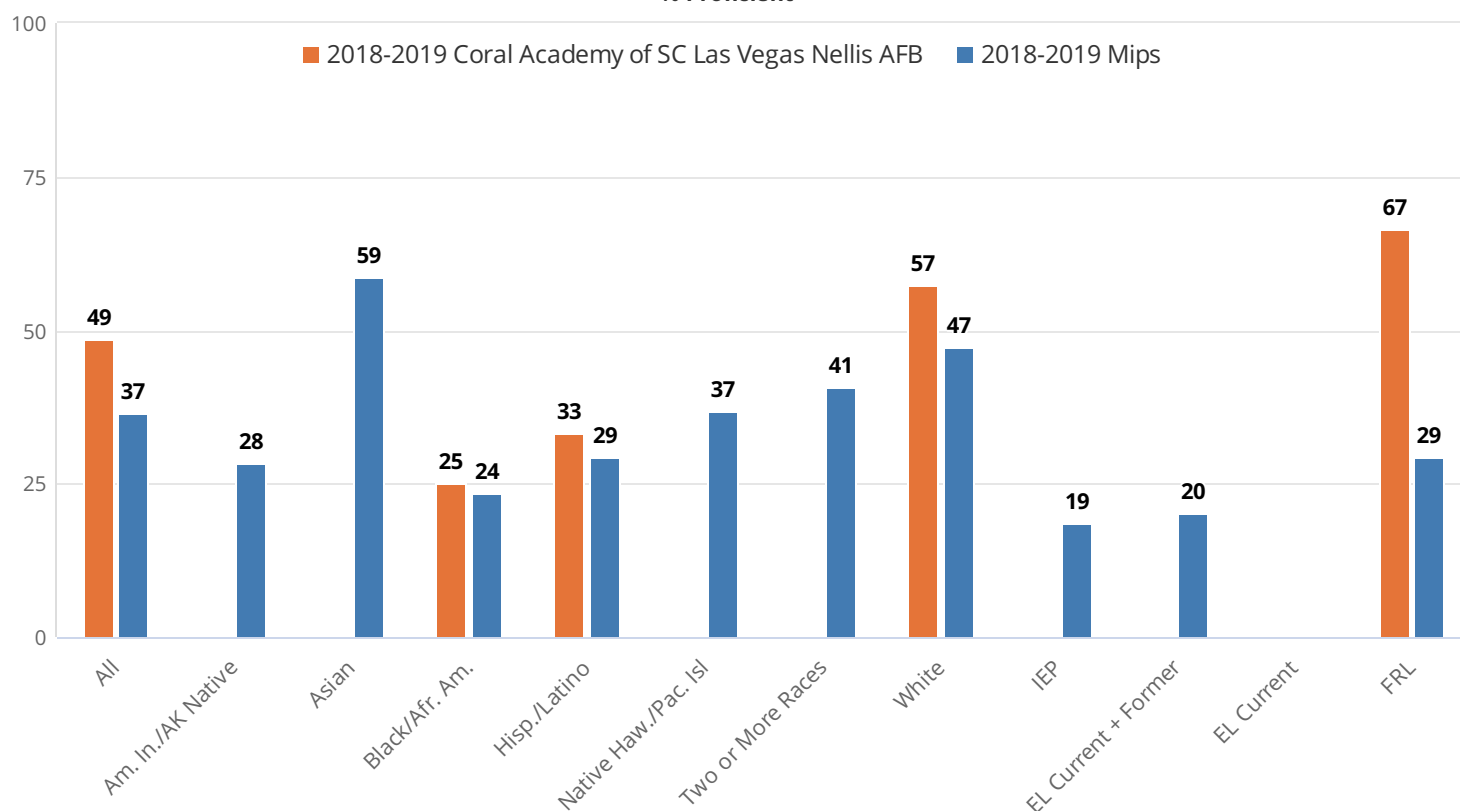
Pooled Proficiency**Pooled Proficiency Points Earned: 25/25**

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	57.8	50.2		

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	48.5	42.6	36.5			33.2
American Indian/Alaska Native	-	22.6	28.4			24.6
Asian	-	66.2	58.6			56.4
Black/African American	25	24.1	23.5			19.5
Hispanic/Latino	33.2	31.8	29.3			25.5
Pacific Islander	-	44.8	36.9			33.6
Two or More Races	-	47.2	40.6			37.5
White/Caucasian	57.2	51.2	47.1			44.4
Special Education	-	12	18.6			14.3
English Learners Current + Former	-	26.8	20.2			16
English Learners Current	-	12.5				
Economically Disadvantaged	66.5	29	29.2			25.5

**Math Assessments
% Proficient**



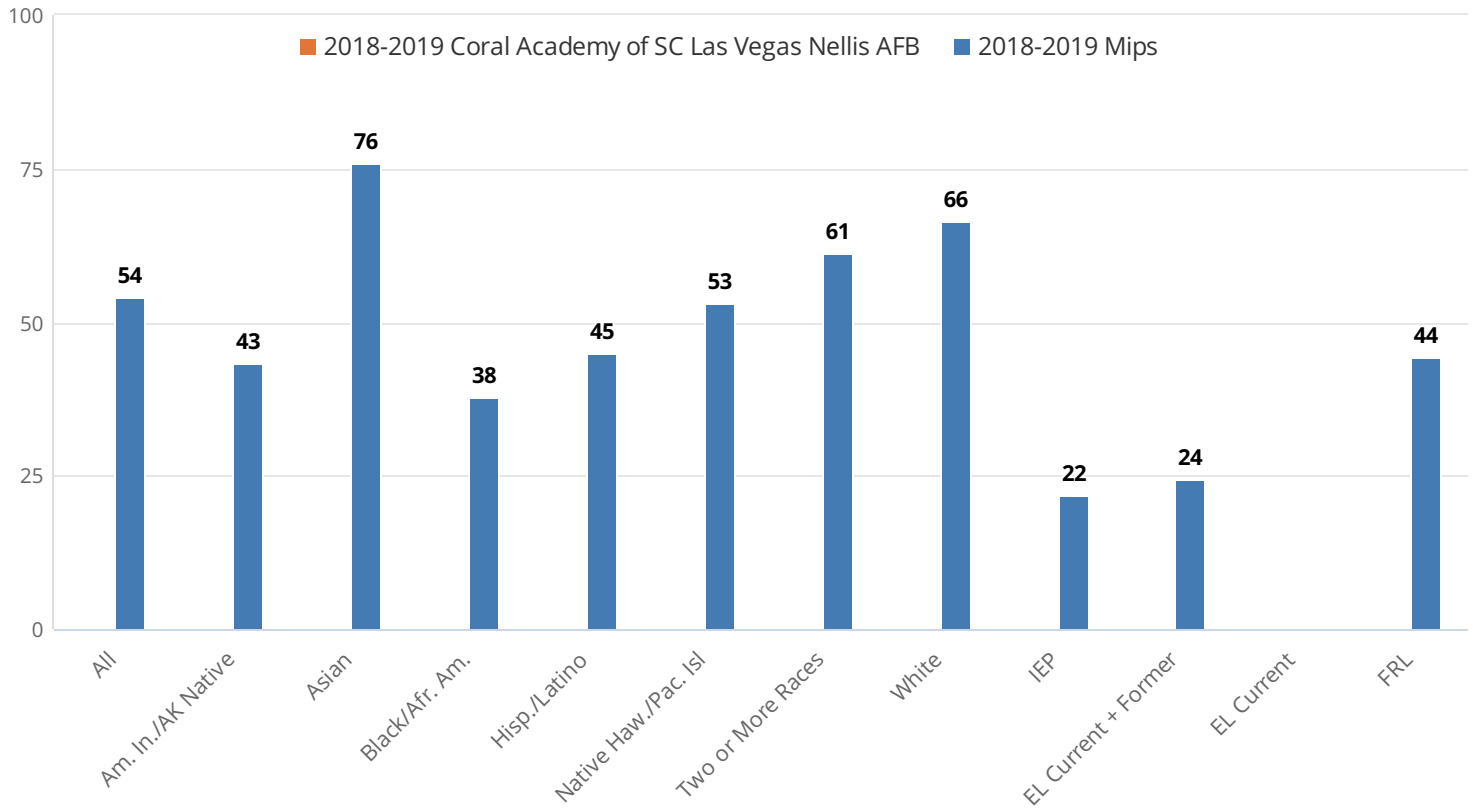


Academic Achievement

ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	68.7	59.6	54.1			51.7
American Indian/Alaska Native	-	61.2	43.4			40.5
Asian	-	78.4	75.9			74.6
Black/African American	56.2	40.1	37.8			34.5
Hispanic/Latino	66.5	50.2	45.1			42.2
Pacific Islander	-	61.1	53.2			50.7
Two or More Races	-	66.7	61.3			59.2
White/Caucasian	70.9	67.7	66.3			64.6
Special Education	-	19.8	21.9			17.8
English Learners Current + Former	-	42.7	24.3			20.3
English Learners Current	-	22				
Economically Disadvantaged	66.5	46.3	44.4			41.4

ELA Assessments
% Proficient

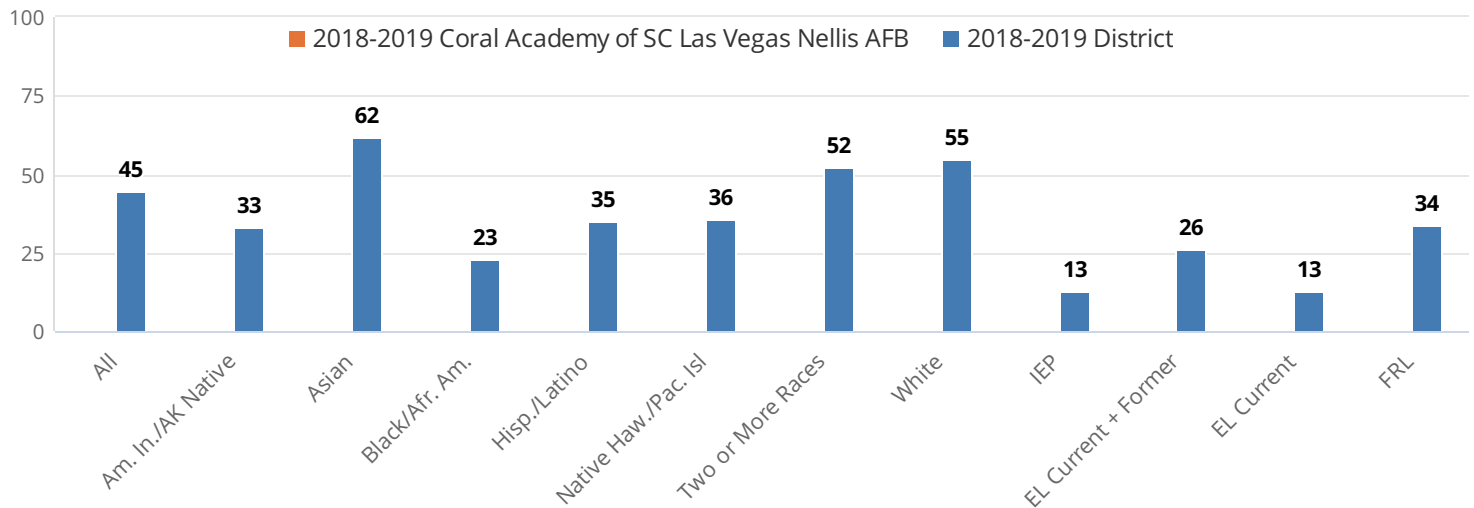




Academic Achievement

Science Proficient

Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	-	44.7		
American Indian/Alaska Native	-	33.2		
Asian	-	62		
Black/African American	-	23.1		
Hispanic/Latino	-	35.2		
Pacific Islander	-	35.7		
Two or More Races	-	52.2		
White/Caucasian	-	54.5		
Special Education	-	13		
English Learners Current + Former	-	26		
English Learners Current	-	12.6		
Economically Disadvantaged	-	33.7		

Science Assessments
% Proficient

Participation on State Assessments

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0

Yellow indicates 95% participation requirement not met.

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	93%	93%	>=95%	>=95%
American Indian/Alaska Native	-	-	>=95%	>=95%
Asian	-	-	>=95%	>=95%
Black/African American	-	-	>=95%	>=95%
Hispanic/Latino	>=95%	>=95%	>=95%	>=95%
Pacific Islander	-	-	>=95%	>=95%
Two or More Races	-	-	>=95%	>=95%
White/Caucasian	88.2%	88.2%	>=95%	>=95%
Special Education	-	-	>=95%	>=95%
English Learners Current + Former	N/A	N/A	>=95%	>=95%
English Learners Current	-	-	>=95%	>=95%
Economically Disadvantaged	-	-	>=95%	>=95%

**Student Growth**

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data**Math MGP Points Earned: 9/10****ELA MGP Points Earned: 10/10**

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	63	58	67	56				
American Indian/Alaska Native	-	61	-	66.5				
Asian	-	63	-	57				
Black/African American	69	53	49	51				
Hispanic/Latino	54	59	73	57				
Pacific Islander	-	63	-	57				
Two or More Races	-	56	-	54				
White/Caucasian	63	58	67	56				
Special Education	-	55	-	55				
English Learners Current + Former	-	64	-	64				
English Learners Current	-	61	-	62				
Economically Disadvantaged	81	59	73	57				

AGP Growth Data**Math AGP Points Earned: 5/5****ELA AGP Points Earned: 5/5**

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	55.8	44.3	73.2	61.3				
American Indian/Alaska Native	-	28.1	-	68.4				
Asian	-	65.9	-	78.5				
Black/African American	50	27.5	56.2	44.2				
Hispanic/Latino	38	35.5	66.5	53.6				
Pacific Islander	-	47.2	-	59.7				
Two or More Races	-	47.1	-	66.2				
White/Caucasian	63.6	51.8	82.7	68.4				
Special Education	-	16.8	-	25.3				
English Learners Current + Former	-	32.7	-	48.3				
English Learners Current	-	17.3	-	28.1				
Economically Disadvantaged	81.7	33.3	76.9	50.3				

For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>

N/A

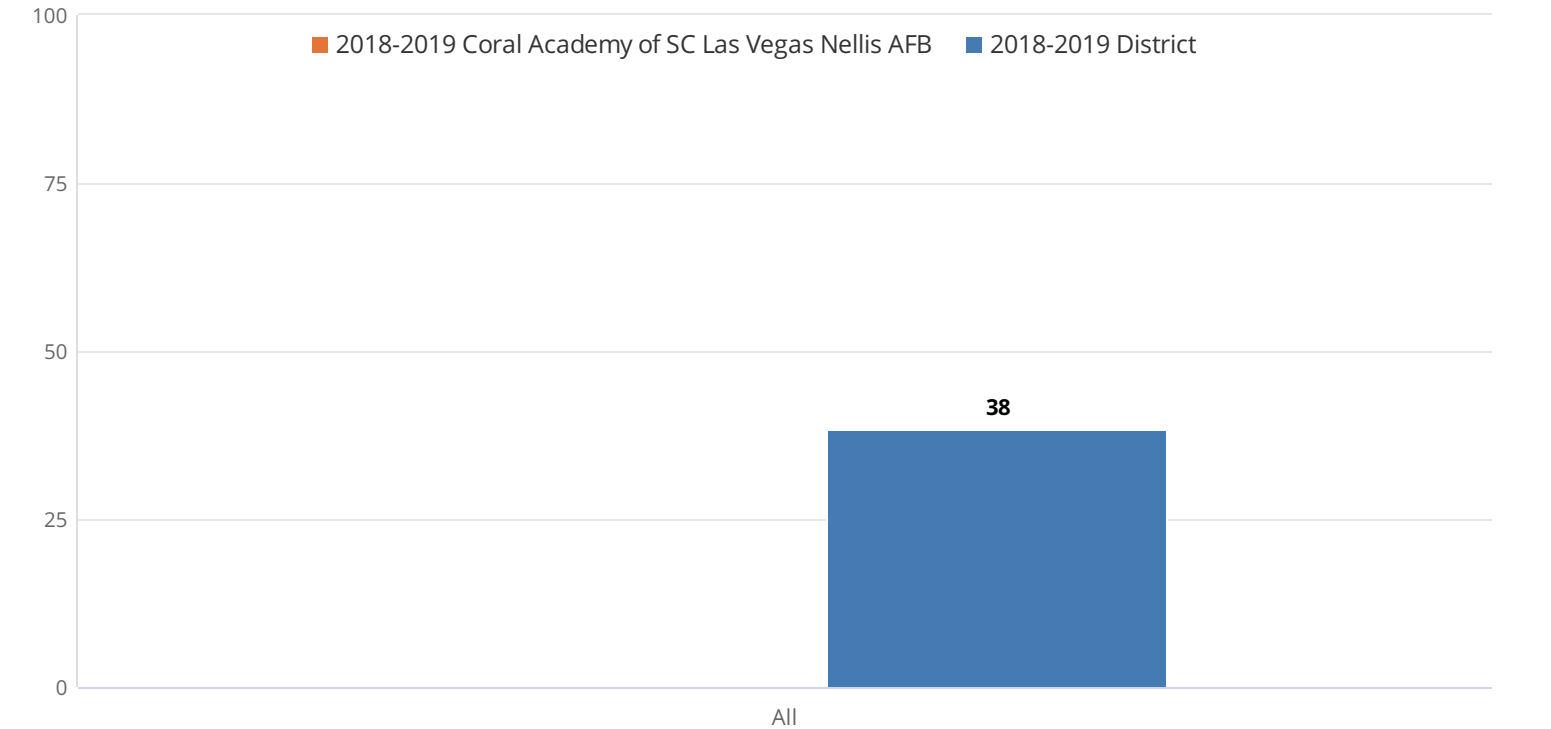
English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit EL status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: NA/10

	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP	2018 % District
ELPA	N/A	N/A	38.3			

% English Learners Meeting AGP on WIDA



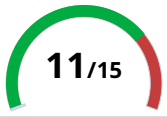
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Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their AGP. This is a measure of gap between proficient and non-proficient students. Schools need to have ten records in the all-students subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Groups	Math AGP Points Earned: 10/10				ELA AGP Points Earned: 10/10			
	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	25.5	21.8	59.2	32.7				
American Indian/Alaska Native	-	25	-	64.7				
Asian	-	28.6	-	40.2				
Black/African American	36.2	15	-	22				
Hispanic/Latino	21.3	21.5	-	31.1				
Pacific Islander	-	21.1	-	23				
Two or More Races	-	19.8	-	32.8				
White/Caucasian	21.3	24.8	64.2	38.3				
Special Education	-	9.6	-	16.8				
English Learners Current + Former	N/A	N/A	N/A	N/A				
English Learners Current	-	12.5	-	22.1				
Economically Disadvantaged	-	19.5	-	29.1				

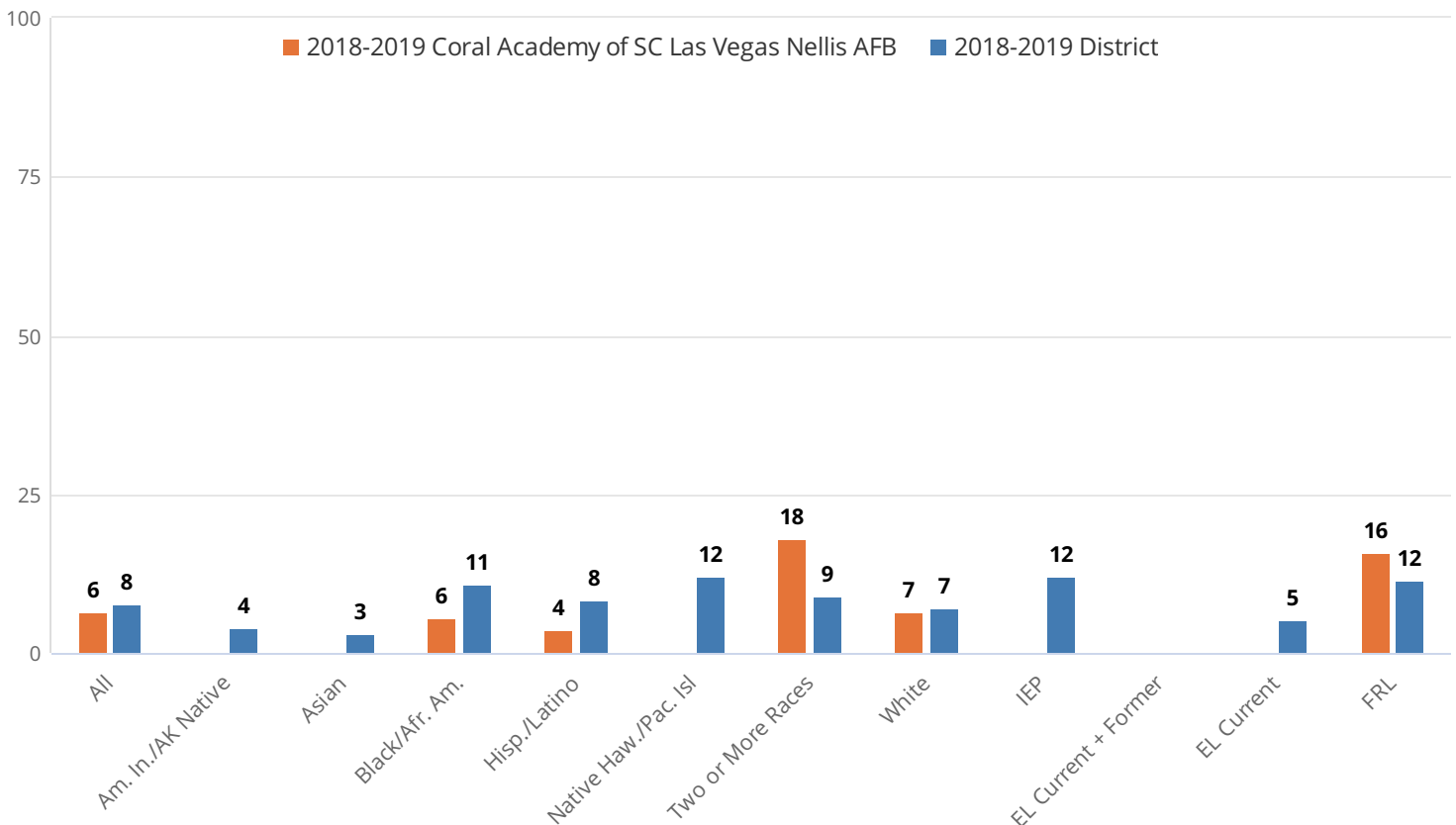
**Student Engagement**

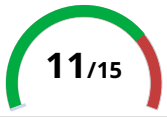
Chronic Absenteeism, Academic Learning Plans, and NAC 389.445 8th Grade Credit Requirements are Measures of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Academic Learning Plans reflect the percent of students at the school with an academic learning plan. Public schools, under NRS 388.165 and 388.205, are required to develop an academic learning plan for each student. The NAC 389.445 8th Grade Credit Requirements measure highlights the percent of grade eight students completing the required number of units for promotion to high school. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator, with the exception of the NAC 389.445 8th Grade Credit Requirements. Since this is a cohort calculation, all students are included in this Measure for accountability.

Chronic Absenteeism**Chronic Absenteeism Points Earned: 9/10**

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	6.4	7.9		
American Indian/Alaska Native	-	4.2		
Asian	-	3		
Black/African American	5.7	11		
Hispanic/Latino	3.7	8.4		
Pacific Islander	-	12		
Two or More Races	18.1	8.9		
White/Caucasian	6.5	7.2		
Special Education	-	12.1		
English Learners Current + Former	N/A	N/A		
English Learners Current	-	5.2		
Economically Disadvantaged	16	11.5		

Reducing Chronic Absenteeism by 10% bonus points: NA

Chronic Absenteeism Rate (%)



Student Engagement

Academic Learning Plans

Academic Learning Plans Points Earned 2/2

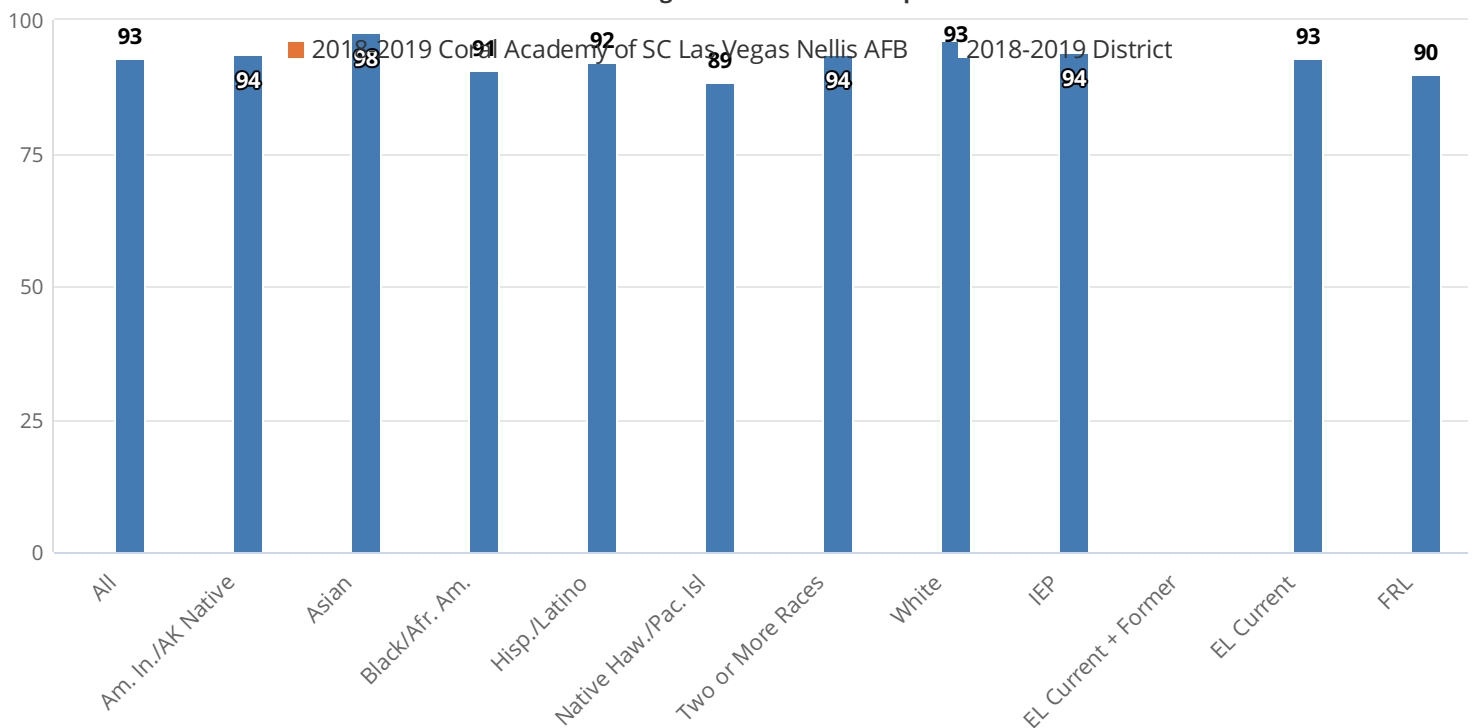
Groups	2019 % Academic Learning Plans	2019 % District	2018 % Academic Learning Plans	2018 % District
All Students	100	99.5		
American Indian/Alaska Native	-	100		
Asian	-	99.7		
Black/African American	100	99.2		
Hispanic/Latino	100	99.5		
Pacific Islander	-	99.5		
Two or More Races	100	99.7		
White/Caucasian	100	99.4		
Special Education	-	99.4		
English Learners Current + Former	N/A	N/A		
English Learners Current	-	98.5		
Economically Disadvantaged	100	99.4		

NAC 389.445 Credit Requirements

NAC 389.445 Credit Requirements Points Earned NA/3

Groups	2019 % Credit Requirements Met	2019 % District	2018 % Credit Requirements Met	2018 % District
All Students	N/A	92.7		
American Indian/Alaska Native	N/A	93.7		
Asian	N/A	97.9		
Black/African American	N/A	90.5		
Hispanic/Latino	N/A	92.2		
Pacific Islander	N/A	88.5		
Two or More Races	N/A	93.7		
White/Caucasian	N/A	93.2		
Special Education	N/A	93.9		
English Learners Current + Former	N/A	N/A		
English Learners Current	N/A	92.7		
Economically Disadvantaged	N/A	89.7		

% of Students Meeting 8th Grade Credit Requirements



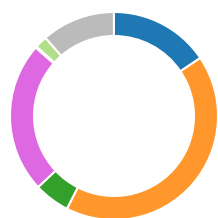
'N/A' indicates that this population was not present. '*' indicates that the data was not available. '-' indicates data not presented for groups fewer than 10.

School Level: Middle School
Grade Levels: 06-12
District: State Public Charter School Authority
School Address: 1051 Sandy Ridge Ave
 Henderson, NV 89052



83.3
Total Index Score

School Type: *Zoom SPCSA*
 School Designation: *No Designation*
 95% Assessment Participation: *Met*



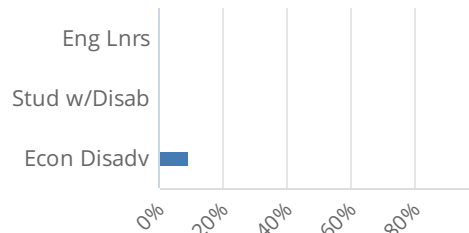
Student Race/Ethnicity

41.7% White
 5.5% Bl/Afr Am
 15.5% Hisp/Latino
 23.3% Asian
 0.2% Am Ind/AK Nat
 1.9% Pac Isl
 11.4% Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	96.4 ★★★★★
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

Five-Star school: Recognizes a **superior** school that exceeds expectations for all students and subgroups on every indicator category with little or no exception. A five star school demonstrates superior academic performance and growth with no opportunity gaps. The school does not fail to meet expectations for any group on any indicator. These schools are recognized for distinguished performance.

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How are star ratings determined based on total index score?

Below 29 ★
 At or above 29 but less than 50 ★★
 At or above 50 and less than 70 ★★★
 At or above 70 and less than 80 ★★★★
 At or above 80 ★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	65	50.2
Math Proficiency	64.2	42.6
ELA Proficiency	70.4	59.6
Science Proficiency	56.2	44.7



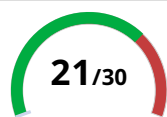
English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	-	38.3



Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	4	7.9
Academic Learning Plans	96	99.5
8th Grade Credit Requirements	98.4	92.7
Climate Survey Participation	88.6	N/A



Student Growth Indicator

Measure	School Median	District Median
Math MGP	57	58
ELA MGP	45	56
School Rate		District Rate
Met Math AGP Target	65	44.3
Met ELA AGP Target	70.2	61.3



Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met	22.8	21.8
Math AGP Target		
Prior Non-Proficient Met	25	32.7
ELA AGP Target		

Climate Survey Participation is not a point-earning measure.

**Academic Achievement**

Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

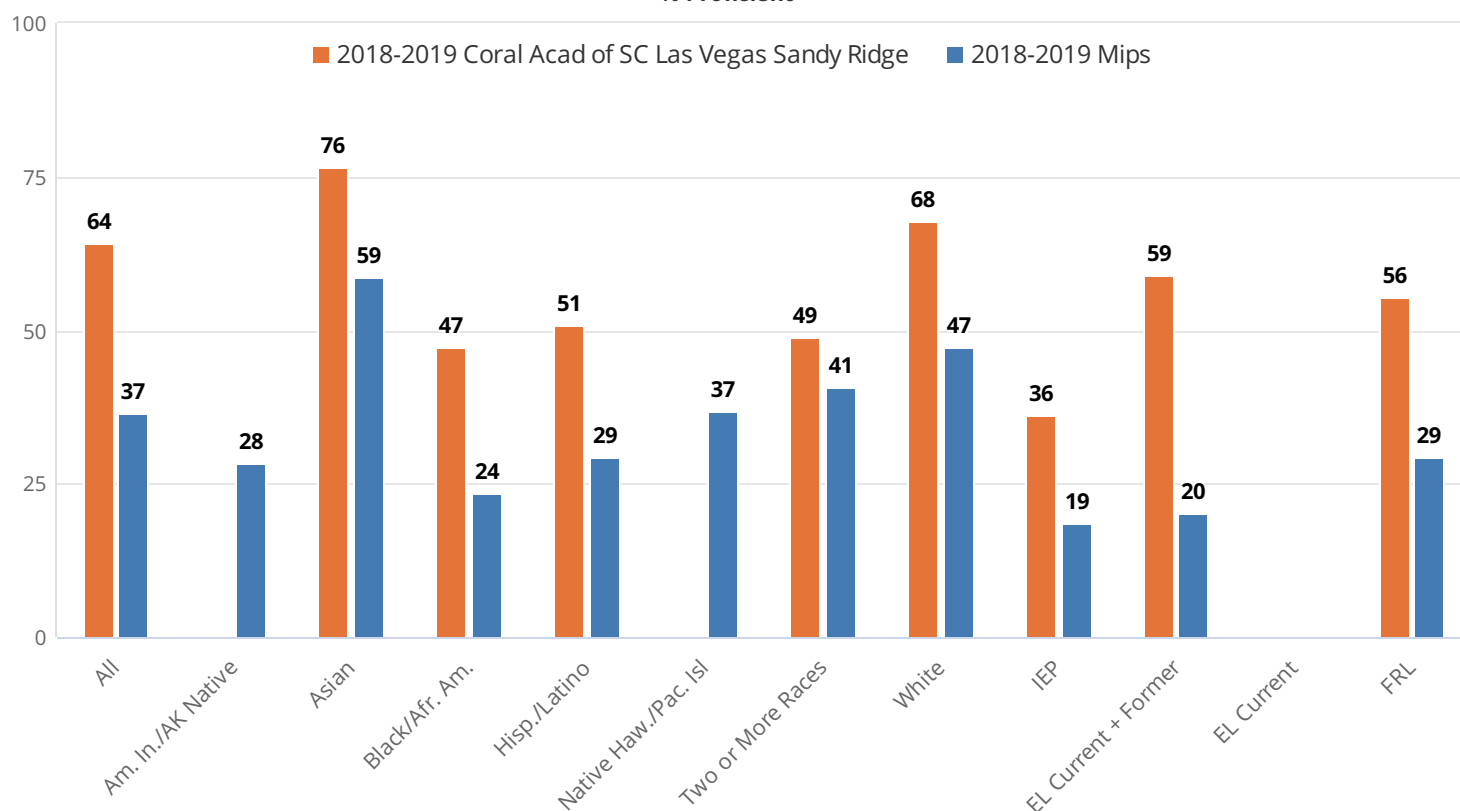
Pooled Proficiency**Pooled Proficiency Points Earned: 25/25**

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	65	50.2	64.5	46.3

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	64.2	42.6	36.5	62.1	36.8	33.2
American Indian/Alaska Native	-	22.6	28.4	-	26.5	24.6
Asian	76.4	66.2	58.6	76.1	64.1	56.4
Black/African American	47.2	24.1	23.5	50	17.7	19.5
Hispanic/Latino	50.8	31.8	29.3	55.2	26.1	25.5
Pacific Islander	-	44.8	36.9	-	34.9	33.6
Two or More Races	48.7	47.2	40.6	66	41.5	37.5
White/Caucasian	67.7	51.2	47.1	57.7	44.4	44.4
Special Education	36.2	12	18.6	-	11.5	14.3
English Learners Current + Former	58.8	26.8	20.2	23.5	22.2	16
English Learners Current	-	12.5	-	-	8.5	-
Economically Disadvantaged	55.5	29	29.2	43.4	21.7	25.5

**Math Assessments
% Proficient**



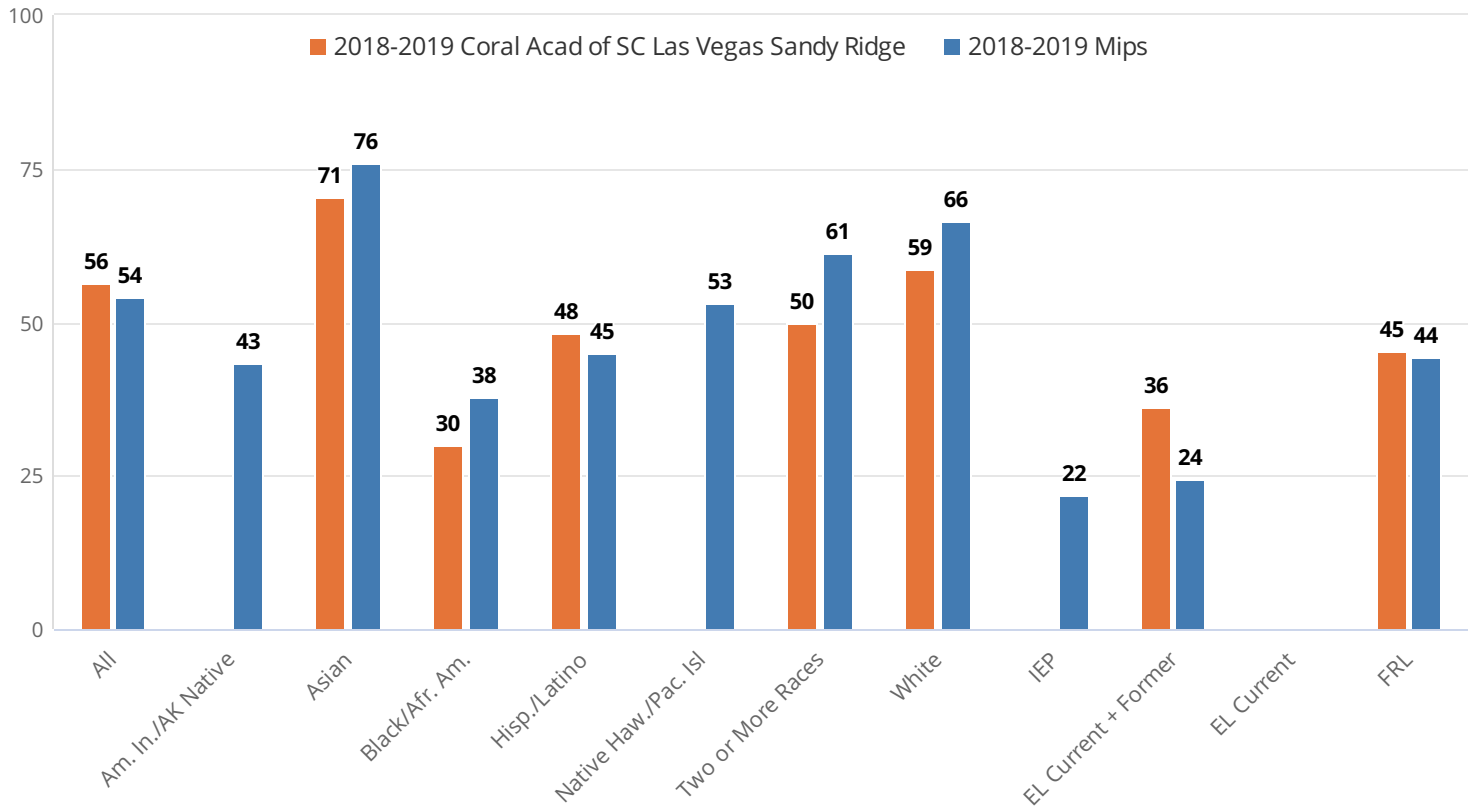


Academic Achievement

ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	70.4	59.6	54.1	70.4	56.1	51.7
American Indian/Alaska Native	-	61.2	43.4	-	57.1	40.5
Asian	84.7	78.4	75.9	81.9	77.3	74.6
Black/African American	42.1	40.1	37.8	63.3	38.4	34.5
Hispanic/Latino	63.6	50.2	45.1	67.1	46.3	42.2
Pacific Islander	-	61.1	53.2	-	53.2	50.7
Two or More Races	71.7	66.7	61.3	80	61	59.2
White/Caucasian	67.7	67.7	66.3	63.5	63.5	64.6
Special Education	27.1	19.8	21.9	-	20.7	17.8
English Learners Current + Former	54.7	42.7	24.3	41.1	34.8	20.3
English Learners Current	-	22	-	-	15.8	-
Economically Disadvantaged	53.2	46.3	44.4	65.2	41.5	41.4

ELA Assessments
% Proficient

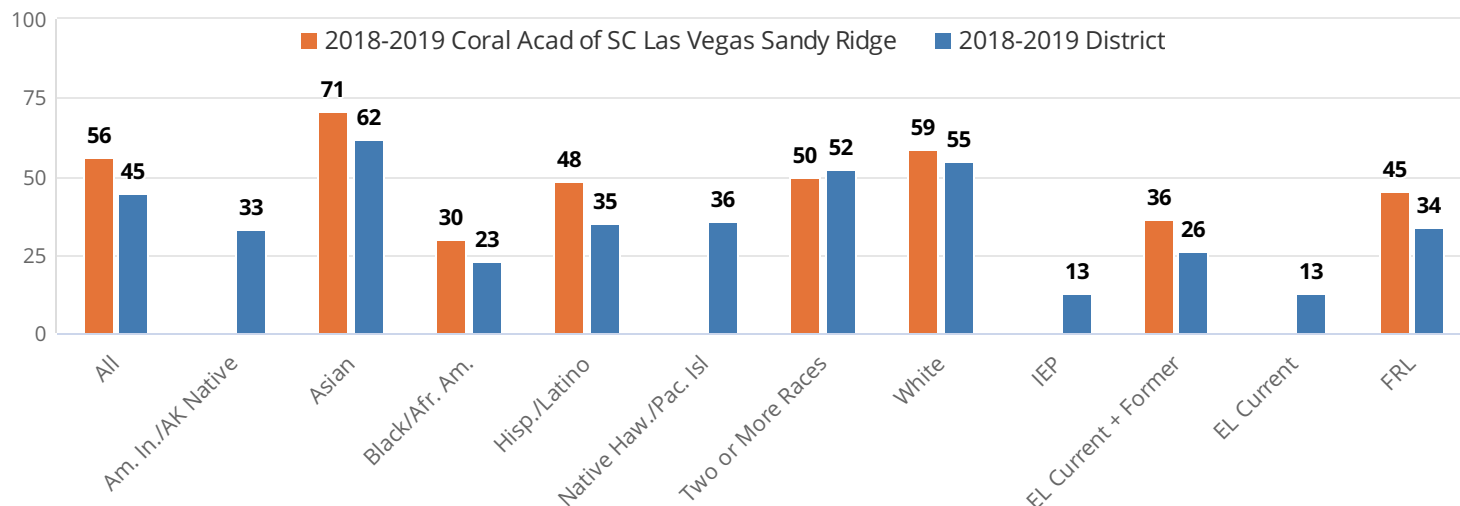




Academic Achievement

Science Proficient

Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	56.2	44.7	53.2	45.2
American Indian/Alaska Native	-	33.2	-	38.1
Asian	70.5	62	65.6	62.2
Black/African American	30	23.1	41.1	25
Hispanic/Latino	48.2	35.2	50	34.9
Pacific Islander	-	35.7	-	42.8
Two or More Races	50	52.2	75	51.6
White/Caucasian	58.7	54.5	38.4	54
Special Education	-	13	-	14.6
English Learners Current + Former	36.2	26	-	25.7
English Learners Current	-	12.6	-	9.3
Economically Disadvantaged	45.3	33.7	-	30.7

Science Assessments
% Proficient

Participation on State Assessments

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0

Yellow indicates 95% participation requirement not met.

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/Alaska Native	-	-	-	-
Asian	>=95%	>=95%	>=95%	>=95%
Black/African American	-	-	>=95%	>=95%
Hispanic/Latino	>=95%	>=95%	>=95%	>=95%
Pacific Islander	-	-	-	-
Two or More Races	>=95%	>=95%	>=95%	>=95%
White/Caucasian	>=95%	>=95%	>=95%	>=95%
Special Education	-	-	-	-
English Learners Current + Former	N/A	N/A	-	-
English Learners Current	-	-	-	-
Economically Disadvantaged	>=95%	>=95%	>=95%	>=95%

**Student Growth**

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data**Math MGP Points Earned: 7/10****ELA MGP Points Earned: 4/10**

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	57	58	45	56	61	52	52	53
American Indian/Alaska Native	-	61	-	66.5	-	51	-	50.5
Asian	65.5	63	44	57	64.5	62	63.5	62
Black/African American	82	53	40	51	51	45	52	50.5
Hispanic/Latino	53	59	38	57	64.5	54	49.5	52
Pacific Islander	-	63	-	57	-	51.5	-	49.5
Two or More Races	59	56	42	54	65	53	54	55
White/Caucasian	55.5	58	45	56	56	49	49	53
Special Education	58.5	55	31.5	55	-	44	-	50
English Learners Current + Former	53	64	62	64	53	59	67	54
English Learners Current	-	61	-	62	-	57	-	53
Economically Disadvantaged	61	59	30	57	42	53	42	52

AGP Growth Data**Math AGP Points Earned: 5/5****ELA AGP Points Earned: 5/5**

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	65	44.3	70.2	61.3	64.4	37.7	68.3	56.5
American Indian/Alaska Native	-	28.1	-	68.4	-	23.8	-	54.2
Asian	78.7	65.9	85	78.5	79.8	66.5	78.8	78
Black/African American	66.5	27.5	60	44.2	44.4	20.1	70.3	39.5
Hispanic/Latino	53.7	35.5	59.6	53.6	54.8	30.1	66.1	47.2
Pacific Islander	-	47.2	-	59.7	-	35.3	-	53.1
Two or More Races	48.6	47.1	67.5	66.2	70.8	42.7	77	61.3
White/Caucasian	65.9	51.8	67.2	68.4	60.1	44	60.1	62.2
Special Education	40	16.8	30	25.3	-	14.5	-	23.6
English Learners Current + Former	56	32.7	52	48.3	46.1	31.3	69.2	40
English Learners Current	-	17.3	-	28.1	-	14.8	-	20.1
Economically Disadvantaged	56	33.3	56	50.3	47.3	25.8	68.4	42.2

For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>

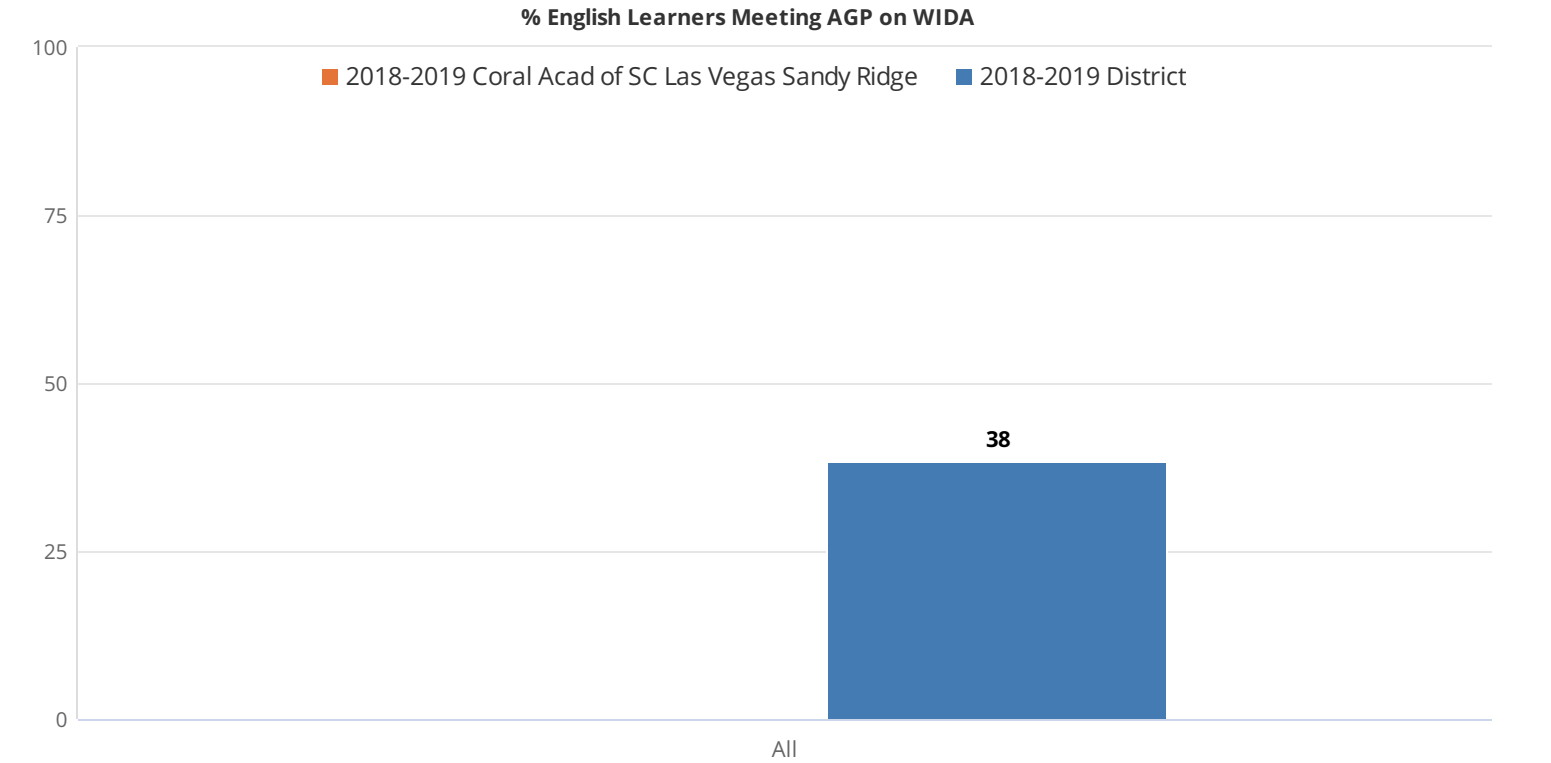
N/A

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit EL status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: NA/10

	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP	2018 % District
ELPA	-	-	38.3	-	-	32.4



For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>



Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their AGP. This is a measure of gap between proficient and non-proficient students. Schools need to have ten records in the all-students subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Groups	Math AGP Points Earned: 9/10				ELA AGP Points Earned: 5/10			
	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	22.8	21.8	25	32.7	30.3	19	36.2	28.3
American Indian/Alaska Native	-	25	-	64.7	-	3.2	-	29.3
Asian	25	28.6	42.7	40.2	35.7	35.6	45.8	44.6
Black/African American	-	15	-	22	23	10.9	40	23.3
Hispanic/Latino	25.8	21.5	13.3	31.1	26.9	17.1	30	23.6
Pacific Islander	-	21.1	-	23	-	19.5	-	23.3
Two or More Races	12.5	19.8	-	32.8	29.4	21	50	32
White/Caucasian	19.1	24.8	24.3	38.3	32.3	21.5	30.3	33.2
Special Education	-	9.6	-	16.8	-	6.4	-	14.5
English Learners Current + Former	N/A	N/A	N/A	N/A	-	N/A	45.4	N/A
English Learners Current	-	12.5	-	22.1	-	13.8	-	16.8
Economically Disadvantaged	28.5	19.5	29.3	29.1	15.3	16	50	23.5



Student Engagement

Chronic Absenteeism, Academic Learning Plans, and NAC 389.445 8th Grade Credit Requirements are Measures of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Academic Learning Plans reflect the percent of students at the school with an academic learning plan. Public schools, under NRS 388.165 and 388.205, are required to develop an academic learning plan for each student. The NAC 389.445 8th Grade Credit Requirements measure highlights the percent of grade eight students completing the required number of units for promotion to high school. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator, with the exception of the NAC 389.445 8th Grade Credit Requirements. Since this is a cohort calculation, all students are included in this Measure for accountability.

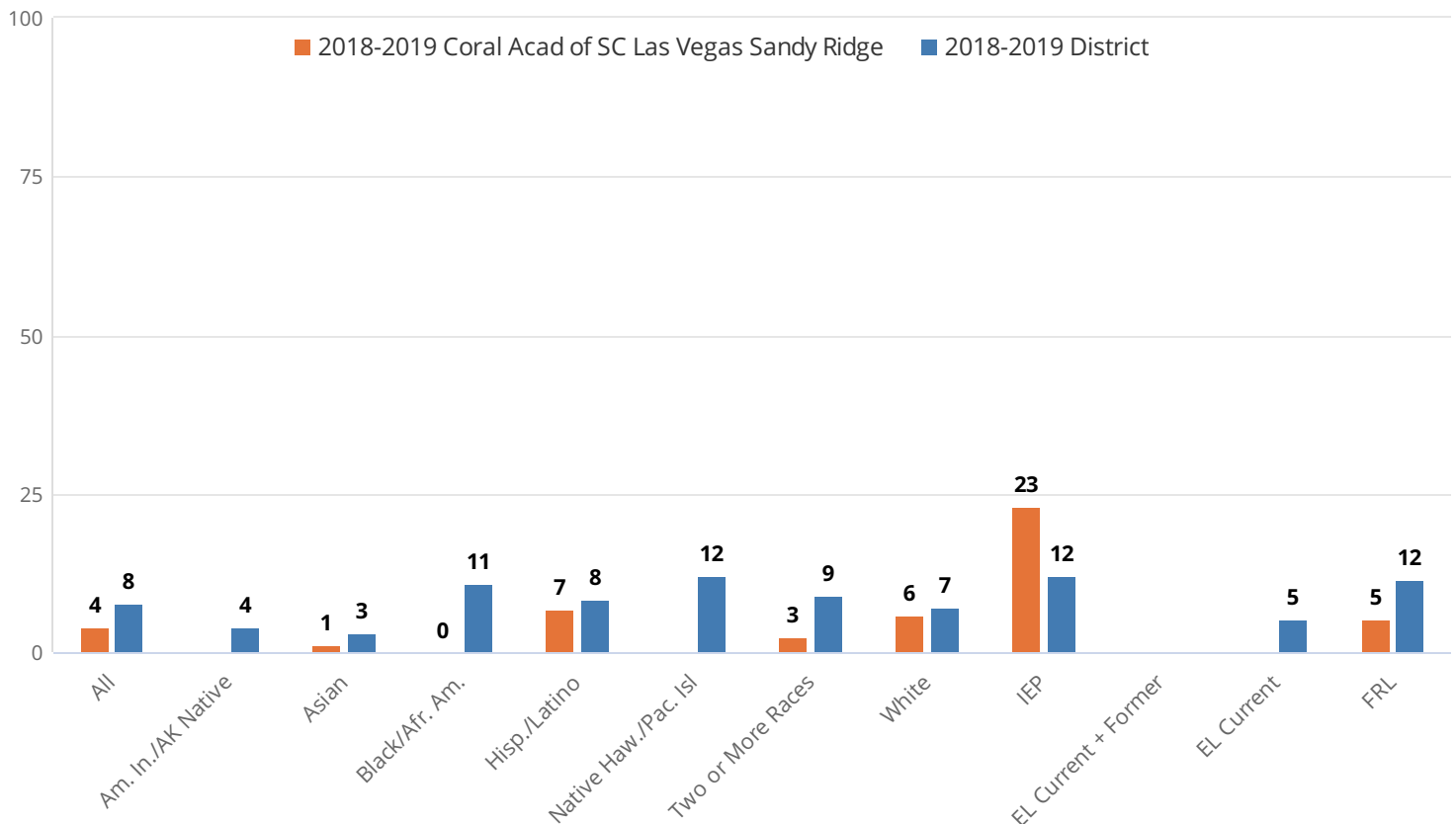
Chronic Absenteeism

Chronic Absenteeism Points Earned: 10/10

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	4	7.9	3	11.1
American Indian/Alaska Native	-	4.2	-	16.9
Asian	1.1	3	0.9	3.6
Black/African American	0	11	0	12.9
Hispanic/Latino	6.7	8.4	4	11.7
Pacific Islander	-	12	-	11.9
Two or More Races	2.5	8.9	1.6	12
White/Caucasian	5.9	7.2	5.1	10.9
Special Education	23	12.1	0	15.3
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	5.2	0	8.5
Economically Disadvantaged	5.4	11.5	3.8	14.3

Reducing Chronic Absenteeism by 10% bonus points: NA

Chronic Absenteeism Rate (%)





Student Engagement

Academic Learning Plans

Groups	2019 % Academic Learning Plans	2019 % District	2018 % Academic Learning Plans	2018 % District
All Students	96	99.5	98.2	97.5
American Indian/Alaska Native	-	100	-	98
Asian	98.7	99.7	98.1	98.4
Black/African American	89.4	99.2	96.6	96.3
Hispanic/Latino	94.9	99.5	98.6	97.5
Pacific Islander	-	99.5	-	95.9
Two or More Races	100	99.7	100	97.3
White/Caucasian	94.7	99.4	97.7	97.8
Special Education	100	99.4	90.9	96.8
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	98.5	100	98.2
Economically Disadvantaged	94.5	99.4	100	98.2

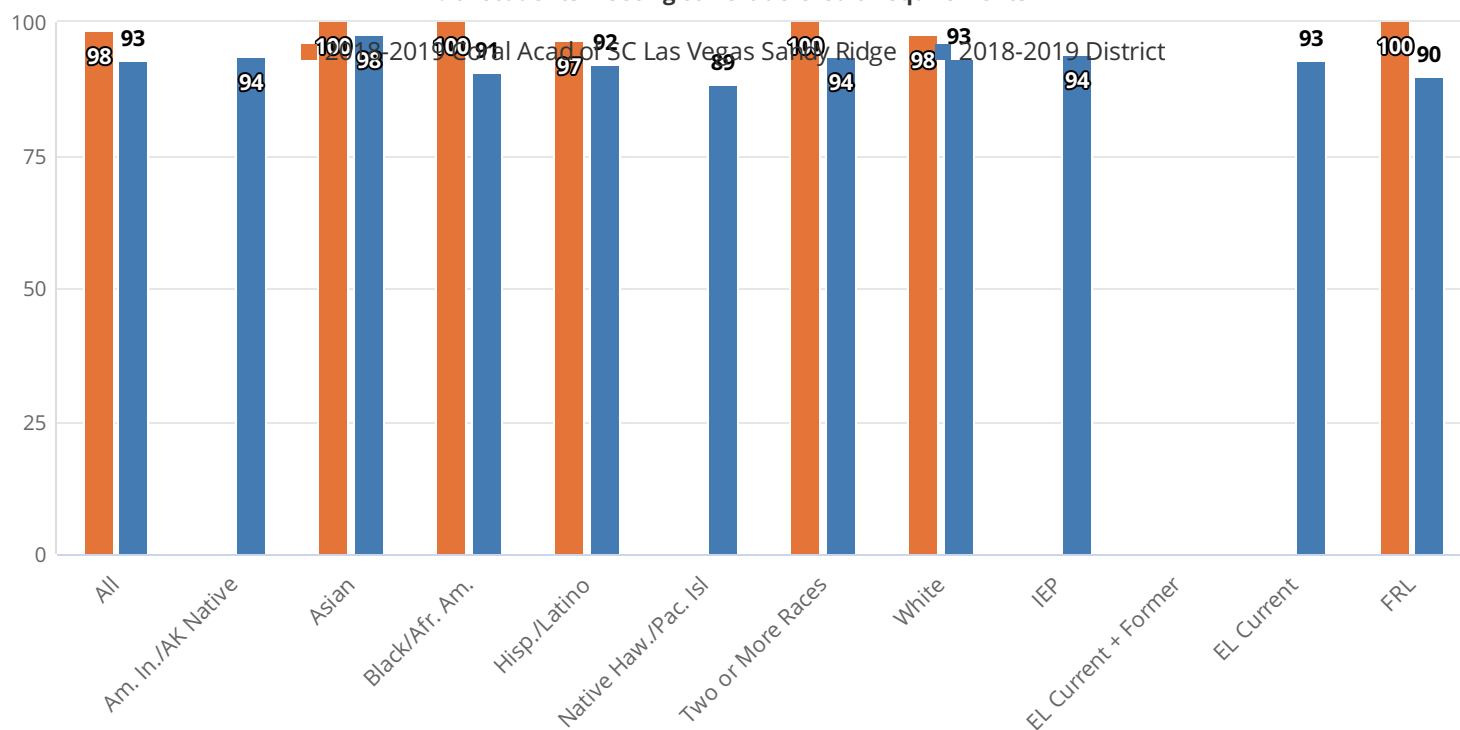
Academic Learning Plans Points Earned 2/2

NAC 389.445 Credit Requirements

Groups	2019 % Credit Requirements Met	2019 % District	2018 % Credit Requirements Met	2018 % District
All Students	98.4	92.7	100	91.5
American Indian/Alaska Native	-	93.7	-	85
Asian	100	97.9	100	99.4
Black/African American	100	90.5	100	85.4
Hispanic/Latino	96.7	92.2	100	89.4
Pacific Islander	-	88.5	-	91
Two or More Races	100	93.7	100	91.7
White/Caucasian	97.7	93.2	100	93.4
Special Education	-	93.9	-	89
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	92.7	-	85.6
Economically Disadvantaged	100	89.7	-	85.6

NAC 389.445 Credit Requirements Points Earned 3/3

% of Students Meeting 8th Grade Credit Requirements



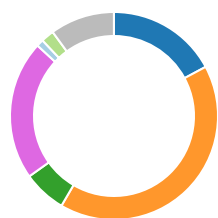
'N/A' indicates that this population was not present. '*' indicates that the data was not available. '-' indicates data not presented for groups fewer than 10.

School Level: High School
Grade Levels: 06-12
District: State Public Charter School Authority
School Address: 1051 Sandy Ridge Ave
 Henderson, NV 89052



97.7
Total Index Score

School Type: *Zoom SPCSA*
 School Designation: *No Designation*
 95% Assessment Participation: *Met*



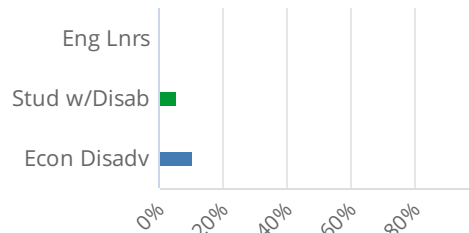
Student Race/Ethnicity

41.1% White
 6.7% Bl/Afr Am
 17.1% Hisp/Latino
 21.6% Asian
 1.1% Am Ind/AK Nat
 2% Pac Isl
 10% Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	92 ★★★★★
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

Five-Star school: Recognizes a **superior** school that exceeds expectations for all students and subgroups on every indicator category with little or no exception. A five star school demonstrates superior academic performance and a superior graduation rate. The school does not fail to meet expectations for any group on any indicator. These schools are recognized for distinguished performance.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

Below 27 ★
 At or above 27 but less than 50 ★★
 At or above 50 and less than 70 ★★★
 At or above 70 and less than 82 ★★★★
 At or above 82 ★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Math Proficiency	60.2	25.8
ELA Proficiency	81.7	53.8
Science Proficiency	55.5	28.8



Graduation Rates Indicator

Measure	School Rate	District Rate
4-Year	100.0	70.0
5-Year	96.5	69.0



English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	-	24.3



Student Engagement Indicator

Measure	School Rate	District Rate
9th Grade Credit Sufficiency	99.2	90.7
Chronic Absenteeism	7.5	10.3
Climate Survey Participation	91.3	N/A



College and Career Readiness Indicator

Measure	School Rate	District Rate
Post-Secondary Preparation Participation	77.5	46.2
Post-Secondary Preparation Completion	65.0	32.8
Advanced or CCR Diploma	80.9	29.6

Climate Survey Participation is not a point-earning measure.

Graduation and diploma rates are based on the class of 2017-18.

25/25

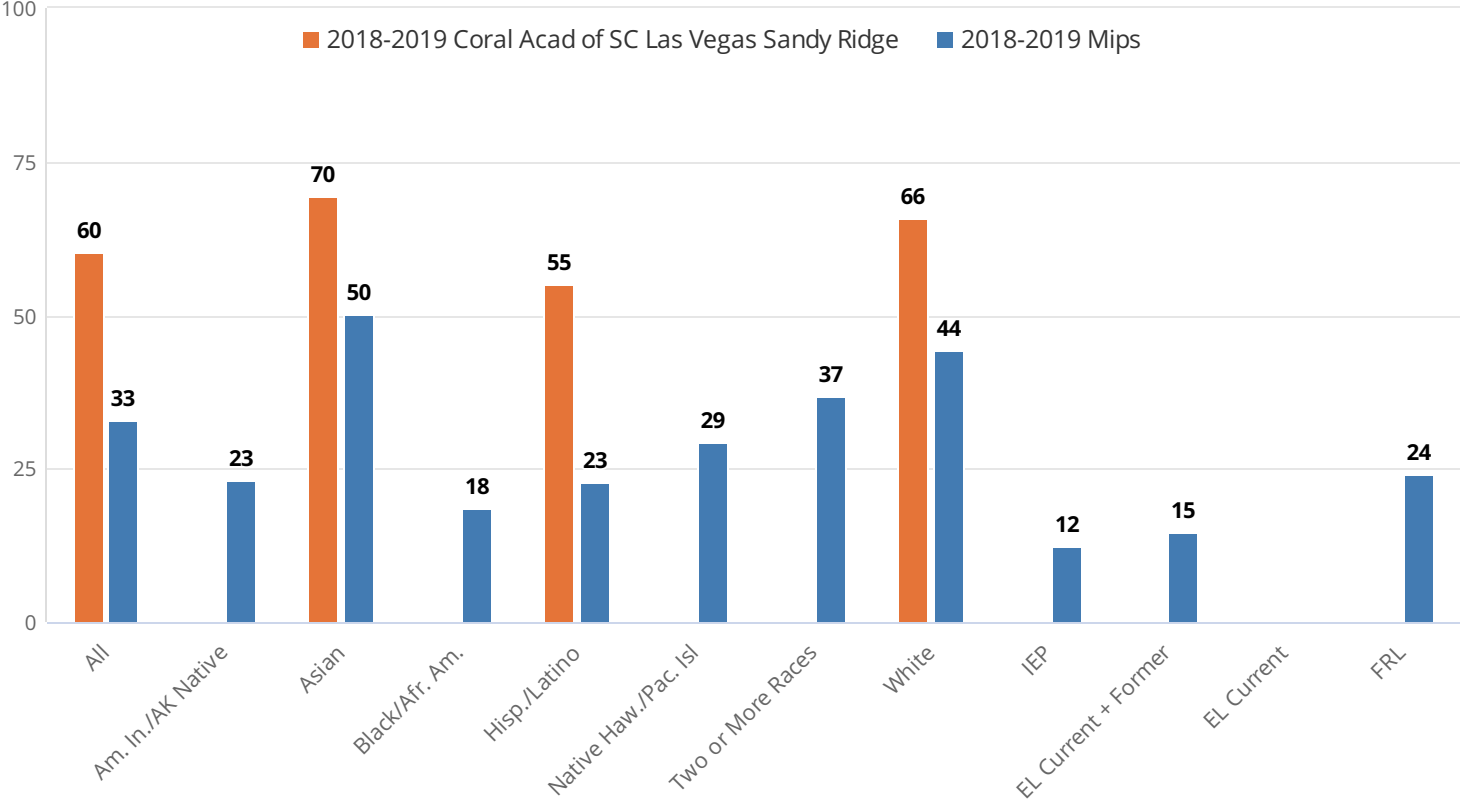
Academic Achievement

Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set to determine the achievement level needed to be proficient on the assessment. Points are earned based on the percent of students proficient in the areas of English Language Arts (ELA), Math and Science based on the ACT, Nevada Science, and Nevada Alternate assessments.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Groups	Math Proficient Points Earned: 10/10					
	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	60.2	25.8	32.83	71.9	23.8	29.29
American Indian/Alaska Native	-	-	23.12	-	16.6	19.07
Asian	69.5	50	50.27	80.9	54.7	47.65
Black/African American	-	7.5	18.42	-	6.2	14.12
Hispanic/Latino	55	18.5	22.93	54.5	17.5	18.87
Pacific Islander	-	16	29.26	-	6.2	25.54
Two or More Races	-	26	36.96	-	26.1	33.64
White/Caucasian	65.7	32	44.25	75	28.4	41.31
Special Education	-	6	12.38	-	2.2	7.77
English Learners Current + Former	-	5	14.52	-	10.9	10.02
English Learners Current	-	0	-	-	2.4	6.96
Economically Disadvantaged	-	14.5	24	-	13.3	20.01

Math Assessments
% Proficient



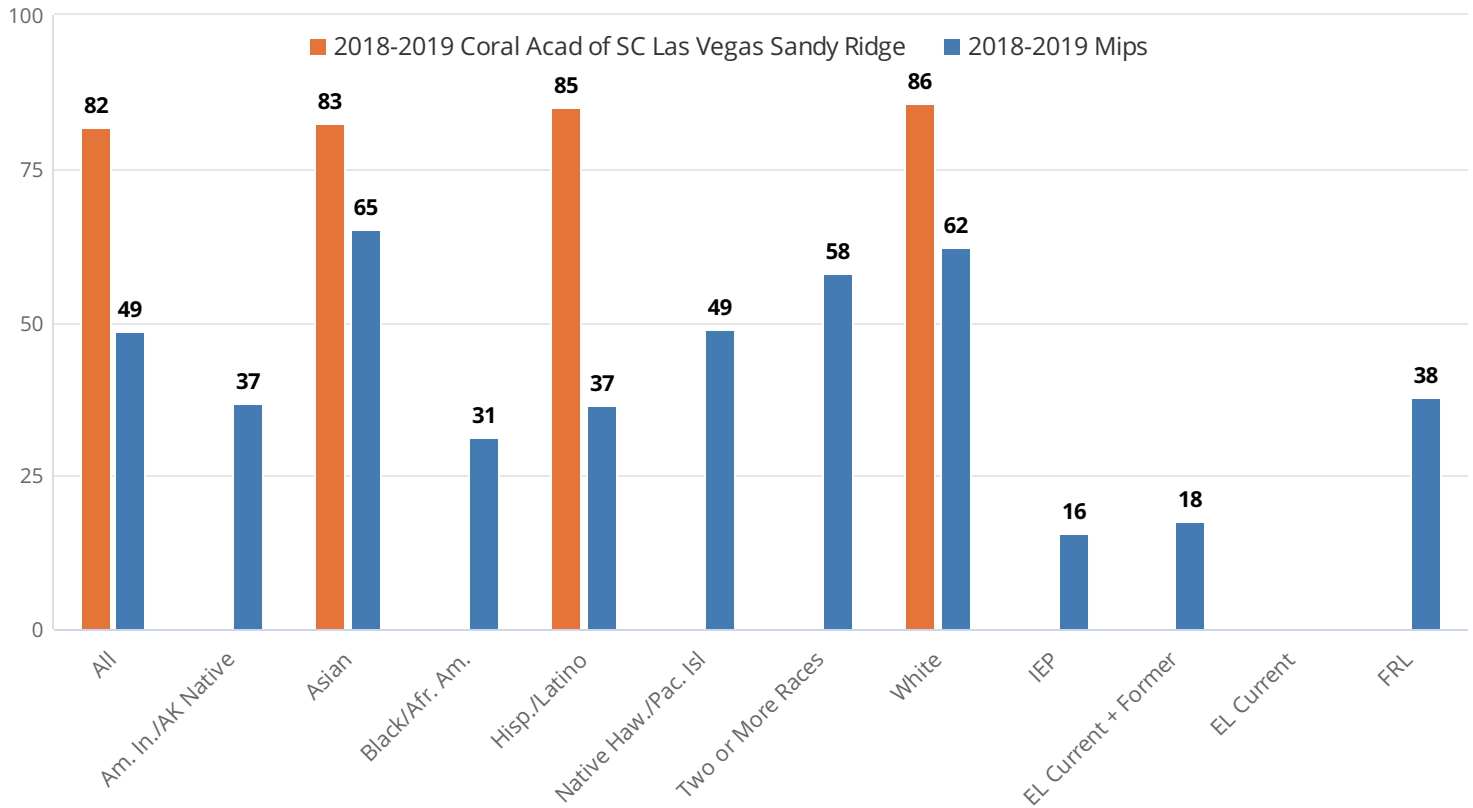


Academic Achievement

ELA Proficient

ELA Proficient Points Earned: 10/10

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	81.7	53.8	48.54	87.6	44.5	45.83
American Indian/Alaska Native	-	-	36.76	-	36.3	33.43
Asian	82.5	71	65.11	90.4	68.4	63.27
Black/African American	-	32.7	31.39	-	21.6	27.78
Hispanic/Latino	85	47.2	36.5	90.9	39.5	33.15
Pacific Islander	-	52	48.75	-	37.5	46.05
Two or More Races	-	62.5	58.07	-	46.9	55.86
White/Caucasian	85.7	59.7	62.25	88.6	50	60.26
Special Education	-	18.8	15.71	-	9	11.27
English Learners Current + Former	-	18.1	17.52	-	21.8	13.18
English Learners Current	-	10.5	-	-	9.7	6.9
Economically Disadvantaged	-	41.8	37.66	-	31.2	34.37

ELA Assessments
% Proficient

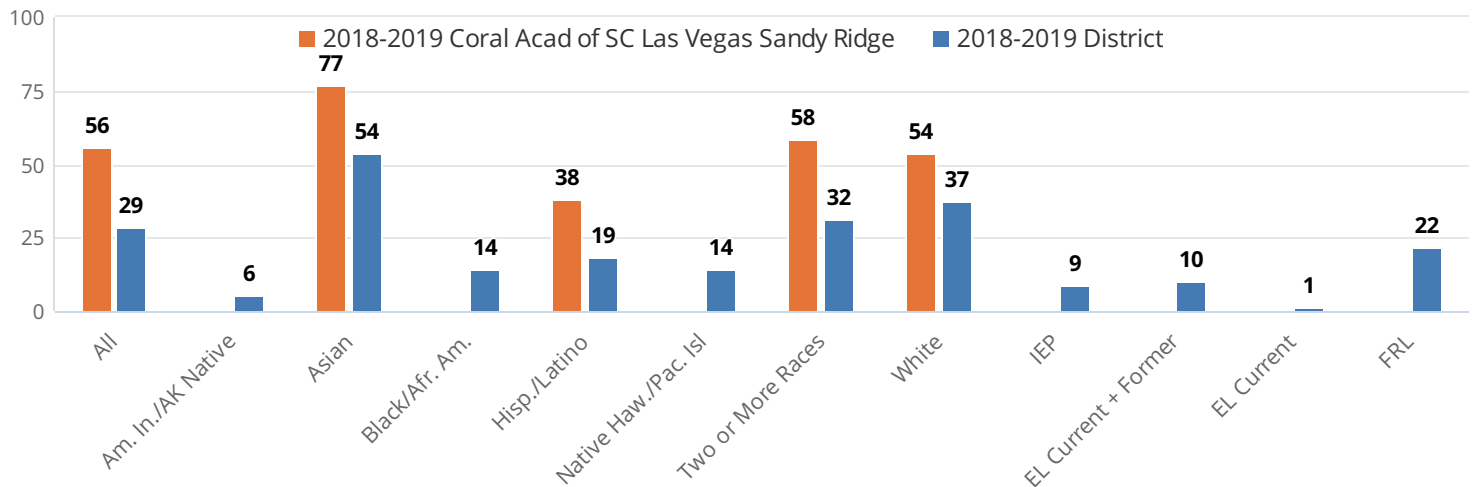


Academic Achievement

Science Proficient

Science Proficient Points Earned: 5/5

Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	55.5	28.8	58.6	33.1
American Indian/Alaska Native	-	5.7	-	30.7
Asian	77.2	53.7	58.3	48.2
Black/African American	-	14	-	18.7
Hispanic/Latino	38.3	18.5	48	23.5
Pacific Islander	-	14.1	-	22.7
Two or More Races	58.2	31.5	-	36.9
White/Caucasian	53.7	37.2	69	39.7
Special Education	-	9	-	12.9
English Learners Current + Former	-	9.9	-	8.5
English Learners Current	-	1.1	-	4.1
Economically Disadvantaged	-	21.8	-	26.4

Science Assessments
% Proficient

Participation on State Assessments

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/Alaska Native	-	-	-	-
Asian	>=95%	>=95%	>=95%	>=95%
Black/African American	-	-	-	-
Hispanic/Latino	-	-	-	-
Pacific Islander	-	-	-	-
Two or More Races	-	-	-	-
White/Caucasian	>=95%	>=95%	>=95%	>=95%
Special Education	-	-	-	-
English Learners Current + Former	N/A	N/A	-	-
English Learners Current	-	-	-	-
Economically Disadvantaged	-	-	-	-

Yellow indicates 95% participation requirement not met.



Graduation Rates

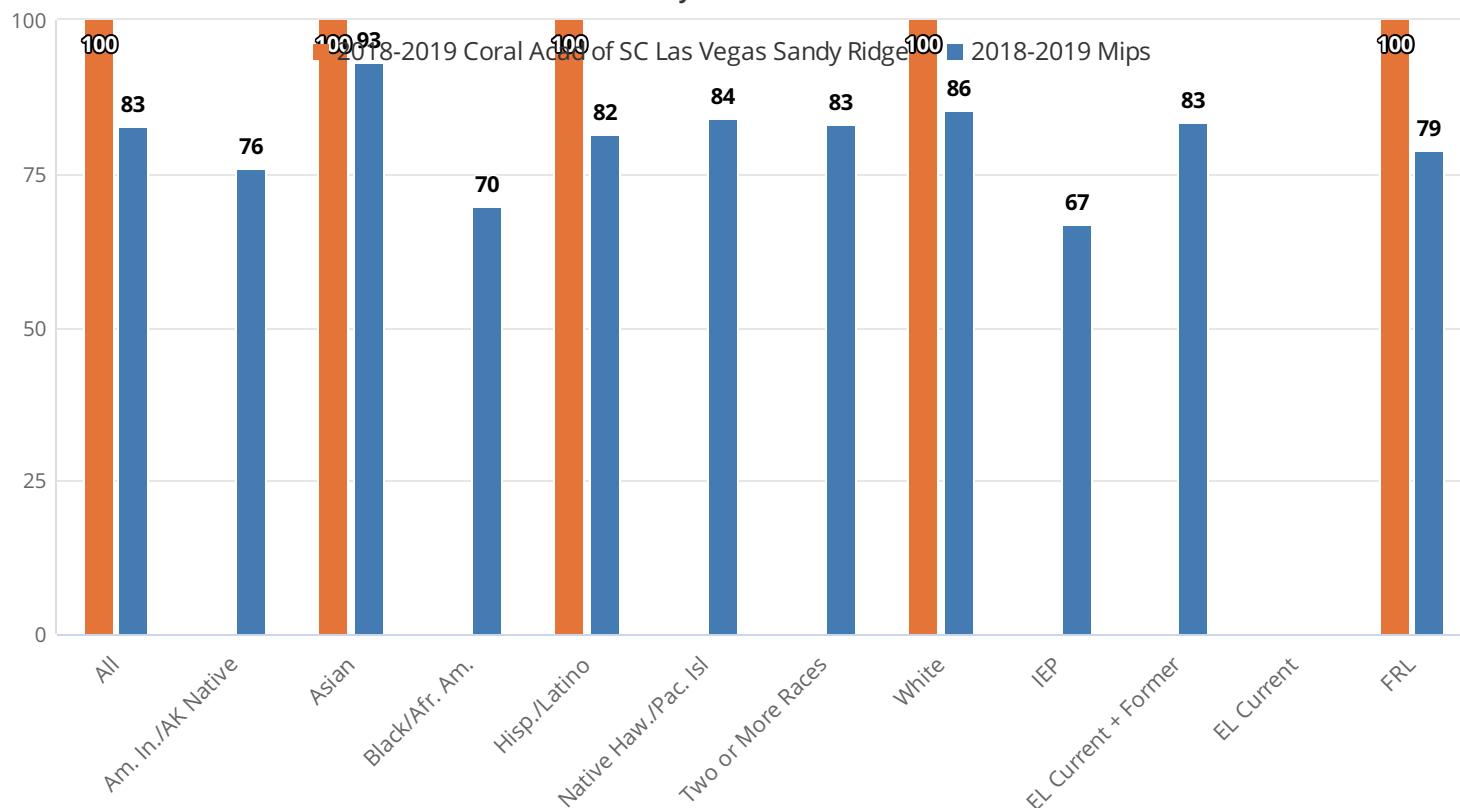
The cohort graduation rate is determined through the adjusted cohort graduation rate (ACGR) process and follows federal guidelines for computing the rate. This process usually results in preliminary graduation rates in October, with disaggregated rates determined in December. Because these dates are past the required State accountability reporting date of September 15th, the cohort rates used for this indicator lag one year behind the other accountability data in the school rating system. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given measures. Any student who ever belonged to any special population subgroup (IEP, EL, or FRL) during their high school career are included in the subgroup rates.


4-Year ACGR Data

4-Year ACGR Points Earned: 25/25

Groups	2018	2018	2018	2017	2017	2017
	% 4-Year ACGR	% District	% 4-Year ACGR MIP	% 4-Year ACGR	% District	% 4-Year ACGR MIP
All Students	100	70	82.6	96.6	65.2	80.9
American Indian/Alaska Native	-	63.6	75.9	-	35.2	73.9
Asian	100	82.7	93.3	100	84.1	93.1
Black/African American	-	59.6	69.8	-	58.5	67.7
Hispanic/Latino	100	68.9	81.5	92.3	59.5	79.7
Pacific Islander	-	63.2	83.9	-	46.6	82.3
Two or More Races	-	68.9	83	-	66.3	81.3
White/Caucasian	100	71.9	85.5	96.4	68.6	84.2
Special Education	-	61.7	66.9	-	50.7	64.7
English Learners Current + Former	N/A	N/A	83.4	N/A	N/A	81.7
English Learners Current	-	68.4		-	62.2	
Economically Disadvantaged	100	65	78.7	89.4	56.5	76.8

Graduation Rates
4-year ACGR





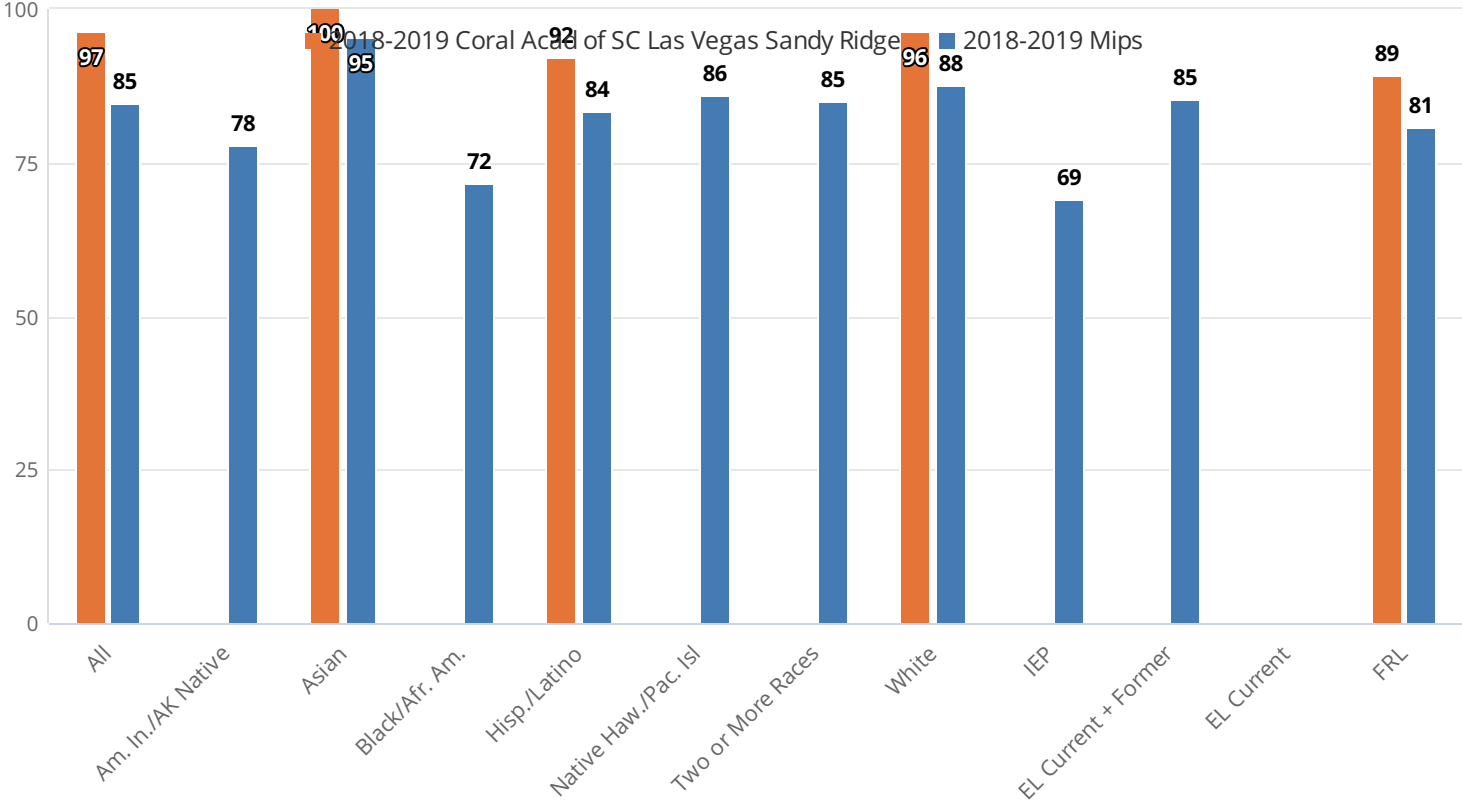
Graduation Rates

5-Year ACGR Data

5-Year Cohort Graduation Points Earned: 5/5

Groups	2018 % 5-Year ACGR	2018 % District	2018 % 5-Year ACGR MIP	2017 % 5-Year ACGR	2017 % District	2017 % 5-Year ACGR MIP
All Students	96.5	69	84.6	100	66.9	82.9
American Indian/Alaska Native	-	58.7	77.9	-	-	75.9
Asian	100	80.9	95.3	100	84.6	95.1
Black/African American	-	67.4	71.8	-	54	69.7
Hispanic/Latino	92.2	64.4	83.5	100	70.1	81.7
Pacific Islander	-	52	85.9	-	69.2	84.3
Two or More Races	-	72	85	-	54.2	83.3
White/Caucasian	96.4	71	87.5	100	68.1	86.2
Special Education	-	56.2	68.9	-	46.6	66.7
English Learners Current + Former	N/A	N/A	85.4	N/A	N/A	83.7
English Learners Current	-	64	-	-	52	-
Economically Disadvantaged	89.4	61.3	80.7	-	58.5	78.8

Graduation Rates
5-year ACGR

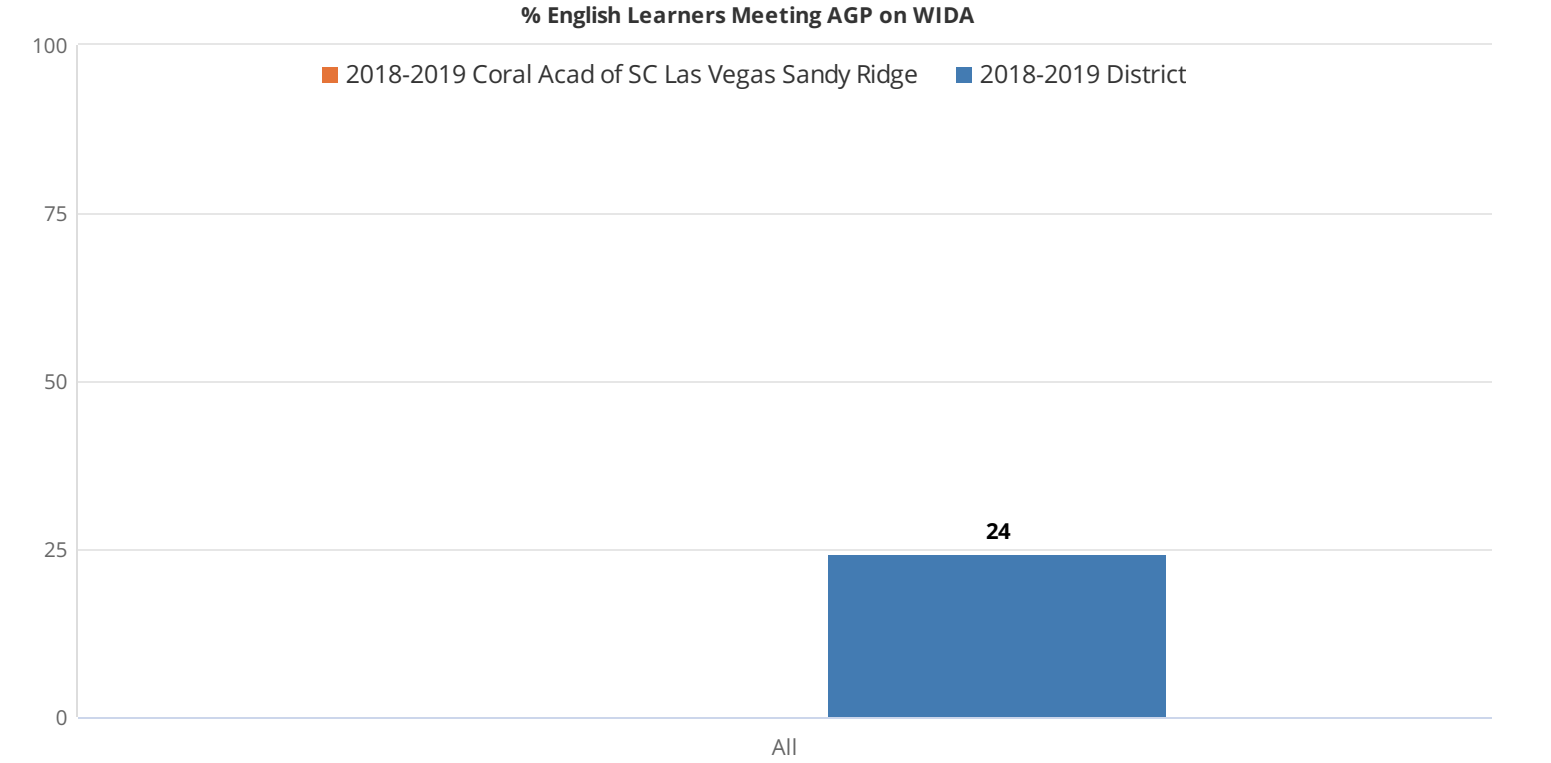


N/A

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit EL status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: NA/10					
	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP
ELPA	-	-	24.3	-	-
					26.8



For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>



College and Career Readiness

The College and Career Readiness Indicator is made up of three measures. These include the percent of students:

- Participating in post-secondary preparation programs including Advanced Placement (AP), International Baccalaureate (IB), Dual Credit/Dual Enrollment (DC/DE) and Career and Technical Education (CTE).
- Completing post-secondary preparation programs including AP, IB, DC/DE, and CTE.
- Earning an Advanced or College and Career Ready (CCR) Diploma.

Since dates for Advanced and CCR Diploma are past the required State accountability reporting date of September 15th, the cohort rates used for this indicator lag one year behind the other accountability data in the school rating system. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given measures.

Post-Secondary Preparation Participation

Post-Secondary Preparation Participation Points Earned: 10/10

Groups	2019 % Participation	2019 % Participation District	2018 % Participation	2018 % Participation District
All Students	77.5	46.2	58	38.3
American Indian/Alaska Native	-	50	-	-
Asian	76	67	100	61.1
Black/African American	-	27.5	-	25.6
Hispanic/Latino	75	48.6	58.3	38.6
Pacific Islander	-	25	-	26.8
Two or More Races	-	46.2	-	49.2
White/Caucasian	79	46.2	39.2	37.6
Special Education	-	25	-	6.7
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	58.8	-	8.5
Economically Disadvantaged	-	40	-	28.1

Post-Secondary Preparation Completion

Post-Secondary Preparation Completion Points Earned: 10/10

Groups	2019 % Completion	2019 % Completion District	2018 % Completion	2018 % Completion District
All Students	65	32.8	45.1	24.7
American Indian/Alaska Native	-	40	-	-
Asian	76	54.6	76.9	45.7
Black/African American	-	20.1	-	13.1
Hispanic/Latino	50	30.8	41.6	23.1
Pacific Islander	-	18.6	-	15.3
Two or More Races	-	39.7	-	27.6
White/Caucasian	62.7	33.2	28.5	25.6
Special Education	-	21.3	-	2.2
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	52	-	0
Economically Disadvantaged	-	28.8	-	18



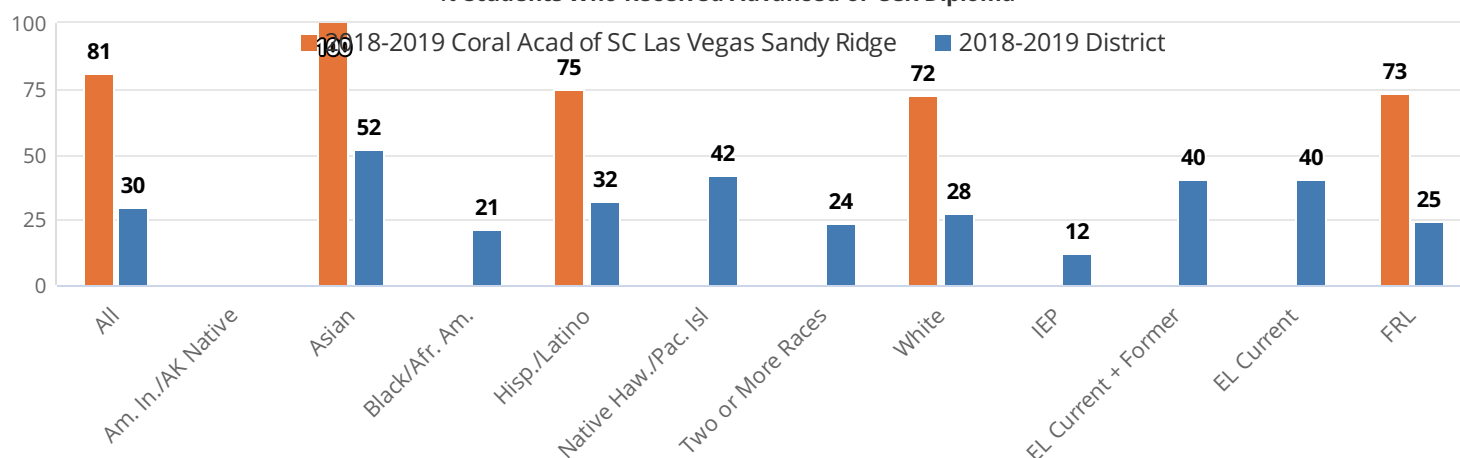
College and Career Readiness

Advanced or CCR Diploma

Advanced or CCR Diploma Points Earned: 5/5

Groups	2019 % Advanced or CCR Diploma	2019 % Advanced or CCR Diploma District	2018 % Advanced or CCR Diploma	2018 % Advanced or CCR Diploma District
All Students	80.9	29.6	63.7	23.4
American Indian/Alaska Native	-	-	-	-
Asian	100	52.2	90.9	46.2
Black/African American	-	21.3	-	20
Hispanic/Latino	75	32.2	50	14.8
Pacific Islander	-	42.1	-	14.2
Two or More Races	-	23.8	-	27.9
White/Caucasian	72.4	27.5	51.8	24.5
Special Education	-	12.3	-	9.8
English Learners Current + Former	-	40.3	-	27.5
English Learners Current	-	40.3	-	27.5
Economically Disadvantaged	73.2	24.6	47	18.2

% Students Who Received Advanced or CCR Diploma



Post-Secondary Preparation Program Information

Groups	AP % Part.	AP % Comp.	DC/DE % Part.	DC/DE % Comp.	IB % Part.	IB % Comp.	CTE % Part.	CTE % Comp.
All Students	77.5	65	1.1	65	0	0	0	0
American Indian/Alaska Native	-	-	-	-	-	-	-	-
Asian	76	76	4.7	0	0	0	0	0
Black/African American	-	-	-	-	-	-	-	-
Hispanic/Latino	75	50	0	0	0	0	0	0
Pacific Islander	-	-	-	-	-	-	-	-
Two or More Races	-	-	-	-	-	-	-	-
White/Caucasian	79	62.7	0	0	0	0	0	0
Special Education	-	-	-	-	-	-	-	-
English Learners Current + Former	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
English Learners Current	-	-	-	-	-	-	-	-
Economically Disadvantaged	-	-	-	-	-	-	-	-

This table shows the breakdown of the percentage of students, by subgroup, who participated and completed college and career readiness program coursework. The four programs that are used in Nevada are Advanced Placement (AP), International Baccalaureate (IB), DualCredit/Dual Enrollment (DC/DE), and Career and Technical Education (CTE). The AP is a program created by the College Board offering college-level curriculum and examinations to high school students. Colleges often grant placement and credit to students who obtain high scores on the examinations. The IB Diploma Program is a two-year comprehensive and rigorous pre-university curriculum leading to an IB diploma. The IB Program was designed through an international cooperative effort and is based in Geneva, Switzerland. Both the Advanced Placement and International Baccalaureate Programs give high school students an opportunity to pursue college-level studies while still in high school. DC/DE allows students to take college courses while still in high school. Students can earn college credits upon successful completion of the coursework. CTE provides students with the academic and technical skills, knowledge and training necessary to succeed in future careers by introducing them to workplace competencies, and makes academic content accessible to students by providing it in a hands-on context. Note that not all schools in Nevada have all these programs available. For example, only a few schools in the state offer an IB program.

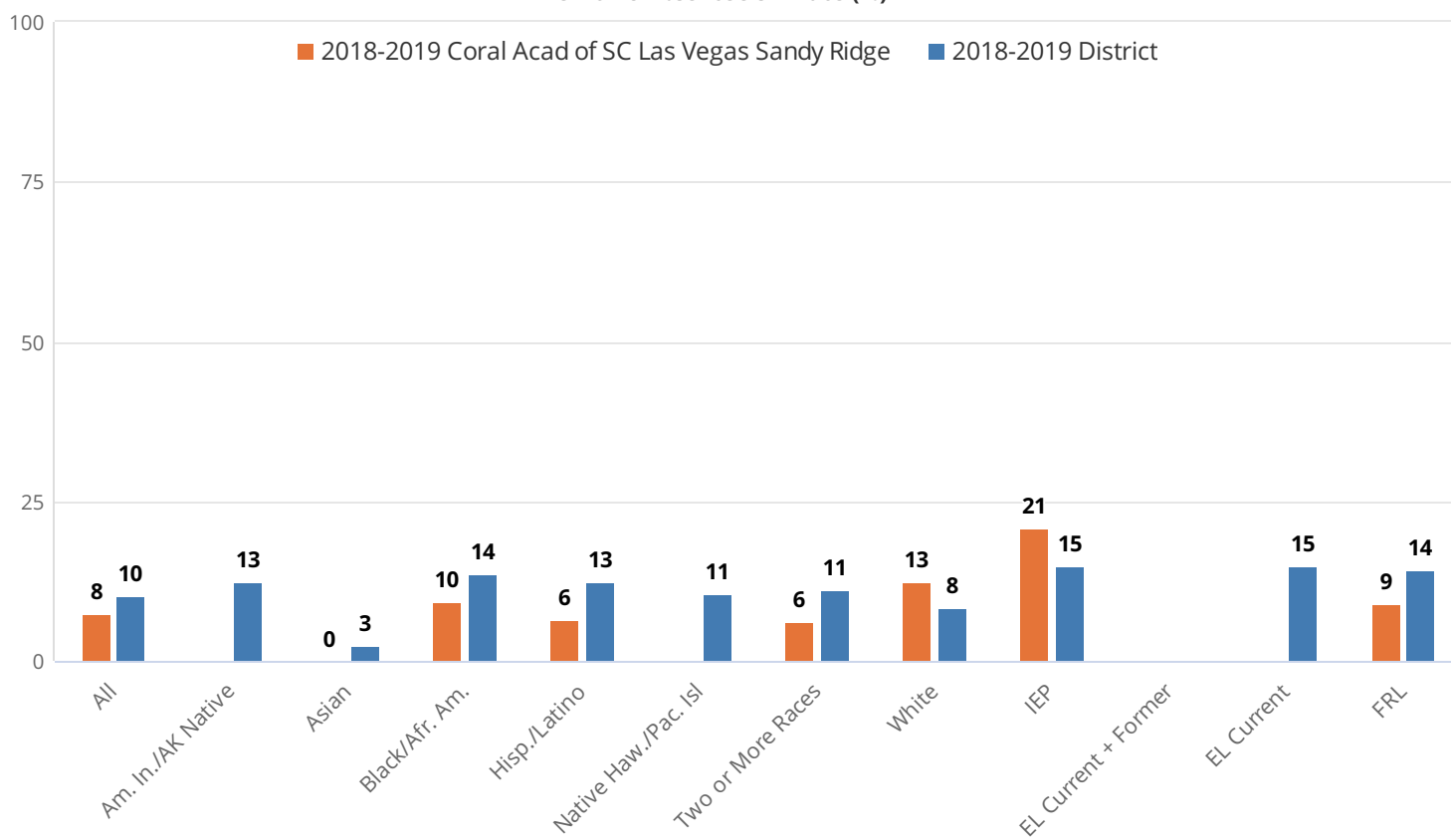
**Student Engagement**


9th Grade Credit Sufficiency and Chronic Absenteeism are Measures of Student Engagement. 9th Grade Credit Sufficiency represents the percent of students earning at least five (5) credits by the end of the first year of high school. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused, or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Chronic Absenteeism**Chronic Absenteeism Points Earned: 4/5**

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	7.5	10.3	6.4	21
American Indian/Alaska Native	-	12.6	-	30
Asian	0	2.6	1.2	11.9
Black/African American	9.5	13.8	4	27
Hispanic/Latino	6.4	12.5	2.9	24.2
Pacific Islander	-	10.5	-	25
Two or More Races	6.2	11.1	4.1	20.7
White/Caucasian	12.6	8.4	10.8	18.3
Special Education	20.8	15.1	11.7	27.4
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	15	-	29.3
Economically Disadvantaged	9	14.3	4	27.7

Reducing Chronic Absenteeism by 10% bonus points: NA

Chronic Absenteeism Rate (%)



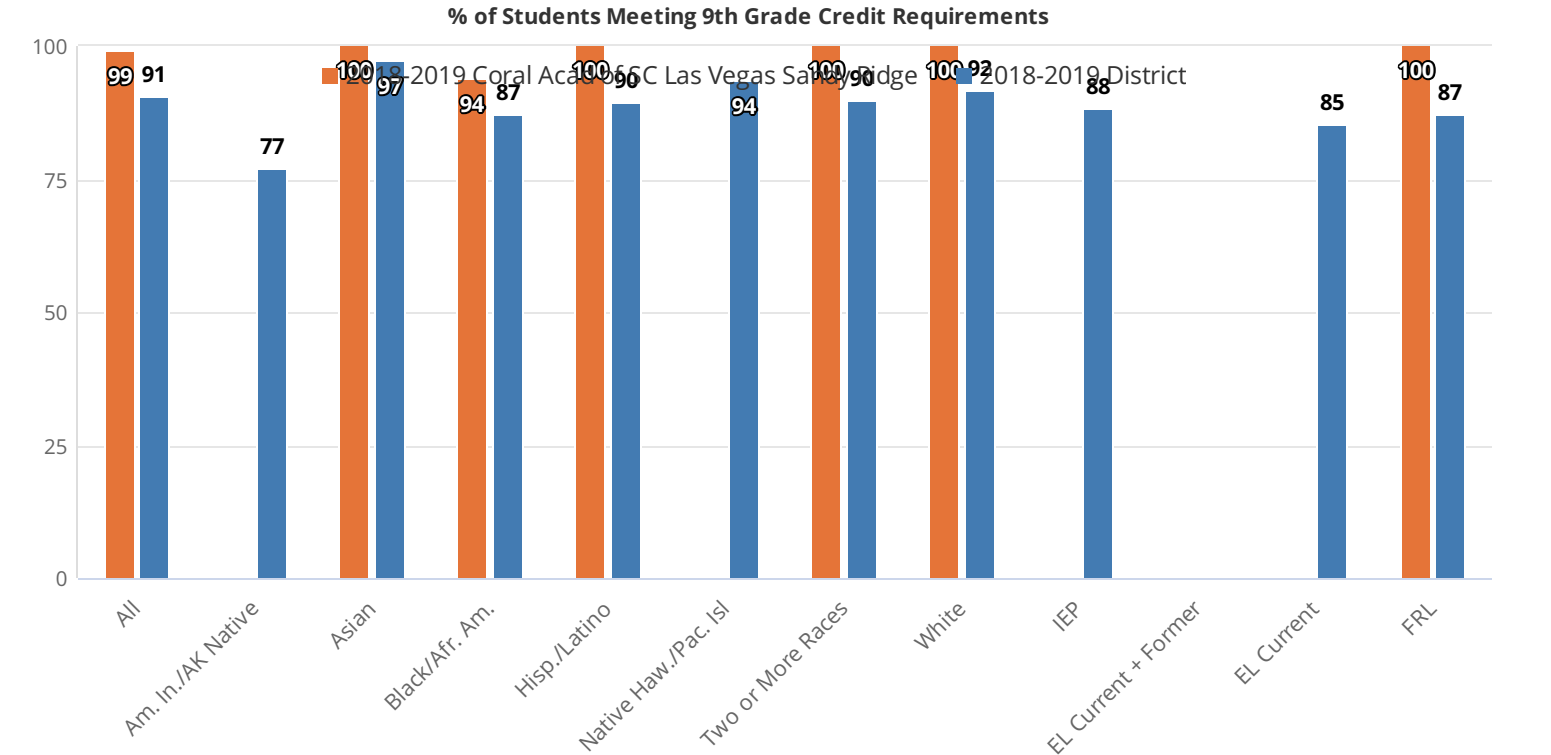
8/10

Student Engagement

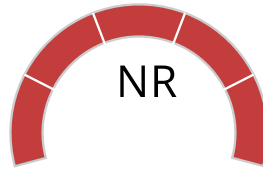
9th Grade Credit Sufficiency

9th Grade Credit Sufficiency Points Earned 4/5

Groups	2019 % 9 th Grade Credit Sufficiency	2019 % 9 th Grade Credit Sufficiency District	2018 % 9 th Grade Credit Sufficiency	2018 % 9 th Grade Credit Sufficiency District
All Students	99.2	90.7	97.5	87.3
American Indian/Alaska Native	-	76.9	-	87.5
Asian	100	97.2	100	94.7
Black/African American	94	87.2	-	82.6
Hispanic/Latino	100	89.5	100	87
Pacific Islander	-	93.7	-	86.4
Two or More Races	100	89.7	90.9	88.6
White/Caucasian	100	91.7	96.6	87.8
Special Education	-	88.2	-	79
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	85.4	-	82.4
Economically Disadvantaged	100	87.2	-	82.4

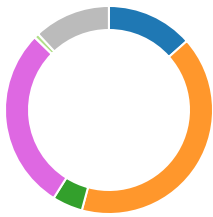


School Level: Elementary School
Grade Levels: OK-03
District: State Public Charter School Authority
School Address: 8185 Tamarus St
 Las Vegas, NV 89123



100
Total Index Score

School Type: *Zoom SPCSA*
 School Designation: *No Designation*
 95% Assessment Participation: *Met*



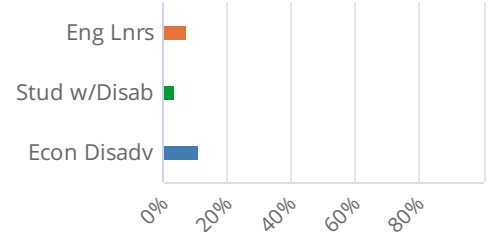
Student Race/Ethnicity

40.6% White
 4.7% Bl/Afr Am
 13.4% Hisp/Latino
 28.3% Asian
 0% Am Ind/AK Nat
 0.7% Pac Isl
 11.9% Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	100 NR
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

In order for an elementary or middle school to be rated, it must meet the minimum n-size requirements and earn points in at least the following indicators: Student Achievement, Growth. For this school, the minimum requirements have not been met.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

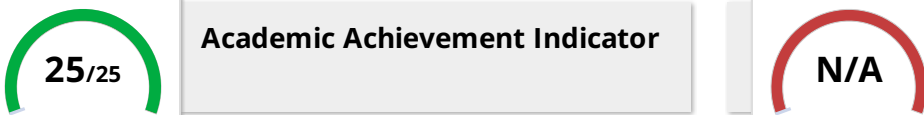
Below 27 ★
 At or above 27 but less than 50 ★★
 At or above 50 and less than 67 ★★★
 At or above 67 and less than 84 ★★★★
 At or above 84 ★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	83.4	54
Math Proficiency	82.4	54.5
ELA Proficiency	84.4	60.1
Science Proficiency	N/A	34.7
Read-by-Grade-3 Proficiency	84.4	56.7



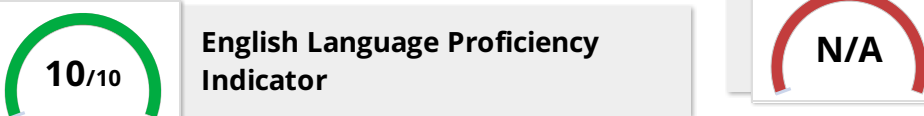
Growth Indicator

Measure	School Median	District Median
Math MGP	N/A	55
ELA MGP	N/A	52
	School Rate	District Rate
Met Math AGP Target	N/A	49.7
Met ELA AGP Target	N/A	59.7



English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	62.8	56.7



Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met	N/A	27.8
Math AGP Target		
Prior Non-Proficient Met	N/A	39.2
ELA AGP Target		



Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	3.5	8
Climate Survey Participation	N/A	N/A

Climate Survey Participation is not a point-earning measure.



Academic Achievement

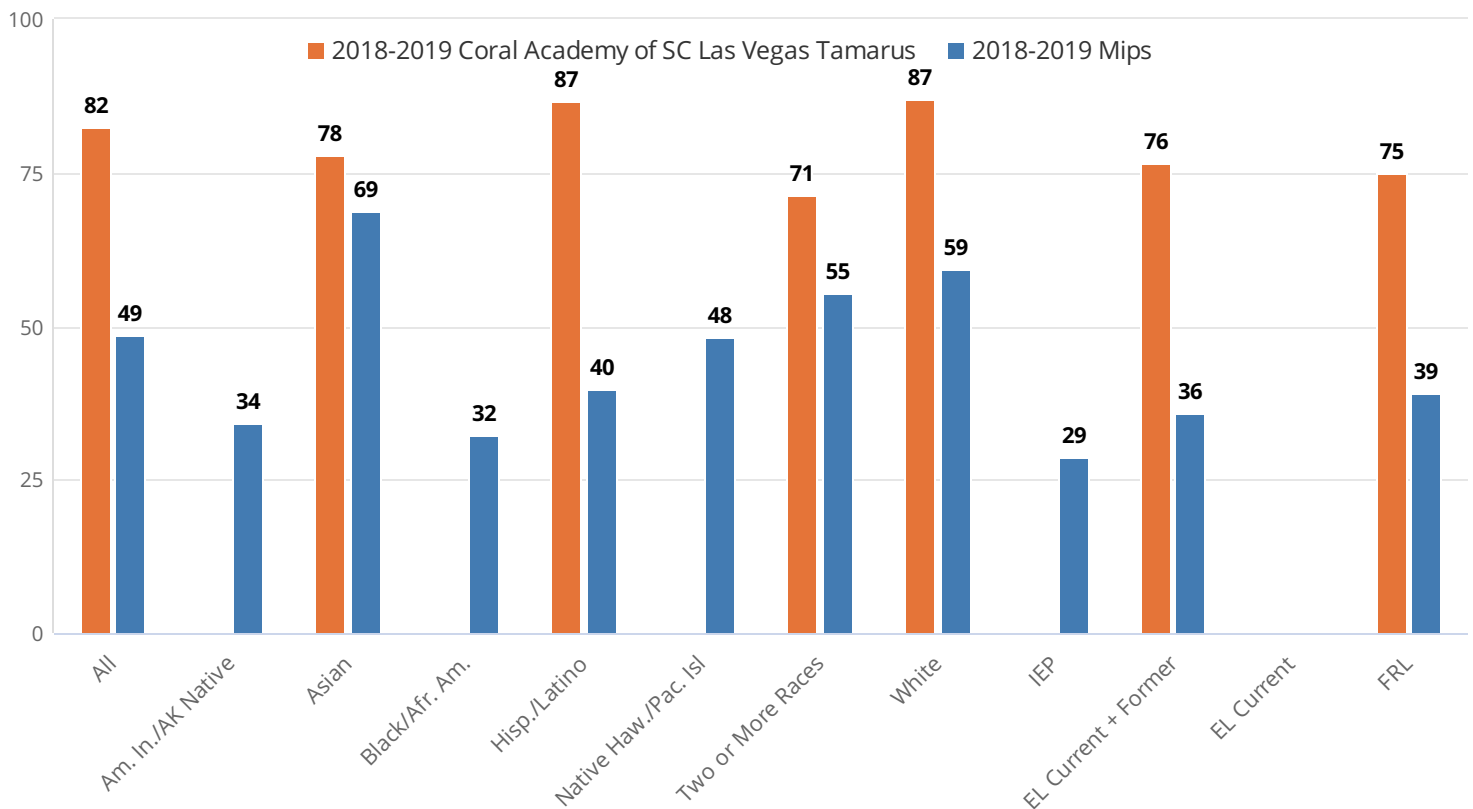
Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Pooled Proficiency Points Earned: 20/20

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	83.4	54	-	52.9

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	82.4	54.5	48.5	N/A	52.8	45.8
American Indian/Alaska Native	-	45.7	34.3	N/A	44.8	30.9
Asian	77.7	75.5	68.8	N/A	75.2	67.2
Black/African American	-	31.3	32.3	N/A	30.6	28.8
Hispanic/Latino	86.5	44.6	39.6	N/A	40.2	36.5
Pacific Islander	-	48.7	48.3	N/A	48.3	45.6
Two or More Races	71.4	58.2	55.3	N/A	59	52.9
White/Caucasian	86.9	62.2	59.3	N/A	61.1	57.2
Special Education	-	27.3	28.6	N/A	29.2	24.8
English Learners Current + Former	76.4	42.2	35.8	N/A	37.4	32.4
English Learners Current	-	32.3		N/A	25.5	
Economically Disadvantaged	75	39.7	39	N/A	33.1	35.7

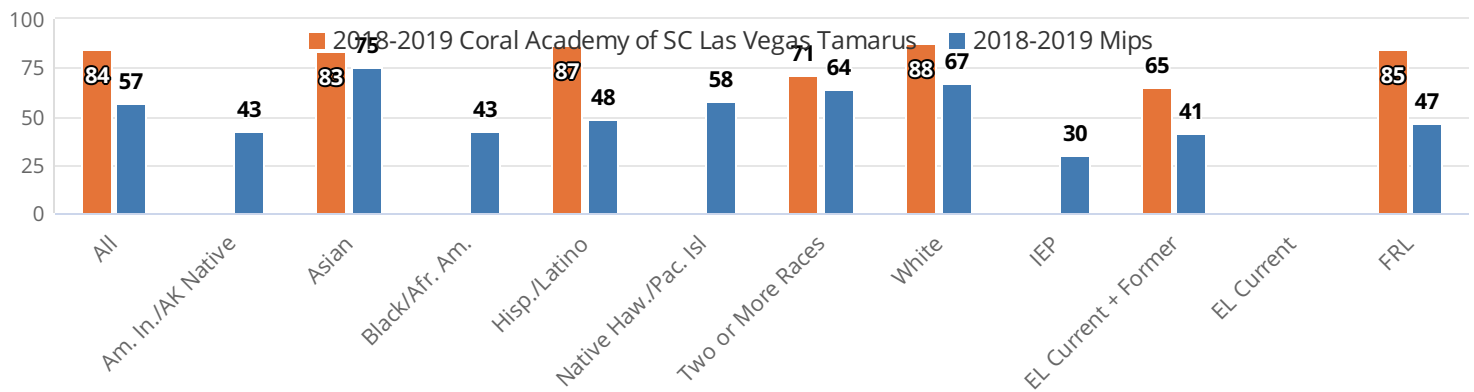
Math Assessments
% Proficient



Academic Achievement

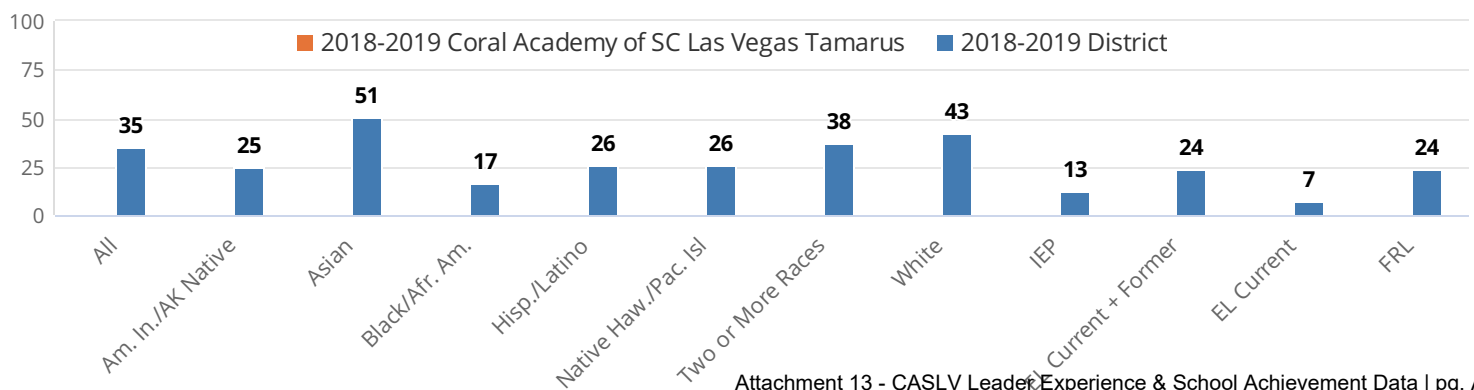
ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	84.4	60.1	57	N/A	58.6	54.7
American Indian/Alaska Native	-	62.5	42.5	N/A	58.3	39.5
Asian	83.2	78.5	75.4	N/A	76.2	74.1
Black/African American	-	40.8	42.6	N/A	40.5	39.6
Hispanic/Latino	86.5	51.1	48.2	N/A	48	45.5
Pacific Islander	-	51.7	57.9	N/A	52.6	55.7
Two or More Races	71.4	63.7	64.4	N/A	67.1	62.6
White/Caucasian	87.5	66.7	67.4	N/A	65	65.7
Special Education	-	26.6	30	N/A	29.3	26.3
English Learners Current + Former	64.7	42.2	41.4	N/A	38.9	38.4
English Learners Current	-	29.3		N/A	22.8	
Economically Disadvantaged	84.5	45.3	46.8	N/A	40.4	44

ELA Assessments
% Proficient

Science Proficient

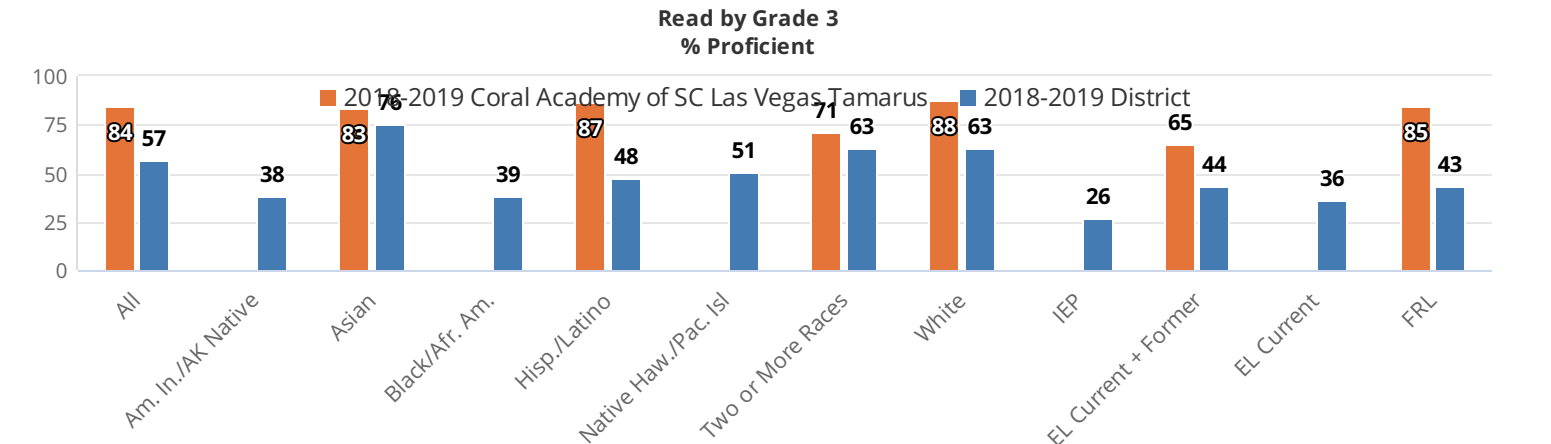
Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	N/A	34.7	N/A	35.3
American Indian/Alaska Native	N/A	25	N/A	9
Asian	N/A	50.5	N/A	49.2
Black/African American	N/A	16.6	N/A	14.6
Hispanic/Latino	N/A	25.8	N/A	22.5
Pacific Islander	N/A	26.1	N/A	32
Two or More Races	N/A	37.6	N/A	46.6
White/Caucasian	N/A	42.7	N/A	43.8
Special Education	N/A	12.5	N/A	19.4
English Learners Current + Former	N/A	24.1	N/A	15.2
English Learners Current	N/A	7.2	N/A	4.8
Economically Disadvantaged	N/A	23.8	N/A	17.3

Science Assessments
% Proficient

25/25

Academic Achievement

Read by Grade 3 Proficient		Read by Grade 3 Points Earned: 5/5		
Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	84.4	56.7	N/A	56.2
American Indian/Alaska Native	-	38.3	N/A	66.6
Asian	83.2	75.7	N/A	74.5
Black/African American	-	38.5	N/A	34.2
Hispanic/Latino	86.5	47.5	N/A	47.1
Pacific Islander	-	50.7	N/A	38.8
Two or More Races	71.4	63.1	N/A	64.3
White/Caucasian	87.5	62.6	N/A	62.6
Special Education	-	26.3	N/A	29.4
English Learners Current + Former	64.7	43.6	N/A	33
English Learners Current	-	36.1	N/A	21.8
Economically Disadvantaged	84.5	43.2	N/A	37.5



The Measure of Academic Progress (MAP) is administered to students in Kindergarten through the 3rd grade and is a measure of progress toward the goal of reading proficiency by the 3rd grade. The information below represents the performance of students on this assessment. Students scoring above the 40th percentile have a higher likelihood of achieving reading proficiency by the 3rd grade. For this assessment, student growth above 60 is considered above average (green), growth from 41 through 60 (including 60) is considered typical (white), and growth at or below 40 is considered below average (red).

Grade Level	Percent Above the 40 th Percentile	Student Growth Score
2nd Grade	88.8	51
1st Grade	95.8	66
Kindergarten	85.7	86

**Academic Achievement****Participation on State Assessments**

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0**Yellow indicates 95% participation requirement not met.**

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	N/A	N/A
American Indian/Alaska Native	-	-	N/A	N/A
Asian	>=95%	>=95%	N/A	N/A
Black/African American	-	-	N/A	N/A
Hispanic/Latino	-	-	N/A	N/A
Pacific Islander	-	-	N/A	N/A
Two or More Races	-	-	N/A	N/A
White/Caucasian	>=95%	>=95%	N/A	N/A
Special Education	-	-	N/A	N/A
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	-	N/A	N/A
Economically Disadvantaged	-	-	N/A	N/A



Student Growth

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number.
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years. This is the minimum SGP a student must meet or exceed to be on track to target.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data

Math MGP Points Earned: NA/10

ELA MGP Points Earned: NA/10

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	N/A	55	N/A	52	N/A	53	N/A	49
American Indian/Alaska Native	N/A	55.5	N/A	67	N/A	49	N/A	54
Asian	N/A	58	N/A	59	N/A	61.5	N/A	62
Black/African American	N/A	48	N/A	43.5	N/A	45	N/A	44
Hispanic/Latino	N/A	54	N/A	51	N/A	49	N/A	48
Pacific Islander	N/A	43	N/A	46	N/A	56	N/A	46
Two or More Races	N/A	53	N/A	50	N/A	53	N/A	51.5
White/Caucasian	N/A	57	N/A	54	N/A	55	N/A	49
Special Education	N/A	51	N/A	42	N/A	49	N/A	40.5
English Learners Current + Former	N/A	59	N/A	53	N/A	49	N/A	52
English Learners Current	N/A	56	N/A	49	N/A	43.5	N/A	44
Economically Disadvantaged	N/A	53	N/A	47	N/A	46	N/A	46

AGP Growth Data

Math AGP Points Earned: NA/7.5

ELA AGP Points Earned: NA/7.5

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	N/A	49.7	N/A	59.7	N/A	48.6	N/A	55.5
American Indian/Alaska Native	N/A	50	N/A	75	N/A	22.6	N/A	57.1
Asian	N/A	66.4	N/A	73.5	N/A	69.9	N/A	70.7
Black/African American	N/A	30.1	N/A	43.5	N/A	28.8	N/A	41.3
Hispanic/Latino	N/A	43	N/A	54.2	N/A	37.8	N/A	47.7
Pacific Islander	N/A	40.3	N/A	48.3	N/A	48.2	N/A	55.2
Two or More Races	N/A	50.2	N/A	59.3	N/A	51.2	N/A	60.7
White/Caucasian	N/A	56.1	N/A	65	N/A	53.7	N/A	58.7
Special Education	N/A	28.3	N/A	34.5	N/A	29.5	N/A	30.5
English Learners Current + Former	N/A	43.8	N/A	48.1	N/A	35.2	N/A	44.6
English Learners Current	N/A	34.7	N/A	37.6	N/A	23.3	N/A	32.2
Economically Disadvantaged	N/A	38.2	N/A	47.7	N/A	29.8	N/A	42.2

For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>.

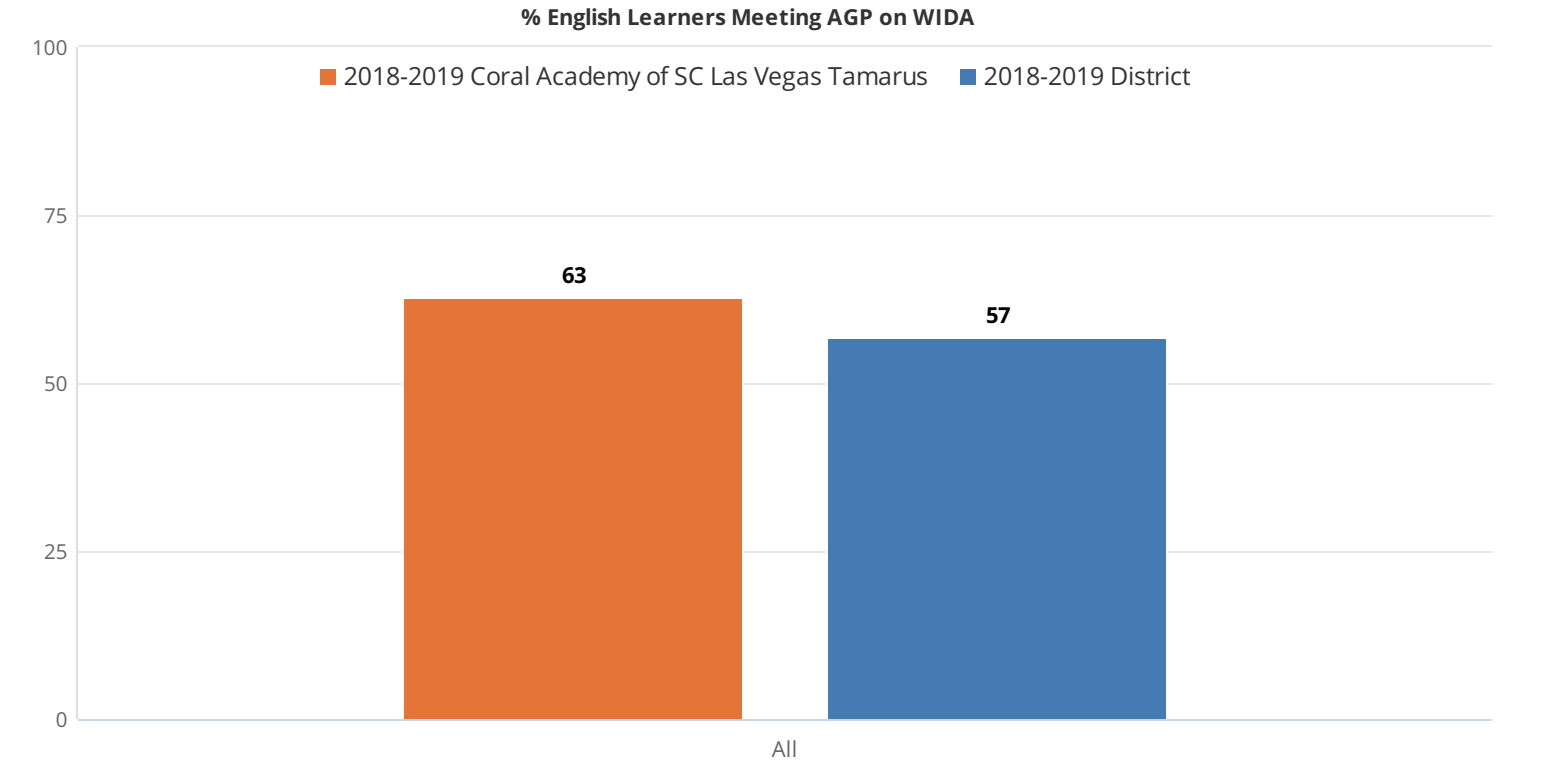
10/10

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit English language status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: 10/10

	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP	2018 % District
ELPA	27	62.8	56.7	19	73.6	42.5



For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>.



Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their Adequate Growth Percentile target. Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Groups	Math AGP Points Earned: NA/10				ELA AGP Points Earned: NA/10			
	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	N/A	27.8	N/A	39.2	N/A	27	N/A	36.5
American Indian/Alaska Native	N/A	20	N/A	-	N/A	14.1	N/A	43.7
Asian	N/A	38.5	N/A	52.3	N/A	48.6	N/A	53.5
Black/African American	N/A	20	N/A	26.5	N/A	16.5	N/A	30.3
Hispanic/Latino	N/A	26	N/A	37	N/A	22.6	N/A	32.6
Pacific Islander	N/A	25	N/A	35.5	N/A	38.3	N/A	41
Two or More Races	N/A	27.3	N/A	36.2	N/A	31.1	N/A	41.3
White/Caucasian	N/A	32.2	N/A	45.7	N/A	31.5	N/A	38.7
Special Education	N/A	16.3	N/A	22.3	N/A	15.5	N/A	19.1
English Learners Current + Former	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
English Learners Current	N/A	24.1	N/A	31.6	N/A	16.8	N/A	31.3
Economically Disadvantaged	N/A	23	N/A	32.2	N/A	20	N/A	29.8



Student Engagement

Chronic absenteeism is a measure of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused, or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

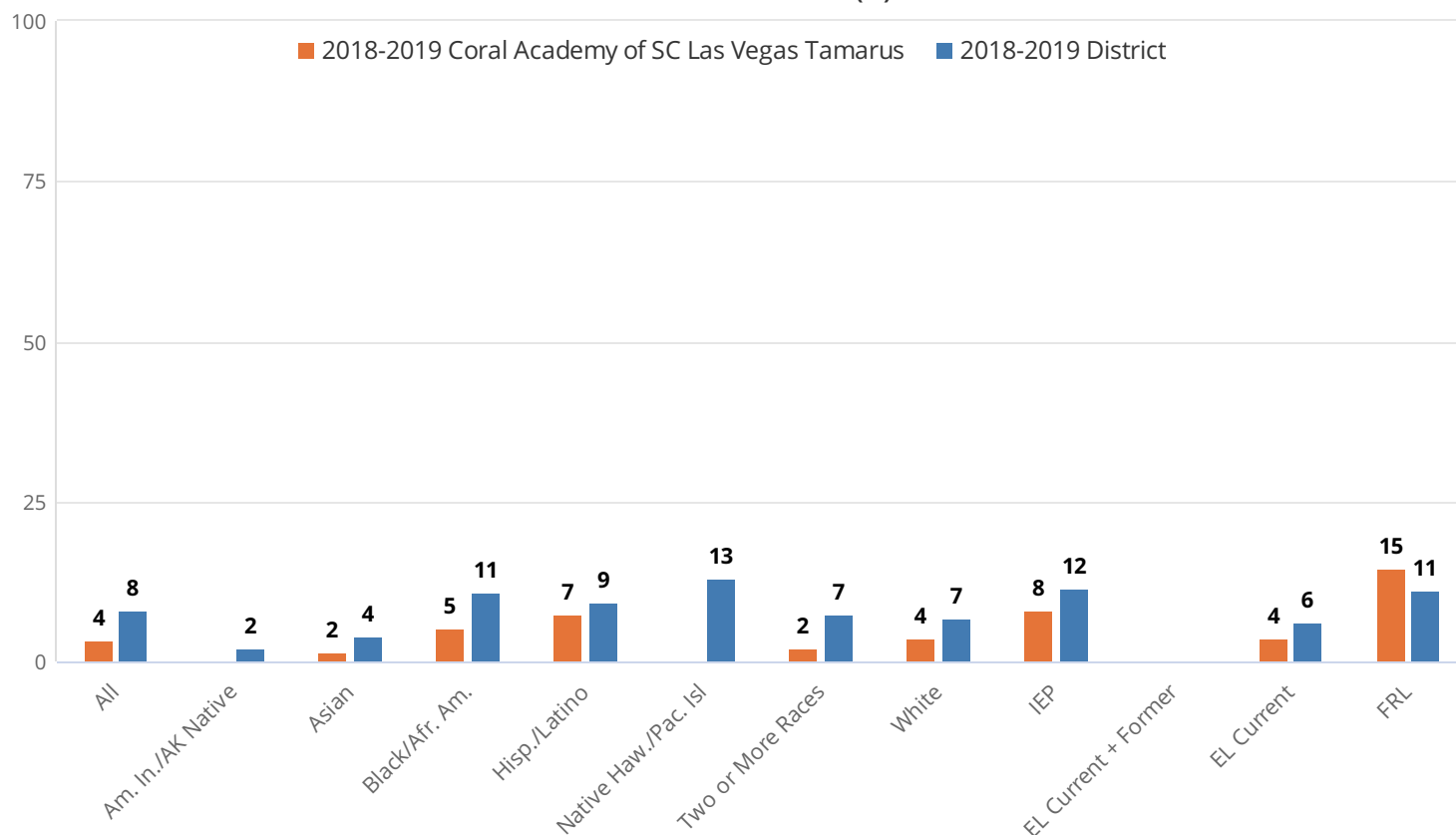
Chronic Absenteeism

Chronic Absenteeism Points Earned: 10/10

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	3.5	8	2.2	10.1
American Indian/Alaska Native	-	2.3	-	14.5
Asian	1.7	4.2	0	4.9
Black/African American	5.2	11	0	14.5
Hispanic/Latino	7.4	9.4	5.5	11.5
Pacific Islander	-	13	-	12.6
Two or More Races	2.1	7.4	0	9
White/Caucasian	3.7	6.9	3.6	9
Special Education	8	11.5	0	11.3
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	3.7	6.2	0	10.4
Economically Disadvantaged	14.5	11.1	7.8	15.9

Reducing Chronic Absenteeism by 10% Points Earned: NA

Chronic Absenteeism Rate (%)

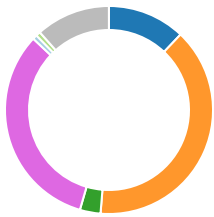


School Level: Elementary School
Grade Levels: 04-06
District: State Public Charter School Authority
School Address: 2150 Windmill Pkwy
Henderson, NV 79074



78.2
Total Index Score

School Type: *Zoom SPCSA*
School Designation: *No Designation*
95% Assessment Participation: *Met*



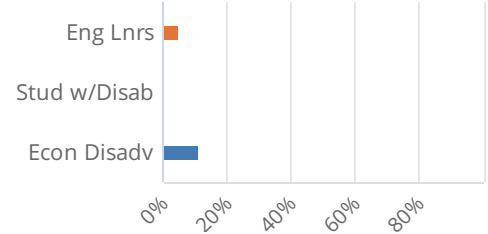
Student Race/Ethnicity

39% White
3.2% BI/Afr Am
12% Hisp/Latino
32.3% Asian
0.7% Am Ind/AK Nat
0.7% Pac Isl
11.5% Two or More

School Performance History

School Year	Index Score/Star Rating
2017-2018	102 ★★★★★
2016-2017	N/A N/A

Alternative Student Groups



What does my school rating mean?

Four-Star school: Recognizes a **commendable** school that has performed well for all students and subgroups. A four star school demonstrates satisfactory to strong academic performance for all students. Further, the school is successfully promoting academic progress for all student groups as reflected in closing opportunity gaps. The school does not fail to meet expectations for any group on any indicator.

How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

How are star ratings determined based on total index score?

Below 27 ★
At or above 27 but less than 50 ★★
At or above 50 and less than 67 ★★★
At or above 67 and less than 84 ★★★★
At or above 84 ★★★★★

2018-2019 School Performance



Academic Achievement Indicator

Measure	School Rate	District Rate
Pooled Proficiency	68.5	54
Math Proficiency	69	54.5
ELA Proficiency	79.7	60.1
Science Proficiency	45.7	34.7
Read-by-Grade-3 Proficiency	N/A	56.7



Growth Indicator

Measure	School Median	District Median
Math MGP	51	55
ELA MGP	57.5	52
School Rate		District Rate
Met Math AGP Target	61.6	49.7
Met ELA AGP Target	75	59.7



English Language Proficiency Indicator

Measure	School Rate	District Rate
Met EL AGP Target	-	56.7



Closing Opportunity Gaps Indicator

Measure	School Rate	District Rate
Prior Non-Proficient Met	24.5	27.8
Math AGP Target		
Prior Non-Proficient Met	38.6	39.2
ELA AGP Target		



Student Engagement Indicator

Measure	School Rate	District Rate
Chronic Absenteeism	5.9	8
Climate Survey Participation	99.2	N/A

Climate Survey Participation is not a point-earning measure.

**Academic Achievement**

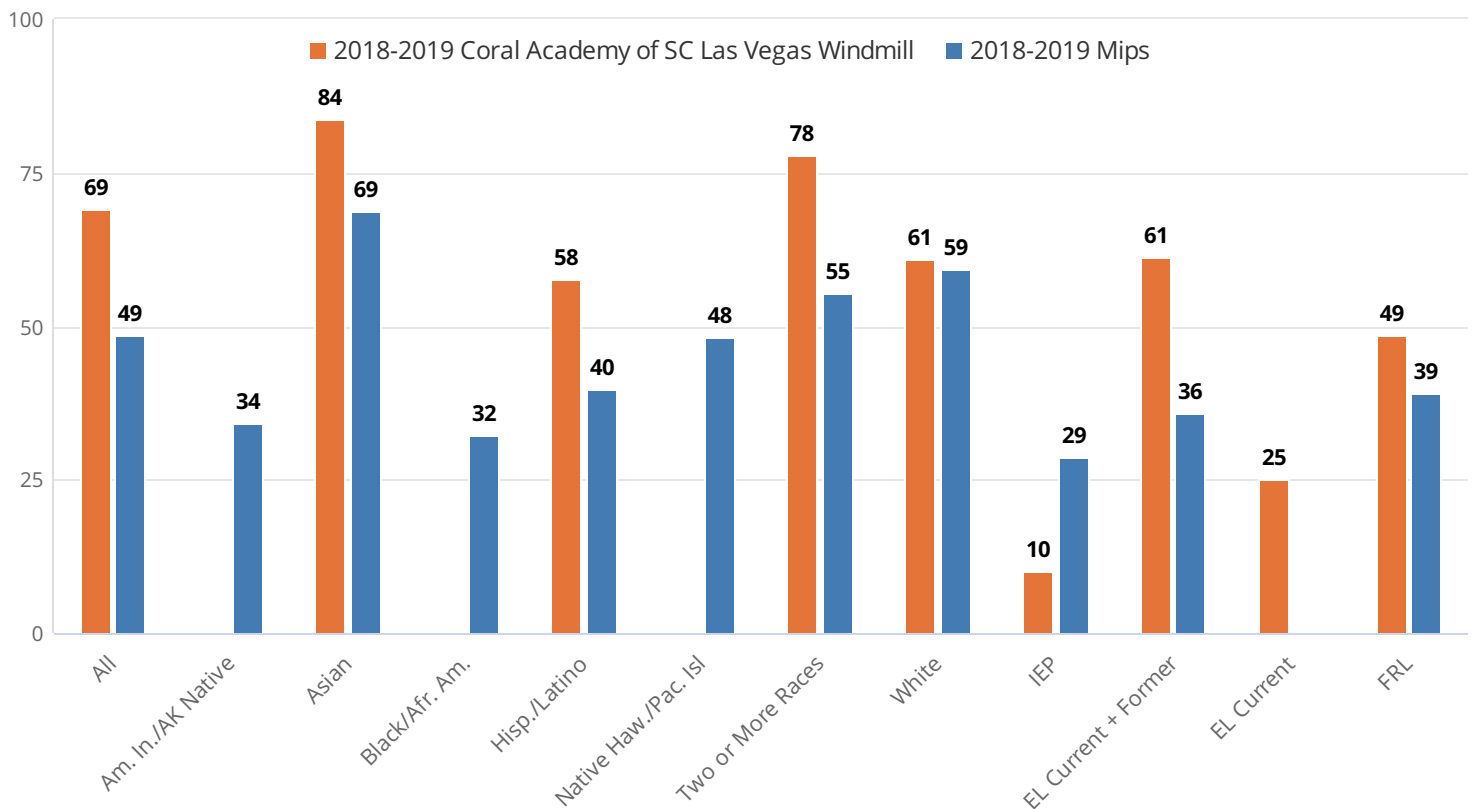
Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Pooled Proficiency Points Earned: 20/20

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	68.5	54	79.8	52.9

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	69	54.5	48.5	80.9	52.8	45.8
American Indian/Alaska Native	-	45.7	34.3	-	44.8	30.9
Asian	83.7	75.5	68.8	90.5	75.2	67.2
Black/African American	-	31.3	32.3	66.6	30.6	28.8
Hispanic/Latino	57.5	44.6	39.6	70	40.2	36.5
Pacific Islander	-	48.7	48.3	-	48.3	45.6
Two or More Races	78	58.2	55.3	84.1	59	52.9
White/Caucasian	61	62.2	59.3	77.9	61.1	57.2
Special Education	10	27.3	28.6	50	29.2	24.8
English Learners Current + Former	61.3	42.2	35.8	68.7	37.4	32.4
English Learners Current	25	32.3		41.1	25.5	
Economically Disadvantaged	48.5	39.7	39	71.4	33.1	35.7

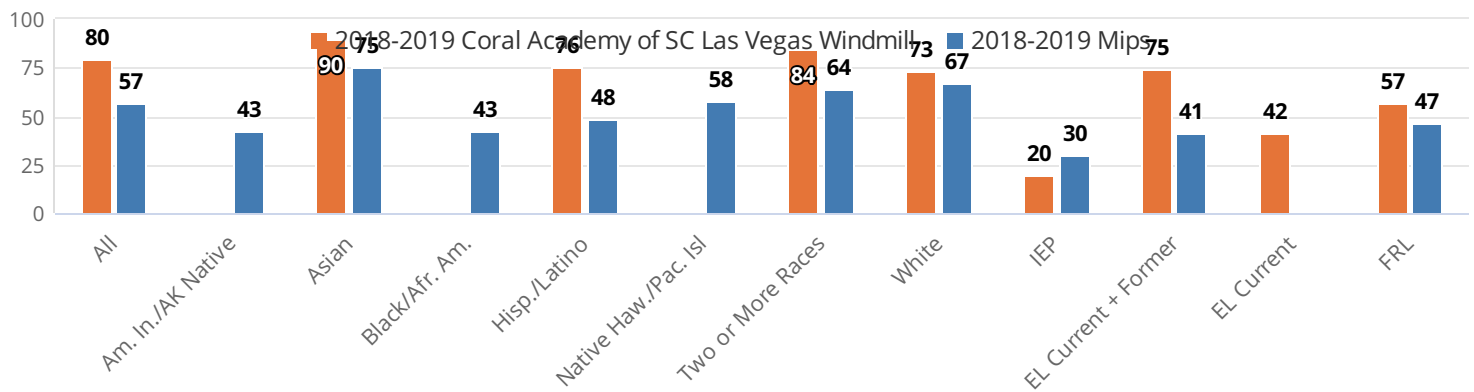
**Math Assessments
% Proficient**



Academic Achievement

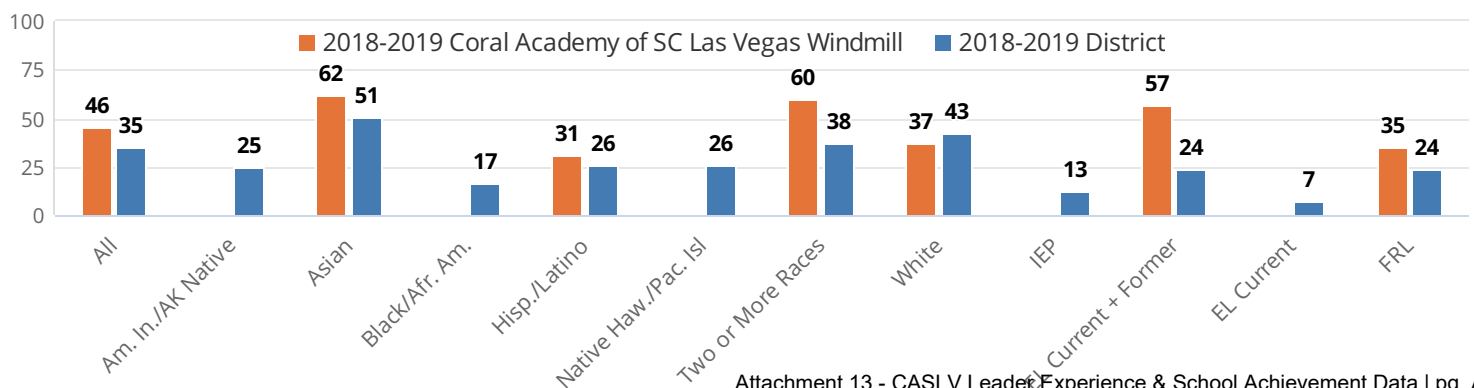
ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	79.7	60.1	57	85.4	58.6	54.7
American Indian/Alaska Native	-	62.5	42.5	-	58.3	39.5
Asian	89.5	78.5	75.4	91.4	76.2	74.1
Black/African American	-	40.8	42.6	60	40.5	39.6
Hispanic/Latino	75.7	51.1	48.2	88	48	45.5
Pacific Islander	-	51.7	57.9	-	52.6	55.7
Two or More Races	84.2	63.7	64.4	88.9	67.1	62.6
White/Caucasian	73	66.7	67.4	80.6	65	65.7
Special Education	20	26.6	30	50	29.3	26.3
English Learners Current + Former	74.5	42.2	41.4	71.8	38.9	38.4
English Learners Current	41.6	29.3		47	22.8	
Economically Disadvantaged	57.1	45.3	46.8	71.4	40.4	44

ELA Assessments
% Proficient

Science Proficient

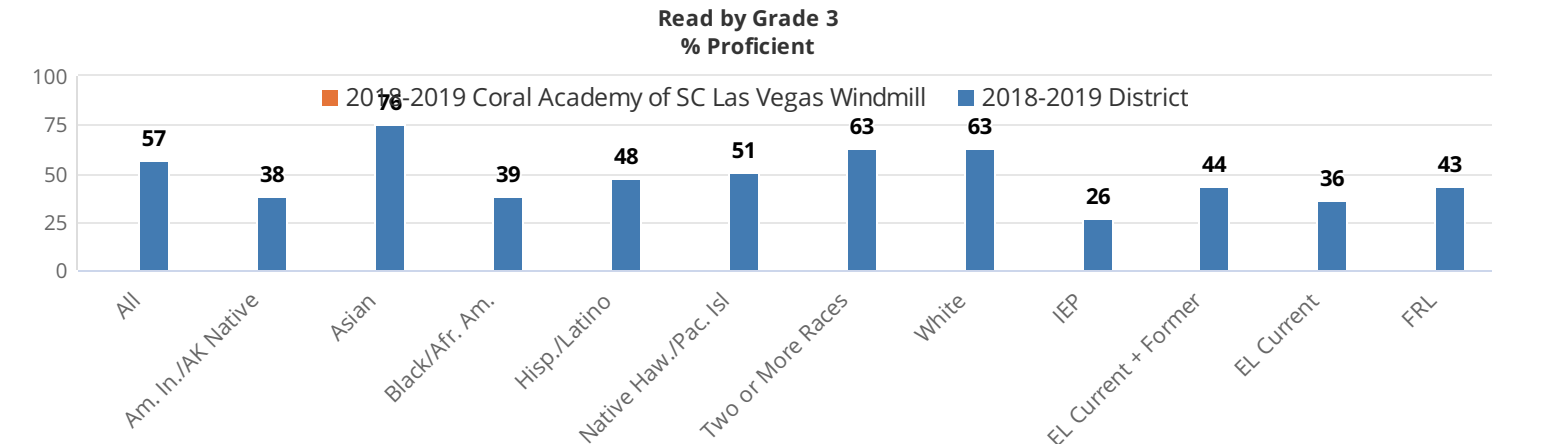
Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	45.7	34.7	59.3	35.3
American Indian/Alaska Native	-	25	-	9
Asian	61.8	50.5	63.4	49.2
Black/African American	-	16.6	-	14.6
Hispanic/Latino	31.1	25.8	40	22.5
Pacific Islander	-	26.1	-	32
Two or More Races	60	37.6	73.9	46.6
White/Caucasian	37	42.7	64.2	43.8
Special Education	-	12.5	-	19.4
English Learners Current + Former	57.1	24.1	-	15.2
English Learners Current	-	7.2	-	4.8
Economically Disadvantaged	35.2	23.8	-	17.3

Science Assessments
% Proficient

20/25

Academic Achievement

Read by Grade 3 Proficient		Read by Grade 3 Points Earned: NA/5		
Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	N/A	56.7	84.4	56.2
American Indian/Alaska Native	N/A	38.3	-	66.6
Asian	N/A	75.7	94.7	74.5
Black/African American	N/A	38.5	-	34.2
Hispanic/Latino	N/A	47.5	83.3	47.1
Pacific Islander	N/A	50.7	-	38.8
Two or More Races	N/A	63.1	85.7	64.3
White/Caucasian	N/A	62.6	78.4	62.6
Special Education	N/A	26.3	50	29.4
English Learners Current + Former	N/A	43.6	-	33
English Learners Current	N/A	36.1	-	21.8
Economically Disadvantaged	N/A	43.2	78.5	37.5



The Measure of Academic Progress (MAP) is administered to students in Kindergarten through the 3rd grade and is a measure of progress toward the goal of reading proficiency by the 3rd grade. The information below represents the performance of students on this assessment. Students scoring above the 40th percentile have a higher likelihood of achieving reading proficiency by the 3rd grade. For this assessment, student growth above 60 is considered above average (green), growth from 41 through 60 (including 60) is considered typical (white), and growth at or below 40 is considered below average (red).

Grade Level	Percent Above the 40 th Percentile	Student Growth Score
2nd Grade		
1st Grade		
Kindergarten		

**Academic Achievement****Participation on State Assessments**

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0**Yellow indicates 95% participation requirement not met.**

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/Alaska Native	-	-	-	-
Asian	>=95%	>=95%	>=95%	>=95%
Black/African American	-	-	-	-
Hispanic/Latino	>=95%	>=95%	>=95%	>=95%
Pacific Islander	-	-	-	-
Two or More Races	>=95%	>=95%	>=95%	>=95%
White/Caucasian	>=95%	>=95%	>=95%	>=95%
Special Education	-	-	-	-
English Learners Current + Former	N/A	N/A	>=95%	>=95%
English Learners Current	-	-	-	-
Economically Disadvantaged	>=95%	>=95%	>=95%	>=95%

**Student Growth**

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number.
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years. This is the minimum SGP a student must meet or exceed to be on track to target.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data**Math MGP Points Earned: 6/10****ELA MGP Points Earned: 7/10**

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	51	55	57.5	52	70	53	75	49
American Indian/Alaska Native	-	55.5	-	67	-	49	-	54
Asian	57	58	63.5	59	70	61.5	78	62
Black/African American	-	48	-	43.5	80	45	76	44
Hispanic/Latino	52	54	53	51	61	49	78.5	48
Pacific Islander	-	43	-	46	-	56	-	46
Two or More Races	45	53	56	50	67	53	72.5	51.5
White/Caucasian	43	57	56	54	72	55	68.5	49
Special Education	-	51	-	42	-	49	-	40.5
English Learners Current + Former	52	59	61.5	53	80	49	72	52
English Learners Current	54.5	56	51.5	49	-	43.5	-	44
Economically Disadvantaged	33	53	47	47	-	46	-	46

AGP Growth Data**Math AGP Points Earned: 7.5/7.5****ELA AGP Points Earned: 7.5/7.5**

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	61.6	49.7	75	59.7	76.6	48.6	83.9	55.5
American Indian/Alaska Native	-	50	-	75	-	22.6	-	57.1
Asian	76.2	66.4	85	73.5	85.7	69.9	87	70.7
Black/African American	-	30.1	-	43.5	81.8	28.8	54.5	41.3
Hispanic/Latino	60.6	43	69.5	54.2	62.5	37.8	90.6	47.7
Pacific Islander	-	40.3	-	48.3	-	48.2	-	55.2
Two or More Races	60	50.2	80	59.3	85.7	51.2	95.2	60.7
White/Caucasian	53.6	56.1	67.2	65	71.2	53.7	76.5	58.7
Special Education	-	28.3	-	34.5	-	29.5	-	30.5
English Learners Current + Former	58.2	43.8	66.5	48.1	73.9	35.2	78.2	44.6
English Learners Current	33.2	34.7	50	37.6	-	23.3	-	32.2
Economically Disadvantaged	35.2	38.2	55.7	47.7	-	29.8	-	42.2

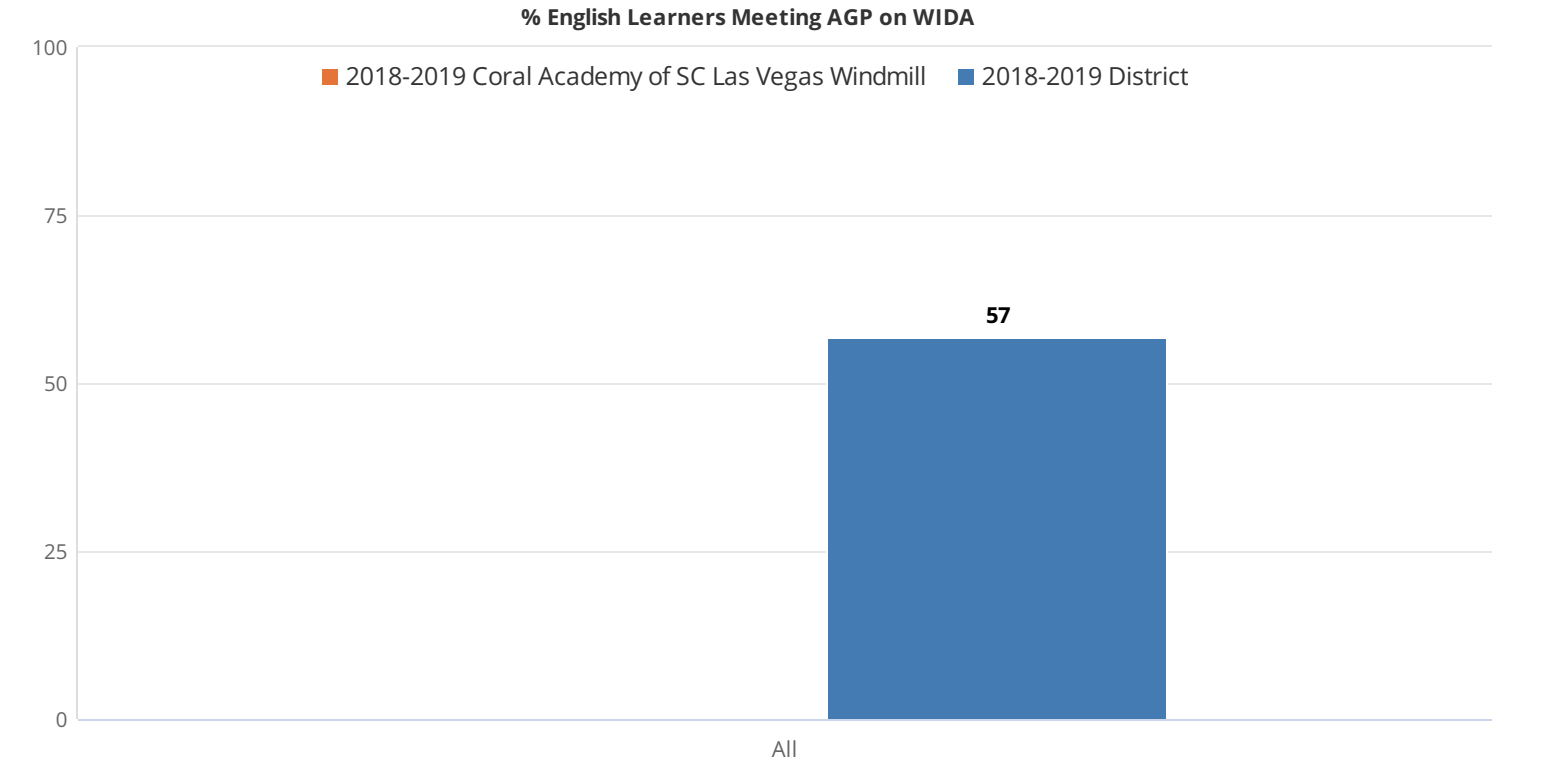
For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>.

N/A

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit English language status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: 10/NA					
	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP
ELPA	-	-	56.7	15	66.6
					42.5



For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>.



Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their Adequate Growth Percentile target. Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

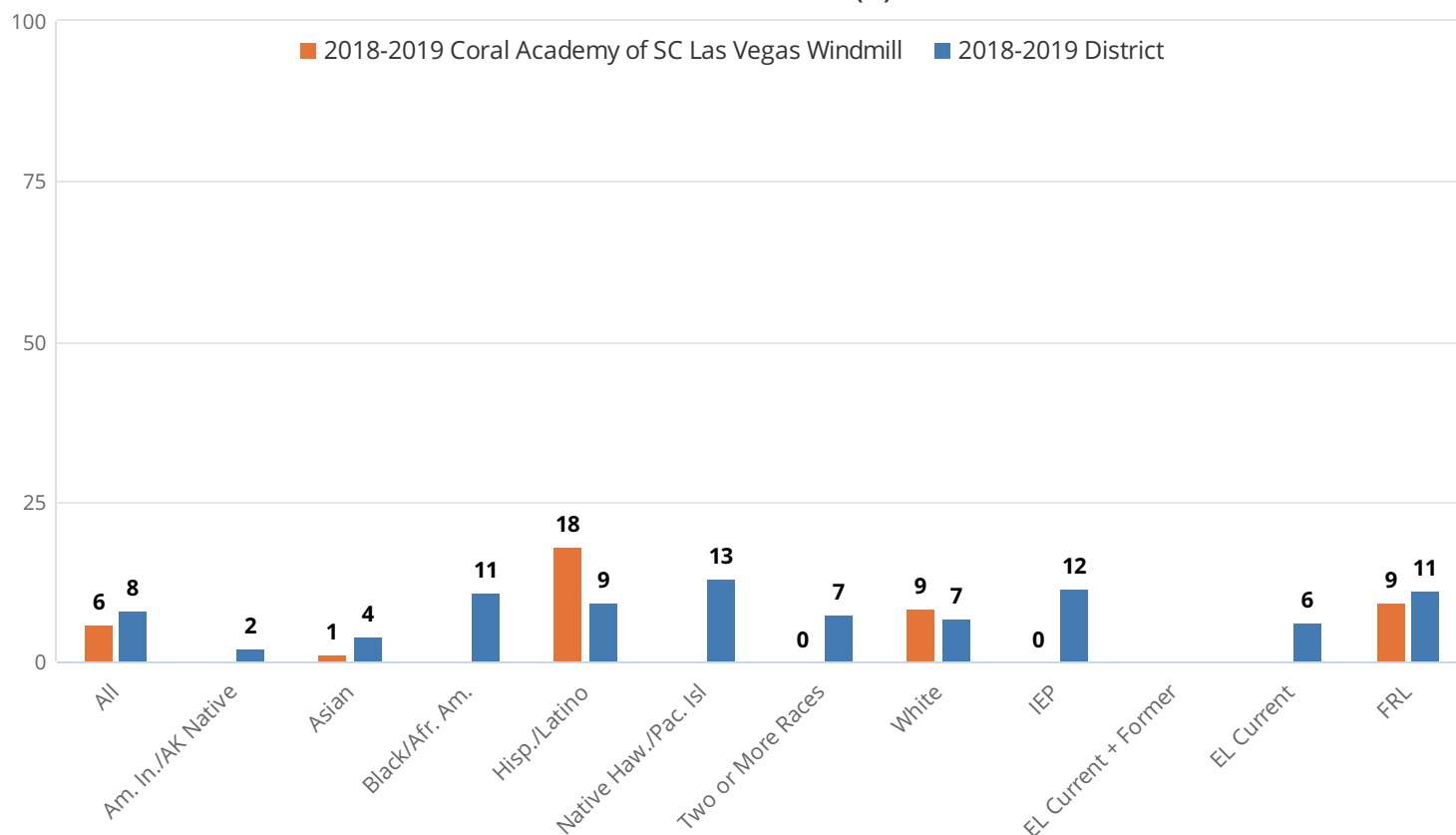
Groups	Math AGP Points Earned: 4/10				ELA AGP Points Earned: 5/10			
	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	24.5	27.8	38.6	39.2	53.2	27	71.2	36.5
American Indian/Alaska Native	-	20	-	-	-	14.1	-	43.7
Asian	-	38.5	-	52.3	66.6	48.6	70.5	53.5
Black/African American	-	20	-	26.5	-	16.5	-	30.3
Hispanic/Latino	-	26	-	37	50	22.6	-	32.6
Pacific Islander	-	25	-	35.5	-	38.3	-	41
Two or More Races	-	27.3	-	36.2	-	31.1	90	41.3
White/Caucasian	23	32.2	50	45.7	41.6	31.5	62.5	38.7
Special Education	-	16.3	-	22.3	-	15.5	-	19.1
English Learners Current + Former	N/A	N/A	N/A	N/A	-	N/A	-	N/A
English Learners Current	-	24.1	-	31.6	-	16.8	-	31.3
Economically Disadvantaged	16.6	23	45.3	32.2	-	20	-	29.8

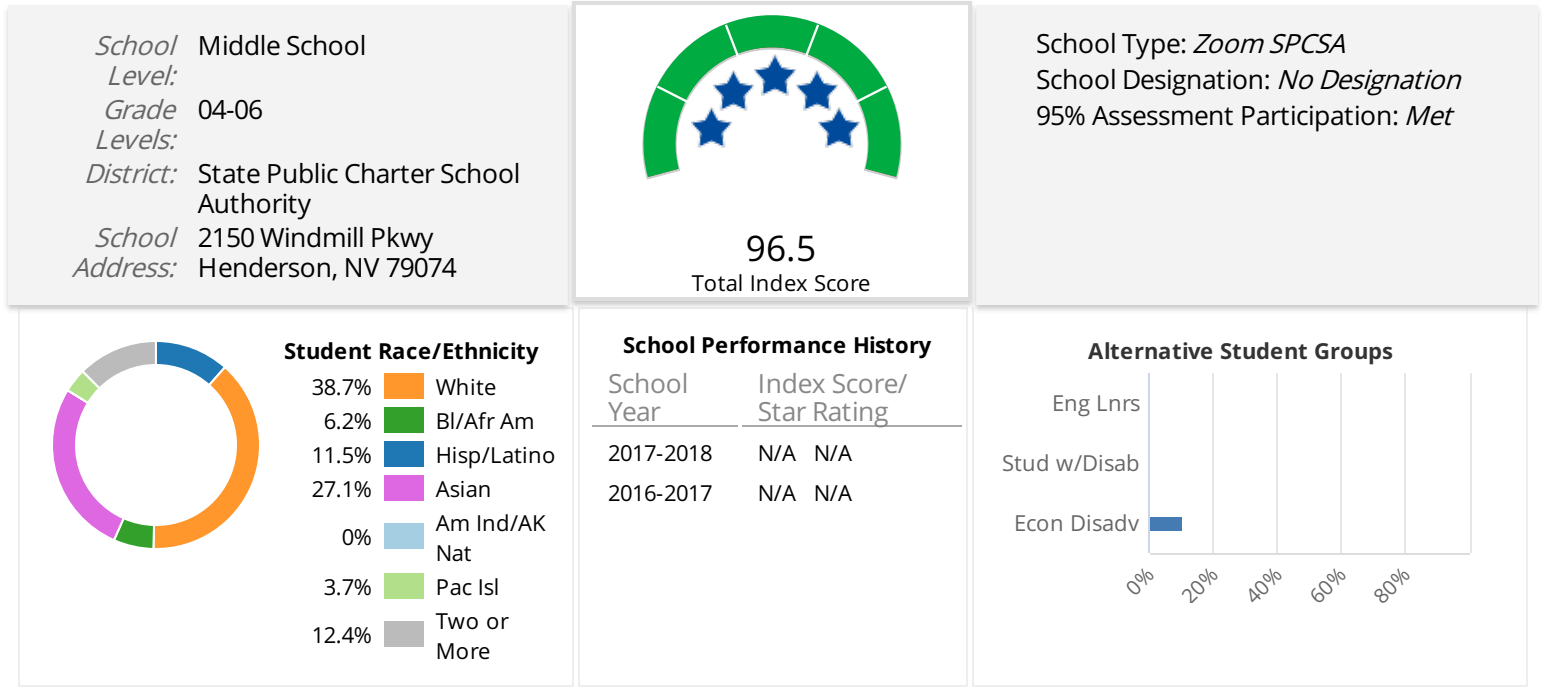
**Student Engagement**

Chronic absenteeism is a measure of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused, or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Chronic Absenteeism**Chronic Absenteeism Points Earned: 9.5/10**

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	5.9	8	3.4	10.1
American Indian/Alaska Native	-	2.3	-	14.5
Asian	1.1	4.2	0.8	4.9
Black/African American	-	11	0	14.5
Hispanic/Latino	18.1	9.4	12.5	11.5
Pacific Islander	-	13	-	12.6
Two or More Races	0	7.4	0	9
White/Caucasian	8.5	6.9	4	9
Special Education	0	11.5	8.6	11.3
English Learners Current + Former	N/A	N/A	N/A	N/A
English Learners Current	-	6.2	6.2	10.4
Economically Disadvantaged	9.3	11.1	14.2	15.9

Reducing Chronic Absenteeism by 10% Points Earned: NA**Chronic Absenteeism Rate (%)**



What does my school rating mean?

Five-Star school: Recognizes a **superior** school that exceeds expectations for all students and subgroups on every indicator category with little or no exception. A five star school demonstrates superior academic performance and growth with no opportunity gaps. The school does not fail to meet expectations for any group on any indicator. These schools are recognized for distinguished performance.

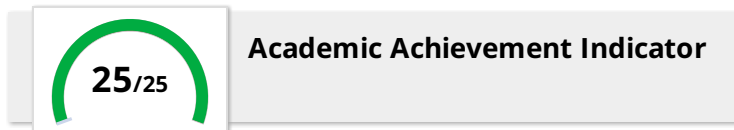
How are school star ratings determined?

Schools receive points based on student performance across various Indicators and Measures. These points are totaled and divided by the points possible to produce an index score from 1-100. This index score is associated with a one- to five-star school rating.

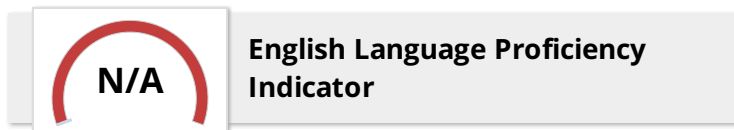
How are star ratings determined based on total index score?

Below 29	★
At or above 29 but less than 50	★★
At or above 50 and less than 70	★★★
At or above 70 and less than 80	★★★★
At or above 80	★★★★★

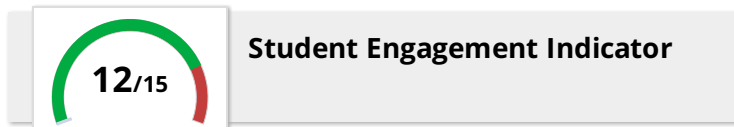
2018-2019 School Performance



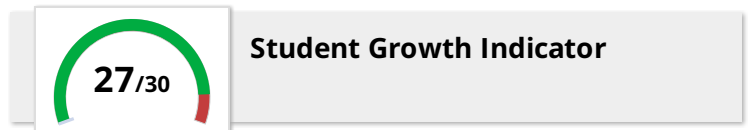
Measure	School Rate	District Rate
Pooled Proficiency	85.5	50.2
Math Proficiency	84.4	42.6
ELA Proficiency	86.7	59.6
Science Proficiency	N/A	44.7



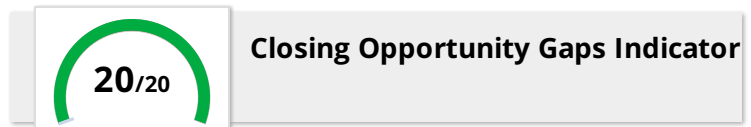
Measure	School Rate	District Rate
Met EL AGP Target	-	38.3



Measure	School Rate	District Rate
Chronic Absenteeism	2.3	7.9
Academic Learning Plans	96.7	99.5
8th Grade Credit Requirements	N/A	92.7
Climate Survey Participation	99.2	N/A



Measure	School Median	District Median
Math MGP	67	58
ELA MGP	55	56
	School Rate	District Rate
Met Math AGP Target	82.9	44.3
Met ELA AGP Target	84.5	61.3



Measure	School Rate	District Rate
Prior Non-Proficient Met	43.7	21.8
Math AGP Target		
Prior Non-Proficient Met	46.6	32.7
ELA AGP Target		

Climate Survey Participation is not a point-earning measure.

**Academic Achievement**

Academic Achievement is a measure of student performance based on a single administration of the State assessment. Cut scores are set that determine the achievement level needed to be proficient on the assessment. Student Proficiency is determined by calculating the percent of students in the school who met (Level 3) and exceed standards (Level 4) on the Smarter Balanced, Nevada Science, and Nevada Alternate assessments. Points are earned based on a pooled average (total number of students proficient on all three assessments divided by total number of students taking all three assessments). Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

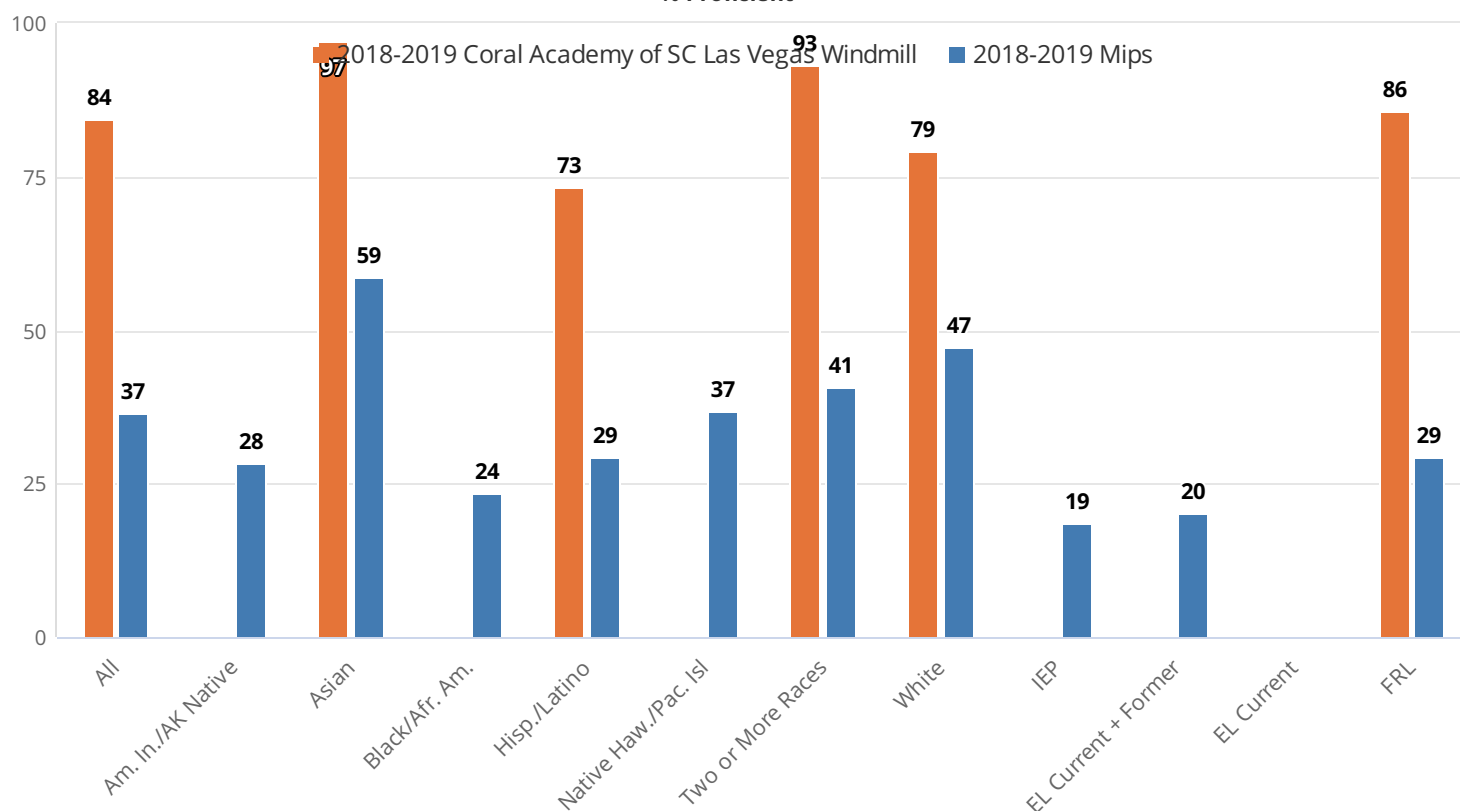
Pooled Proficiency**Pooled Proficiency Points Earned: 25/25**

	2019 %	2019 % District	2018 %	2018 % District
Pooled Proficiency	85.5	50.2		

Math Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	84.4	42.6	36.5			33.2
American Indian/Alaska Native	-	22.6	28.4			24.6
Asian	97	66.2	58.6			56.4
Black/African American	-	24.1	23.5			19.5
Hispanic/Latino	73.2	31.8	29.3			25.5
Pacific Islander	-	44.8	36.9			33.6
Two or More Races	93.2	47.2	40.6			37.5
White/Caucasian	79	51.2	47.1			44.4
Special Education	-	12	18.6			14.3
English Learners Current + Former	-	26.8	20.2			16
English Learners Current	-	12.5				
Economically Disadvantaged	85.7	29	29.2			25.5

Math Assessments
% Proficient



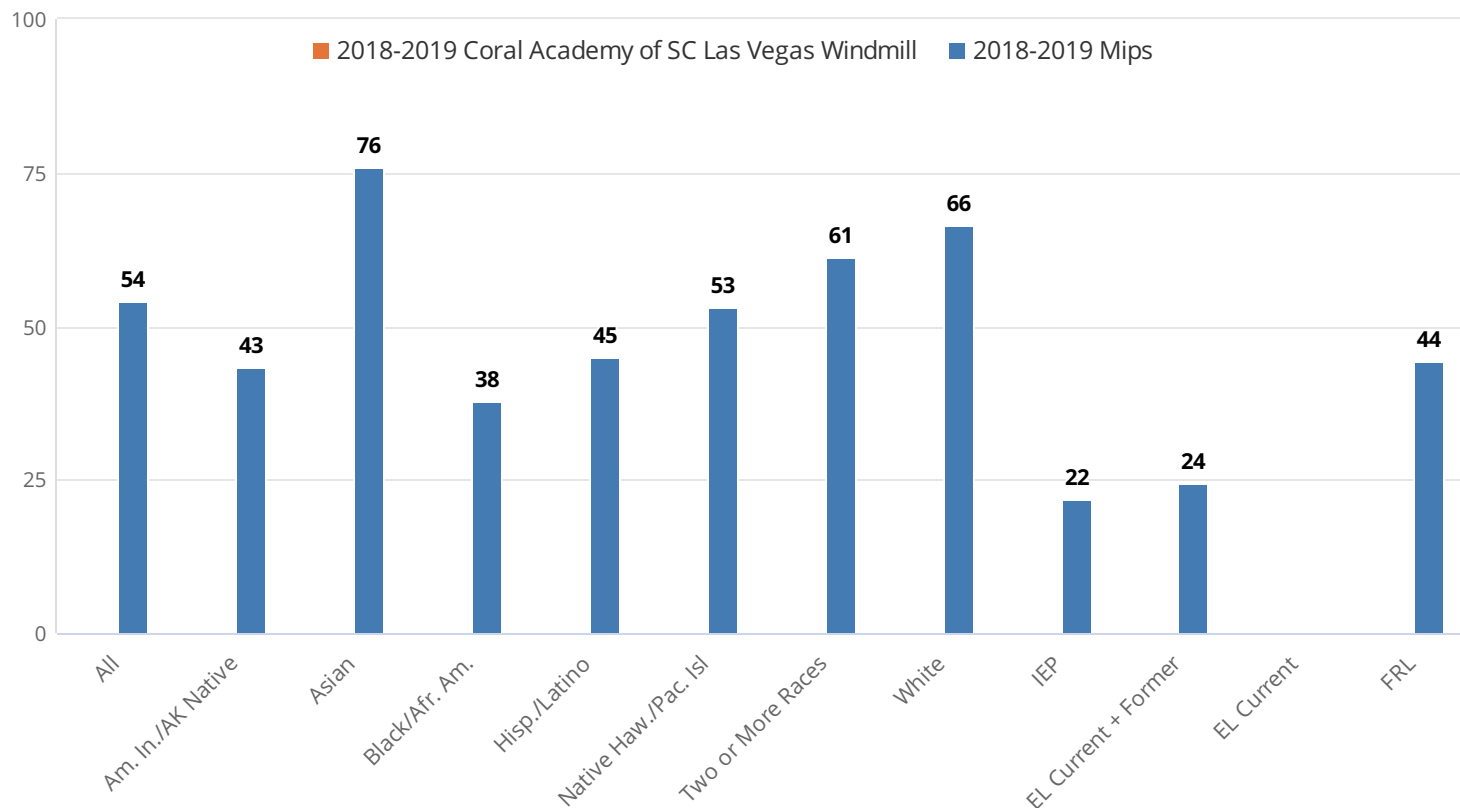


Academic Achievement

ELA Proficient

Groups	2019 %	2019 % District	2019 % MIP	2018 %	2018 % District	2018 % MIP
All Students	86.7	59.6	54.1			51.7
American Indian/Alaska Native	-	61.2	43.4			40.5
Asian	85.2	78.4	75.9			74.6
Black/African American	-	40.1	37.8			34.5
Hispanic/Latino	100	50.2	45.1			42.2
Pacific Islander	-	61.1	53.2			50.7
Two or More Races	93.2	66.7	61.3			59.2
White/Caucasian	83.2	67.7	66.3			64.6
Special Education	-	19.8	21.9			17.8
English Learners Current + Former	-	42.7	24.3			20.3
English Learners Current	-	22				
Economically Disadvantaged	78.5	46.3	44.4			41.4

ELA Assessments
% Proficient

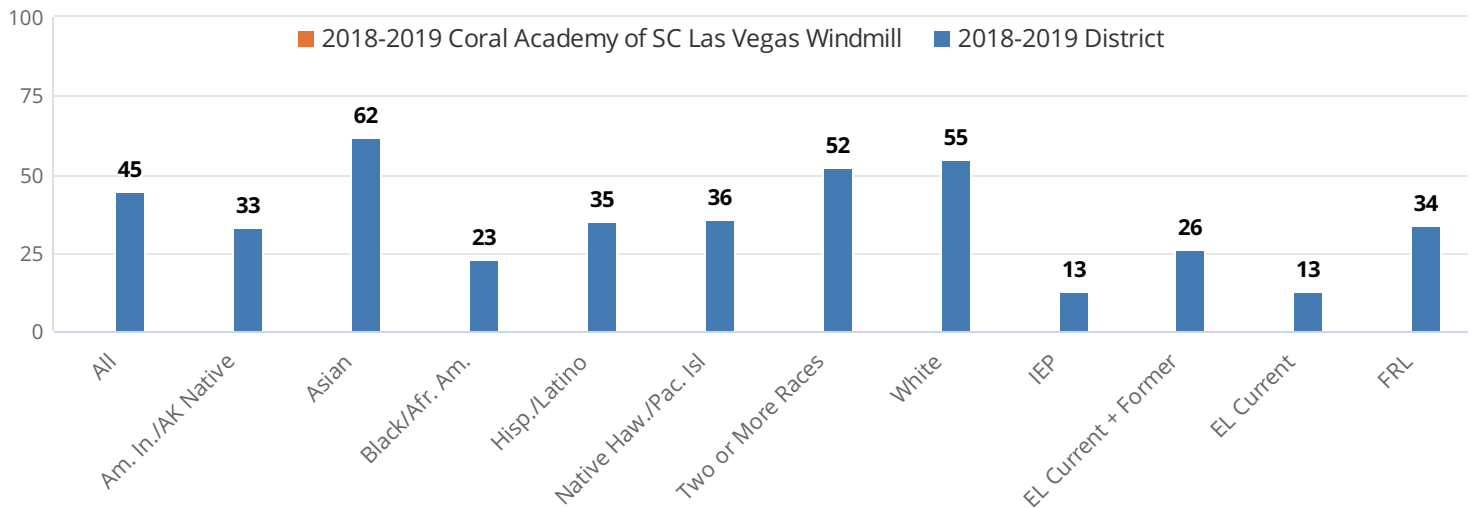




Academic Achievement

Science Proficient

Groups	2019 %	2019 % District	2018 %	2018 % District
All Students	N/A	44.7		
American Indian/Alaska Native	N/A	33.2		
Asian	N/A	62		
Black/African American	N/A	23.1		
Hispanic/Latino	N/A	35.2		
Pacific Islander	N/A	35.7		
Two or More Races	N/A	52.2		
White/Caucasian	N/A	54.5		
Special Education	N/A	13		
English Learners Current + Former	N/A	26		
English Learners Current	N/A	12.6		
Economically Disadvantaged	N/A	33.7		

Science Assessments
% Proficient

Participation on State Assessments

At least 95% of all students and 95% of students in each subgroup must participate in the state Math and ELA assessments. Any group or subgroup that does not meet 95% participation on each assessment will be flagged. In the first year of flags, a school will receive a "participation warning" but will have no points deducted. A second consecutive year of flags will result in a school receiving a "participation penalty" and points will be deducted from the Academic Achievement Indicator, based upon the number of flags. Subsequent consecutive years of flags will result in points deducted. Note that the same subgroups do not need to be flagged each year to receive warnings/penalties. Only Math and ELA assessments impact participation warnings/penalties.

Participation Penalty: 0

Yellow indicates 95% participation requirement not met.

Groups	2019 % Math	2019 % ELA	2018 % Math	2018 % ELA
All Students	>=95%	>=95%	>=95%	>=95%
American Indian/Alaska Native	-	-	>=95%	>=95%
Asian	>=95%	>=95%	>=95%	>=95%
Black/African American	-	-	>=95%	>=95%
Hispanic/Latino	-	-	>=95%	>=95%
Pacific Islander	-	-	>=95%	>=95%
Two or More Races	-	-	>=95%	>=95%
White/Caucasian	>=95%	>=95%	>=95%	>=95%
Special Education	-	-	>=95%	>=95%
English Learners Current + Former	N/A	N/A	>=95%	>=95%
English Learners Current	-	-	>=95%	>=95%
Economically Disadvantaged	-	-	>=95%	>=95%

**Student Growth**

Student growth is a measure of performance on the state assessments over time.

- Student Growth Percentile (SGP) is a measure of student achievement over time and compares the achievement over time and compares the achievement of similar subgroups of students from one test administration to the next. An SGP from 35 to 65 is considered typical growth.
- Median Growth Percentile (MGP) is a summary of the SGPs in a school. A school's MGP is determined by rank ordering all the SGPs in the school from the lowest to highest and finding the median or middle number
- Adequate Growth Percentile (AGP) describes the amount of growth a student needs to remain or become proficient on the state assessment in three years.

Schools need to have ten records in the "all students" group to receive points. Any subgroup with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

MGP Growth Data**Math MGP Points Earned: 10/10****ELA MGP Points Earned: 7/10**

Groups	2019 Math MGP	2019 District Math MGP	2019 ELA MGP	2019 District ELA MGP	2018 Math MGP	2018 District Math MGP	2018 ELA MGP	2018 District ELA MGP
All Students	67	58	55	56				
American Indian/Alaska Native	-	61	-	66.5				
Asian	70	63	57	57				
Black/African American	-	53	-	51				
Hispanic/Latino	60	59	64	57				
Pacific Islander	-	63	-	57				
Two or More Races	71.5	56	61.5	54				
White/Caucasian	66	58	43	56				
Special Education	-	55	-	55				
English Learners Current + Former	-	64	-	64				
English Learners Current	-	61	-	62				
Economically Disadvantaged	65	59	57.5	57				

AGP Growth Data**Math AGP Points Earned: 5/5****ELA AGP Points Earned: 5/5**

Groups	2019 Math AGP	2019 District Math AGP	2019 ELA AGP	2019 District ELA AGP	2018 Math AGP	2018 District Math AGP	2018 ELA AGP	2018 District ELA AGP
All Students	82.9	44.3	84.5	61.3				
American Indian/Alaska Native	-	28.1	-	68.4				
Asian	90.2	65.9	87	78.5				
Black/African American	-	27.5	-	44.2				
Hispanic/Latino	86.5	35.5	100	53.6				
Pacific Islander	-	47.2	-	59.7				
Two or More Races	92.7	47.1	85.7	66.2				
White/Caucasian	76.5	51.8	80.7	68.4				
Special Education	-	16.8	-	25.3				
English Learners Current + Former	-	32.7	-	48.3				
English Learners Current	-	17.3	-	28.1				
Economically Disadvantaged	85.7	33.3	85.7	50.3				

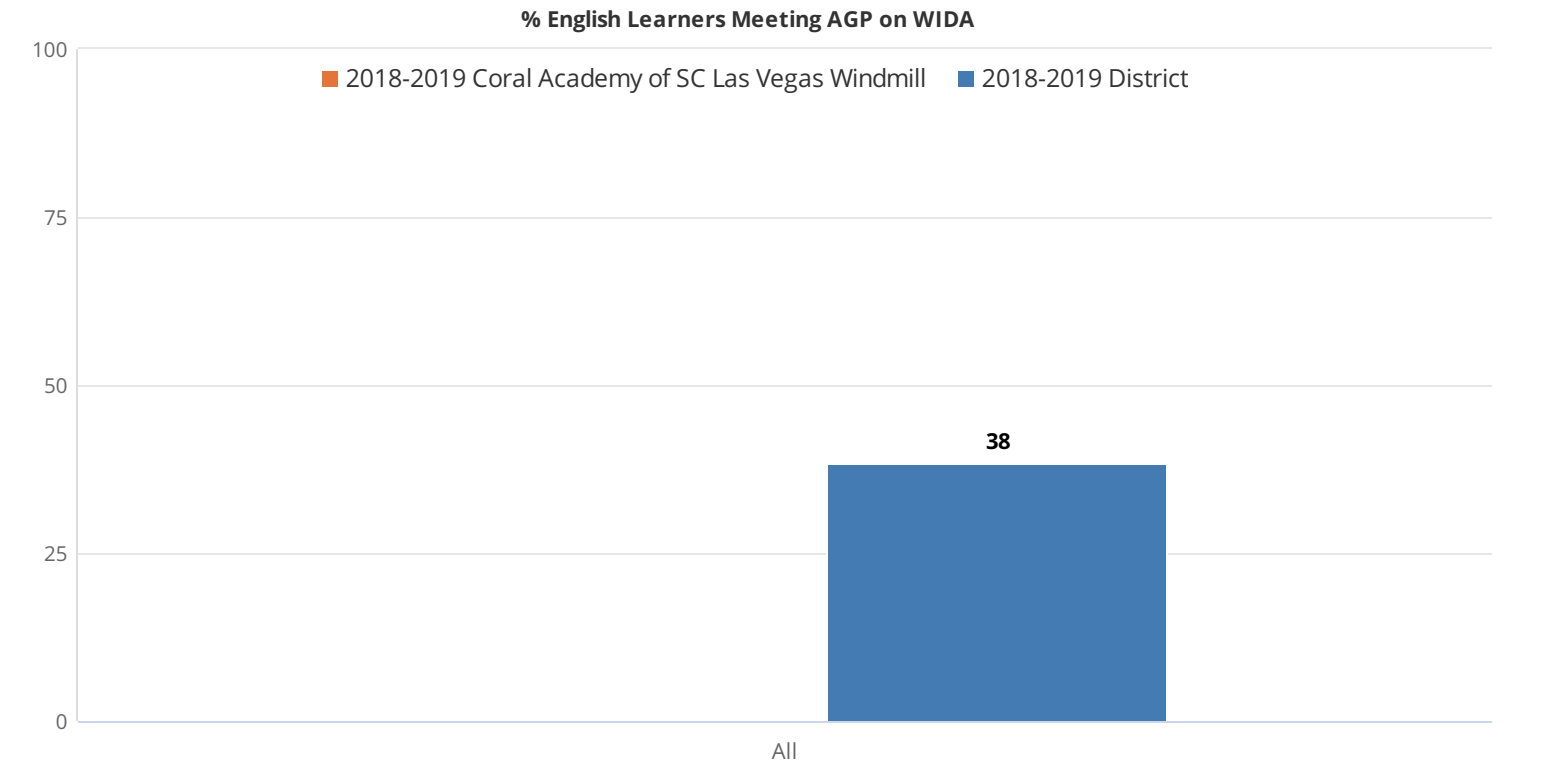
For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>

N/A

English Language

English Language Proficiency is a measure of English Learners (ELs) achieving English Language proficiency on the state English Language Proficiency assessment, WIDA. The NSPF includes Adequate Growth Percentiles (AGPs) to determine if ELs are meeting the goal toward English Language proficiency. Students meeting their growth targets should be on track to become English proficient and exit EL status in five years. Schools need to have ten records in the EL subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

English Language Points Earned: NA/10					
	2019 number of ELs Meeting AGP	2019 % of EL Meeting AGP	2019 % District	2018 number of ELs Meeting AGP	2018 % of EL Meeting AGP
ELPA	-	-	38.3		



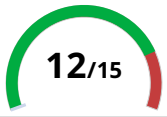
For additional information, please see <https://ngma.bighorn.doe.nv.gov/nvgrowthmodel/>



Closing Opportunity Gaps

Closing Opportunity Gaps is a measure of non-proficiency. This measure includes students who were non-proficient on the previous year's state assessment and determines if those students in the current assessment administration succeeded in meeting their AGP. This is a measure of gap between proficient and non-proficient students. Schools need to have ten records in the all-students subgroup to receive points. Any school with an assessed population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator.

Groups	Math AGP Points Earned: 10/10				ELA AGP Points Earned: 10/10			
	2019 % Meeting AGP Math	2019 % District Math	2019 % Meeting AGP ELA	2019 % District ELA	2018 % Meeting AGP Math	2018 % District Math	2018 % Meeting AGP ELA	2018 % District ELA
All Students	43.7	21.8	46.6	32.7				
American Indian/Alaska Native	-	25	-	64.7				
Asian	-	28.6	-	40.2				
Black/African American	-	15	-	22				
Hispanic/Latino	-	21.5	-	31.1				
Pacific Islander	-	21.1	-	23				
Two or More Races	-	19.8	-	32.8				
White/Caucasian	-	24.8	-	38.3				
Special Education	-	9.6	-	16.8				
English Learners Current + Former	N/A	N/A	N/A	N/A				
English Learners Current	-	12.5	-	22.1				
Economically Disadvantaged	-	19.5	-	29.1				

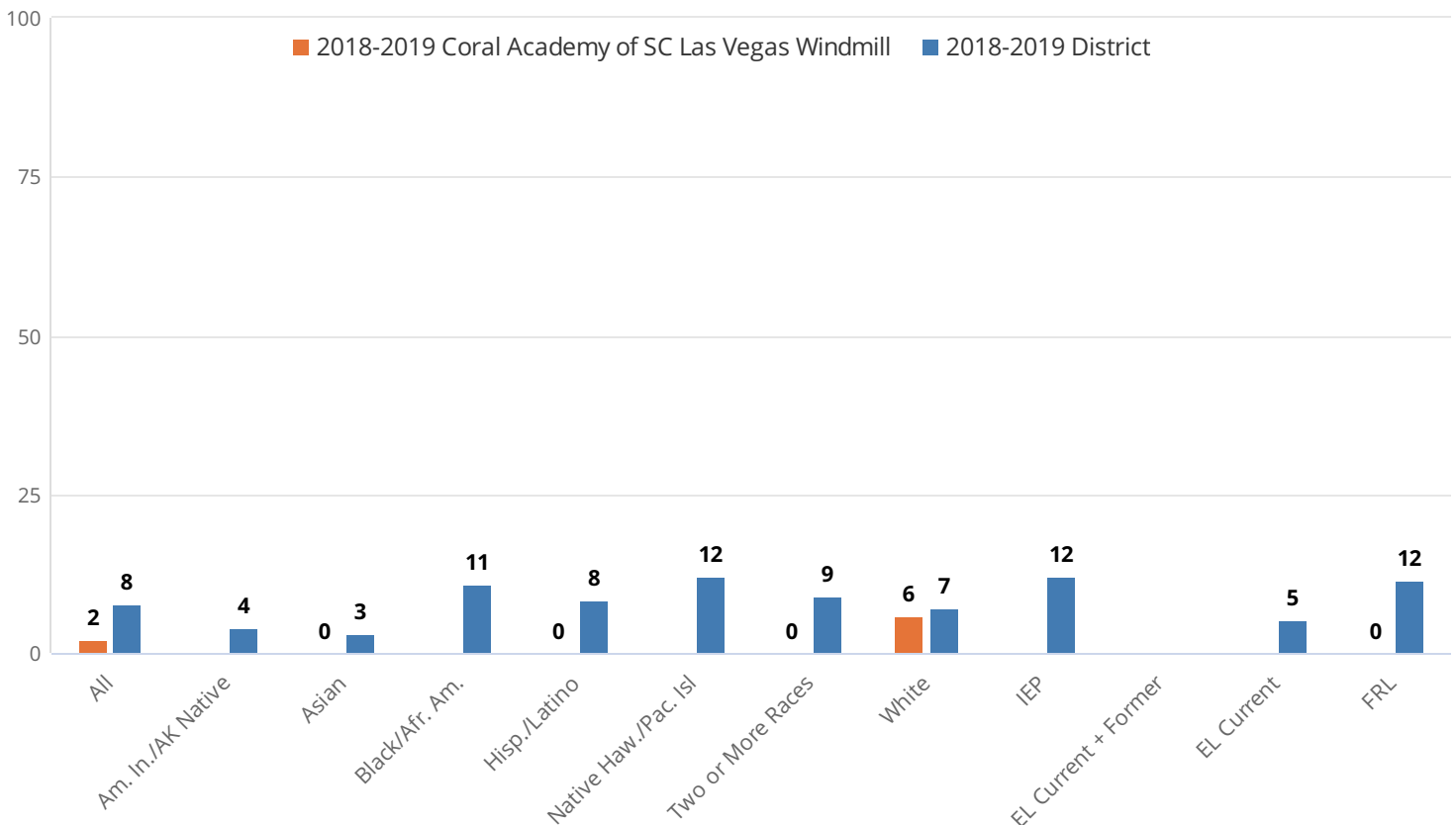
**Student Engagement**

Chronic Absenteeism, Academic Learning Plans, and NAC 389.445 8th Grade Credit Requirements are Measures of Student Engagement. Research shows that attendance is tied to student achievement. Chronic absenteeism is defined as missing 10 percent, or more, of school days for any reason, including excused, unexcused or disciplinary absences. Students who are absent due to school-sponsored activities are not considered absent for the purposes of this calculation. Schools that reduce their chronic absenteeism rate by 10 percent or more over the prior year may receive incentive points up to the maximum points possible. Academic Learning Plans reflect the percent of students at the school with an academic learning plan. Public schools, under NRS 388.165 and 388.205, are required to develop an academic learning plan for each student. The NAC 389.445 8th Grade Credit Requirements measure highlights the percent of grade eight students completing the required number of units for promotion to high school. Schools need to have ten records in the "all students" group to receive points. Any subgroup with a population less than ten will not be reported on the given Measures. Only students who have been enrolled at the school at least half the year will be included in the Measures in this Indicator, with the exception of the NAC 389.445 8th Grade Credit Requirements. Since this is a cohort calculation, all students are included in this Measure for accountability.

Chronic Absenteeism**Chronic Absenteeism Points Earned: 10/10**

Groups	2019 % Chronically Absent	2019 % District	2018 % Chronically Absent	2018 % District
All Students	2.3	7.9		
American Indian/Alaska Native	-	4.2		
Asian	0	3		
Black/African American	-	11		
Hispanic/Latino	0	8.4		
Pacific Islander	-	12		
Two or More Races	0	8.9		
White/Caucasian	6	7.2		
Special Education	-	12.1		
English Learners Current + Former	N/A	N/A		
English Learners Current	-	5.2		
Economically Disadvantaged	0	11.5		

Reducing Chronic Absenteeism by 10% bonus points: NA

Chronic Absenteeism Rate (%)



Student Engagement

Academic Learning Plans

Academic Learning Plans Points Earned 2/2

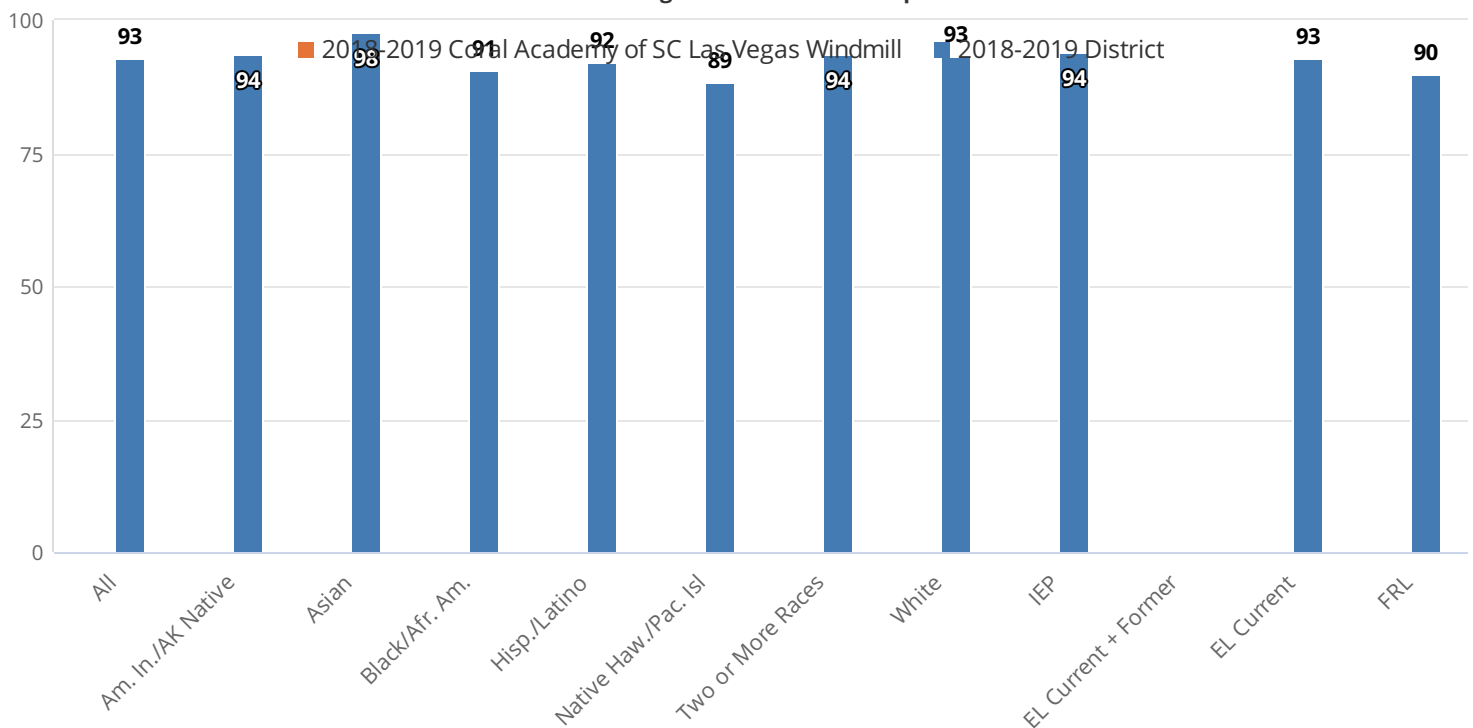
Groups	2019 % Academic Learning Plans	2019 % District	2018 % Academic Learning Plans	2018 % District
All Students	96.7	99.5		
American Indian/Alaska Native	-	100		
Asian	97	99.7		
Black/African American	-	99.2		
Hispanic/Latino	100	99.5		
Pacific Islander	-	99.5		
Two or More Races	100	99.7		
White/Caucasian	93.7	99.4		
Special Education	-	99.4		
English Learners Current + Former	N/A	N/A		
English Learners Current	-	98.5		
Economically Disadvantaged	94.7	99.4		

NAC 389.445 Credit Requirements

NAC 389.445 Credit Requirements Points Earned NA/3

Groups	2019 % Credit Requirements Met	2019 % District	2018 % Credit Requirements Met	2018 % District
All Students	N/A	92.7		
American Indian/Alaska Native	N/A	93.7		
Asian	N/A	97.9		
Black/African American	N/A	90.5		
Hispanic/Latino	N/A	92.2		
Pacific Islander	N/A	88.5		
Two or More Races	N/A	93.7		
White/Caucasian	N/A	93.2		
Special Education	N/A	93.9		
English Learners Current + Former	N/A	N/A		
English Learners Current	N/A	92.7		
Economically Disadvantaged	N/A	89.7		

% of Students Meeting 8th Grade Credit Requirements



'N/A' indicates that this population was not present. '*' indicates that the data was not available. '-' indicates data not presented for groups fewer than 10.

Attachment 14 – School Leader Training

The Executive Director, Mr. Ercan Aydogdu, will be responsible for coaching and training the new school leader. Central office staff, including the Chief Academic Officer, Director of Operations, Chief Financial Officer, and the Director of Human Resources, will provide the necessary support in all aspects for the school leader to be successful.

School Leader Selection Competency Rubric

Competency	Candidate 1	Candidate 2	Candidate 3	Candidate 4	Candidate 5
Communication					
Visibility					
Culture					
Focus					
Involvement in curriculum, instruction, and assessment					
Knowledge of curriculum, instruction, and assessment					
Resources					
Ideals/beliefs					
Outreach					
Monitoring/evaluating					
Input					
Situational awareness					
Discipline					
Affirmation					
Order					
Flexibility					
Relationships					
Optimizer					
Change agent					
Intellectual stimulation					
Contingent rewards					
Data-driven decision making					
Finance					
Knowledge about special needs					
Loyalty					
Ethics					
Triage partnering					
Professional development					
Balance					
(Points over 5 point)Total Scores:					

CASLV Schools Site Administrator Evaluation

Effective leadership means more than simply knowing what to do—it's knowing when, how, and why to do it. Effective leaders understand how to balance pushing for change while at the same time, protecting aspects of culture, values, and norms worth preserving. They know which policies, practices, resources, and incentives to align and how to align them with organizational priorities. They know how to gauge the magnitude of change they are calling for and how to tailor their leadership strategies accordingly. Finally, they understand and value the people in the organization. They know when, how, and why to create learning environments that support people, connect them with one another, and provide the knowledge, skills, and resources they need to succeed. This combination of knowledge and skills is the essence of balanced leadership.

The foremost purpose of evaluating administrative personnel is to improve student learning. The Mission of CASLV is to provide a rigorous college-prep, STEM-focused education through a challenging comprehensive curriculum, continuous assessment, and dedicated teachers, inspiring students to become the leaders of tomorrow. The CASLV Site Administrator evaluation process is designed to contribute to the school's pursuit of excellence in education and to help carry out the School's Mission Statement.

The Site Administrator evaluation policy applies to the Principal and Assistant Principals. For the purpose of the Administrator Evaluation, the person designated to serve in the role of evaluator is the Executive Director (ED), or qualified evaluator identified by the ED.

The Administrator Evaluation Policy assures the Governing Board and the community that quality education is a responsibility shared by all staff. The evaluation system also provides for specific and reasonable plans for improvement of Administrative staff performance if the performance of the Administrator requires improvement. Additionally, it provides evidence for termination of Administrative staff due to inadequate job performance.

The Purposes of the Evaluation

The administrator performance evaluation process will:

- Serve as a guide for Administrators as they reflect upon and improve their effectiveness as school leaders;
- Measure and support professional practice consistently and fairly;
- Focus the goals and objectives of the board as they support, monitor and evaluate their administrators;
- Guide professional development for administrators;
- Serve as a tool in developing coaching and mentoring programs for administrators.

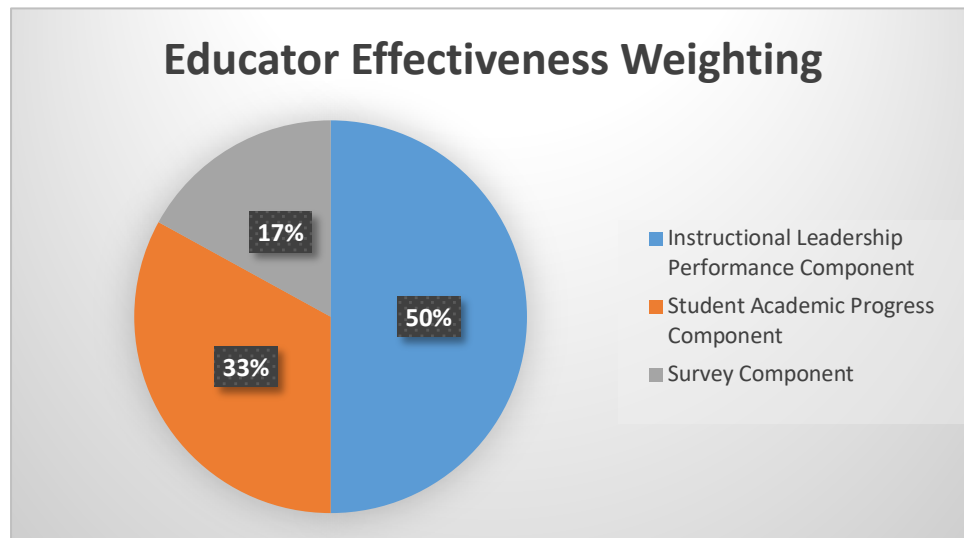
Summary of Components

CASLV's measuring effectiveness of the site administrator with these three components and percentages:

A. Instructional Leadership Performance Component	50%	(60 points)
B. Student Academic Progress Component	33%	(40 points)
C. Survey Component	17%	(20 points)

Framework for Principal Evaluation

Instructional Leadership	Student Academic Progress	Survey
The Interstate School Leaders Licensure Consortium (ISLLC) standards will be used for the performance evaluation	<ul style="list-style-type: none"> • SBAC / ACT /WIDA • NWEA MAP • Graduation Rate* 	<ul style="list-style-type: none"> • Parent Survey • Student Survey • Peer Review • Principal Self-Review
50%	33%	17%



INTERSTATE SCHOOL LEADERS LICENSURE CONSORTIUM (ISLLC) STANDARDS

Instructional Standards, Functions and Sample Evidence

The Interstate School Leaders Licensure Consortium (ISLLC) was developed in 2008 by the Council of Chief State School Officers in collaboration with the National Policy Board on Educational Administration. These standards help to define strong school leadership and serve as a guide to leaders so they may provide the necessary environment to promote the success of every student.

Standard 1: A school administrator is an educational leader who promotes the success of all students by facilitating the development, articulation, implementation, and stewardship of a vision of learning that is shared and supported by the school community. (Shared Vision)

Functions:

1. Collaboratively develop and implement a shared vision and mission
2. Collect and use data to identify goals, assess organizational effectiveness, and promote organizational learning
3. Create and implement plans to achieve goals
4. Promote and continue sustainable improvement
5. Monitor, evaluate, revise plans

Sample Evidence:

- school improvement plan
- teacher feedback
- meeting agendas
- school-home communications
- posted vision/goals statements
- student recognition activities
- calendar of events
- homework and attendance
- presentations to community
- development of annual goals
- reviews achievement data with
- implements targeted PD
- regularly reviews achievement data
- displays of student achievement
- discipline plans
- etc.

Standard 2: A school administrator is an educational leader who promotes the success of all students by advocating, nurturing, and sustaining a school culture and instructional program conducive to student learning and staff professional growth.

Functions:

1. Nurture and sustain a culture of collaboration, trust, learning and high expectations
2. Create a comprehensive, rigorous and coherent curricular program
3. Create a personalized and motivating learning environment for students
4. Supervise instruction
5. Develop assessment and accountability systems to monitor student progress
6. Develop the instructional and leadership capacity of staff
7. Maximize time spent on quality instruction

Attachment 14.3 – Administration Evaluation Tool

8. Promote the use of the most effective and appropriate technologies to support teaching and learning
9. Monitor and evaluate the impact of the instructional program

Sample Evidence:	
<ul style="list-style-type: none"> number / % of HE, E, D, IE teachers 	<ul style="list-style-type: none"> ensures teachers are reviewing and using data
<ul style="list-style-type: none"> review of observation reports 	<ul style="list-style-type: none"> meets with IEP teams
<ul style="list-style-type: none"> staff survey data 	<ul style="list-style-type: none"> assigns low performing students to E/HE teachers
<ul style="list-style-type: none"> staff memos, agendas, communications 	<ul style="list-style-type: none"> identifies gaps in achievement by various groups
<ul style="list-style-type: none"> In-house staff development PLC's calendars or monitoring schedules use of technology by students, staff 	<ul style="list-style-type: none"> master schedule facilities, advanced elective and core course enrollments AP offerings or equivalent

Standard 3: A school administrator is an educational leader who promotes the success of all students by ensuring management of the organization, operations, and resources for a safe, efficient, and effective learning environment.

Functions:

1. Monitors and evaluate the management and operational systems
2. Obtain, allocate, align and efficiently utilize the human, fiscal and technological resources
3. Promote and protect the welfare and safety of students and staff
4. Develop the capacity for distributed leadership
5. Ensure teacher and organizational time is focused to support quality instruction and student learning

Sample Evidence:

- | | |
|--|--|
| <ul style="list-style-type: none"> staff handbooks substitute handbook crisis plans newsletters phone or mail logs required reports- fire, safety etc. | <ul style="list-style-type: none"> use of technology to streamline... discipline procedures/handbook accreditation reports, follow thru promotes and protects instructional facility use etc. |
|--|--|

Standard 4: A school administrator is an educational leader who promotes the success of all students by collaborating with families and community members, responding to diverse community interests and needs, and mobilizing community resources.

Functions:

1. Collect and analyze data information pertinent to the educational environment
2. Promote understanding, appreciation and use of the community's diverse cultural, social and intellectual resources
3. Build and sustain positive relationships with families and caregivers

4. Build and sustain productive relationships with community partners

Sample Evidence:

- meeting agendas
- newsletters
- site councils/PTO
- student council involvement
- use of community resources
- balances differing needs- meetings, activities,
- creates a welcoming environment in the office
- décor reflects diversity of student body
- survey data analyzed/used
- etc.

Standard 5: A school administrator is an educational leader who promotes the success of all students by acting with integrity, fairness, and in an ethical manner.

Functions:

1. Ensure a system of accountability for every student's academic and social success
2. Model principles of self-awareness, reflective practice, transparency and ethical behavior
3. Safeguard the values of democracy, equity and diversity
4. Consider and evaluate the potential moral and legal consequences of decision-making
5. Promote social justice and ensures that individual student needs inform all aspects of schooling

Sample Evidence:

- extracurricular assemblies/events/activities
- diversity/culture recognition
- student handbook
- citizenship/civics opportunities
- maintain confidentiality
- school calendar of events
- accepts responsibility
- responds to challenges/handles dissent
- analyze attendance and discipline data with respect to equity issues

Standard 6: A school administrator is an educational leader who promotes the success of all students by understanding, responding to, and influencing the larger political, social, economic, legal, and cultural context.

Functions:

1. Advocate for children, families and caregivers
2. Act to influence local, LEA, state and national decisions affecting student learning
3. Assess, analyze and anticipate emerging trends and initiatives to adapt leadership strategies

Sample Evidence:

- interprets law, statute, policy
- maintains research/trend familiarity
- involvement in LEA
- sharing info w/PTO
- awareness of Board actions
- staff development for teachers
- newsletters and other communication
- meets with IEP teams
- participates in the Title I plan
- advocate for students and learning
- professional development for self
- etc.

Performance Classification Rubric

In judging or evaluating the instructional leadership performance, academic progress data and survey results, the evaluator will use a formula to determine the four performance classifications identified below.

Category	Definition as applied to overall ratings
Highly Effective	The principal consistently demonstrates the listed functions and other actions reflective of the leadership standards that are above and beyond stated expectations. Principals who perform at this level exceed goals and targets established for student performance and survey data indicates high levels of satisfaction. A Highly Effective rating means that the only areas for growth would be to expand on existing strengths and find innovative ways to apply them for the benefit of the school and LEA. Specific comments (i.e., evidence, explanation) are required for rating a principal as Highly Effective. A Highly Effective classification means that performance is excellent.
Effective	The principal demonstrates the listed functions reflective of the leadership standards most of the time and meets goals and any targets established for student performance and survey data. The indicator of performance delivered when classifying one as Effective is that performance is very good. While there are areas remaining that require further development, an Effective classification is indicative of a valued principal. Expectations for this level will be determined at the initial principal conference with the evaluator.
Developing	The principal sometimes demonstrates the listed functions reflective of the leadership standards and meets some of the goals and targets established for student performance and survey data. A Developing classification indicates that the employee performs well at times but requires more consistent performance overall. The principal demonstrates potential, but must focus on opportunities for improvement to elevate the performance in this standard.
In Effective	The principal rarely demonstrates the listed functions reflective of the Leadership Standards and meets few goals and targets for student performance and survey data. The demonstrated performance of this principal requires supervisory intervention. A rating of ineffective indicates that performance is unsatisfactory and the principal requires significant improvement. Specific comments (i.e., evidence, explanation) are required when rating a standard Ineffective.

OVERALL EVALUATION RATING SCALE

Overall Rating	less than 50%	51% - 69%	70% - 89%	90% - 100%
Rating	Ineffective	Developing	Effective	Highly Effective

Rubric for Evaluating CASLV Site Administrator

Standard 1: Shared Vision

A school administrator is an educational leader who promotes the success of all students by facilitating the development, articulation, implementation, and stewardship of a vision of learning that is shared and supported by the school community.

Functions	Level of Performance			
	Ineffective (1pt) <input type="checkbox"/>	Developing (6pt) <input type="checkbox"/>	Effective (9pts) <input type="checkbox"/>	Highly Effective (12pts) <input type="checkbox"/>
Shared Vision Using Data Creating Plans Promoting Improvement Monitoring	A "proficient" leader engages the stakeholders to reach consensus about vision, mission and goals. These become the basis for decisions, planning, budgeting and time allocation. Decisions are informed by data, research and best practices to identify the unique strengths and needs of students, gaps between current outcomes and goals, and areas for improvement.	The school's vision and mission as expressed in the school improvement plan have been developed with no evidence of the stakeholders involved. The school community is not involved in school improvement efforts.	The school's vision and mission as expressed in the school improvement plan have been developed with some of the stakeholders involved. Parts of the school community are involved in school improvement efforts.	The school's vision and mission as expressed in the school improvement plan have been developed with all of the stakeholders involved. The whole school community is involved in school improvement efforts.
	There is no plan in existence or not monitored and/or supported with necessary resources. The plan is not evaluated at the end of the year.	The plan is infrequently monitored and lacks supporting resources. The plan may not be evaluated at the end of the year.	The plan is monitored and supported with necessary resources. The plan may be evaluated at the end of the year.	The plan is regularly monitored and supported with necessary resources. The plan is evaluated and revised at the end of the year.
	An implementation plan has not been developed with objectives and strategies. Barriers to achieving the vision have not been identified and addressed.	There is limited school community involvement in school improvement efforts. An implementation plan has objectives and strategies. Few barriers to achieving the vision are identified and addressed.	An implementation plan has been developed with some objectives and strategies. Some barriers to achieving the vision are identified and addressed.	An implementation plan has been developed with objectives and strategies. Barriers to achieving the vision are identified and addressed.

Standard 2: Learning / Instruction

A school administrator is an educational leader who promotes the success of all students by advocating, nurturing, and sustaining a school culture and instructional program conducive to student learning and staff professional growth.

An “effective” leader fosters a strong, positive professional culture; sharing and distributing responsibilities across all components of the instructional system (curriculum, materials, pedagogy and student assessment). Learning opportunities are targeted to the vision and goals differentiated to meet the needs of students. A strong professional culture includes reflection and timely specific feedback that improves practice. Leaders engage in continuous inquiry.				
Functions	Level of Performance			
	Ineffective (1pt) <input type="checkbox"/>	Developing (6pt) <input type="checkbox"/>	Effective (9pts) <input type="checkbox"/>	Highly Effective (12pts) <input type="checkbox"/>

Culture Curriculum Program Learning Environment Supervision Accountability Technology	Expectations are not high for self, students and staff are not part of the school's culture. Most students and staff are rarely treated with fairness, dignity and respect. Organizational support systems are not aligned with resources	Expectations for self, students and staff are part of the school's culture. Most students and staff are treated with fairness, dignity and respect. Organizational support systems align some resources for student growth and development.	High expectations for self, students and staff dominate the school's culture. Most students and staff are consistently treated with fairness, dignity and respect. Organizational support systems effectively align resources for maximum student growth and development.
	Professional development does not address student-learning needs. Lifetime learning is not encouraged or modeled.	Professional development is rarely planned to consider student-learning needs. Lifetime learning is rarely encouraged.	Professional development is planned to consider student-learning needs. Lifetime learning is encouraged and modeled.
	Student learning is not supported by best practices, data and technologies are not used in teaching and learning. Barriers to student learning are not identified and addressed.	Student learning is occasionally supported by best practices, the use of data and technologies in teaching and learning. Barriers to student learning are rarely identified and addressed.	Student learning is consistently supported throughout the school by best practices, the use of data and technologies in teaching and learning. Barriers to student learning are systematically identified, classified and addressed.

Standard 3: Management

A school administrator is an educational leader who promotes the success of all students by advocating, nurturing, and sustaining a school culture and instructional program conducive to student learning and staff professional growth.

An "effective" leader ensures the success of all students and provides a high performing learning environment by efficiently and effectively aligning resources with vision and goals. The teaching and learning environment reflects an orderly management of resources: financial, human, time, materials, technology, and physical plant. Leaders address impediments to student and staff learning as they implement laws and policies to protect the civil and human rights and the safety of students and staff.				
Functions	Level of Performance			
	Ineffective (1pt) <input type="checkbox"/>	Developing (4pt) <input type="checkbox"/>	Effective (6pts) <input type="checkbox"/>	Highly Effective (8pts) <input type="checkbox"/>
Monitor/Evaluate Align Resources Welfare/Safety Distributed Leadership Focus Time	School operational and organizational systems do not support an instructional environment that is generally safe, healthy and supportive of learning. Fiscal resources are managed irresponsibly, inefficiently and ineffectively. School human, material, physical and time resources are often not managed to support school goals.	School operational and organizational environment is frequently ineffective to provide an instructional environment that is generally safe, healthy and supportive of learning. Fiscal resources are poorly managed responsibly. School human, material, physical and time resources are often not used to support school goals.	School operational and organizational systems provide an instructional environment that is generally safe, healthy and supportive of learning. Fiscal resources are managed responsibly. School human, material, physical and time resources are often focused on school goals.	School operational and organizational systems are managed efficiently and effectively and monitored regularly to provide an aesthetically pleasing and effective instructional environment that is generally safe, healthy and supportive of learning. Fiscal resources are managed responsibly, efficiently and effectively. All school human, material, physical and time resources are often managed to maximize organizational school goals.
	Some emerging trends and potential problems are rarely identified and confronted. Communication skills are ineffective in some segments of the school population.	Some emerging trends and potential problems are sometimes identified and confronted. Communication skills are inconsistent in some segments of the school population.	Some emerging trends and potential problems are identified and confronted. Communication skills are effective in some segments of the school population.	Emerging trends and potential problems are identified, studied and confronted. Communication skills are evident in throughout the school population.

Standard 4: Collaboration

A school administrator is an educational leader who promotes the success of all students by collaborating with families and community members, responding to diverse community interests and needs, and mobilizing community resources.

An "effective" leader incorporates the participation and views of families and stakeholders for important school decisions and activities. Leaders regard diverse communities as a resource and assist families and others in the community to support their children's learning.				
Functions	Level of Performance			
	Ineffective (1pt) <input type="checkbox"/>	Developing (4pt) <input type="checkbox"/>	Effective (6pts) <input type="checkbox"/>	Highly Effective (8pts) <input type="checkbox"/>
Data Use Community Involvement Respect for all Relationships	<p>Individuals and groups whose values and opinions may conflict are alienated. There are few or no collaborative partnerships for the school and community to participate in. Diversity is not pursued.</p> <p>The school does not communicate with the larger community. Few or no partnerships are established with area businesses, institutions of higher education and community groups. The school does not pursue positive media relations.</p>	<p>Tolerance is rarely given to individuals and groups whose values and opinions may conflict. The school and community participate minimally in collaborative ventures. Diversity is rarely acknowledged or valued. There is minimal visibility, involvement and communication with the larger community. Limited partnerships are established with area businesses, institutions of higher education and community groups. The school seeks positive media relations.</p>	<p>Tolerance is given to individuals and groups whose values and opinions may conflict. The school and community occasionally participate in collaborative ventures. Diversity is recognized and tolerated. The school is committed to involvement and communication with the larger community. One or more partnerships are established with area businesses, institutions of higher education and community groups. The school seeks positive media relations.</p>	<p>Credence is given to individuals and groups whose values and opinions may conflict. The school and community serve one another in collaborative ventures. Diversity is recognized and valued.</p> <p>The school is committed to high visibility and active involvement and communication with the larger community. Multiple partnerships are established with area businesses, institutions of higher education and community groups. The school develops and maintains effective media relations.</p>

Standard 5: Professionalism

A school administrator is an educational leader who promotes the success of all students by acting with integrity, fairness, and in an ethical manner.

An “effective” leader practices codes of conduct that reflect ethical personal conduct and fiscal responsibilities. Leaders remove barriers to high quality education. They hold high expectations of every student. With high stakes accountability effective leaders understand and address complex policies, leading from a position of caring and professional concern about students, and their learning, a culture of trust, openness and reflection about values and beliefs is modeled.				
Functions	Level of Performance			
	Ineffective (1pt) <input type="checkbox"/>	Developing (3pt) <input type="checkbox"/>	Effective (4pts) <input type="checkbox"/>	Highly Effective (5pts) <input type="checkbox"/>
Accountability Model Integrity Values Decision Making Social Justice	People are not treated fairly and respectfully. The principal demonstrates to the school community values and attitudes that discourage high levels of integrity. The principal ignores the impact of administrative practices on others. Legal and contractual obligations are violated. Laws and procedures are applied unfairly. The principal denies responsibility for some aspects of school operations. The principal violates the rights and confidentiality of students and staff.	People are often not treated fairly and respectfully. The principal demonstrates values and attitudes that rarely inspire the school community. The principal rarely considers the impact of administrative practices on others. Legal and contractual obligations may be partially unfulfilled. Laws and procedures are often applied unfairly or inconsistently. The principal occasionally denies responsibility for some aspects of school operations. The principal may not protect the rights and confidentiality of students and staff.	People are usually treated fairly and respectfully. The principal demonstrates values and attitudes that are acceptable to the school community. The principal occasionally considers the impact of administrative practices on others. Legal and contractual obligations are fulfilled. Laws and procedures are usually applied fairly. The principal occasionally denies responsibility for some aspects of school operations. The principal usually protects the rights and confidentiality of students and staff.	People are treated fairly and respectfully. The principal demonstrates values and attitudes that inspire the school community. The principal considers the impact of administrative practices on others. Legal and contractual obligations are fulfilled. Laws and procedures are applied fairly, wisely and considerately. The principal accepts responsibility for all aspects of school operations. The principal consistently protects the rights and confidentiality of students and staff.
	Does not demonstrate an awareness of professional ethics. The principal is not accepted as a role model and uses the influence of the office for personal gain. The principal closes the school to public observation.	Demonstrates minimal awareness of professional ethics. The principal is rarely viewed as a role model and occasionally uses the influence of the office for personal gain. The principal rarely opens the school to public observation.	Demonstrates an awareness of professional ethics. The principal examines professional values, serves as a role model and occasionally uses the influence of the office to enhance the educational program. The principal opens the school to public observation occasionally.	Demonstrates a personal code of ethics. The principal examines personal and professional values, serves as a role model and uses the influence of the office to enhance the educational program. The principal opens the school to public scrutiny.

Standard 6: Education System

A school administrator is an educational leader who promotes the success of all students by understanding, responding to, and influencing the larger political, social, economic, legal, and cultural context.

An “effective” leader sees schools and districts as part of a larger local, state and federal system that supports the success of all students. Professional relationships enable an effective leader to identify, respond to and influence issues, public awareness and policies.				
Functions	Level of Performance			
	Ineffective (1pt) <input type="checkbox"/>	Developing (3pt) <input type="checkbox"/>	Effective (4pts) <input type="checkbox"/>	Highly Effective (5pts) <input type="checkbox"/>
Advocate Influence Aware of Trends	<p>The school has no involvement with the environment in which schools operate and may be influenced on behalf of students and their families. No communication processes have been initiated among the school community concerning trends, issues and potential changes in the environment in which schools operate.</p> <p>Parts of the school community work within the framework of policies, laws and regulations enacted by local, state and federal authorities. The principal does not participate in shaping public policy on behalf of students. No lines of communication exist with decision makers outside the school community.</p>	<p>The school has limited involvement with the environment in which schools operate and is influenced on behalf of students and their families. Some communication processes have been initiated among the school community concerning trends, issues and potential changes in the environment in which schools operate.</p> <p>Parts of the school community work within the framework of policies, laws and regulations enacted by local, state and federal authorities. The principal may occasionally be unaware of public policy and its effect on students. Minimal lines of communication exist with decision makers outside the school community.</p>	<p>The school studies ways in which the environment in which schools operate may be influenced on behalf of students and their families. Communication processes have been initiated among the school community concerning trends, issues and potential changes in the environment in which schools operate.</p> <p>Parts of the school community works within the framework of policies, laws and regulations enacted by local, state and federal authorities. The principal may occasionally seek input to public policy on behalf of students. Some lines of communication exist with decision makers outside the school community.</p>	<p>The environment in which schools operate is influenced on behalf of students and their families. Communication occurs among the school community concerning trends, issues and potential changes in the environment in which schools operate.</p> <p>The school community works within the framework of policies, laws and regulations enacted by local, state and federal authorities. Public policy is shaped to provide quality education for all students. Lines of communication have been developed with decision makers outside the school community.</p>

Principal Self-Reflection Document

Principal _____ School _____ Date _____

Leadership Standards/Functions	Evidence
Vision a. Collaboratively develop/implement mission/goals b. collect/use data to assess effectiveness c. create/implement plans to achieve goals d. promote continued and sustainable improvement e. monitor, evaluate, revise plans	
Collaboration a. collect data pertinent to the educational environment b. promote understanding and use of cultural, social and intellectual resources c. build and sustain positive relationships with families d. build and sustain positive relationships with community	
Learning/Instruction a. culture of collaboration, trust, learning b. comprehensive, rigorous curriculum c. personalized, motivating environment for students d. supervise instruction e. accountability system/monitor progress f. develop instructional leadership and staff capacity g. maximize time for instruction h. promote use of technology i. monitor and evaluate instructional program	
Management a. monitor/evaluate the management and operations b. attach, obtain, allocate, align resources c. protect welfare and safety of students and staff d. develop capacity for distributed leadership e. ensure teacher and organizational time is focused on instruction/learning	
Grants/Fundraising a. showed initiative in achieving grant funding/resources through the # of grants submitted b. contributed to school funding/resources through fundraising opportunities	

Professionalism a. ensure system of accountability for every student's success b. model self-awareness, reflective practice, ethical behavior c. safeguard the values of democracy, equity and diversity d. consider moral and legal consequences of decisions e. promote social justice and student needs	
Education System a. advocate for children, families and caregivers b. act to influence local state and national decisions c. access, analyze, anticipate and adapt emerging trends	
School-Level Student Academic Progress Comments	
Survey Data Comments	

Principal Performance Based Annual Summative Evaluation Form

Principal _____ School _____ Date _____

LEADERSHIP STANDARDS S=Satisfactory NP=No Progress	S/NP	GENERAL COMMENTS ON LEADERSHIP	Possible Points	Points
1. Shared Vision/Collaboration			12	
2. Learning/Instruction			12	
3. Management			8	
4. Fundraising/Grants			8	
5. Professionalism			5	
6. Education System			5	
			Sub Total	/50

Student Academic Progress	Possible Points	Results	Points
Median Growth of Standardized Tests	18		
Enrollment at capacity/family retention	10		
ELL Reclassification	3		
School STAR Rating	2		
Sub Total			/33

Surveys	Possible Points	Results	Points
Parent Survey	6		
Student Survey	4		
Teacher Survey	6		
Principal Self-Reflection	1		
Sub Total			/17

Principal Performance Based Annual Summative Evaluation Form

Principal _____ School _____ Date _____

Areas of Recognition of Effort/Commendation:

Professional Development or Self Improvement:

Deficiencies to correct:

Principal Performance Classification: Component Summary

ISLLC Leadership Performance	/50 points
Student Academic Progress	/33 points
School Level and Survey Data	/17 points
Total points earned:	

Performance Classification Key:

Highly Effective: 90-100 points

Effective: 70-89 points

Developing: 51-69 points

Ineffective: <50 points

Performance Classification for this principal:

Principal Signature _____

Date _____

Evaluator Signature _____

The signature may not constitute agreement; only acknowledgment of the performance review and receipt of the evaluation.

Attachment 15 – Proposed Regional Director & Job Description

This not applicable because Coral Academy of Science Las Vegas already has an Executive Director in place. Mr. Ercan Aydogdu has been in the Executive Director for the CASLV since the start of the 2012-2013 school year. Mr. Aydogdu has overseen the growth of the network from 3 campuses to 6 campuses during his tenure.

Attachment 15 – Executive Director Job Description

Job Title: Executive Director

Reports to: Governing Board

Supervises: Campus Directors, Chief Accounting Officer, Human Resources Director, Chief Academic Officer

Primary Purpose/Function:

The Executive Director serves as chief executive of Coral Academy of Science Las Vegas and, in partnership with the Governing Board, is responsible for the success of Coral Academy of Science Las Vegas. Together, the Governing Board and Executive Director assure Coral Academy of Science Las Vegas' relevance to the community, the accomplishment of Coral Academy of Science Las Vegas' mission and vision, and the accountability of Coral Academy of Science Las Vegas to its diverse constituents.

The Governing Board delegates responsibility for management and day-to-day operations to the Executive Director, and s/he has the authority to carry out these responsibilities, in accordance with the direction and policies established by the Governing Board. The Executive Director provides direction and communication to the Governing Board as it carries out its governance functions.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

This list of Essential Duties and Responsibilities is not exhaustive and may be supplemented.

Legal Compliance

- Assures the filing of all legal and regulatory documents and monitors compliance with relevant laws and regulations.

Mission, Policy and Planning

- Helps to determine Coral Academy of Science Las Vegas' values, mission, vision, and short- and long-term goals.
- Helps to monitor and evaluate Coral Academy of Science Las Vegas' relevancy to the community, its effectiveness, and its results.
- Keeps the Governing Board fully informed on the condition of Coral Academy of Science Las Vegas and on all the important factors influencing it.
- Identifies problems and opportunities and addresses them; brings those which are appropriate to the Governing Board and/or its committees; and, facilitates discussion and deliberation.
- Informs the Governing Board and its committees about trends, issues, problems and activities in order to facilitate policy-making. Recommends policy positions.
- Keeps informed of developments in human services, not-for-profit management and governance, philanthropy and fund development.

Management and Administration

- Provides general oversight of all Coral Academy of Science Las Vegas activities, manages the day-to-day operations, and assures a smoothly functioning, efficient organization.
 - Assures program quality and organizational stability through development and implementation of standards and controls, systems and procedures, and regular evaluation.
 - Assures a work environment that recruits, retains and supports quality staff and volunteers. Assures process for selecting, development, motivating, and evaluating staff and volunteers.
 - Recommends staffing and financing to the Governing Board of Directors. In accordance with Governing Board action, recruits personnel, negotiates professional contracts, and sees that appropriate salary structures are developed and maintained.
-

Attachment 15 – Executive Director Job Description

- Specifies accountabilities for management personnel (whether paid or volunteer) and evaluates performance regularly.

Governance

- Helps the Governing Board articulate its own role and accountabilities and that of its committees and individual members, and helps evaluate performance regularly.
- Works with the Governing Board President to enable the Board to fulfill its governance functions and facilitates the optimum performance by the Board, its committees and individual Board members.
- With the Board President, focuses Board attention on long-range strategic issues.
- Manages the Governing Board's due diligence process to assure timely attention to core issues.
- Works with the Board officers and committee chairs to get the best thinking and involvement of each Board member and to stimulate each Board member to give his or her best.
- Recommends volunteers to participate in the Board and its committees.

Community Relations

- Facilitates the integration of Coral Academy of Science Las Vegas into the fabric of the community by using effective marketing and communications activities.
- Acts as an advocate, within the public and private sectors, for issues relevant to Coral Academy of Science Las Vegas, its services and constituencies.
- Listens to clients, volunteers, donors and the community in order to improve services and generate community involvement. Assures community awareness of Coral Academy of Science Las Vegas' response to community needs.
- Serves as chief spokesperson for Coral Academy of Science Las Vegas, assuring proper representation of Coral Academy of Science Las Vegas to the community.
- Initiates, develops, and maintains cooperative relationships with key constituencies.
- Works with legislators, regulatory agencies, volunteers and representatives of the not-for-profit sector to promote legislative and regulatory policies that encourage a healthy community and address the issues of Coral Academy of Science Las Vegas' constituencies.

Financing

- Promotes programs and services that are produced in a cost-effective manner, employing economy while maintaining an acceptable level of quality.
- Oversees the fiscal activities of the organization including budgeting, reporting and audit.
- Works with Governing Board to ensure financing to support short- and long-term goals.
- Assures an effective fund development program by serving as the chief development officer or hiring and supervising an individual responsible for this activity.
- Helps guide and enable the Governing Board, its fund development committee(s) and its individual Board members to participate actively in the fund development process.
- Helps the Governing Board and its development committee design, implement and monitor a viable fundraising plan, policies and procedures.
- Participates actively in identifying, cultivating and soliciting donor prospects.
- Assures the availability of materials to support solicitation.
- Assures the development and operation of gift management systems and reports for quality decision-making.

Physical Demands/Working Conditions:

This is a high-stress position based on full responsibility for Coral Academy of Science Las Vegas operations. Handles detailed, complex concepts and problems, balances multiple tasks simultaneously, and makes rapid decisions regarding administrative issues.

Plans and implements programs. Establishes strong and appropriate relationships with Board, committees, volunteers, staff, donors and clients. Develops smooth and constructive

Attachment 15 – Executive Director Job Description

relationships with executive colleagues, outside agencies, organizations and individuals.

Plans and meets deadlines. Maintains a flexible work schedule to meet the demands of executive management. Hours may be long and irregular.

Conveys a professional and positive image and attitude regarding ABC and the not-for-profit and for-profit sectors. Demonstrates commitment to continued professional growth and development.

Education and/or Experience:

A Bachelor's Degree is required with a minimum of five (5) years of experience in a school management position. As chief executive officer, this individual demonstrates critical competencies in four broad categories: commitment to results, business savvy, leading change, and motivating.

Commitment to results: The Executive Director is a systems thinker who is customer focused and goal driven. This individual identifies relevant information and helps transform this information into individual and organizational knowledge and learning. The chief executive is action oriented and innovative. S/he translates governing broad goals into achievable steps. S/he anticipates and solves problems and takes advantage of opportunities, is a self-starter and team player.

Business savvy: As Coral Academy of Science Las Vegas' leader, this position requires an individual with knowledge of and experience in management and administration. The position requires demonstrated experience in integrating and coordinating diverse areas of management.

- Knowledge in the following areas is required: education administration, human services, finance and personnel; oral and written communications; planning and evaluation; and governance.
- Some experience in the field of philanthropy, not-for-profit management and governance, and community relations is preferred. Some general knowledge of fund development is also preferred.
- A high level of personal skills is required to make formal, persuasive presentations to groups and to deal effectively with people from all segments of the community.
- The individual must be comfortable with diversity and respectful of a wide range of faiths, beliefs and experiences.

Leading change: The chief executive possesses the skills and implements the functions of a leader. S/he shares Coral Academy of Science Las Vegas' values, mission and vision. S/he consistently displays integrity, models behavior, develops people, and builds teams. This individual deals effectively with demanding situations and designs and implements interventions.

Motivating: The chief executive manages continuity, change and transition. This individual knows how to influence and enable others. S/he addresses the impact of attitude and action on the ABC and its participants.

Working Environment:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting, carrying, pushing, and/or pulling; and significant fine finger dexterity.

Generally, the job requires 50% sitting, 25% walking, and 25% standing. This job is performed in a generally clean and healthy environment.

AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER

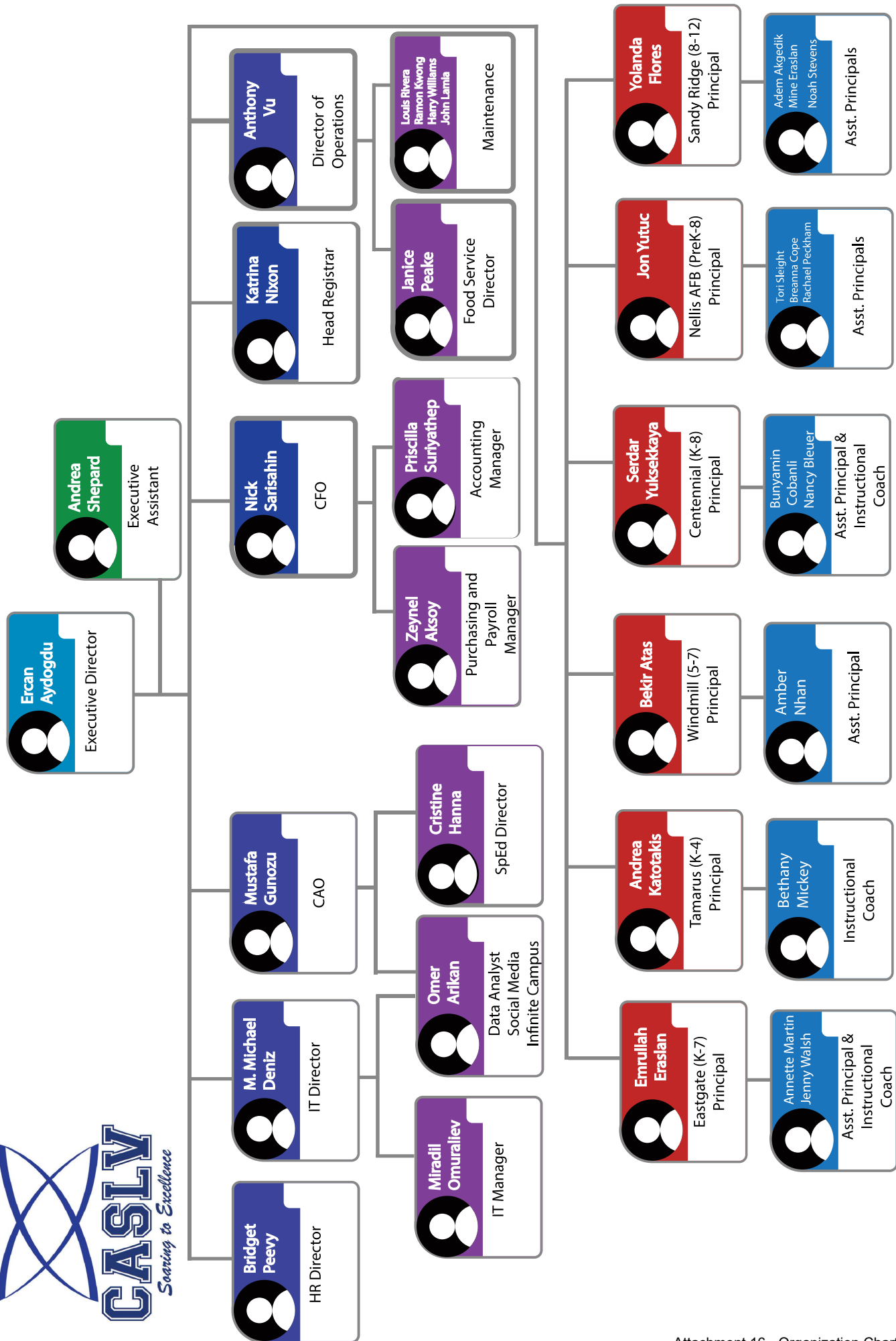
This employer does not knowingly discriminate on the basis of race, color, religion, sex, sexual

Attachment 15 – Executive Director Job Description

orientation, age, disability, or national origin.

Attachment 16 – Organization Charts

The current organization chart is attached. It reflects the central office and the other 6 campuses. With the proposed campus, the only change will be the addition of the seventh school to it. The structure would not change. An organization chart for the proposed campus is also included.



Attachment 16 – Proposed School Organization Chart



Attachment 17 – New Board Member Information Sheets & Statement of Assurances

This is not applicable because there will be no new board members added, as the current Governing Board will remain intact.

[illegible]

Attachment 18 - Incubation Year Planning Table

Using the table below, outline a detailed start-up plan as well specific organizational goals for the planning year (SY 21-22) to ensure that the school is ready for a successful launch in fall 2022. Feel free to add rows as needed. Note that the activity column should include detailed information regarding action items necessary to complete key tasks during the incubation year. For example, under operations you may have one work stream for 'Staffing'. This likely includes multiple activities such as finalized job descriptions, multiple recruitment methods, finalized salary ranges, hiring and onboarding.

2021-2022 Planning Year Milestones (SMART Goals) by Work Stream	Activity	Responsible Personnel	Milestone Date(s)
<i>INSTRUCTION</i>	<ul style="list-style-type: none"> Align curriculum K-12 at all campuses Professional development and training on curriculum implementation 	Executive Director, Chief Academic Officer, Instructional Coaches, Dean of Academics, Site Directors	Ongoing continued reflection and evaluation at least quarterly – August, November, February, May
<i>TALENT</i>	<ul style="list-style-type: none"> Attend job fairs Retain qualified staff Continued professional development for staff 	Executive Director, Human Resources Director, Site Directors, Chief Academic Officer	Ongoing continued reflection and evaluation at least quarterly – August, November, February, May
<i>OPERATIONS</i>	<ul style="list-style-type: none"> Ensure K-12 alignment with CASLV model Day-to-day facility management 	Executive Director, Site Directors, Chief Academic Officer, Director of Operations	Ongoing continued reflection and evaluation at least quarterly – August, November, February, May
<i>TECHNOLOGY</i>	<ul style="list-style-type: none"> Continued professional development around technology Continued technology advancements 	Executive Director, Chief Academic Officer, Site Directors, IT Manager	Ongoing continued reflection and evaluation at least quarterly – August, November, February, May

Attachment 18 - Incubation Year Planning Table

<i>FINANCE</i>	<ul style="list-style-type: none"> • Develop the school's annual budgets and financial forecasting 	Executive Director, Chief Financial Officer, Site Directors	Ongoing continued reflection and evaluation at least quarterly – August, November, February, May
<i>PARENT & COMMUNITY ENGAGEMENT</i>	<ul style="list-style-type: none"> • Continued development of engagement opportunities and partnerships 	Executive Director, Site Directors, Parent-Teacher Organization	February, March, April, May
<i>SCHOOL SYSTEMS & CULTURE</i>	<ul style="list-style-type: none"> • Ensure K-12 alignment with CASLV model 	Executive Director, Chief Academic Officer, Site Directors	Ongoing continued reflection and evaluation at least quarterly – August, November, February, May
<i>OTHER</i>			

Attachment 19 – CMO/EMO Agreement

This is not applicable as Coral Academy of Science Las Vegas is not affiliated with any CMO/EMO, and it does not plan to for the certain future.

Attachment 20 – Operation Execution Plan

Coral Academy of Science Las Vegas (CASLV) is a STEM-focused, college-prep public charter school that gives students in grades K-12 an opportunity to achieve their full potentials. The mission of CASLV is to provide a safe, rigorous college preparatory environment that promotes social responsibility and a culturally diverse community dedicated to becoming lifelong learners bound for success. CASLV currently serves over 3,700 students across the valley, with almost 5,000 students on its waitlist.

CASLV's stellar reputation, which speaks for itself, has only grown in magnitude since its inception. Having started off as a replication model of Coral Academy of Science - Reno (CAS), which is a renowned school in Northern Nevada, CASLV has raised the bar even higher by adding more components to its already rigorous education programs. CASLV is accredited by the leading accreditation institution, AdvancED.

CASLV's faculty and staff are dedicated to challenging all students academically, instilling college awareness at all grade levels, and motivating them towards STEM careers by providing the necessary tools to help develop 21st century and leadership skills.

CASLV's new campus process guarantees the continuation of CASLV's extraordinary success and includes the following:

- **Proven educational program:** The same successful educational model with all aspects will be implemented at the new location. Feedback from school administration, parents and students and later from the school staff may cause other site-specific programs to develop.
- **CASLV Central Office support and Supervision:** CASLV central office will supervise every step of the startup and program implementation at the new campus. CASLV has a proven replication model at multiple locations in Nevada.
- **Seed administrators and teachers to ensure successful replication:** As previously done at already replicated Coral Academy schools, some existing administrators and teachers at current schools will be transferred to the newly opened site to implement the educational program at the new Henderson campus. In order to facilitate a smooth transition and long-term sustainability, the central office will transfer some of its core teaching faculty and administration to the new campus. This strategy has been successful in effectively instituting CASLV's proven educational model.
- **Proven human resources management:** CASLV central office will handle teacher recruitment for the new campus.
- **Professional training:** A thorough professional development program will be incorporated.
- **Weekly coordination meetings:** School principals and central office staff will hold weekly meetings to oversee the entire replication process.

Executive Director and Chief of Academics will make sure that new campus director and instructional coaches are replicating the curriculum and the program of the current campuses. The school leader and instructional coach will be responsible for carrying the current curriculum and programs to recruited teachers and office staff and they will continue providing instructional guidance and support year round. Formal and informal professional development for both returning and new staff will be required and be focused on schools mission, vision, curriculums and developing programs. This will

Attachment 20 – Operation Execution Plan

be developed and organized by the Chief Academic Officer, Instructional Coaches, Site Directors, and multi school collaboration to ensure student success and academic achievement.

As we continue to grow, our CASLV administrative team also grows. We are recruiting additional members to our central office team with high education and experienced backgrounds. We are training all team members first for school mission, vision, curriculum, programs and expectations. Then team members continue to attend city, state- and nation-wide conferences and professional development programs to keep up with the ongoing developments. The Executive Director and Governing Board are also working on additional options of reimbursing the cost of admin team's professional development courses.

In terms of other operational services, please review the following:

Emergency Response

Campuses, staff and students prepare for emergencies consistently. Prior to the start of each school year, staff is trained on how emergency procedures in the event if one occurs. Emergency drills take place monthly to ensure that protocols are sharp among staff and students. CASLV has created a crisis management response plan for emergencies, which is submitted annually to the State Public Charter School Authority. This plan is included as Appendix C.

Facilities maintenance (including janitorial and landscape maintenance)

The facilities maintenance will be overseen by campus leadership and the Director of Operations. There will be a few facets to succeeding in this:

- CASLV will contract with the existing network vendor for the campus' nightly janitorial services each night of the week.
- CASLV will hire internal candidates for their daytime janitorial services.
- CASLV will hire internal candidates for the maintenance position.
- CASLV contracts with the existing network landscape vendor for its landscape maintenance services.

Food Service

CASLV will participate in the National School Lunch Program (NSLP). CASLV will work closely with the Department of Agriculture to apply the standards of the National School Lunch Program. At the direction of the Director of Operations and Food Services Director, the school will follow the guidelines of the Department of Agriculture to choose a vendor who can provide meals at or below the cost of the federal reimbursement rate. A plan will be developed for lunch meals needed during field trips and athletic events. Parents will have the opportunity to purchase meals two weeks ahead of time using an online portal.

Purchasing processes

All purchasing procedures are located in the CASLV Accounting Manual. It is attached as

Attachment 20 – Operation Execution Plan

Appendix A.

Safety and security (include any plans for onsite security personnel)

The new Henderson campus will be included in the support that CASLV are already has providing from the Central Office. This includes contracting with vendors to provide for onsite security systems and any personnel as needed.

School health and nursing services

The school provides health services to all students identified in need of such services. Upon determination of the number of students who are enrolled who require health services, school administration and staff will determine the extent of the services needed at the new campuses. At other CASLV campuses, there is one registered nurse onsite. CASLV has developed a nurse training book, which is included as Appendix D.

Professional development will be provided to the new faculty and staff on the administration of first aid and CPR. Select staff will be Crisis Prevention Institute (CPI) trained. A FASA (First Aid and Safety Assistant) will be responsible for planning and carrying out health examinations required by law. In accordance with NRS 392.420, a licensed school nurse will be contracted to train the FASA. A training contract is not available at this time, but will be provided to the Authority upon its finality.

State required examinations will be conducted by the FASA as follows. Students will be screened for auditory and visual problems in Kindergarten, third grade, and sixth grade. Scoliosis screenings will be held in seventh grade. Height and weight evaluations will be conducted in fourth and seventh grade. The FASA will be responsible for notifying the parents/guardians of any student who has a problem in the visual, auditory, height and weight, or scoliosis screenings. Pursuant to NRS 392.420(9), the FASA will also report these findings to the State Health Officer, in the format prescribed by the State Health Officer.

Transportation

CASLV will not provide daily transportation for the students to and from school. The school intends to help facilitate a forum where parents/guardians of students, who are interested in creating carpooling groups, can communicate. The school will work to develop a transportation plan so that students who are economically disadvantaged can have equal access to the school. This may involve fundraising, a liaison to connect families with a carpool, providing bus passes for public transportation, and other options. Should the school plan field trips and/or athletic events, a plan will be developed to accommodate transportation needs such as contracting with a charter bus company.

Centennial Hills Campus 7951
Deer Springs Way Las Vegas, NV
89131 702-685-4333

Central Office
8965 S. Eastern Ave. Suite 280 Las
Vegas, NV 89123
702-776-6529 | 702-776-6569 (Fax)

Nellis AFB Campus
42 Baer Dr. NAFB,
Las Vegas, NV 89115
702-643-5121 | 702-643-5138 (Fax)



Sandy Ridge Campus 1051
Sandy Ridge Ave. Henderson,
NV 89052
702-776-8800 | 702-776-8803 (Fax)

Tamarus Campus 8185
Tamarus St. Las Vegas, NV
89123
702-269-8512 | 702-269-3258 (Fax)

Windmill Campus
2150 Windmill Pkwy.
Henderson, NV 89074
702-485-3410 | 702-722-2718 (Fax)

CORAL ACADEMY OF SCIENCE LAS VEGAS

Attachment 21 – Budget Narrative

The budget created for Coral Academy of Science Las Vegas includes per-pupil revenue assumption of \$7185 for the 2021-2022 fiscal year operation, with an estimated 1% increase each subsequent year thereafter. Coral Academy of Science Las Vegas has presented a fiscally conservative budget for the 5 years operation.

S&P Global Ratings assigned its” BBB-“rating to Public Finance Authority, Wis’ series 2018 education revenue bonds issued for Coral Academy of Science Las Vegas (CASLV). At the same time, S&P Global Ratings affirmed it’s “BBB-“rating on the authority’s existing bonds issued for CASLV. The outlook all ratings is stable.

S&P assessed CASLV’s enterprise profile as strong, characterized by its solid demand with a robust waitlist, growing enrollment, excellent academics, and stable management team. According to S&P report, CASLV’s financial performance can be characterized by a consistently positive operating margin’s and sufficient pro-forma lease-adjusted MADS coverage. The school also budgets conservatively each year, often stressing expenses and understanding revenue to generate positive operations at fiscal year-end.

CORAL ACADEMY OF SCIENCE LAS VEGAS
New Campus

1850

Tentative Budget

FY2023

	3	Proje	Reve	Progr	Func	Objec	
DSA	100	201	3110				13,425,172.50
Revenue Limit							13,425,172.50
SPED- IDEA Part B	280	639	4500				101,805.32
NSLP -Lunch	290	802	4500				50,000.00
Federal Revenue							151,805.32
Fundraising	100	000	1903				35,484.93
Donations	260	000	1920				94,626.47
Local Revenue							130,111.40
Total Revenues							13,707,089.22
Salaries- Instruction						0101	4,892,827.46
Salaries- Teacher- Substitutes						0103	52,044.56
Salaries- Licensed Admin						0104	465,161.98
Salaries- Other Licensed Support Staff						0106	429,234.20
Certified							5,839,268.21
Salaries- Para-Professional						0102	243,978.75
Salaries- Non-Licensed Admin						0105	310,279.26
Salaries- Classified/Support Staff						0107	878,870.82
Salaries- Classified/Support Staff						0109	-
Classified							1,476,122.70
Total Salaries							7,315,390.91
Group Insurance						0210	745,420.05
FICA						0220	9,586.61
PERS						0230	1,409,524.26
Medicare						0240	105,270.53
Staff Tuition Reimbursement						0250	18,925.29
Unemployment						0260	94,087.10
Worker's Comp						0270	16,559.63
Total Benefits							2,399,373.49
Total Personnel Expenses							9,714,764.40
Classroom (1000)							
Purchased Educational Services	100	000		100	1000	0320	80,432.50
Training and Development Provided by third party	100	000		100	1000	0330	4,731.32
Support Services- General Administration (2300)							
Legal Services	100	000		100	2300	0310	47,313.24
Sponsorship Fee 1.5%	100	201		100	2300	0591	201,378.00
Official/Administrative Services	100	000		100	2500	0310	5,710.59
Other Professional Services	100	000		100	2500	0340	128,147.90
Equipment Rental & Lease	100	000		100	2500	0442	59,141.55
Postage	100	000		100	2500	0531	5,847.92
Telephone - Land line	100	000		100	2500	0533	10,882.04
Data Communications - Internet	100	000		100	2500	0535	11,828.31
Advertising	100	000		100	2500	0540	4,731.32
Operation and Maintenance of Plant (2600)							
Other Specialized Services	100	000		100	2600	0360	11,828.31
Utilities (Water/Sewer)	100	000		100	2600	0411	85,163.83
Waste Disposal Service (Utilities)	100	000		100	2600	0421	33,119.27
Janitorial / Custodial Services	100	000		100	2600	0422	143,430.08
Building Repair & Maintenance	100	000		100	2600	0430	47,313.24
Building Repair & Maintenance- Outside Grounds	100	000		100	2630	0430	14,193.97
Repair & Maintenance of Equipment	100	000		100	2600	0431	25,000.00
Security/Alarm Service	100	000		100	2600	0433	21,290.96
Umbrella/Property Insurance	100	000		100	2600	0520	61,507.21
Transportation (2700)							
Transportation	100	000		100	2700	0510	23,787.68
Transportation	100	000		910	2700	0510	7,096.99
Special Education -IDEA							
Professional Educational Services -SPED- Speech Pathology/Psychologist/C	280	639		200	2100	0320	101,805.00
Total Purchased Services							1,135,681.22

Attachment 22 - Proposed School Financial Plan

Classroom (1000)							
Classroom Supplies	100	000		100	1000	0610	231,834.86
Textbook & Curriculum	100	000		100	1000	0641	94,626.47
Supplies-Technology-Software- Classroom	100	000		100	1000	0650	47,313.24
Supplies/Equip-Info Tech Related- Class	100	000		100	1000	0652	47,313.24
Web-Based Curriculum	100	000		100	1000	0653	16,559.63
Support Services- Students (2100)							-
Yearbook	100	000		910	2100	0610	7,096.99
General Supplies - Sports	100	000		920	2100	0610	8,516.38
General Supplies - Other Student Activities	100	000		910	2100	0616	7,096.99
General Supplies -School Admin	100	000		100	2400	0610	18,925.29
Central Services (2500)							-
Central Services Supplies	100	000		100	2500	0610	23,656.62
Supplies/ Equipment Non-info Technology (Under \$5000)	100	000		100	2500	0612	7,096.99
Supplies-Technology-Software - Central Services	100	000		100	2500	0650	4,945.53
Operation and Maintenance of Plant (2600)							-
General Supplies -Operational	100	000		100	2600	0610	23,656.62
Natural Gas	100	000		100	2600	0621	7,096.99
Electricity	100	000		100	2600	0622	141,939.71
Food Service Operations (3100)							-
Food Service Supplies	100	000		100	3100	0610	
Food (for school food service Program)	290	000		100	3100	0630	50,000.00
Supply-Tech-Software	290	802		100	3100	0650	
Total Books & Supplies							737,675.55
Total Capital Outlay							-
Interest-Debt Service-Bond	100	000		100	5000	0832	1,720,751.18
Total Other Outgo							1,720,751.18
Total Expenditures							13,308,872.35
Net Income							398,216.88

Network Level Budget with the New Campus						
Fiscal Year Ending June 30	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Projected FY2025-26	Projected FY2026-27	
REVENUE						
Federal Support	\$ 3,185,938	\$ 3,185,938	\$ 3,185,938	\$ 3,185,938	\$ 3,185,938	
State Sources	\$ 41,182,624	\$ 41,594,450	\$ 42,010,394	\$ 42,430,498	\$ 42,854,803	
Donations / Fundraising	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	
Other Income	\$ 347,800	\$ 347,800	\$ 347,800	\$ 347,800	\$ 347,800	
Total Revenue	\$ 45,016,362	\$ 45,428,188	\$ 45,844,132	\$ 46,264,236	\$ 46,688,541	
EXPENSES						
Certified Salaries	\$ 20,164,290	\$ 20,365,933	\$ 20,569,592	\$ 20,775,288	\$ 20,983,041	
Classified Salaries	\$ 4,579,083	\$ 4,624,873	\$ 4,671,122	\$ 4,717,833	\$ 4,765,012	
Benefits	\$ 7,470,625	\$ 7,545,331	\$ 7,620,785	\$ 7,696,992	\$ 7,773,962	
Material and Supplies	\$ 2,649,420	\$ 2,675,914	\$ 2,702,673	\$ 2,729,700	\$ 2,756,997	
Services and Operation Expenses	\$ 3,231,685	\$ 3,264,002	\$ 3,296,642	\$ 3,329,608	\$ 3,362,904	
Operating Lease	\$ 1,204,380	\$ 1,228,468	\$ 1,253,037	\$ 1,278,098	\$ 1,303,660	
Bond-Debt Service	\$ 3,793,449	\$ 3,793,449	\$ 3,793,449	\$ 3,793,449	\$ 3,793,449	
Depreciation	\$ 837,969	\$ 837,969	\$ 837,969	\$ 837,969	\$ 837,969	
Total Expenses	\$ 43,930,901	\$ 44,335,939	\$ 44,745,269	\$ 45,158,938	\$ 45,576,994	
Net Revenue	\$ 1,085,461	\$ 1,092,249	\$ 1,098,863	\$ 1,105,298	\$ 1,111,547	

Budgeted

Attachment 24 – CMO/EMO Replication Data

This is not applicable as Coral Academy of Science Las Vegas is not affiliated with any CMO/EMO. Likewise, it will not be expanding to any other state as all campuses are in the Las Vegas Valley.

	<u>FY2014-2015</u>	<u>FY2015-2016</u>	<u>FY2016-2017</u>	<u>FY2017-2018</u>	<u>FY2018-2019</u>	<u>FY2019-2020</u>
REVENUES						
State and Federal Sources	\$ 9,647,387.00	\$ 9,943,824.00	\$ 17,656,567.00	\$ 22,526,987.00	\$ 28,965,238.00	\$ 32,140,461.00
Donations/Fundraising	\$ 62,231.00	\$ 86,284.00	\$ 210,453.00	\$ 221,902.00	\$ 350,157.00	\$ 304,208.00
Other Income	\$ 1,286,341.00	\$ 854,947.00	\$ 2,211,769.00	\$ 1,119,604.00	\$ 1,294,131.00	\$ 638,952.00
Total Revenue	\$ 10,995,959.00	\$ 10,885,055.00	\$ 20,078,789.00	\$ 23,868,493.00	\$ 30,609,526.00	\$ 33,092,303.00
EXPENSES						
Instruction	\$ 5,378,546.00	\$ 6,210,312.00	\$ 11,008,901.00	\$ 13,627,707.00	\$ 15,993,957.00	\$ 18,017,231.00
Support Services	\$ 594,645.00	\$ 720,891.00	\$ 1,516,992.00	\$ 1,457,653.00	\$ 1,733,697.00	\$ 2,303,030.00
Administration	\$ 1,404,052.00	\$ 1,670,165.00	\$ 2,816,942.00	\$ 3,863,879.00	\$ 4,392,481.00	\$ 4,589,071.00
Operation and maint. Of plant	\$ 1,209,107.00	\$ 1,323,479.00	\$ 2,335,912.00	\$ 2,544,032.00	\$ 3,231,218.00	\$ 3,424,953.00
Debt Service	\$ 572,535.00	\$ 503,119.00	\$ 495,969.00	\$ 1,558,205.00	\$ 2,861,784.00	\$ 2,067,927.00
Depreciation	\$ 364,836.00	\$ 354,538.00	\$ 393,425.00	\$ 511,872.00	\$ 767,297.00	\$ 837,969.00
Total Expenses	\$ 9,523,721.00	\$ 10,782,504.00	\$ 18,568,141.00	\$ 23,563,348.00	\$ 28,980,434.00	\$ 31,240,181.00
Increase in Net Position	\$ 1,472,238.0	\$ 102,551.0	\$ 1,510,648.00	\$ 305,145.0	\$ 1,629,092.00	\$ 1,852,122.00

Coral Academy of Science Las Vegas

ACCOUNTING MANUAL

Approved by: _____ Date: _____
Ercan Aydogdu - Executive Director

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Accounting Manual

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General & Administrative

1. G&A101 Chart Of Accounts
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3. G&A103 Travel And Entertainment
4. G&A104 Management Reports
5. G&A105 Period-End Review & Closing
6. G&A106 Controlling Legal Costs
7. G&A107 Taxes And Insurance
8. G&A108 Property Tax Assessments
9. G&A109 Confidential Information Release
10. G&A110 Document Control
11. G&A111 Fax and E-mail Signatures Accepted
12. G&A112 Maintenance Requests
13. G&A113 Electronic Backup of Accounting Information
14. G&A114 Political Intervention
15. G&A115 Accrued Liabilities
16. G&A116 Notes Payable
17. G&A117 Financial and Tax Reporting
18. G&A118 Budgeting
19. G&A119 Insurance
20. G&A120 Supplies
21. G&A121 School Site Accounting
22. G&A122 Fraud Reporting & Whistleblower

Cash

23. CSH101 Cash Boxes
24. CSH102 Cash Receipts And Deposits
25. CSH103 Problem Checks
26. CSH104 Wire Transfers
27. CSH105 Check Signing Authority
28. CSH106 Check Matters
29. CSH107 Bank Account Reconciliations
30. CSH108 Inter-Account Bank Transfers
31. CSH109 Journal Entries and Reclassification Entries
32. CSH110 Petty Cash Purchases
33. CSH111 Credit Cards and Debit Cards
34. CSH112 Intercompany Receivables and Payables (Due To/Due From)
35. CSH113 Financial Reserves

Fixed Assets

36. INV101 Fixed Asset Control and Leases
37. INV102 Fixed Asset Capitalization & Depreciation

Revenue

- 38. REV101 Sales Receipt Processing
- 39. REV102 Invoicing And Accounts Receivable
- 40. REV103 Progress Billing
- 41. REV104 Account Collections
- 42. REV105 Revenue Recognition – Grants and Contributions
- 43. REV106 Gifts-In-Kind
- 44. REV107 Restricted Funds

Purchasing

- 45. PUR101 Vendor Selection
- 46. PUR102 General Purchasing
- 47. PUR103 Receiving And Inspection
- 48. PUR104 Accounts Payable And Cash Disbursements
- 49. PUR105 Prepaid Expenses
- 50. PUR106 Reimbursements
- 51. PUR107 Meals, Refreshments, and Gifts
- 52. PUR108 Employee Relocation Expenses

1.0 PURPOSE

The purpose of this Accounting manual is to document the principles and policies governing our organization's accounting practices.

The principles and policies provide:

- A foundation for a system of internal controls
- Guidance in current financial activities
- Criteria for decisions on appropriate accounting treatment.
- Accounting officers with direction and guidance in connection with those accounting transactions, procedures, and reports that should be uniform throughout the Organization.

When consistently applied throughout the organization, these principles and policies assure that the various financial statements issued by the organization accurately reflect the results of the organization's operations.

Internal controls provide a system of checks and balances intended to identify irregularities, prevent waste, fraud and abuse from occurring, and assist in resolving discrepancies that are accidentally introduced in the operations of the business.

All additional departmental or functional policies and procedures written should conform to and parallel the policies in this manual. All changes to policies and procedures are required to be reviewed to ensure that there are no conflicts with the policies stated in this Accounting Manual.

CASLV Staff Bound by these Policies and Procedures

All Coral Academy of Science Las Vegas staff ("CASLV"), (also referred to throughout this manual as the, "Organization") staff members are bound by the policies herein and any deviation from established policy is prohibited. Violation of these policies and procedures is subject to disciplinary action as established and approved by the Board of Directors. The CASLV Human Resources Policies and Procedures shall take precedence over any conflict existing between this manual and the personnel policies.

Official Approval of Accounting Manual

The contents of this manual were approved as official policy of CASLV by the CASLV Board of Directors. All revisions/amendments are approved by the CASLV Board of Directors and the date of the Board's approval is listed on the cover page of this manual and entitled "Revisions/Amendments". However, exhibits to this manual may be revised without Board approval as they are identified as "technical changes"; i.e., chart of account additions or deletions, revisions to internal office procedures, etc.

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2.0 SCOPE

The Accounting Manual is an official directive of the Executive Director. It is published and maintained by the Director of Finance as part of the general responsibility for organization accounting policy assigned to the office of the Director of Finance.

2.1 RESPONSIBILITY

The policies stated in this manual apply to all operations and activities at our organization. It is the responsibility of all department managers to help implement and maintain the procedures required by this manual and to ensure all processes conform to these requirements.

It is the responsibility of all employees to follow procedures that implement these policies and to help strive for continuous improvement in all activities and processes of our organization.

The goal is to make the Manual as clear and useful as possible. All users are encouraged to contact the Organization's Director of Finance with any suggestions for revising or improving the Manual.

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MANAGEMENT RESPONSIBILITY

The accounting department is headed by the Director of Finance (DF).

3.0 ACCOUNTING ORGANIZATION

The accounting department is organized into two main responsibilities: Accounting and Finance.

3.1.1 Accounting Department Organization Chart

The organization's organizational framework provides the foundation for coordinating and administering the accounting management system. A description of the roles and responsibilities applicable to the accounting and operations staff are maintained by management.

3.1.2 Director of Finance Responsibilities

Director of Finance responsibilities are focused on overseeing the Finance function, monitoring internal controls, refinancing debt, raising capital, debt and or equity appropriations, cash management, Treasury investments, fund balances, and management activities.

The Director of Finance is responsible to the Executive Director for all long-range financial matters for both Coral Academy of Science Las Vegas and its Charter Schools and to establish organization-wide financial and administrative objectives, policies, programs, and practices, which insure the organization of a continuously sound financial structure.

The Director of Finance controls the flow of cash through the organization and maintains the integrity of funds, assets and other valuable documents.

Major Duties and Responsibilities:

- Develops and implements accounting policies, coordinates systems and procedures, and prepares operating data and special reports as required, including interim and year-end financial statements. Maintains the organization's system of accounts and keeps books and records on all organization transactions and assets.
- Establishes, coordinates and administers, as an integral part of management, an adequate plan for the control of operations including, revenue planning, programs for financing, fundraising forecasts, expense budgets and cost standards, together with necessary controls and procedures to effectuate the plan.
- In conjunction with the Executive Director and Director of Finance, coordinates, reviews, and endorses budget proposals, discusses proposed changes and significant changes.
- Compares performance with operating plans and standards, and reports and interprets the results of operations to all levels of management.

- Provides for the control and editing of all organization orders, to insure conformity to established policies and procedures, and to facilitate data control and retrieval of records generated by these orders.
- Establishes and administers non-profit tax policies and procedures.
- Supervises or coordinates the preparation of reports to Federal, State, and Local government agencies.
- Provides Site Directors and their schools with information required by them to carry out their assigned responsibilities.
- Assures protection for the assets of the business through internal control, internal auditing and assuring proper insurance coverage.
- Provides advice on all matters to the Director of Finance and the Executive Director.

3.1.3 Accounting Staff Responsibilities

Accounting staff responsibilities are focused on accurately documenting the Organization's operations, collecting all money owed to the organization, and responsibly disbursing money owed to vendors.

The accounting staff consists of the following:

- Designated Accountants. Responsible for performing a variety of administrative, office and clerical functions. Prepares accounting and financial reports and ensures accurate accounting systems and record keeping. Reports directly to the Director of Finance. Assists in recording of Accounts Payable, Accounts Receivable, Purchasing, Collections, and Coordinating activities with all schools.
- Purchasing/Payroll Manager. The Purchase/Payroll Manager is responsible for Purchases and Payroll transmission to the payroll processing company.

3.2 MANAGEMENT COMMITMENT

Senior Management at our organization shows its commitment to the accounting management system through the development and implementation of this accounting manual.

3.3 MANAGEMENT ACCOUNTING POLICY

Our organization has established an Accounting Manual that we feel is appropriate to our organization and meets the practices set forth in GAAP. This policy is communicated throughout the organization. Department managers and supervisors are responsible for ensuring all employees understand the policy. To ensure our policy remains appropriate, it is reviewed at least annually at one of our Management Review meetings.

The Organization Accounting Policy:

- ❖ It is the policy of our organization to design and produce financial statements in keeping with Generally Accepted Accounting Principles (GAAP), Financial Accounting Standards Board (FASB) Statements, Generally Accepted

Governmental Accounting Principles, (GAGAS) of Financial Accounting Concepts and comply with all statutory and regulatory requirements. We accomplish this by adhering to our Accounting Management System and use operational methods as documented in our Accounting Manual.

- ❖ We strive to continually improve the effectiveness of our Accounting Management System by monitoring our performance against our established objectives and through leadership that promotes employee involvement. This concept represents our organization's commitment to quality accounting and the increasing need to better serve our students, stakeholders, and employees.

3.4 PLANNING

3.4.1 Accounting Objectives

Our organization shall establish objectives as considered necessary. These objectives shall be measurable and consistent with the Accounting Policy, and reviewed at least at Management Review meetings.

3.4.2 Accounting System Planning

As part of annual strategic planning meetings, our organization establishes strategic objectives and goals for revenue and expenses. These objectives are supported by specific measures that track performance against those objectives using the budgeting process.

As situations arise that demand changes to the accounting management system, either to meet objectives or because of changing business conditions, all changes will be reviewed by the management team to ensure the integrity of the accounting system is maintained.

3.5 RESPONSIBILITY, AUTHORITY, AND COMMUNICATION

3.5.1 Responsibility and Authority

Responsibilities and authorities at our organization are defined in each Job Description.

3.5.2 Management Representative

The Executive Director has appointed the Director of Finance as the Management Representative with the responsibility and authority to:

- a) Ensure that processes needed for the Accounting Management System are established, implemented and maintained.
- b) Report to top management on the performance of the Accounting Management System and any need for improvement.
- c) Ensure the promotion of awareness of accounting requirements throughout the organization.
- d) Serve as the liaison with external parties on matters relating to the Accounting Management System.

3.5.3 Internal communication

In line with our organization's policy of leadership through employee involvement, our organization's personnel policies have established open communication throughout the organization.

The effectiveness of our Accounting Management System is evident through Internal Audit results, Management Reports, and the departmental performance measures. Other than confidential information, organization and departmental performance measures are posted on bulletin boards throughout our organization. Internal Audit results are shared at departmental meetings as appropriate.

3.5.4 Referenced Procedures:

G&A104 Management Reports

3.6 MANAGEMENT REPORTING

3.6.1 General

The Executive Director and management team shall review the organization's Accounting Management System as considered necessary to ensure its continuing suitability, adequacy and effectiveness. This review shall include assessing opportunities for improvement and the need for changes to the Accounting Management System, including the accounting policy and objectives.

The Director of Finance is responsible for maintaining records from management reviews.

3.6.2 Review Input

The Director of Finance and department managers provide the following information for Management Review meetings:

- a) Results of audits
- b) Employee feedback
- c) Process performance

- d) Follow-up actions from previous management reviews
- e) Changes that could affect the Accounting Management System
- f) Recommendations for improvement

3.6.3 Review Output

Records shall include the output from the management review and shall include any decisions and actions related to:

- a) Improvement of the effectiveness of the Accounting Management System and its processes
- b) Improvement of processes related to accounting requirements
- c) Resource needs

3.6.4 Referenced Procedures:

G&A104 Management Reports

3.7 BUSINESS CONDUCT

Unethical business conduct, actions or even the appearance of unethical behavior is unacceptable under any conditions. The reputation of the organization depends on each employee applying common sense in situations where specific rules of conduct are insufficient to provide clear direction. A strong sense of personal ethics, which should extend beyond compliance with applicable laws, is necessary to guide the behavior of all employees.

All employees should comply with the ethical standards of the organization as set forth in this manual. If a situation feels awkward, then the employees should ask themselves:

- Is my action legal and ethical?
- Does my action comply with corporate policy?
- Is my action appropriate in the situation?
- Would my action be an embarrassment to the organization, if known?
- Does my action agree with my personal ethics or behavior?

An employee should be able to answer “yes” to all of these questions before taking action or compromising themselves in the situation.

All Managers are responsible for the ethical business conduct and behavior of their employees. Managers should consider the appropriate courses of action in terms of both ethical and economic factors. Each decision should be based on the guidelines provided in this Accounting Manual as well as their own personal beliefs of what’s right and wrong.

A. Conflicts of Interest

No employee, officer, or agent of CASLV shall participate in the selection, award, or administration of a contract involving CASLV if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, or any member of her or his immediate family, his or her partner, or a CASLV employee that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected.

See the CASLV Procurement Policies and Procedures section of this manual for further information regarding Conflicts of Interest and the penalties for violation. The CASLV Human Resources Policies and Procedures should also be reviewed for violation of and penalties associated with the CASLV Conflict of Interest policy.

B. Compliance With Laws, Regulations and CASLV Policies

CASLV does not tolerate the willful violation or circumvention of any Federal, state, local, or foreign law by an employee during the course of that person's employment; nor does CASLV tolerate the disregard or circumvention of CASLV policy or engagement in unscrupulous dealings. Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

Implementation of the provisions of this policy is one of the standards by which the performance of all levels of employees will be measured.

C. Disciplinary Action

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to CASLV or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.

3. Against any Director, Manager or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

3.8 FRAUD AND SUSPECTED MISCONDUCT POLICY

A. Scope

This policy applies to any fraud or suspected fraud involving employees, officers or directors, or parents as well as vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with CASLV. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with CASLV.

B. Policy

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the immediate supervisor, the Executive Director or alternatively, to the Chair of the CASLV Finance and Audit Committee, who coordinates all investigations.

C. Actions Constituting Fraud

The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

1. Any dishonest or fraudulent act
2. Forgery or alteration of any document or account belonging to CASLV
3. Forgery or alteration of a check, bank draft, or any other financial document
4. Misappropriation of funds, securities, supplies, equipment, or other assets of CASLV
5. Impropriety in the handling or reporting of money or financial transactions
6. Disclosing confidential and proprietary information to outside parties
7. Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to CASLV. Exception: gifts less than a nominal \$10.00 in value.

8. Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
9. Any similar or related irregularity

D. Other Irregularities

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by the departmental management and the Human Resources Department.

E. Investigation Responsibilities

The Finance and Audit Committee has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Finance and Audit Committee may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Finance and Audit Committee will issue reports to appropriate designated personnel and, if appropriate, to the CASLV Board of Directors and/or the Executive Committee.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

If suspected fraud or other wrongdoing involves programs funded in whole or in part with federal funds, additional responsibilities, such as special reporting and disclosure to the school district or other awarding agency, may apply to CASLV. It is the policy of CASLV to fully comply with all additional reporting, disclosure and other requirements pertaining to suspected acts of fraud as described in award documents and contracts.

F. Confidentiality

The Finance and Audit Committee, the Executive Director and the Director of Finance, treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify their immediate supervisor, Executive Director, or the Chairperson of the Finance and Audit Committee immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act. See "Reporting Procedures" below.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order

to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect CASLV from potential civil liability.

G. Authority for Investigation of Suspected Fraud

Members of the CASLV Finance and Audit Committee will have:

1. Free and unrestricted access to all CASLV records and premises, whether owned or rented; and
2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody or any such items or facilities when it is within the scope of their investigations.

H. Reporting Procedures

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will contact the immediate supervisor, unless the complaint is about the immediate supervisor in which case the employee would contact the Executive Director. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Finance and Audit Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation", "the crime", "the fraud", "the forgery", "the misappropriation", or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the CASLV legal counsel or the Finance and Audit Committee.

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4.0 ACCOUNTING MANAGEMENT SYSTEM

4.1 OBJECTIVES

Through this manual and associated procedures and documents, our organization has established, documented, and implemented an Accounting Management System. The system is designed to result in improving the effectiveness of our accounting operations and in our ability to satisfy auditor requirements.

4.2 REQUIREMENTS

Maintenance of the Accounting Management System is the responsibility of the Director of Finance in conjunction with the Accounting Department.

4.2.1 Overview

The Director of Finance maintains all documents that identify the sequence of accounting processes and, in conjunction with the Accounting Department, and defines the interactions of the processes within the procedures defining these processes.

Processes for management activities, provision of resources, and measurement reporting are included. Procedures shall include the methods needed to ensure that the accountability and control of processes are effective.

The Director of Finance will monitor, measure, and analyze processes and implement any actions necessary to achieve intended results and continual improvement of the processes.

Any processes that are outsourced that may affect our organization's conformity to requirements shall be controlled. The Director of Finance is responsible for defining the methods to control outsourced processes and procedures.

4.2.2 Internal Controls

Internal controls, procedures, and practices will be utilized to ensure that:

- Obligations and costs comply with applicable laws.
- All assets are safeguarded against waste, fraud, loss, unauthorized use, and misappropriation.
- Revenues and expenditures applicable to organization operations are recorded and accounted for properly so that accounts and reliable financial and statistical reports may be prepared and accountability of the assets may be maintained.
- Programs are efficiently and effectively carried out in accordance with applicable laws and management policy.

4.2.3 Audit Findings

The Director of Finance will promptly evaluate findings and recommendations reported by auditors and then determine proper actions in response to audit findings and recommendations (e.g., develop corrective actions). Audits can be

but are not limited to the annual independent audit or program/contract audits performed by Federal, State, and Local auditors. The Director of Finance or designee should complete, within established time frames, all actions that correct or otherwise resolve the matters brought to management's attention.

4.3 TRANSACTIONS

All transactions recorded or posted into the Accounting Management System should be properly authorized and accurately represent the activity being documented. Both the timing and amount of the transaction should be in accordance with organization accounting policies defined in this manual.

4.3.1 Authorization

Transactions and other significant events are to be authorized and executed only by persons acting within the scope of their authority. It is the principal means of assuring that only valid transactions and other events are entered into. Modification or adjustment to previously recorded transactions requires authorization.

4.3.2 Timing

All transaction dates recorded in the organization accounting system should accurately reflect the date the transaction occurred. Revenues should be recognized when earned and expenses when incurred. Processing, cutoff and period-end closing schedules and procedures should be documented. Cash sales should be recorded at the time of sale and deposited.

4.3.3 Amounts

Prior or related transactions should be checked for conformity with the transaction being recorded (e.g., match invoice to purchase order). Amount of posted transactions should be checked against source documents. Balances with third parties should be verified as appropriate (i.e. debtors, creditors, or landlord deposits, etc.). Transactions should be recorded in conformity with documented policies in this manual.

4.3.4 Accuracy

Transactions should be recorded in the accounting system accurately. An approved set of general ledger and subsidiary accounts are maintained for assets, liabilities, revenues, expenses, budgetary accounts, programs, departments, and other accounts.

All transactions should be supported by documentary evidence, which becomes part of the accounting records. Error transactions should be reviewed, resolved, and cleared in a timely fashion. Manually determined control totals should be reconciled with recorded results.

The Accounting Management System utilizes standard forms and provides control and accountability over these forms. Supervisors should review posted accounting transactions with source documents and processing documents.

4.3.5 Referenced Procedures:

G&A101 Chart of Accounts
G&A104 Management Reports
G&A105 Period-End Review & Closing
G&A121 School Site Accounting
CSH101 Cash Boxes
CSH102 Cash Receipts And Deposits
REV102 Invoicing and Accounts Receivable
REV106 Gifts-In-Kind
REV107 Restricted Funds
CSH107 Bank Account Reconciliations
PUR106 Accounts Payable And Cash Disbursements
PUR107 Meals, Refreshments, and Gifts

4.4 DOCUMENTATION

This Accounting Manual and the associated procedures are intended to satisfy the documentation requirements for an Accounting Management System. The Director of Finance is responsible for identifying any additional documents needed to ensure the effective planning, operation and control of processes.

Procedures may vary in detail based on the size of the department or organization involved and the type of activity performed. Procedure developers shall consider this as well as the complexity of the processes and interactions, and the competence of the personnel involved.

Documents may be any medium including: software programs, electronic text files, or hardcopy documents for example.

4.4.1 Accounting Manual

This Accounting Manual provides the top-level organizational document for the Accounting Management System. The Accounting Manual defines the scope, policies and processes of our organization's Accounting Management system as well as Management's responsibility for the system.

4.4.2 Control of Documents

All Documents required by the Accounting Management System shall be controlled. The Document Control Procedure defines the controls needed to:

- a) Approve documents for adequacy prior to issue.
- b) Review and update as necessary and re-approve documents.
- c) Ensure that changes and the current revision status of documents are identified.
- d) Ensure that relevant versions of applicable documents are available at points of use.
- e) Ensure that documents remain legible and readily identifiable.

- f) Ensure that documents of external origin are identified and their distribution controlled.
- g) Prevent the unintended use of obsolete documents, and apply suitable identification to them if they are retained for any purpose.

4.4.3 Control of Records

Procedures define appropriate records to be maintained for the effective operation of the Accounting Management System, including evidence of conformity to requirements. Records shall remain legible, readily identifiable and retrievable. The Files and Records Management Procedure defines the controls needed for the identification, storage, protection, retrieval, retention time and disposition of records.

4.4.4 Accounting Transactions

All transactions and other significant events should be clearly documented, properly classified and readily available for examination.

This standard applies to:

- The entire process or life cycle of a transaction or event and includes the initiation and authorization
- All aspects of the transaction while in process
- Its final classification in summary records.

4.4.5 Referenced Procedures:

G&A102 Files and Records Management
G&A110 Document Control

4.5 SECURITY

Access to resources and records should be limited to authorized personnel only. Accountability for the custody and use of resources should be assigned and maintained as well. Periodic comparisons should be made of the resources with the recorded accountability to determine whether the two agree. The frequency of the comparison shall be a function of the vulnerability of the asset. Restrictions of access to resources shall also depend upon the vulnerability of the resource as well as the perceived risk of loss, both of which shall be periodically assessed.

4.5.1 Physical Security

Physical security measures should be adopted to protect the assets and employees of the Organization from abuse, fraud, theft, or damage. Security procedures for the protection of assets and employees are addressed within the organization's Security Manual.

4.5.2 Disaster Security

Disaster security measures should be adopted to enable the organization to continue the operations of the Accounting Management System with limited

interruption. Disaster procedures for operations recovery are addressed within the organization's Disaster Manual.

4.5.3 Information Security

Information security measures should be adopted to protect the organization's information assets from unauthorized access, abuse, tampering, theft, or use.

4.5.4 Electronic Accounting Information Backup (See Section 5.1.13)

Electronic Accounting Information Backup means measures should be adopted that ensures that all electronic accounting data is properly backed up to secondary sources such as off-site web based services and/or other media to protect the organization's information in the event of any form of loss.

4.6 PROGRAM/GRANT ACCOUNTING

Program/Grant Accounting based on costs is the financial measure of resources consumed or acquired in accomplishing the specified purpose of the Federal, State, or Local program, grant, or contract, such as carrying out a project, contract, or program regardless of when the resources were ordered, received, or paid for. Program cost can be defined in a variety of ways depending on the objectives or information desired.

Program/Grant accounting is defined as a technique or method for determining and accounting for the cost or expenditures of a program. This cost is determined by direct measurement, specific assignment, or systematic and rational allocation. Central to program accounting is the process for tracing various input costs to the services of the organization.

This section presents cost classifications based on such characteristics as time incurred, reaction to changes in activity levels, program compliance requirements, and influence on decision making.

4.6.1 Program Costing Purposes

The Designated Accountant should accumulate, distribute, monitor, and evaluate cost information during each accounting period, when appropriate. Management will use cost information for purposes such as:

- Making decisions and planning future operations with the knowledge of the costs of contracts, programs, and other activities
- Assisting in establishing standards of performance based at least partially on past cost history
- Determining the efficient and effective distribution and use of resources
- Supporting performance evaluation based on actual costs versus budgeted costs
- Recovering program costs for products and services provided to governmental and contract entities
- Preparing reimbursable work and cooperative agreements

- Supporting budget formulation through responses to requests for information
- Reviews to evaluate the cost/benefit of program cost information for specific programs are based on consistent criteria
- Only the highest level of aggregated information required for management decisions

The Designated Accountant is responsible for ensuring that any cost information maintained to meet agency service requirements is minimized and that recovery of the cost to provide information to agencies is maximized.

4.6.2 Program Cost - Time Incurred

Program Costs may be measured in relationship to the time the cost is incurred. In many cases, the measurement time for cost is specified in authorizing documents or contracts for a program. In other cases, the Designated Accountant is responsible for determining which cost will be used for specific purposes, and for assuring that similar activities are treated consistently within the organization.

The three most common measurements are historical costs, current actual costs, and budgeted costs.

- Historical Cost is the cash equivalent price of goods and services at the date of acquisition. This cost does not change over time. Program purchases and some overhead cost allocations are based on the historical costs of running a program based on the organizations experience with the program.
- Current Actual Cost (also referred to as reimbursement cost) is the current value of an asset. Many of the organizations Federal, State, and Local contracts and programs are based on reimbursing the organization for the actual costs incurred in operating the program. This method is the primary measurement for Federal, State, and Local programs and contracts.
- Budgeted Cost (also referred to as standard cost) is the cost that should be incurred to produce a product or provide a programs service based on past experience producing or providing like-items. Thus, comparison of actual costs with the predetermined benchmark alerts program managers to those areas in which the actual costs appear excessive.

4.6.3 Program Cost - Influence on Decision Making

The Director of Finance and the Designated Accountant are responsible for working together and classifying costs as either direct or indirect and ensuring that costs are consistently classified as either direct or indirect in similar situations. The Designated Accountant is responsible for ensuring that all program costs are in accordance with the program grant or contract guidelines.

Direct costs are all costs that can be specifically or readily identified with producing a specific product or providing a specific service. Direct costs include direct labor, equipment purchased for use on a program, and other direct costs.

Direct labor is the portion of base wages and salaries, which can be identified with and charged to a particular activity or program. This includes:

- Fringe Benefits are those allowances and services provided to employees as compensation in addition to wages and salaries, including retirement, health insurance, and life insurance. Fringe benefits are allocated as a rate applied to direct labor costs. The Purchasing/Payroll Manager are responsible for determining the fringe rate based on all labor and fringe costs, regardless of where an employee works. A single fringe rate must be applied to all employees in all programs, unless the Purchasing/Payroll Manager has developed separate cost pools that reflect a significantly different fringe cost among groups of employees. The grant or contract should be checked for any specific Direct or Indirect allocation rates pre-defined by the contract.
- Overtime and Premium Pay are charged in the same manner as the regular wage portion of an employee's earnings for hours identified with a specific activity.
- Other Personnel Costs are charged in the same manner as the related base labor charge, e.g., allowances for offsite pay, location allowances, hardship pay, hazardous duty pay, and uniform allowances.

Equipment used in an activity for which costs are accumulated can be charged in either of two manners: a) charging for the full acquisition cost, or b) recovery of a portion of depreciation. The Director of Finance and/or Designated Accountant is responsible for determining whether equipment can be charged in full to a project, and if not, for determining the rate and basis for charging equipment usage to projects. The Director of Finance and/or Designated Accountant should confirm in the grant or contract language for any specific requirements pre-defined by the contract.

Other direct cost items that are incurred or consumed exclusively for the completion of a specific activity include the following examples:

- Miscellaneous supplies and materials
- Equipment rentals
- Travel
- Purchased services (i.e., printing, payroll services, and photographic reproduction)
- Contractual services

Indirect costs are those costs, which cannot be specifically identified with producing a specific product, or providing a specific service but which can be shown to bear some relationship to, result from, or be in support of, the product or service.

Indirect costs must be accumulated in indirect cost pools. The Director of Finance is responsible for clearly defining identifiable cost pools. Indirect cost or

overhead rates are typically defined in Federal, State, and Local grants and contracts and should be applied according to the terms of the contract. Indirect costs may include the following examples, if the item is not directly attributable to a specific activity:

- Space rental
- Utilities, including telephone expenses
- Postage
- Unemployment compensation benefit costs
- Data processing, management, and control
- Equipment rentals
- Miscellaneous supplies and materials
- Equipment costs (excluding those recovered as a direct costs)
- Training, employee development, and personnel transfers, including costs of travel and time in-transit
- Budget development and program planning
- Research and development activities
- Administrative support such as procurement, contracting, office services, property management, payroll, voucher processing, personnel services, records management, and document control
- Reports, including report preparation and distribution
- Safety management, including inspection and training
- EEO and other affirmative action programs

The indirect cost pool will generally include costs that benefit both cost recoverable and non-cost recoverable work. Although indirect costs are not required to be allocated to non-cost recoverable work, an allocation basis must be used that would, if applied to all projects or activities, fairly distribute the cost pool over the benefited activities. Cost recovery projects must not be unduly burdened with indirect costs.

The Director of Finance is responsible for developing and documenting the allocation method, using a generally acceptable and consistently applied overhead rate based on direct costs, identifiable cost pools, and the cost elements that are charges to those pools.

4.7 BASIS OF ACCOUNTING

There are two fundamental methodologies of accounting, each with assumptions, constraints and theories, which guide all financial recording, reporting, and measurement activities: Cash and Accrual.

- Cash basis accounting records financial events only when cash actually changes hands in an arms-length transaction.

- Accrual basis accounting records revenues when earned and expenses the costs associated with the revenue earned when incurred.

The organization requires the use of the accrual basis of accounting for financial transactions.

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5.0 PROCESSES AND CONTROLS

The organization has planned and developed the processes needed to properly document, track and control transactions for revenues, expenses, assets, liabilities, and equities. The results of this planning are the processes and procedures defined in our Accounting Management System documentation.

These processes and procedures include the accounting objectives and requirements for our organization, the required verification, validation, and inspection activities specific to our organization and the criteria for order acceptance verification. The records needed to provide evidence that these processes meet Generally Accepted Accounting Practices (GAAP) are defined in the procedures.

Consideration is given for the need to establish processes, documents, and obtain resources specific to new orders as they are developed or during contract or order review.

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5.1 GENERAL & ADMINISTRATIVE

The General and Administrative procedures encompass a wide range of miscellaneous activities from defining the chart of accounts, maintaining files and records, to Period-End Review & Closing, Taxes & Insurance, and producing Management Reports. The following General and Administrative Procedures should be utilized to control the organization's miscellaneous accounting activities.

5.1.1 Chart of Accounts

To facilitate the record keeping process for accounting, all ledger accounts should be assigned a descriptive account title and account number, also known as a Chart of Accounts. The Chart of Accounts provides the organization or method for assignment and maintenance of the organization's ledger accounts, in order to produce meaningful financial data for the organization.

5.1.2 Files and Records Management

The organization will retain records in an orderly fashion for time periods that comply with legal and governmental requirements and as needed for general business requirements. To accomplish this policy, the organization should outline the methods for filing, retaining and disposing of all business documentation generated by the organization. However, this does not necessarily cover internal or certain day-to-day business correspondence.

5.1.3 Travel and Entertainment

The organization should provide guidelines for travel and entertainment expenses, account for all advances promptly and accurately and to communicate the procedures for reimbursement. This applies to all departments and individuals who travel or entertain for the organization.

The organization recognizes that employees who travel far from home to represent the organization's business interests must forego their living accommodations and may forfeit personal time. Accordingly, the organization will make efforts to provide comfortable and secure accommodations for lodging, meals and travel for employees. However, these items are not intended to be perquisites and the organization reserves the right to deny reimbursement of expenses that are considered lavish or extravagant.

All reservations required for business travel and entertainment should be made such that the expense is not lavish and pre-approval should be obtained when necessary prior to engaging in travel. Expenses are to be within established organization guidelines and will be reimbursed with proper documentation. Employees are expected to spend the organization's money as carefully and judiciously as they would their own.

5.1.4 Management Reports

The organization should provide the format and content requirements for preparation of the Financial Reports. The Designated Accountants will prepare summary reports of vital operating statistics for the organization, including revenues, current debt, operating cash, accounts receivable, budgets, and projected cash flows. These reports are to be prepared in brevity and are to supplement detailed monthly and quarterly financial reports and are to be used for timely "hands-on" management.

5.1.5 Period-End Review & Closing

An orderly, timely and comprehensive review of all general ledger accounts should be performed or directed by the Director of Finance to ensure an accurate

representation of the organization's financial statements. These practices are aimed at proving that the financial accounts are accurate, and if not, are properly adjusted to make them accurate, prior to closing.

The organization should provide a general overview of the process to be completed for reviewing the accounting records at year-end or any particular month-end prior to closing. These practices apply to all accounts. Typically, all financial accounts are reviewed and then closed out as of the organization's year-end. The organizations fiscal year end is June 30th.

5.1.6 Controlling Legal Costs

All individuals with the responsibility for contracting legal services and/or approving agreements, contracts, grants, or any other legally associated transactions should employ various methods to manage and, whenever possible, minimize legal expenses.

5.1.7 Taxes, Insurance and Retirement

To ensure compliance with all Federal, state, local, and other regulatory taxation requirements, the organization should outline the general areas of taxation to be used as a checklist or guide in complying with tax requirements related to each specific location and organizational structure. This statement applies to all the business activities of the organization. The organization is a Not-For-Profit organization; however, there may be from time to time revenue earned that is taxable as if the organization were a For-Profit entity and those profits would be considered Unrelated Business Income and subject to tax.

5.1.8 Property Tax Assessments

All property tax assessments will be reviewed for accuracy and proper assessed valuations to ensure minimum property tax costs to the organization. The organization should outline the areas for review in assessments and methods for appealing overstated assessments. This statement applies to the property tax assessments for all sites owned by the organization. A Non-Profit property tax exemption is the preferred method to minimize property taxes.

5.1.9 Confidential Information Release

The release of financial, statistical or other information that may be of a confidential nature to the organization should be controlled. Individual requests should be referred to the Director of Finance, or appropriate manager for disposition.

The organization should provide a means for the control of information to banks, media, credit bureaus, or other agencies and organizations. All requests by an outsider to an employee regarding financial, donations, revenue, customers, personnel, vendors, or other organization information is considered confidential information. If in doubt, verify with the Director of Finance.

5.1.10 Document Control

All documents used to provide work direction or set policy should be reviewed, approved, distributed and controlled by the office of the Director of Finance. The organization should define the methods and responsibilities for controlling documents used to provide work direction or set policy, and to define methods for document revision, approval, and distribution. This applies to all documents required by the Accounting Management System. Documents of internal or external origin are included.

5.1.11 Fax and E-mail Signatures Accepted

The organization elects to accept E-mail and Facsimile Signatures as authentic signatures as long as the signature is in “blue” ink.

5.1.12 Maintenance Requests

The organization should define the methods and procedure for submitting maintenance requests. All individuals with the responsibility for submitting maintenance requests should evaluate the maintenance issue and carefully describe the services needed in order to minimize expenses.

5.1.13 Electronic Backup of Accounting Information

Electronic Accounting Information Backup means measures should be adopted that ensures that all electronic accounting data is properly backed up to secondary sources such as off-site web based services and/or other media to protect the organization’s information in the event of any form of electronic data loss.

5.1.14 Political Intervention

Consistent with its tax-exempt status under the Internal Revenue Code, it is the policy of CASLV that the organization shall not incur any expenditure for political intervention. Political intervention does not include lobbying activities, defined as the direct or indirect support or opposition for legislation, which is not prohibited under the Internal Revenue Code.

The purpose of this policy is to provide a clear explanation of what non-profit organization may and may not be involved in with regards to politics.

5.1.15 Accrued Liabilities

The organization will establish a list of commonly incurred expenses that may require accrual at the end of the fiscal year accounting period.

The purpose of this policy is to properly recognize and accrue liabilities.

5.1.16 Notes Payable

It is the policy of CASLV to maintain a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule shall be based on the underlying loan documents.

The purpose of this policy is to properly track and recognize all notes payable and other similar obligations.

5.1.17 Financial and Tax Reporting

The organization will prepare annual and monthly financial statements as management considers necessary and prepare non-profit tax information and tax information returns within six months of the fiscal year close.

The purpose is to control and prepare consistent and accurate financial statements and tax returns that are relied upon by both internal and external parties.

5.1.18 Budgeting

The organization shall prepare an annual budget on the accrual basis of accounting and the budget shall be adopted by the Board of Directors. The budget may be revised as needed. It is the policy of the organization to adopt a final annual operating budget at least 30 days before the beginning of CASLV's fiscal year.

A budget is a management commitment of a plan for present and future CASLV activities that will ensure survival. It provides an opportunity to examine the composition and viability of CASLV's programs and activities simultaneously in light of all available resources

5.1.19 Insurance

It is the policy of the organization to have an active risk management program that includes a comprehensive insurance package and to maintain adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, vehicles, machinery and other items of value.

To have a comprehensive insurance package and to maintain adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, vehicles, machinery and other items of value.

5.1.20 Supplies

The organization shall maintain safeguards over supplies to prevent theft, overstocking, under stocking, spoilage, and obsolescence.

5.1.21 Campus, Fundraising, and Student Activity School Site Accounting

The purpose of this policy is to clearly define relationships between each campus and with the business office in regards to financial accounting.

5.1.22 Fraud Reporting & Whistleblower

The organization shall maintain a policy regarding procedures to follow for individuals who wish to report concerns of fraud or abuse.

5.1.23 Professional Development

Professional development and continuous learning are necessary to maintain the quality of the Organization's staff and their ability to contribute effectively to the mission and goals of the Organization.

5.1.24 Referenced Procedures:

- G&A101 Chart of Accounts
- G&A102 Files and Records Management
- G&A103 Travel and Entertainment
- G&A104 Management Reports
- G&A105 Period-End Review & Closing
- G&A106 Controlling Legal Costs
- G&A107 Taxes, Insurance and Retirement
- G&A108 Property Tax Assessments
- G&A109 Confidential Information Release
- G&A110 Document Control
- G&A111 Fax and E-mail Signatures Accepted
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- G&A119 Insurance
- G&A120 Supplies
- G&A121 Campus, Fundraising, and Student Activity School Site Accounting
- G&A122 Fraud Reporting & Whistleblower
- G&A123 Professional Development

5.2 CASH

Adequate control over all cash receipts and disbursement are a vital element of the organization's internal accounting controls. The following Cash Procedures should be utilized to control the flow of cash through the organization.

5.2.1 Cash Boxes

Proper internal control should be maintained over funds received by cashiers using cash boxes such as at fundraising events at all times. The organization should identify the practices for cash box control, including cash receipts, credit cards, special tender items, cash payouts and reconciliation with deposits.

5.2.2 Cash Receipts and Deposits

The organization should establish the methods to be followed for receiving, applying and depositing cash receipts. This applies to all cash receipts received by the organization. Accurate internal control of cash receipts and deposits should be maintained at all times. For example, Cash deposits should be made on the same day as receipt.

5.2.3 Problem Checks

The organization should describe how problem checks should be handled before depositing, in order to save time in returning and following-up on unsigned checks, or those returned by the bank. This applies to all checks received by the organization.

5.2.4 Wire Transfers

The organization should provide additional payment options to customers and vendors in order to make funds immediately available to the receiving party. Wire transfers should be treated with special care and accuracy to prevent loss to the organization or the customer.

The organization should explain the steps necessary to ensure proper procedures are followed when processing wire transfer requests. This applies to customers who are sending or receiving wire transfers and the financial institutions, which process these requests.

5.2.5 Check Signing Authority

The organization should outline "dollar limits", the check signing authority process, and limit the number of employees authorized to sign checks, while ensuring that there should be no fewer than three individuals at all times.

While a hired accountant, office manager, or accounting clerk may be responsible for entering bills, paying bills, and printing out checks, all printed checks and related documentation should be presented to a second individual for signing. No one person or employee (other than perhaps the owner) should be allowed to enter invoices, select invoices for payment, then print and sign checks. At a minimum, this process requires at least two individuals to ensure the integrity of the accounting system remains intact. This applies to all regular bank checking accounts of the organization.

5.2.6 Check Matters

The organization should describe the process for completing a check request form to ensure the efficient processing and record keeping of all manual check requests.

5.2.7 Bank Account Re-conciliations

The organization should outline the practices for preparation of a monthly bank reconciliation and ensure the accuracy of the organization's bank account records by proving the monthly balance shown in the bank's Account Register. This applies to all bank accounts maintained by the organization.

5.2.8 Inter-Account Bank Transfers

The organization should describe instances where bank transfers are needed and authorizations required.

5.2.9 Journal Entries and Reclassification Entries

To ensure the accuracy of the Organization's books and records by proving documentation of journal entries and reclassification entries. All journal entries shall be authorized in writing by the Director of Finance initialing or signing the entries.

5.2.10 Petty Cash Purchases

Purchases of an emergency nature costing \$50 or less shall be allowed with the use of the Petty Cash Fund which shall be maintained in the school site in the custody of the Site Manager or designee. The item or items to be purchased shall be verified as not available in the organization's stock of supplies prior to the disbursement of cash.

5.2.11 Credit Cards and Debit Cards

It is the policy of the organization to provide credit and debit cards to authorized members of the organization staff in the performance of their duties and responsibilities. The use of credit and debit cards is the same as handling cash; every precaution must be taken to account for all funds, whether Federal, State or otherwise, and the most efficient and effective purchasing procedures as well as internal controls will be implemented to safeguard these organizations funds.

5.2.12 Intercompany Receivables and Payables (Due To/Due From)

The organization distributes money to and from the schools, and this policy documents the procedures and reconciliation of amounts to ensure that year-end intercompany balances are accurate.

5.2.13 Financial Reserves

The organization should maintain a certain amount of financial reserves in order to protect itself from unforeseen revenue shortfalls or unexpected expenditures.

5.2.14 Referenced Procedures:

CSH101 Cash Boxes
CSH102 Cash Receipts and Deposits
CSH103 Problem Checks
CSH104 Wire Transfers
CSH105 Check Signing Authority
CSH106 Check Matters

CSH107 Bank Account Reconciliations
CSH108 Inter-Account Bank Transfers
CSH109 Journal Entries and Reclassification Entries
CSH110 Petty Cash Purchases
CSH111 Credit Cards and Debit Cards
CSH112 Intercompany Receivables and Payables (Due To/Due From)
CSH113 Financial Reserves

5.3 FIXED ASSETS

Accurate reporting, classification and valuation of fixed assets are critical elements of internal controls because of the general high dollar value of the capitalized assets. The following Asset Procedures should be utilized to account for and control all of the organization's various assets.

5.3.1 Fixed Asset Control and Leases

Proper control procedures will be followed for all capital asset acquisitions, transfers and dispositions in order to provide internal control of capital equipment and to assist in reporting. The organization should outline the procedures for acquiring, disposing and maintaining control of capital assets. This applies to all capital equipment with a value of \$5,000 or more and with a useful life greater than one year.

5.3.2 Fixed Asset Capitalization & Depreciation

Asset acquisitions with a useful life expectancy of greater than one year and with a minimum threshold amount as specified by the Director of Finance should be capitalized by the organization and depreciated.

The organization should delineate the capitalization and depreciation methods for various asset groups. This applies to all acquisitions of capital assets for the organization.

5.3.3 Referenced Procedures:

INV101 Fixed Asset Control and Leases

INV102 Fixed Asset Capitalization & Depreciation

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5.4 REVENUE

The proper identification and acceptance of all revenues are an important element of controls for the statement of revenues and expenses and represents the primary source of operational cash flow. The following Revenue Procedures should be utilized to account for and recognize all revenues of the organization.

5.4.1 Sales Receipt Processing

To ensure the most accurate process for billing for services, i.e. Parenting Fees, sales receipts will be properly evaluated and approved prior to entry into the accounting system.

The organization should outline the activities and responsibilities involved in processing sales receipts.

5.4.2 Invoicing and Accounts Receivable

The Business Office is responsible for the timely preparation and distribution of invoices to optimize cash flow and customer payments. The Business Office should also maintain accurate records over Accounts Receivable and abide by proper internal controls.

The organization should explain the methods for the preparation of invoices and accounts receivable records processing. This applies to all product sales and services provided by the organization.

5.4.3 Progress Billing – Grant/Contracts

Progress billings will be made to clients on a timely basis throughout the life of the project. Projects are typically considered Federal, State, and Local Grant contracts. These billings will be accurate and easily understood by both parties involved.

The purpose for creating progress billings is to obtain payment for the portion of labor and materials, i.e. “reimbursed costs” used up to a certain point in time and before the project is fully completed. This improves the cash flow typical of long-term projects or assignments. This procedure applies to all Federal, State, and Local Grants and Contracts, Service agreements or Projects provided by the organization.

5.4.4 Account Collections

All open accounts receivable with late or delinquent payment activity will be handled in a timely and effective manner to ensure maximum collections and an optimum accounts receivable turnover ratio.

The organization should provide the actions and methods for processing late or delinquent payments.

5.4.5 Revenue Recognition – Grants and Contributions

The organization receives revenue from several types of transactions. It is the policy of the organization to separate and recognize revenue from grants and contributions separately in the financial statements of the organization and to comply with all current Federal and Nevada rules regarding solicitation and collection of charitable contributions.

5.4.6 Gifts-In-Kind

This policy dictates valuation of non-monetary gifts and handled properly within IRS guidelines.

5.4.7 Restricted Funds

The organization receives funds that are to be used for a specific purpose, such as certain government programs, certain recipients, or for fundraising drives.

Restricted funds need to be properly segregated in the accounting system as to ensure its use is within the donor/grantee's wishes.

5.4.8 Referenced Procedures:

REV101 Sales Receipt Processing

REV102 Invoicing and Accounts Receivable

REV103 Progress Billing-Grant/Contract Revenue

REV104 Account Collections

REV105 Revenue Recognition – Grants and Contributions

REV106 Gifts-In-Kind

REV107 Restricted Funds

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5.5 PURCHASING – ACCOUNTS PAYABLE

Proper vendor selection and utilization assist in controlling expenses. The following Purchasing Procedures should be utilized to account for and control all purchases and acquisitions of the organization.

5.5.1 Vendor Selection

The organization ensures purchased products and services conform to specified requirements. This starts with selection of appropriate suppliers, contractors, and consultants that have the capability and systems to supply products, materials and services to the organization's specified requirements.

The organization should strive to validate the performance capabilities of all vendors and maintain the internal controls of the purchasing functions. Suppliers, contractors, and consultants are controlled to the extent necessary based on the effect of the purchased items on the quality of the organization's products and services.

The organization should provide the methods for determining, documenting and, when applicable, inspecting vendors for compliance with organization policies and contract purchasing requirements. This applies to all vendors of products, materials, and services that directly affect the quality of the organization's products and services.

5.5.2 General Purchasing

The investment in supplies and capital equipment will be facilitated through the Purchasing/Payroll Manager, maintained at the lowest effective level and supervised consistent with a common set of procedures and controls as required by all regulatory and customer contract requirements.

To outline the actions to be taken for 1) the procurement of all supplies and capital equipment, 2) the completion of related documents.

This applies to the purchase of all inventory items, supplies and capital equipment within the organization.

5.5.3 Receiving and Inspection

All parts, components, goods and materials should be received in an organized manner and inspected for conformance prior to stocking or use in order to provide an initial quality control inspection. Any items or shipments rejected will be properly quarantined from other inventory items until disposition.

The organization should outline the steps for the receiving and inspection of materials, components, or parts prior to use or the disposition of rejected items.

This procedure applies to the receipt of all purchases.

5.5.4 Accounts Payable and Cash Disbursements

Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of general ledger accounts and appropriate timing of payments.

The organization should explain the practices for documenting, recording and issuing payments for accounts payable transactions. This applies to all purchases

including, contractor, consultant, and merchandise and non-merchandise purchases.

5.5.5 Prepaid Expenses

It is the policy of CASLV to treat payments of expenses that have a time-sensitive future benefit as prepaid expenses and to amortize these items over the corresponding time period. For purposes of this policy, prepaids are only accounted for at the end of the fiscal year and the amount that is considered to be prepaid remains at the discretion of the Director of Finance.

5.5.6 Reimbursements

Internal controls are required to ensure that only valid and authorized reimbursements are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments.

5.5.7 Meals, Refreshments, and Gifts

CASLV recognizes there may be occasions when it is appropriate to expend charter school funds in the course of conducting charter school business to provide meals or refreshments (bakery goods, snacks, fruit, punch, coffee, tea, soft drinks, etc.). The purchase of gifts may also be approved, in certain situations. Such occasions may include, but are not limited to, various charter school and building level meetings, gatherings to celebrate charter school successes or recognize individual achievements, contributions or outstanding service to the charter school and other charter school and school-sponsored activities. Such expenditures may be made with prior Board of Directors approval only, subject to the provisions of Nevada administrative regulations.

5.5.8 Employee Relocation Expenses

To provide guidance regarding the required authorizations for processing reimbursable relocation expenses and general information regarding taxability and limits to reimbursement.

5.5.9 Purchasing and Procurement Bidding Policy

To define when purchases or procurement is necessary to be obtained through a competitive sealed bidding process and what items will not be publicly bid.

5.5.10 Referenced Procedures:

- PUR101 Vendor Selection
- PUR102 General Purchasing
- PUR103 Receiving and Inspection
- PUR104 Accounts Payable and Cash Disbursements
- PUR105 Prepaid Expenses
- PUR106 Reimbursements
- PUR107 Meals, Refreshments, and Gifts
- PUR108 Employee Relocation Expenses

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6.0 RESOURCE MANAGEMENT

6.1 PROVISION OF RESOURCES

During planning and budgeting processes, and as needed throughout the year, the Executive Director and his designee determine and ensure that the appropriate resources are available to implement and maintain the Accounting Management System and continually improve its effectiveness.

6.2 HUMAN RESOURCES

6.2.1 Accounting Staff

Designated Accountants and employees are to have personal and professional integrity and are to maintain a level of competence that allows them to accomplish their assigned duties, as well as understand the importance of developing and implementing good internal controls.

This requires Designated Accountants to maintain and demonstrate at all times:

- Personal and professional integrity
- A level of skill necessary to help ensure effective performance
- An understanding of internal controls sufficient to effectively discharge their responsibilities

6.2.2 Competence, Awareness, and Training

Accounting personnel shall be competent based on appropriate education, training, skills and experience. The minimum competencies required for each position at our organization are defined in each position's Job Description.

Where otherwise qualified personnel require additional training or other action to meet the minimum competency requirements, these needs are identified. The department provides task-specific training. General training or education is provided or coordinated by Human Resources. The department should evaluate the effectiveness of training or other actions taken as appropriate.

Executive officers are responsible for ensuring their employees are aware of the relevance and importance of their activities and how they contribute to the achievement of the accounting objectives.

6.2.3 Separation and Supervision of Duties

Key duties and responsibilities should be separated among individuals. Duties and responsibilities shall be assigned systematically to a number of individuals to ensure that effective checks and balances exist. Key duties include authorizing, approving, and recording transactions; issuing and receiving assets; making payments; and reviewing or auditing transactions.

Qualified and continuous supervision is to be provided to ensure that internal control objectives are achieved. This standard requires supervisors to continuously review and approve the assigned work of their staffs as well as provide the necessary guidance and training to ensure that errors, waste, and

wrongful acts are minimized and that specific management directives are followed.

6.3 INFRASTRUCTURE

Our organization provides the infrastructure necessary to achieve conformity to accounting standards and requirements. During the annual budgeting and strategic planning processes, buildings, workspace, and associated utilities are evaluated and provided. When new personnel are added, Human Resources coordinates activities to ensure appropriate process equipment including hardware and software, if required, and supporting services such as telephones etc., are available based on information provided on the Personnel Requisition.

6.4 WORK ENVIRONMENT

The Director of Finance determines and manages the work environment to ensure our organization provides a safe and desirable place to work. They ensure the environment is appropriate for achieving conformity to product requirements.

Accounting Manual - Revision History

Revision	Date	Description of changes	Requested By
0	May 13, 2013	Initial Release	

7.0 REFERENCE TO UNIFORM SYSTEM OF FINANCIAL RECORDS FOR NEVADA CHARTER SCHOOLS

<u>NV Dept. of Ed. Procedure</u>		<u>Included in Coral Policy</u>	<u>Referenced to in Coral Policy</u>
VI-B: Accounting Records		G&A101, G&A118, Main Manual	X
VI-C: Cash		CSH107, CSH110,	X
VI-D: Supplies Inventory		INV101	X
VI-E: Capital Assets		INV101, INV102, INV103	X
VI-F: Receipts		CSH series	X
VI-G: Disbursements		PUR series	PUR102
VI-H: Payroll		G&A122	X
VI-I: Travel		G&A103	X
VI-J: State and Federal Financial Assistance		REV108	X

Nevada Department of Education procedures from “Suggested Model Financial Policies for Nevada Charter Schools”, published November 2008.

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8.0 FRAUD AND EMBEZZLEMENT PREVENTION

See referenced procedure, 800 Fraud and Embezzlement Prevention

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9.0 ACCOUNTING BASICS**Table of Contents**

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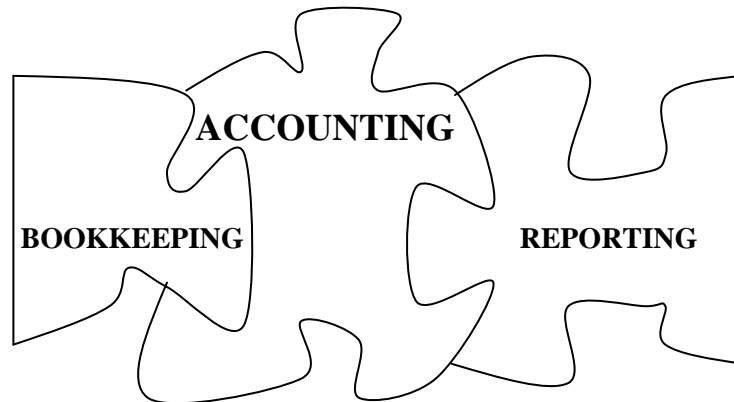
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Accounting Basics: Not-For-Profit Organization

Three important terms are easily confused. They are:

- **Bookkeeping**
- **Accounting**
- **Reporting**

What are they and how do they interrelate?



Bookkeeping

Bookkeeping and accounting share two basic goals:

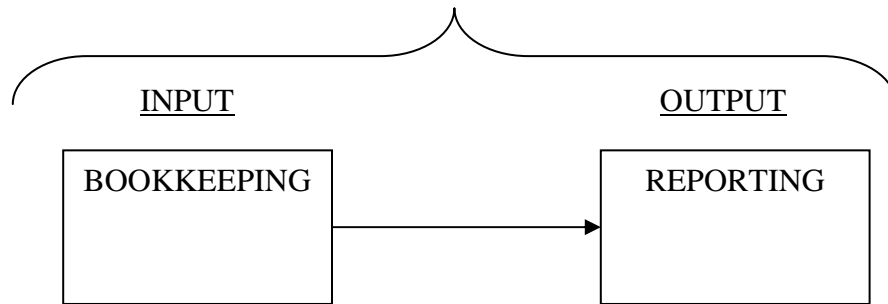
- To keep track of income and expenses, thereby improving the organization's ability to achieve profitability
- To collect the necessary financial information about the organization to file required reports and tax returns

Bookkeeping refers to the actual transactional entering and recording of data. Examples are writing checks, processing payroll, making deposits, recording disbursements and recording receipts.

Accounting

Accounting encompasses the broader responsibilities over developing and maintaining the accounting system under which bookkeeping functions are performed. Accounting is concerned with the timely and accurate recording of transactions, providing useful management information, and properly reporting such information for various user needs. Developing and maintaining an accounting system involves setting up and maintaining an appropriate chart of accounts for the particular organization. Policies and procedures are then established to provide guidance for all possible financial transactions, from source documents (checks, sales orders, etc.), to journals (payroll journal, cash disbursement journal, invoice register, etc.), to the general ledger, (based on the chart of accounts), and ultimately to a variety of reports for all internal and external needs.

ACCOUNTING



Bookkeeping and reporting can be thought of as the input and output of a complete accounting system. Accounting policies and procedures ensure:

- **Integrity** of the **input data**; and
- **Accuracy** and **validity** of the **report** (output).

Reporting

Reporting, (the output of the data generated through various bookkeeping functions), is used for both internal and external purposes.

Internal Reports are reports used within the organization, by both management and other designated personnel. Internal reporting can be further divided into financial and non-financial data.

Non-financial data

Non-financial data includes a variety of measurement and productivity data, applicable to the specific organization. These can be daily customer count, web page "hits", production activity per employee hour, units and total weight of product shipped, or even daily weather conditions.

Financial data

Examples of financial data reports include:

- Financial statements - Profit and loss reports (**Statement of Activities**), balance sheets (**Statement of Financial Position**) and cash flow statements
- Daily reports with critical balances, such as, sales, cash level, inventory, accounts receivable and accounts payable
- Segmented profit and loss reports (or P/L) on specific jobs, profit centers, departments, grants, or programs
- Register reports, listing all transactions for specific areas such as, payroll, checks, receipts, invoices, etc.
- Listings of source data files such as customer, employee, vendor and inventory lists.
- Aging reports for both Customers (accounts receivable or A/R) and Vendors (accounts payables or A/P)
- Inventory reports for costing and valuation
- Exception reports - open purchase orders.

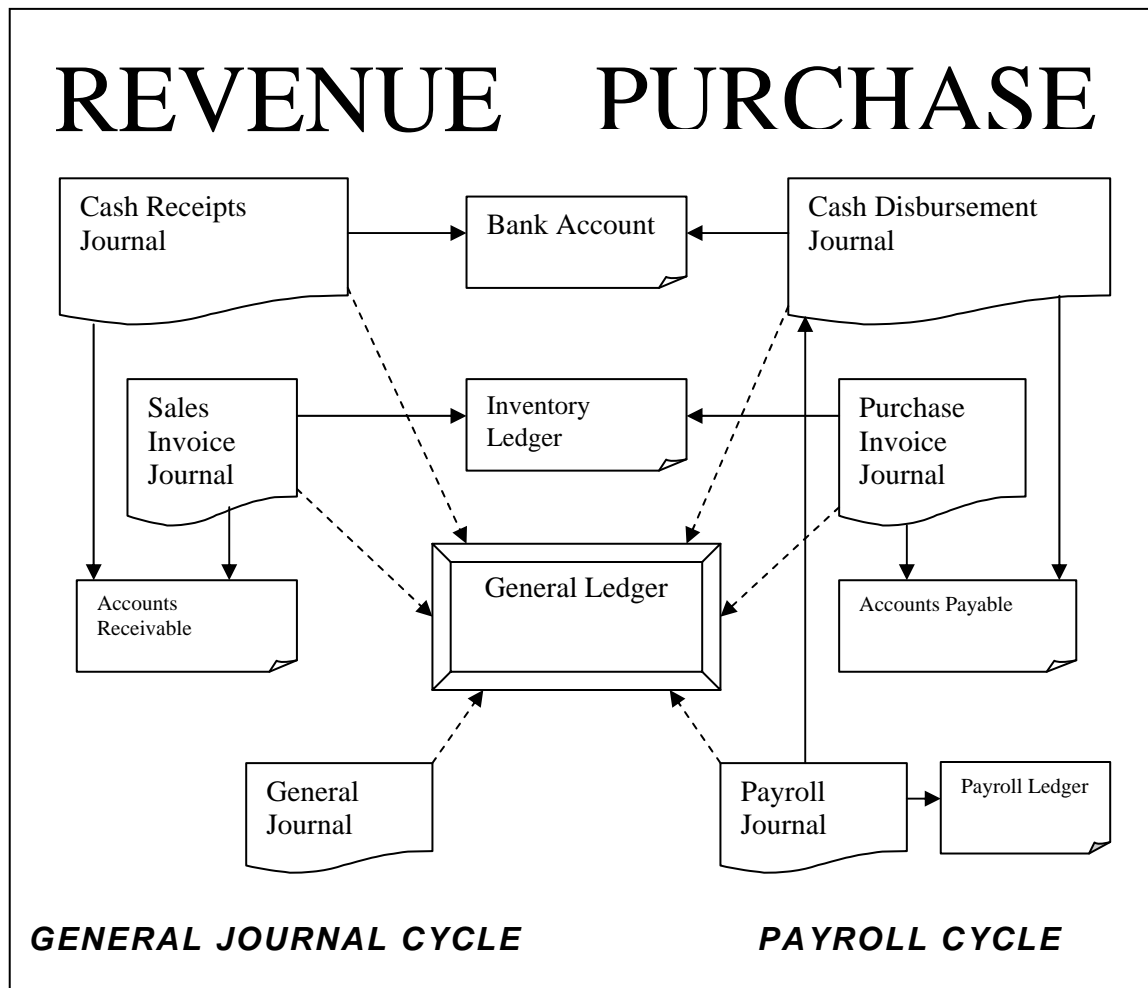
External reports generated for the use of people or organizations outside of the organization. Report data and format will vary depending on user:

- ***Banks, lending institutions.*** To observe the financial viability of a organization and to determine its ability to support additional amounts and types of debt financing
- ***Employees.*** To determine the stability of the organization of their employer - this may be useful in wage negotiations
- ***Suppliers.*** To assess the suitability of granting credit terms to a organization
- ***Existing and Potential Investors.*** To assess the potential risk of investing in a organization and to monitor the status of existing investment in a organization
- ***Public.*** To gain more insight into any organization, which is legally required to make certain financial information available

- **Government.** To fulfill the requirements of all applicable local, state and federal reporting statutes, including income, sales, insurance, property, and payroll tax returns
- **Media / Press.** To use available organization reports in specific trade and organization publications

Components of an Accounting System

The financial transactions of any accounting system can be grouped into four major transaction cycle groups: Revenue Cycle, Purchase Cycle, Payroll Cycle, and General Journal Cycle.



Transactions in the form of sales invoices, receipts, purchase invoices, checks and payroll entries are posted to the appropriate journals. Simultaneously, these postings are also recorded in the General Ledger. The General Ledger accumulates all transaction activity, organized by account classification. Various reports, including financial statements can then be prepared from the data collected in the General Ledger. Corrections or necessary

adjustments can be made to the General Ledger by creating adjusting journal entries, posted to the general journal.

The following outline on the next two pages provides more explanatory detail on these four cycles:

1. Revenue Cycle

Order Entry

Invoices entered through direct entry, through program invoicing, sales orders or through a point-of-sales system, (such as a cash register) are posted to the sales journal.

These entries also accumulate on the accounts receivable ledger, organized by customer.

If the organization maintains an inventory, the posting of sales also affects the inventory ledger.

Finally, all sales journal activity is also posted to the general ledger

Cash Receipts / Deposits

Receipts on sales and other bank deposits are posted to the cash receipts journal.

Sales receipts information also accumulates on the accounts receivable ledger, organized by customer.

These postings are also entered on the bank account ledger.

Finally, all cash receipts journal activity is also posted to the general ledger.

Accounts Receivable

Accounts Receivable is a separate journal that records both sales and cash receipt data by customer.

The data comes from the postings to the cash receipts journal and the sales invoice journal.

2. Purchase Cycle

Purchase Orders / Purchasing

Invoices entered through direct entry or through purchase orders are posted to the purchase journal

These entries also accumulate on the accounts payable ledger, organized by vendor.

If the organization maintains an inventory, the posting of purchases also affects the inventory ledger.

Finally, all purchase journal activity is also posted to the general ledger

Cash Disbursements / Checks

Payments on account or for expenses are posted to the cash disbursement journal.

Payment on account information also accumulates on the accounts payable ledger, organized by vendor.

These postings are also entered on the bank account ledger.

Finally, all cash disbursement journal activity is also posted to the general ledger.

Accounts Payable

Accounts Payable is a separate journal that records both sales and cash receipt data by vendor.

The data comes from the postings to the cash disbursement journal and the purchase journal.

3. Payroll Cycle

Payroll data by employee are entered into the payroll journal.

These postings are also entered in the cash disbursements journal and the payroll ledger.

Finally, all payroll journal activity is also posted to the general ledger.

4. General Journal Cycle

Corrections or adjustments to the above major transaction cycles can be made through adjusting journal entries, posted directly to the General Ledger.

These are compiled in a separate journal, known as the General Journal.

How does posting work?

The specific postings, as outlined in the cycles above, do not necessarily take place as separate steps, especially in computerized environments. There are only two basic methods of posting in computerized accounting systems: real-time posting and batch posting.

In real-time posting, the source transaction, (check, bill, payment, receipt, etc.), is posted to the specific journal and any related subsidiary ledgers (accounts receivable, accounts payable, inventory, bank account, etc.), and is simultaneously posted to the general ledger.

In batch posting, the journals and subsidiary ledgers are posted, but entries are not yet posted to the general ledger. Posting these journals to the general ledger is done separately. Typically, a group of transactions is entered, a full day's worth, for example. Later, after the journals are reviewed for accuracy, this entire day's group, or "batch" is posted to the general ledger.

To understand this posting process better, it would be helpful to follow specific transactions through a sample organization. First, however, we need to define various accounting terms and concepts.

Accounting Terms and Concepts

Double-Entry Accounting

We can justifiably thank the 14th century Italian merchants for developing the double-entry system of accounting that we still use today. It is widely believed that Benedetto Cotrugli was the first to document this concept of double-entry accounting. In 1458, he wrote *Delia Mercatura et del Mercante Perfetto (Of Trading and the Perfect Trader)*, which included a brief chapter describing many of the features of double entry accounting.

In 1494, Luca Pacioli, from San Sepulcro in medieval Tuscany, published The *Summa's* 36 short chapters on bookkeeping, entitled "De Computis et Scripturis" ("Of Reckonings and Writings"), so that the subjects of the Duke of Urbino could learn how to conduct organization and to provide the trader with a fast method to determine his assets and liabilities.

For centuries before, commercial transactions had been recorded and journalized, whether on paper, papyrus or clay tablets. However, these journals provided only totals of transaction groupings. It was the Italians that first recognized that it is impossible for a organization transaction to occur without affecting at least TWO accounts. There can never be only one effect from a transaction.

An Italian farmer sells wood to a shipbuilder for 400 ducats. To account for this transaction he would record: wood sale - 400 ducats. His "sales" account has been increased by 400 ducats. But, what else has happened? What other account was affected? His "cash" account also increased by 400 ducats. What if he sells his wood to the shipbuilder on credit, and he receives no cash? In this case it's his "accounts receivable" account, which increased by 400 ducats.

There are always, at least two sides to each transaction.

Later, when the shipbuilder pays his debt to the farmer, the farmer records an increase in his cash and a decrease in his accounts receivable by 400 ducats, respectively. You can see that an integral feature of this double entry system is that **the transactions must equal**. At the time, this new method was heralded as an astounding discovery, and was described as: "a magic mirror in which the adept sees both himself and others."

Today, double entry bookkeeping is used as a method of recording a transaction in two or more different places or ledger accounts. This practice simplifies finding errors since the totals of both ledger accounts should agree.

Debits = Credits

Bookkeeping entries are divided into DEBITS and CREDITS. The DEBIT side is typically on the left of the ledger page and the CREDITS are placed on the right. The

origin of the words "Debits" and "Credits" come from the simple concept: who owes you and whom do you owe.

DEBITS record transactions relating to purchases, expenses or increases in the assets of the organization. CREDITS record transactions relating to revenues or an increase in the equity and liabilities of the organization. Recording a transaction requires both a DEBIT and a CREDIT entry. If the entries have been correctly recorded, then the totals from both sides of the ledger should agree.

This method of "double-entry" bookkeeping, listing debits in one column and credits in the other, requires that those two columns sum to zero. This is still the basis for tracking financial affairs today.

The following list illustrates the effect of posting either a DEBIT or CREDIT entry on each major account type:

<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>
Assets	Increases	Decreases
Liabilities	Decreases	Increases
Owners Equity	Decreases	Increases
Income	Decreases	Increases
Expenses	Increases	Decreases

These account types are the general account classifications used in all accounting systems. They are also used to organize the general ledger, from which financial statements are developed.

An expansion of these account types is outlined below.

Basic Accounting Structure

Balance sheet-Statement of Financial Position

Contains accounts whose value is determined at a specific point in time

Assets - accounts with value that you own

- Cash - the amount on hand or in the bank at a specific point in time
- Accounts Receivable - how much people owe you
- Inventory - the value of organization merchandise for sale
- Fixed Assets - the value of property and equipment

Liabilities - accounts with value that you owe to others

- Accounts Payable - how much you owe others for unpaid purchases
- Debt - how much you owe others for money borrowed
- Other Liabilities - services or money owed to others

Equity-Net Assets

- Unrestricted Net Assets – money available for general operating purposes and earnings retained in the organization from net profits
- Temporarily and Permanently Restricted Net Assets – money available but restricted due to donor imposed restrictions or money awaiting certain performance standards to complete.

Income Statement – Statement of Activities

This statement contains accounts whose value is determined over a period of time (e.g., day, week).

Income: total sales and income recorded over a period time

Expenses: total purchases and other expenses recorded over a period of time

Basic Accounting Formula

All transactions are posted to one or more of these accounts. As discussed earlier, every posted transaction must balance. That is, debits must equal credits. Furthermore, the result of every posting, if done correctly, will never put the Basic Accounting Formula out of balance. Asset accounts will always equal the total of all liability and owner equity accounts. If this formula is ever out of balance, the cause will always be an incorrect transaction posting where debits did not equal credits.

Assets include those accounts, which give value to the organization: cash, accounts receivable, inventory, property, etc. Liabilities are those accounts which reduce the organization's value: accounts payable, debt, and other liabilities. If total assets are greater than liabilities, then this **net value** (that is, the total of all assets minus liabilities) represents the true value of the organization, otherwise known as its **Equity**. Hence, the Basic Accounting Formula can be expressed and equally understood in these two ways:

<p>Assets = Liabilities + Equity</p> <p>or</p> <p>Assets- Liabilities = Equity</p>

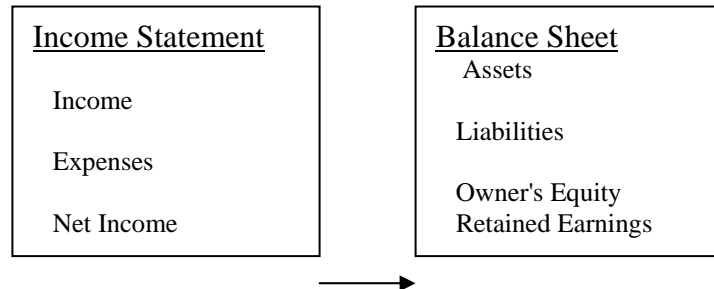
If the organization's assets are less than its liabilities, then it will necessarily show a negative equity. This makes intuitive sense to anyone following the demise of an organization in bankruptcy. When a organization owes more than it has in value, the resulting negative equity is an obvious warning sign.

The equity accounts include owner's contributions, distributions, and retained earnings. Retained earnings operate in a manner unique to all other accounts. It contains the net effect of postings to all income and expense accounts. It is truly the one account, which links the balance sheet accounts (assets, liabilities and owner's equity) with the income and expense accounts.

Understanding the importance of retained earnings, the Basic Accounting Equation could be expanded thus:

$$\text{ASSETS} = \text{LIABILITIES} + \underbrace{\begin{array}{c} \text{Investor and owner contributions,} \\ \text{and distributions} \end{array} + \begin{array}{c} \text{Retained Earnings} \end{array}}_{\text{OWNER'S EQUITY ACCOUNTS + INCOME - EXPENSE}} \\ \text{EQUITY}$$

The following illustrates the interrelationship of these accounts:



When a transaction, like writing a check or paying a bill, is executed in an accounting program, the software is designed to take this transaction event and create the proper and necessary debit and credit entries to record the effects of the transaction in the appropriate journals and general ledger accounts.

SUMMARY OF ACCOUNTING CYCLES & ACCOUNTING CONCEPTS

Accounting Structure - Accounting Software Programs

A final word concerning accounting structure is needed, here. While it is helpful to understand the accounting structure in terms of its four basic cycles (revenue, purchasing, payroll and general), and its implementation in terms of the double-entry, debit and credit system, most accounting programs are not organized in the same manner.

To navigate more easily in any accounting software it is important to understand the basic organizational structure that is common to all accounting software. In spite of all the ancillary menu options and all the different terms used by competing software products, there are really only three major components of any accounting software package: Input, Output, and Maintenance.

Input refers to all of the "bookkeeping" tasks of all four accounting cycles. This includes entering invoices, checks, bills, payments, payroll and adjusting entries. Each accounting software may "disguise" this input function under different names: "tasks" or "activities", or it may include specific input functions separately under each cycle area, or it may simply provide icon pictures of activities to be clicked on. Regardless of the specialized "look" of the program, the most important and most heavily used routine in any accounting software is data input.

Output refers to all of the reporting functions of the program. Once transactional data has been entered, the only usefulness in having it entered is the ability to retrieve it in a variety of report formats. Generally, these reporting options are found grouped together under one menu, not surprisingly labeled, "reports"! However, with some programs, they are scattered throughout the menus as appendages to each major cycle activity.

Maintenance can be broken down into two sub-categories: utility maintenance and data file maintenance. Utility maintenance refers to overall utility features like backup, restore, import and export data, fiscal year close, purge, or condense and repair data. These are all usually found on one menu and are generally placed under administrative password control to prevent unwanted casual use.

Data file maintenance does require data input, but the input is not transactional. This refers to the creation and maintenance of the chart of accounts (in support of the general ledger), the customer list, vendor list, inventory list and employee list. These are generally found in one area usually labeled "maintain" or "lists". In other programs they may be separated and found within each module (i.e.: customer list in the accounts receivable module or revenue cycle).

Understanding how your own accounting software works, (where its input, output and maintenance functions are and how the four accounting cycles are organized), is as important as understanding the actual double entry accounting that is occurring "behind the scenes". As you will discover throughout the Accounting Policies and Procedures Manual, you need to know how the numbers have developed and where they came from, in order to establish effective policies and procedures to insure their integrity, accuracy and completeness.

Accounting Methods

Accrual Method

The accounting method used in the Slick Switch Company example is called the accrual method, defined as the method of keeping accounts which shows expenses incurred and income earned for a given period, although such expenses and income may not have been actually paid or received in cash. Hence, the financial statements of Slick Switch Co. show revenues and expenses, even before any such revenues or expenses are paid.

The accrual method is the more acceptable and the more widely used because it correctly matches the earning process to the activity. In other words, revenue is recorded when services or goods are rendered or shipped, regardless of when paid.

Cash Method

The cash method of accounting is familiar to most individuals since personal income tax returns are filed on the cash basis. As the name implies, revenues and expenses are only recorded when the consideration paid actually changes hands. This could be months after the actual event occurred.

Many small organization owners prefer the cash basis due to its simplicity and ease of understanding. At the end of any given period, the recorded net income will agree more closely to the change in the organization's cash balance. However, when requesting financing from any bank or agency, organization owners are generally asked to furnish financial statements, prepared on the accrual basis. Clearly any "stakeholders" want to see the true effect on the financial statements of activities, as they occur, as opposed to when they are paid.

Reporting Standards

Many transactions are entered routinely through the accounting system without much concern about reporting standards. However, other transactions can be handled in different ways depending on a person's judgment over the facts and circumstances. For example, if an organization decides to lease an expensive piece of machinery, how should it record lease payments? Perhaps they should be simply charged to lease expense.

However, maybe the terms of the lease imply an obligation and the payments represent a pay-off of that obligation. In that case, a portion of the payment should be applied to the debt and the other portion charged to interest expense.

The resulting financial statements would look different in those two cases. The usefulness of financial statements would be severely limited if their presentation was based solely upon the preparer's judgment. Consequently, certain standards must be agreed upon and followed.

GAAP - Generally Accepted Accounting Principles

There was no commonly agreed upon standardization over accounting practices until after the great depression of 1933. In response to the vast sums lost by investors in the stock market crash, the Securities and Exchange Commission (SEC) was established and given authority to set accounting standards for publicly held corporations.

In an effort to stave off further government regulation, the accounting profession, organized under the American Institute of Certified Public Accountants (AICPA), issued its first auditing standards in 1939. This began its attempt at self-regulation, though the AICPA continues to work with the SEC and defers to the SEC on regulatory reporting requirements for publicly held companies.

Between then and 1959 the AICPA issued 51 authoritative pronouncements known as Accounting Research Bulletins (ARB) that formed the basis of what became known as generally accepted accounting principles (GAAP). From 1959 to 1973 the Accounting Principles Board (APB) issued 31 additional standards.

In 1973 a new full-time independent body, separate from the AICPA was created, called the Financial Accounting Standards Board (FASB). This board has issued over 147 Statements of Standards by the end of 2002. These standards, along with official interpretations, Accounting Research Bulletins (ARB), previously issued pronouncements, SEC rulings, industry guides, and other exposure drafts make up the current basket of generally accepted accounting principles.

The Matching Principle

Woven through all of the GAAP pronouncements are several universal principles. One is the concept of matching. Accrual and percentage of completion methods represent attempts to more properly match the financial statement presentation to the actual transactions that have occurred. Revenues are matched to services performed and product sold, and expenses are matched to activities that have incurred expenses. This is why accrual based reporting conforms to GAAP and cash based reporting does not. The matching principle is a keystone of generally accepted accounting practice.

Conformity

Conformity is another widely used concept in accounting. The method of implementing percentage of completion, for example, should be the same for all companies. Only by practicing conformity will there be comparability. Investors, lenders and organization owners, could not properly evaluate the success of a particular organization as compared to the rest of its industry, if all organizations used different methods for recording transactions. Conformity is another fundamental principle in GAAP.

Valuation

A common consensus in GAAP reporting is the agreement that financial statements are valued on an historical basis. This is an important concept that provides for consistent conformity. As an example, real estate is valued at its original cost, not what it might be worth on an appraised value.

Accounting board pronouncements have continued to modify this principle to make financial reports even more conservative than historical basis, by requiring a downward adjustment, if the potential selling value has fallen below the original cost.

An example is inventory, when obsolescence reduces its value below its original cost. Another example is the yearly devaluing of fixed assets through depreciation. Each year the original cost of a building or equipment is lowered by writing off a portion of its expected life and expensing it to depreciation. Other assets like accounts receivable are

reviewed and written down to their expected realizable value by charging off any amount deemed uncollectible to bad debt expense.

The overall attempt is to present financial statements on the most conservative basis possible. The objective is to ensure that the net worth recorded on a organization's financial statements is never more than the true value of a organization, based upon the lower of historical cost or the expected realized selling price of its assets minus its liabilities.

Events in the early years of the 2000's have shown how important this objective is. In spite of all the GAAP pronouncements in place, "creative accounting" techniques that push the gray areas of accounting valuation issues have resulted in significant, previously undisclosed impairments to the financial statements of companies like Tyco, Enron, and WorldCom.

Inventory Valuation

Inventory valuation is a specially treated area that deserves specific mention. Inventory is always valued at the lower or cost or market (realizable value, net of selling costs). However, cost can be determined in three different ways.

First In - First Out (FIFO) values the cost of inventory based on the principle that the first item purchased is the first item to be sold. Visually, this method mimics a store owner's method of stocking shelves by putting its most recent purchases at the back of the shelf, so that the older product is sold first. Hence, the value of the amount of inventory on hand, always represents the cost of the very latest purchases. In a true FIFO valuation, each purchase is tracked as a separate layer with its own cost. Sales are also tracked and taken from one or more specific layers.

A variant on the FIFO method is the Average Cost FIFO method, which eliminates the need to keep track of separate purchasing layers. The cost of each new purchase is added to the "pool" which changes the overall cost of the "pool". Sales are then taken from this single "pool", leaving a value of the inventory on hand that closely resembles, but not necessarily equals, the value of inventory on a true FIFO method.

A final method of valuation is based on Last In - First Out (LIFO). This is the opposite of FIFO: the last items purchased are deemed to be the first items sold. This means that the ending inventory value is comprised of the very first items purchased. This value could be lower than the FIFO value, particularly in inflationary times.

One might ask how two opposing methods of valuation could both be allowed under GAAP, particularly, when this would seem to violate the important principle of conformity. This is one of many good examples of the challenge to create a consensus of opinion when there are several options, which have equal justification and support. Accounting principles are not static laws handed down from the mountaintop, hence the term, "generally accepted".

In this case, there is current justification and support for either method. In deference to conformity, GAAP provides that financial statements valuing inventory on LIFO are to include a footnote reference, which discloses the valuation difference between LIFO and FIFO. This is one of many compromises that provide conformity over different methods of valuation.

Materiality

A final important concept in all of GAAP is materiality. Surprisingly, coming from a group of professionals known for their penchant for chasing down pennies, every pronouncement contains a materiality clause that allows for non-compliance in any area, if the effect on the financial statement presentation is clearly immaterial. In other words, if the effect is minimal or does not represent a significant change in the financial position of the account then it might be considered immaterial.

Types of Reports

The reporting standards discussed above may not really affect many small and mid-size owners, if their reporting needs are primarily internal. However, it does help to understand the rationale for those standards. These standards trigger the most basic questions that must be answered in setting up an accounting system: Cash or accrual? FIFO or LIFO?

External Reports

External reports were discussed briefly in the early part of this introduction, in terms of the "audience" or specific users for organization information. Generally, one of the more important users is the Internal Revenue Service (IRS) and various state and local taxing authorities. Required income tax returns can be prepared more easily from financial reports that are classified in a comparable manner. A tax practitioner is usually retained to prepare and file these returns. The report most commonly requested of the organization is the general ledger and related financial statements.

The second most likely external user for an organization's financial statements is a bank or other debt or equity institution. The financial institution may well dictate the report needed. Copies of tax returns and organization prepared financial statements may be all that is required. On the other hand, the financial institution may require a higher level of assurance by requesting that an independent accounting firm either **compiles, reviews, or audits** the financial statements of the organization.

In this case, the organization might want to know what is required and the difference between these types of reports. First of all, only Certified Public Accountants (CPAs) who meet a higher peer review level and other reporting standards can issue these statements. A public accountant (PA), tax practitioner, or an accountant who is not a licensed CPA cannot issue such statements. Even a fully licensed CPA must keep their license current with continuing education and documented peer review to be able to issue opinions on these reports.

Compilation

A organization owner will need to find a CPA with the necessary credentials to request a compilation, review or audit. The least expensive report, and one that should satisfy most banks for small and mid-sized organization, is a compilation. Essentially, the CPA reviews the financial statements prepared by the organization and attaches an accountant's report to it. No further investigation is performed.

Interestingly, the standard compilation report issued by a CPA is nothing more than a glorified disclaimer, stating that the CPA is providing no financial statement assurance.

The AICPA defines a compilation as "a service where the accountant presents, in the form of financial statements, information that is the representation of the organization's management and owners without undertaking to express assurance on the financial statements."

Review

A review involves essentially the same process as a compilation except that the auditor does perform certain analytical reviews: reviewing account balances for reasonableness, and questioning management about material modifications that might be made in order for the statements to be in conformity with GAAP. In a review report the CPA expresses a "limited assurance", (but not an opinion), about the reasonableness of the financial statements and their conformity to a comprehensive basis of accounting like GAAP, cash basis or income tax basis reporting.

Audit

An audit provides the highest level of financial statement assurance. An audit may take considerably more time than either a compilation or review. The audit work, itself, can fill several large binders of documentation for a small to medium size organization.

Every balance sheet account is proven, within the limits of materiality. Direct confirmations of account balances are mailed from the CPA to banks, customers, vendors, and other debt holders to validate the balances of cash, accounts receivable, accounts payable, and other assets and liabilities. If inventory is material, the CPA must observe the inventory counting as of the report date. The CPA also tests the accounting procedures and internal controls, including computer controls. All transactions are subject to audit under a statistical sampling formula.

A surprisingly large amount of time is spent in non-financial areas to determine any claims, lawsuits, contingencies or other events that could harm the organization. Incorporation and other organizational papers are reviewed, all leases, loan documents and other contracts are reviewed, and all minutes and other relevant correspondence are read. The CPA also sends letters to all attorneys asking for full disclosure on any relevant matter.

The AICPA defines an audit as an engagement where a CPA provides an opinion about the fairness of a financial statement presentation in accordance with a comprehensive basis of accounting such as: GAAP, cash basis or income tax basis. This is a fairly simple statement for what can easily involve weeks of work for even a relatively well-structured small organization.

It's important to recognize the relative costs of these three types of reports. If the cost of an audit is \$20,000, a review for the same organization might average \$12,000, and a compilation, \$7,000. Relative to an audit, a review and compilation are considerably less expensive. However, the difference in cost between a review and compilation is not nearly as great. This is important to remember if faced with a requirement from a lender or investor. If they request an audit, you might try to convince them that a review is adequate and certainly provides more assurance than a compilation. This could save you considerable expense.

Not-For Profit - Audit

For Non-Profit Organizations, an audit is the minimum level of assurance required. In addition to the audit, there are often other reporting requirements, depending on the size of the organization and if the organization has obtained any federal, state, or local grants or contracts. A full explanation of these Non-Profit reports is beyond the scope of this introduction.

Internal Reports

Internal reports were discussed earlier in this introduction. Much emphasis has been given to financial statement reports; the balance sheet, income statement, and statement of cash flows. These three are the most important reports on the overall financial condition of the organization over a given period of time. A primary objective in developing policies and procedures over the accounting function is to improve the timeliness, accuracy and completeness of these statements.

An organization's accounting or information system can provide much more than those three statements, however. Management should be encouraged to use the data available in the accounting system for other uses. Financial statements are extremely useful, however, they only provide current valuation, and transactional information from the past.

A statement of cash flow, reconciling the sources and uses of cash, can be a useful starting point for extrapolating data that projects the anticipated sources and uses of cash needed into the future. By analyzing changes in aging of accounts receivable and accounts payable, you can develop more reliable estimates and better anticipate future cash receipts and future cash payments.

The relationship between sales, inventory levels and related cost of sales can be used to determine the anticipated needs for additional inventory related to projected sales. Using the data captured by the accounting system every day, a projected cash flow report, updated daily, can be a powerful tool to alert management in enough time to properly react to anticipated additional working capital requirements.

With a powerful forward-looking cash management tool, like the described projected cash flow report, the projected activity levels in future months can be used to create budgets in the current and succeeding months.

With income statement projections, projected cash flow reports, and budgets, we have a truly interactive management information system. Data collected from the past is used to project the future, fed back into the budgets, which control the present and determine the future. This creates a continually updated management information loop. This provides an organization with the tools to act, not just react.

SOP # G&A101 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A101 CHART OF ACCOUNTS

Policy: To facilitate the record keeping process for accounting, all ledger accounts should be assigned a descriptive account title and account number.

Purpose: To provide the method for assignment and maintenance of the company's chart of accounts in order to produce meaningful financial data for the Organization.

Scope: This procedure applies to all general ledger accounts.

Responsibilities: The Director of Finance is responsible for monitoring and approving changes to the company's Chart of Accounts.

Definition: Chart of Accounts – A categorized listing of all account titles and numbers being used by an organization to track income, expenses, assets, equity, and liabilities is called a Chart of Accounts.

Procedure:

1.0 DESIGN OF ACCOUNTS

- 1.1 Accounts should have titles and numbers that indicate specific ledger accounts such as Cash in Checking, Furniture and Fixtures, Accounts Payable, etc.
- 1.2 In general, the Nevada Department of Education chart of accounts (NDE) is available; however, the Organization has developed and follows its own chart of accounts numbering and definition system and converts to the NDE format for reporting purposes.
- 1.3 QuickBooks class tracking should be used to provide additional clarification, as needed. A sub-division among the balance sheet accounts should be designated short term to long term, (i.e. current assets should precede long term assets and current debt should precede long-term debt).

Unassigned number sequences should be left open within each group of accounts to provide for additional accounts, which may be added later.
- 1.4 See Appendix A for guidance regarding NDE to QuickBooks conversion chart.

2.0 DESCRIPTION OF ACCOUNTS

- 2.1 Each account should be given a short title description that is brief but will allow the reader to quickly ascertain the purpose of the account.
- 2.2 For training and consistent transaction coding, as well as to help other non-accounting managers understand why something is recorded as it is, each account should be defined. Definitions should be concise and meaningful. The account name should clearly identify what the account is to be used for.

An example of definitions follows:

ASSETS

1100 – General Operating Account

Includes all cash held in the operating bank account. All withdrawals by check and deposits are recorded here. The reported balances are supported by a bank reconciliation prepared monthly.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

APPENDIX A

<i>Fund</i>	<i>Project/Grant</i>	<i>Revenue</i>	<i>Program</i>	<i>Function</i>	<i>Object</i>	Quickbooks account numbers	Quickbooks Account Class	Description
FUND 100 - REVENUES								
100	000	1920				8210	10-10	Restricted Donations
100	000	1921				8270	10-10	Full Day Kindergarten Fees
100	000	1922				8250	10-10	Semester Fees
100	000	1923				8210	90-10	Unrestricted Donations
100	000	1924				8290	10-22	Coral CARE Fees
100	000	1925				8280	10-10	Uniforms
100	201	3110				8110	10-10	State Distributive Funds
FUND 100 - TOTAL REVENUE								
FUNCTION 1000 - INSTRUCTION								
100 Salaries								
100	201		100	1000	101	1104	10-10	Teachers/Licensed Regular
100	201		100	1000	102	1104	10-10	Teachers/Unlicensed Regular
100	201		100	1000	123	1106	10-10	Substitute Teachers - temporary
Total - 100 Salaries								
200 Benefits								
100	201		100	1000	231	2101	10-10	Retirement
100	201		100	1000	221	2102	10-10	SS-OASDI
100	201		100	1000	241	2103	10-10	Medicare
100	201		100	1000	211	2104	10-10	Health Insurance
100	201		100	1000	271	2105	10-10	Workers Compensation
100	201		100	1000	261	2106	10-10	State Unemployment
Total - 200 Benefits								
300/400/500 Purchased Services								
100	201		100	1000	442	3114	10-10	Rent / Lease - Equipment
100	201		100	1000	581	3126	10-10	Travel/Per Diem/Lodging
100	201		100	1000	331	3125	10-10	Conference/Seminar/Training
100	201		100	1000	321	3127	10-10	Conference/Seminar/Training
100	201		100	1000	326	3127	10-10	Purchased Services - Instruction(Subs
Total - 300/400/500 Purchased Services								
600 Supplies								
100	201		100	1000	610	4111	10-10	General Supplies
100	201		100	1000	615	3130	90-10	Staff Development Expense
100	201		100	1000	616	3120	10-10	Student Incentives
100	201		100	1000	617	4110	10-10	Uniforms
100	201		100	1000	642	4102	10-10	Other Books & Materials
100	201		100	1000	641	4101	10-10	Textbooks
100	201		100	1000	644	4103	10-10	Library Books
100	201		100	1000	611	4104	10-10	Instructional Supplies
100	201		100	1000	651	4105	10-10	Instructional Software -powerschool, r
100	201		100	1000	651	4106	10-10	Instructional Software - online classes
100	201		100	1000	612	4107	10-10	New Equipment & Furniture < \$5,000
100	201		100	1000	650	4108	10-10	Technology Supplies
Total - 600 Supplies								
700 Property								
100	201		100	1000	733	4113	10-10	New Equip. & Furn. > \$1,000
100	201		100	1000	734	4109	10-10	Computer Hardware
Total - 700 Property								

<i>Fund</i>	<i>Project/Grant</i>	<i>Revenue</i>	<i>Program</i>	<i>Function</i>	<i>Object</i>	Quickbooks account numbers	Quickbooks Account Class	Description
800 Other								
100	201		100	5000	831	3135	10-10	Principal Payments
100	201		100	5000	832	3133	10-10	Interest
100	201		100	1000	810	3131	10-10	Dues & Fees
100	201		100	1000	890	3132	10-10	Miscellaneous Expenses
Total - 800 Other								
TOTAL FUNCTION 1000 - INSTRUCTION								
UNDISTRIBUTED EXPENDITURES								
FUNCTION 2100 - SUPPORT SERVICES - STUDENTS								
100 Salaries								
100	201		100	2120	106	1107	10-20	Literacy Coach
100	201		100	2121	106	1108	10-20	Collage Advisor
100	201		100	2122	106	1109	10-20	Dean of Students
100	201		100	2110	107	1110	10-20	Clinic Personnel
Total - 100 Salaries								
200 Benefits								
100	201		100	2100	237	2101	10-20	Retirement
100	201		100	2100	227	2102	10-20	SS-OASDI
100	201		100	2100	247	2103	10-20	Medicare
100	201		100	2100	217	2104	10-20	Health Insurance
100	201		100	2100	277	2105	10-20	Workers Compensation
100	201		100	2100	267	2106	10-20	State Unemployment
Total - 200 Benefits								
300/400/500 Purchased Services								
100	201		100	2100	320	3127	10-20	Purchased Services-ACC
100	201		100	2100	321	3127	10-20	Purchased Services - S.Svcs-Stud.
Total - 300/400/500 Purchased Services								
600 Supplies								
100	201		100	2100	610	4111	10-20	General Supplies
100	201		100	2100	616	3120	10-20	Student Incentives
Total - 600 Supplies								
800 Other								
Total - 800 Other								
TOTAL FUNCTION 2100 - SUPPORT SERVICES - STUDENTS								
FUNCTION 2200 - SUPPORT SERVICES - INSTRUCTION								
100 Salaries								
100	201		100	2220	107	1112	10-21	Librarian
100	201		100	2240	107	1111	10-21	Dean of Academics
100	201		100	2230	107	1105	10-21	IT Manager (50%)
Total - 100 Salaries								

Appendix A - CASLV Accounting Manual
Accounting Policies, Procedures and Forms

<i>Fund</i>	<i>Project/Grant</i>	<i>Revenue</i>	<i>Program</i>	<i>Function</i>	<i>Object</i>	Quickbooks account numbers	Quickbooks Account Class	Description
200 Benefits								
100	201		100	2200	237	2101	10-21	Retirement
100	201		100	2200	227	2102	10-21	SS-OASDI
100	201		100	2200	247	2103	10-21	Medicare
100	201		100	2200	217	2104	10-21	Health Insurance
100	201		100	2200	277	2105	10-21	Workers Compensation
100	201		100	2200	267	2106	10-21	State Unemployment
Total - 200 Benefits								
300/400/500 Purchased Services								
100	201		100	2200	320	3127	10-21	Purchased Services-ACC
Total - 300/400/500 Purchased Services								
600 Supplies								
100	201		100	2200	610	4111	10-21	General Supplies
Total - 600 Supplies								
800 Other								
Total - 800 Other								
TOTAL FUNCTION 2200 - SUPPORT SERVICES - INSTRUCTION								
FUNCTION 2400 - ADMINISTRATION								
100 Salaries								
100	201		100	2400	104	1101	10-24	Administrators
100	201		100	2400	105	1102	10-24	Administrative Assistants
100	201		100	2400	105	1105	10-24	IT Manager (50%)
Total - 100 Salaries								
200 Benefits								
100	201		100	2400	234	2101	10-24	Retirement
100	201		100	2400	244	2103	10-24	Medicare
100	201		100	2400	214	2104	10-24	Health Insurance
100	201		100	2400	274	2105	10-24	Workers Compensation
100	201		100	2400	264	2106	10-24	State Unemployment
Total - 200 Benefits								
300/400/500 Purchased Services								
100	201		100	2400	340	3101	10-24	Professional Service
100	201		100	2400	300	3102	10-24	State Admin Services
100	201		100	2400	310	3103	10-24	Payroll Services
100	201		100	2400	340	3104	10-24	Audit Services
100	201		100	2400	523	3116	10-24	E&O Insurance
100	201		100	2400	535	3121	10-24	Internet
100	201		100	2400	533	3122	10-24	Telephone / Communications
100	201		100	2400	531	3123	10-24	Postage
100	201		100	2400	540	3124	10-24	Advertising
100	201		100	2400	583	3126	10-24	Travel/PerDiem/Lodging
100	201		100	2400	333	3125	10-24	Conference/Seminar/Training
100	201		100	2400	311	3127	10-24	Purchased Services -ACC
100	201		100	2400	313	3127	10-24	Purchased Services - City/Legal
Total - 300/400/500 Purchased Services								

<i>Fund</i>	<i>Project/Grant</i>	<i>Revenue</i>	<i>Program</i>	<i>Function</i>	<i>Object</i>	Quickbooks account numbers	Quickbooks Account Class	Description
600 Supplies								
100	201		100	2400	610	4111	10-24	General Supplies
100	201		100	2400	642	4102	10-24	Other Books Materials
100	201		100	2400	651	4105	10-24	Instructional Software
100	201		100	2400	612	4107	10-24	New Equipment & Furniture <\$5,000
100	201		100	2400	650	4108	10-24	Technology Supplies
Total - 600 Supplies								
700 Property								
100	201		100	2400	733	4113	10-24	New Equipment & Furniture >\$5,000
100	201		100	2400	734	4109	10-24	Computer Hardware
Total - 700 Property								
800 Other								
100	201		100	2400	810	3131	10-24	Dues and Fees
100	201		100	2400	890	3132	10-24	Miscellaneous Expenses
Total - 800 Other								
TOTAL FUNCTION 2400 - GENERAL ADMINISTRATION								
FUNCTION 2600 - OPERATION/MAINTENANCE								
100 Salaries								
100	201		100	2600	105	1114	10-26	Maintenance Personnel
Total - 100 Salaries								
200 Benefits								
100	201		100	2600	235	2101	10-26	Retirement
100	201		100	2600	245	2103	10-26	Medicare
100	201		100	2600	215	2104	10-26	Health Insurance
100	201		100	2600	275	2105	10-26	Workers Compensation
100	201		100	2600	265	2106	10-26	State Unemployment
Total - 200 Benefits								
300/400/500 Purchased Services								
100	201		100	2600	411	3107	10-26	Water / Sewer
100	201		100	2600	421	3108	10-26	Waste Disposal
100	201		100	2600	490	3109	10-26	Security / Alarm System
100	201		100	2600	431	3110	10-26	Repair and Maint. Building + HVAC
100	201		100	2600	432	3111	10-26	Repair and Maint. Equipment
100	201		100	2630	435	3112	10-26	Maint - Outside Grounds
100	201		100	2600	441	3113	10-26	Rental/Lease - Buildings
100	201		100	2600	521	3115	10-26	Property/Casualty Insurance
100	201		100	2600	422	3127	10-26	Purchased Svcs - Janitorial Company
Total - 300/400/500 Purchased Services								
600 Supplies								
100	201		100	2600	610	4111	10-26	General Supplies / Janitorial
100	201		100	2610	622	3105	10-26	Electricity
100	201		100	2610	621	3106	10-26	Natural Gas
Total - 600 Supplies								
700 Property								
100	201		100	4700	450	4112	10-26	Tenant Improvements
Total - 700 Property								

Appendix A - CASLV Accounting Manual
Accounting Policies, Procedures and Forms

<i>Fund</i>	<i>Project/Grant</i>	<i>Revenue</i>	<i>Program</i>	<i>Function</i>	<i>Object</i>	Quickbooks account numbers	Quickbooks Account Class	Description
800 Other								
100	201		100	2600	340	3132	10-26	Miscellaneous Expenses
Total - 800 Other								
TOTAL FUNCTION 2600 - OPERATION/MAINTENANCE								
FUNCTION 2900 - SUPPORT SERVICES - OTHER								
100 Salaries								
100	000		100	2900	107	1113	10-22	Coral CARE Personnel
Total - 100 Salaries								
200 Benefits								
100	000		100	2900	237	2101	10-22	Retirement
100	000		100	2900	227	2102	10-22	SS-OASDI
100	000		100	2900	247	2103	10-22	Medicare
100	000		100	2900	217	2104	10-22	Health Insurance
100	000		100	2900	277	2105	10-22	Workers Compensation
100	000		100	2900	267	2106	10-22	State Unemployment
Total - 200 Benefits								
300/400/500 Purchased Services								
100	000		100	2900	320	3127	10-22	Purchased Svcs - Student Support
Total - 300/400/500 Purchased Services								
600 Supplies								
100	000		100	2900	616	3127	10-22	Coral CARE Expenses
Total - 600 Supplies								
800 Other								
Total - 800 Other								
TOTAL FUNCTION 2900 - SUPPORT SERVICES - OTHER								
FUND 250 - REVENUES - SPECIAL EDUCATION								
250	201	3115				8120	20-10	State Funds
FUND 250 - TOTAL REVENUE								
FUNCTION 2100 - SPECIAL EDUCATION								
100 Salaries								
250	201		200	2120	101	1104	20-10	Teacher 1
Total - 100 Salaries								

<i>Fund</i>	<i>Project/Grant</i>	<i>Revenue</i>	<i>Program</i>	<i>Function</i>	<i>Object</i>	Quickbooks account numbers	Quickbooks Account Class	Description
200 Benefits								
250	201		200	2100	231	2101	20-10	Retirement
250	201		200	2100	221	2102	20-10	SS-OASDI
250	201		200	2100	221	2103	20-10	Medicare
250	201		200	2100	211	2104	20-10	Health Insurance
250	201		200	2100	271	2105	20-10	Workers Compensation
250	201		200	2100	261	2106	20-10	State Unemployment
Total - 200 Benefits								
300/400/500 Purchased Services								
250	201		200	2140	322	3128	20-10	Psychological Services
250	201		200	2100	323	3127	20-10	Purchased Services - Other
250	201		200	2150	324	3129	20-10	Speech Therapy Services
Total - 300/400/500 Purchased Services								
TOTAL FUNCTION 2100 - SPECIAL EDUCATION								
FUND 280 - REVENUES - FEDERAL GRANTS								
280	639	4500				8130	41-10	Local Plan B Grant 2
FUND 280 - TOTAL REVENUE								
300/400/500 Purchased Services								
280			100	1000	323	3127	41-10	Psychological Services
280			100	1000	323	3127	41-10	Purchased Services - Other
280			100	1000	322	3127	41-10	Speech Therapy Services
Total - 300/400/500 Purchased Services								
100 Salaries								
240			200	1000	101	1104	41-10	Teachers
Total - 100 Salaries								
TOTAL FUND 280 - FEDERAL GRANTS								
FUND 600 - REVENUES								
600	000	1970				8300	10-24	Business Services
FUND 900 - TOTAL REVENUE								
FUND 900 - REVENUES								
900	000	1921				8220	10-35	Fundraising
900	000	1730				8230	10-35	Student Program Fees
900	000	1790				8240	10-35	Other Activity Income
FUND 900 - TOTAL REVENUE								
FUNCTION 2900 - STUDENT ACTIVITIES								
300/400/500 Purchased Services								
900	000		000	2700	519	3117	10-35	Field Trip Transportation

Appendix A - CASLV Accounting Manual
Accounting Policies, Procedures and Forms

<i>Fund</i>	<i>Project/Grant</i>	<i>Revenue</i>	<i>Program</i>	<i>Function</i>	<i>Object</i>	Quickbooks account numbers	Quickbooks Account Class	Description
600 Supplies								
900	000		000	2900	901	3118b	10-35	Science Activities
900	000		000	2900	902	3118c	10-35	Robotic Activities
900	000		000	2900	903	3118d	10-35	Other Student Activities
900	000		000	2900	904	3119	10-35	Yearbook
900	000		000	2900	905	3118a	10-35	Math Activities
	000							
Total - 600 Supplies								
800 Other								
900	000		000	2900	810	3131	10-35	Dues and Fees
Total - 800 Other								
TOTAL FUNCTION 2900 - STUDENT ACTIVITIES								

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SOP # G&A102 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A102 FILES AND RECORDS MANAGEMENT

Policy: The Organization will retain records in an orderly fashion for time periods that comply with legal and governmental requirements and as needed for general business requirements.

Purpose: To outline the methods for filing, retaining and disposing of business records.

Scope: This procedure applies to all business documentation generated by the Organization. However, this does not necessarily cover internal or certain day-to-day business correspondence.

Responsibilities:

The Designated Accountant will be responsible for categorizing and maintaining a listing of records maintained and the location (i.e. by wall unit and shelf row number).

The Director of Finance is responsible for overseeing the execution of Organization policy for Record Retention, Storage and Destruction of obsolete Organization records.

Procedure:

1.0 FILING SYSTEM

- 1.1 To ensure efficient access, filing centers will be established in each department. To reduce the amount of duplicate and unnecessary record retention, individual desk files should be avoided unless they are used in daily operations. All other departmental or Organization records should be filed in the departmental central filing areas.
- 1.2 Unless necessary, records should usually only be kept by the originator or sender and not by the receiver to avoid duplicate filing systems.
- 1.3 The following filing guidelines should be adhered to optimize filing efficiency and records access:
 - All file cabinets and files should follow recognized rules of order, such as Left to Right, Top to Bottom, Front to Back and in the case of chronological records, newest to oldest.
 - File markers or label headings should always be placed at the beginning or front of a file or group of files.
 - Alphabetical files should always be filed under broad topical categories. Files should never be filed under individual employee names (except Human Resources records) to avoid confusion and re-filing in the event of turnover. Files should always be filed under the "proper" or Organization names

whenever appropriate. In the case of individuals, files should be maintained according to the persons "Last name" then First name and Middle initial.

- Extra care should be used for sensitive or private information. Organization financial data or personnel records that contain performance reviews, salary information, and any health related information should be kept in a secure area with limited access to only those that have a "need to know" such as the Designated Accountant or the Director of Finance.

2.0 RECORD RETENTION AND LONG-TERM STORAGE

- 2.1 Storage of archived records will be maintained in the locked storage area of the building. Access to this area will be limited to the Director of Finance, officers of the Organization and the Designated Accountant.
- 2.2 Non-permanent files will be stored in cardboard file boxes. Each file box will be labeled on the front with the contents, dates covered, and destruction date if applicable. Permanent records will be maintained in metal fire-resistant file cabinets.
- 2.3 Files should be stored only in boxes with similar items, dates and retention periods. This will allow easier access and purging of records. A general rule to keep in mind is that it is better to only half-fill a file box than to file dissimilar types of files in the same box.
- 2.4 The Designated Accountant will be responsible for categorizing and maintaining a listing of records maintained and the location (i.e. by wall unit and shelf row number).
- 2.5 Maintain all files for as long as is necessary but only to the extent they serve a useful purpose or satisfy business or legal requirements. G&A102 Ex1 RECORDS RETENTION PERIODS, provides a guide to the typical business life of various documents. The retention periods provided are suggested with federal requirements in mind. Be sure to check with local and state authorities for specific record retention requirements.
- 2.6 Copies of critical records that are vital to the daily operations of the Organization should be kept off site in case of possible disasters. This may include information needed to file insurance claims (assets lists, insurance contacts, policy numbers), financial data for tax purposes (wages paid, income and expenses), contacts lists to inform or restart the business (vendors, customers, investors and employees), and other data that would assist in rebuilding the business (business plans, intellectual property, or proprietary information).

3.0 RECORD DESTRUCTION

- 3.1 Three to six months after each year-end, the Designated Accountant will proceed with destruction of all files that have exceeded their recognized holding period.

- 3.2 A listing of file categories to be destroyed will be circulated to all managers thirty days prior to destruction for review and comment. The actual listing of records destroyed will be maintained permanently for future reference.
- 3.3 Destruction of the files will be performed by an independent, outside service for shredding and disposal. Disposal of records into the Organization's general trash service is not allowed.

References:**A. HEALTH INSURANCE PORTABILITY ACCOUNTABILITY ACT (HIPAA)**

The Standards for Privacy of Individually Identifiable Health Information (the Privacy Rule) creates national standards to protect individuals' personal health information and gives patients increased access to their medical records. As required by the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the Privacy Rule covers health plans, health care clearinghouses, and those health care providers who conduct certain financial and administrative transactions electronically. Most covered entities (certain health care providers, health plans, and health care clearinghouses) must comply with the Privacy Rule by April 14, 2003. Small health plans have until April 14, 2004 to comply with the Rule.

Note: Employment records maintained by a covered entity in its capacity as an employer are excluded from the definition of protected health information. The modifications do not change the fact that individually identifiable health information created, received, or maintained by a covered entity in its health care capacity is protected health information.

B. AGE DISCRIMINATION IN EMPLOYMENT ACT (ADEA)

ADEA applies to employers with 20 or more employees. If an EEOC charge or lawsuit is filed, keep records until final disposition of the charge or lawsuit. Otherwise, ADEA compliance suggests keeping basic employee files from one to three years as listed:

- Payrolls or other records (for temporary and permanent positions) for three years.
- Basic employee information such as employees' names, addresses, birth dates, occupations, rates of pay, and weekly compensation for three years.
- Applications and personnel records relating to promotion, demotion, transfer, selection for training, layoff, recall or discharge for one year.
- Job advertisements and postings for three years.
- Copies of employee benefit plans, seniority and merit systems must keep on file for the full period the plan or system is in effect and for at least one year after its termination

C. AMERICANS WITH DISABILITIES ACT (ADA)

ADA applies to employers with 15 or more employees. If an EEOC charge or lawsuit is filed, keep records until final disposition of the charge or lawsuit. Otherwise, ADA compliance suggests keeping employment applications and other personnel records including promotions, transfers, demotions, layoffs, and termination or requests for reasonable accommodation for at least 1 year from the making of the record or the personnel action.

D. CIVIL RIGHTS ACT OF 1964

Applies to employers with 15 or more employees. If an EEOC charge or lawsuit is filed, keep records until final disposition of the charge or lawsuit. Otherwise, basic non-discrimination compliance suggests keeping employment applications and other personnel records including promotions, transfers, demotions, layoffs, and termination or any EEO-1 Reports for at least one year from the making of the record or the personnel action. If an employee is involuntarily terminated, his/her personnel records must be retained for one year from the date of termination.

E. EMPLOYEE RETIREMENT INCOME SECURITY ACT (ERISA)

The ERISA reporting and disclosure obligations apply to all pension and welfare plans including summary plan descriptions, annual reports, reportable events, and plan termination, unless the Organization plan is exempt under ERISA.

ERISA suggests the Organization should maintain all reports, documents, information, and materials for a minimum of six years in order to disclose and or support all transactions to participants and beneficiaries (and report to certain governmental agencies), as requested or needed.

F. EMPLOYEE POLYGRAPH PROTECTION ACT

All polygraph test results and reasons for administering the test should be kept for three years.

G. EQUAL PAY ACT

Payroll records including time cards, wage rates, deductions from wages, and records explaining the difference in wage rates between men and women in similar positions should be kept for three years.

H. EXECUTIVE ORDER 11246

Applies to federal contractors and requires the preparation of affirmative action plans. Affirmative action plans must be updated annually and retained for two years along with all applications and other personnel records that form the basis of the Organization's employment decisions. Generally, personnel and employment records must be retained for two years.

I. FAIR LABOR STANDARDS ACT (FLSA)

FLSA applies to employers engaged in or employees who work in interstate commerce and suggests the following records are retained for three years:

- Payroll and other records containing employee's name, birth date, gender, and occupation.
- Employee's beginning of workweek and time employee begins work.
- Regular rate of pay or other basis of payment.
- Hours worked per day and for workweek.
- Daily and weekly straight time earnings.
- Deduction from wages.
- Total wages per pay period.
- Date of payment and the pay period covered.
- For exempt professional, executive and administrative employees, and those employed in outside sales, the employer must maintain records that reflect basis on which wages are paid to permit calculations of the employee's total remuneration.
- In addition, employers must keep for at least two years all records (including wage rates, job evaluations, seniority and merit systems, and collective bargaining agreements) that explain the basis for paying different wages to employees of opposite sexes in the same establishment.

J. FAMILY AND MEDICAL LEAVE ACT (FMLA)

FMLA applies to employers with 50 or more employees within a 75 mile radius and whose employee must have worked for at least one year and accumulated at least 1,250 hours of service with the employer during the previous year. FMLA suggests the following records are retained for 3 years

- Basic employee data including name, address, occupation, rate of pay, terms of compensation, daily and weekly hours worked per pay period, deductions from wages, and total compensation.
- Dates of leave taken by eligible employees.
- For intermittent leave, the hours of leave.
- A copy of employee notices and documents describing policies and practices regarding leave.
- Records of any dispute regarding the designation of leave.

K. IMMIGRATION REFORM & CONTROL ACT (IRCA)

IRCA applies to all employers and requires a signed Form I-9 is retained for three years after the date of hire and at least one year after termination.

L. OCCUPATIONAL SAFETY & HEALTH ACT (OSHA)

OSHA applies to employers with 10 or more employees and suggest that the log of occupational injuries and illnesses is retained for five years. All other records should be retained for at least 30 years after employee separation. Other records include:

- Occupational injuries and illnesses.
- The annual summary of injuries and illnesses.
- Medical records and records of exposure to toxic substances.

M. REHABILITATION ACT OF 1973

Applies to federal contractors. If a charge or lawsuit is filed, keep records until final disposition of the charge or lawsuit. Otherwise, basic compliance suggests keeping personnel and employment records including requests for accommodation, physical exams, job advertisements and postings, applications, resumes and records regarding hiring, assignments, promotions, demotions, transfers, layoffs, terminations, rates of pay and selection for training for two years (only 1 year if contractor has less than 150 employees or a federal contract of \$150,000 or less). Note: Affirmative action plans also may have to be maintained by the employer

N. RIGHT TO FINANCIAL PRIVACY ACT

The act establishes specific procedures and exceptions concerning the release of customer financial records to the federal government. It provides customers of financial institutions with a right to expect that their financial activities will have a reasonable amount of privacy from federal government scrutiny.

O. GUIDE TO RECORD RETENTION REQUIREMENTS

A good source of federal retention requirements is the "Guide to Record Retention Requirements" published by the Office of the Federal Register National Archives and Records Administration. It can be purchased from the U.S. Government Printing Office in Washington DC. Additional sources of information include: IRS regulations, state and local government retention requirements or the AICPA (American Institute of Certified Public Accountants) Filing and Record Retention Procedures Guide.

P. IRS REVENUE PROCEDURE 98-25 RECORDS RETENTION

The Income Tax Regulations require that, except for farmers and wage-earners, any person subject to income tax, or any person required to file an information return with respect to income, must keep such books and records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, or other matters reported. The books or records required by must be kept available at all times for inspection by authorized internal revenue officers or

employees, and must be retained so long as the contents thereof may become material in the administration of any internal revenue law.

Note: Section 6.01 requires taxpayers to maintain and make available documentation of the business processes that (1) create the retained records, (2) modify and maintain its records, (3) satisfy the requirements of section 5.01(2) of the procedure and verify the correctness of the taxpayer's return, and (4) evidence the authenticity and integrity of the taxpayer's records.

Section 6.02 sets forth four elements that the documentation required under section 6.01 must establish: (1) the flow of data through the system, (2) internal controls that ensure accurate processing, (3) internal controls that prevent unauthorized record changes, and (4) charts of account.

Section 6.03 sets forth six specific types of documentation for each retained file: (1) record formats, (2) field definitions, (3) file descriptions, (4) evidence that periodic checks are undertaken to ensure that data remains accessible, (5) evidence that the records reconcile to the taxpayer's books, and (6) evidence that the records reconcile to the taxpayer's return.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

G&A102 Ex1 RECORDS RETENTION PERIODS

Accident reports and claims (settled cases)	7 years
Accounts payable ledgers, schedules and trial balances	7 years
Accounts receivable ledgers, schedules and trial balances	7 years
Assignments	3 years
Audit reports of accountants	Permanently
Bank reconciliations	1 year
Bank statements, cancelled checks, and deposit slips	7 years
Bills of lading	3 years
Capital stock and bond records	Permanently
Cash books	Permanently
Cash receipts and disbursements	7 years
Chart of accounts	Permanently
Checks (cancelled, all other)	7 years
Checks (cancelled, for important payments, i.e. taxes, property purchases, special contracts, etc. File checks with the transaction papers).....	Permanently
Construction documents	Permanently
Contracts and leases (expired)	7 years
Contracts and leases still in effect.....	Expiration +7 years
Corporate records and minutes	Permanently
Correspondence (legal and important matters only)	Permanently
Correspondence general	3 years
Credit Applications (Consumer)	25 Months (after notification)
Credit Applications (Business)	1 year (after notification)
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	1 year
Electronic fund transfer documents	7 years
Employee personnel records (after termination)	7 years
Employment applications	3 years
Expense analyses and Expense distribution schedules	7 years
Expired contracts and notes receivable	7 years
Expired purchase contracts	7 years
Federal, state and local tax returns	Permanently
Financial statements (end-of-year trial balances)	Permanently
Fixed asset records and appraisals	Permanently
Forms W-4	7 years
Garnishments	3 years
General Ledgers (end-of-year trial balances)	Permanently
I-9s (after termination).....	1 year
Insurance records, current accident reports, claims, policies, etc.....	Permanently
Interim and year-end financial statements and trial balances	Permanently
Inventories of products, materials, and supplies	7 years

Accounting Policies, Procedures and Forms

Invoices	7 years
Journals	Permanently
Licenses	Permanently
Loan documents, notes.....	Permanently
Minute books of directors and stockholders, including bylaws and charter...	Permanently
Monthly trial balances	Permanently
Notes receivable ledgers and schedules	7 years
OSHA logs.....	5 years
Paid bills and vouchers	7 years
Payroll journals	7 years
Payroll records and summaries	7 years
Payroll reports (federal & state)	7 years
Perpetual inventory records	7 years
Petty cash vouchers	7 years
Physical inventory records	7 years
Physical inventory tags	7 years
Plant cost ledgers	Permanently
Polygraph test results and reasons for test.....	3 years
Property appraisals by outside appraisers	Permanently
Property records including costs, depreciation schedules, blueprints, plans..	Permanently
Property titles and mortgages	Permanently
Purchase journals	7 years
Purchase orders	7 years
Receiving sheets	1 year
Requisitions	7 years
Sales journals	7 years
Sales records	7 years
Savings bond registration records of employees	7 years
Scrap and salvage records (inventories, sales, etc).....	7 years
Shipping tickets	3 years
Stock and bond certificate (cancelled)	1 yr
Stockroom withdrawal forms	7 years
Subsidiary ledgers	7 years
Tax returns and worksheets, revenue agents' reports and other documents...	Permanently
Time books/cards	7 years
Trade mark registrations	Permanently
Uncollectible accounts and write offs	7 years
Voucher for payments to vendors, employees, etc. (includes all allowances and reimbursement of employees, officers)	7 years
Voucher register and schedules	7 years
W-4 forms	4 years
Workman's comp documents	11 years

SOP # G&A103 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A103 TRAVEL AND ENTERTAINMENT

Policy: All reservations required for business travel and entertainment will be made through the Purchasing/Payroll Manager or designated staff. Expenses are to be within established Organization guidelines and will be reimbursed with proper documentation. Employees are expected to spend the Organization's money as carefully and judiciously as they would their own.

The Organization recognizes that employees who travel far from home to represent the Organization's business interests must forego their living accommodations and may forfeit personal time. Accordingly, the Organization will make efforts to provide comfortable and secure accommodations for lodging, meals and travel for employees. However, these items are not intended to be perquisites and the Organization reserves the right to deny reimbursement of expenses that are considered lavish or extravagant.

Purpose: To provide guidelines for travel and entertainment expenses as they were actually spent, account for all advances promptly and accurately and to communicate the procedures for reimbursement.

Scope: This procedure applies to all departments and individuals who travel or entertain for the Organization.

Responsibilities:

Responsible Party: The individual employee and/or the Purchasing/Payroll Manager

- When the Purchasing/Payroll Manager does not make travel arrangements, each employee is responsible for making arrangements needed for business travel.
- The Purchasing/Payroll Manager may make travel arrangements when requested, provided that arrangements are made at least 15 days in advance.

Business Office will receive and review the expense report documentation and process necessary employee reimbursement. (See PUR106, Reimbursements, for more detailed information.)

Procedure:

1.0 TRAVEL ARRANGEMENTS

- 1.1 Out-of-state travel requires prior Site Director or Executive Director approval.
- 1.2 All arrangements required for business travel are to be made individually through CoolSIS. When possible, the Purchasing/Payroll Manager can solicit better corporate discounts and rates for hotels, airlines, car rental agencies and travel agencies.

Employees benefit because they do not have to spend their own time comparing rates and making their own arrangements. If making your own arrangements, the employee must find the best possible travel pricing.

- 1.2 For maximum savings on airfares, this form should always be completed at least 15 days in advance unless an emergency trip is required.
- 1.3 It is preferable that all employees travel during non-working hours to maximize efficiency. The Purchasing/Payroll Manager will make arrangements for the trip as required and will return a travel itinerary and any tickets or reservation forms to the employee.
- 1.4 **Cash Advances** - To help ensure accurate and timely expense report preparation and reduce the additional paperwork required to process and track Cash Advances, the Organization generally **discourages** cash advances unless special circumstances apply. Employees are encouraged to use credit cards with a grace period to provide float time between incurring the expense and receiving reimbursement from the Organization.

If an employee requires a cash advance, a formal request must be made through CoolSIS as a check request. The advance request will then be forwarded to accounting for processing upon approval. Travel advance amounts are approved on an as needed basis.

When a cash advance is received, the employee will reduce their expense reimbursement by the amount of the cash advance. In the case where the cash advance exceeds the expenses for the report submitted, the remaining cash must be turned into the Business Office with the expense report. Amounts owed the Organization cannot be carried forward to future expense reports. Any advance outstanding will be deducted from the employee's paycheck.

- 1.5 **Direct Billings** - Direct billings to the Organization from motels, restaurants, etc. are not permitted unless previously authorized.

2.0 EXPENSE GUIDELINES

- 2.1 Air Travel - Airline reservations are based on the following criteria:

- Expediency: Getting the employee to their destination in an expedient way. (Direct flights when possible or connecting flights if necessary for faster flight schedules).
- Cost: Employees will fly coach class unless extenuating circumstances apply.
- Air Carrier: An employee's preferred airline can be utilized as long as expediency and cost factors are equal. In most cases, airfare will be directly billed to the Organization's credit card account.

On occasion, employees may have no alternative but to book their own flight. If this is the case, employees must use regularly scheduled airlines and obtain the lowest (discount) fare available. This may mean that employees will fly at times that are not always the most convenient for them.

- 2.2 Lodging - Lodging arrangements are based on value, convenience for the traveler and according to what is usual and customary Organization guide lines.

Whenever multiple employees are traveling to the same location, employees will be required to share accommodations if possible (i.e. male/male or female/female). Lodging accommodations will then be made for double rooms accordingly. If an employee is accompanied by a non-employee such as family or a friend, and therefore requires separate accommodations, the employee will be responsible for payment of any excess lodging accommodations.

- 2.3 Meals - Employees on Organization business where an overnight stay is not required will be reimbursed for the actual cost of their lunch and dinner meals not to exceed \$25 per day and receipts are required. Any amounts spent in excess of \$25 per day will not be reimbursed. The cost of meals should be reasonably priced based on the locality.

Employees who are required to stay overnight for the Organization's business are allowed a per-diem rate of \$35 per day and receipts are not required.

Officers may include reimbursement of actual guest meals for the business of the Organization at their discretion. When officers are traveling under per-diem meal arrangements, and guest meals are paid for, that day's per-diem amount must be adjusted downward by \$15 and cannot be claimed.

See form PUR104 Accounts Payable and Cash Disbursements and PUR 106 Reimbursements for additional information regarding Meals.

- 2.4 Car Rentals – When possible, advance arrangements should be made by the Purchasing/Payroll Manager if a car is required at the destination, otherwise the employee is required to make their own car rental arrangements. Vehicle selection will be based upon the most cost-effective class that satisfies requirements for the employee(s) and any demonstration equipment. Car rental fuel purchases are reimbursed for submitted fuel receipts up to the equivalent of a calculated 26 cents per mile. Therefore, car rental Mapquest or other similar map-type printouts of the approved business trip and miles driven is required for all car rental trips in order to be reimbursed.

Supplemental auto insurance coverage offered by car rental agencies must be purchased and will be reimbursed.

- 2.5 Personal Vehicles - An employee who uses their own automobile for business will be reimbursed at 36 cents a mile. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip.

The Organization assumes no responsibility for personal automobiles used for business. Further, any parking or moving violation is the sole responsibility of the employee and each employee must have valid minimum automobile liability insurance as required by state law. The employee must update verification of vehicle liability information maintained on file with the charter school annually and upon **any** change in the employee's vehicle insurance coverage.

- 2.6 Telephone - Telephone charges from the hotel are not allowed unless it is an emergency.
- 2.7 Entertainment - Entertainment expenses are not allowed.

- 2.8 Miscellaneous Expenses - Any additional business expenses that are not categorized above should be listed under miscellaneous expenses and documented with all pertinent information to substantiate the expense.
- 2.9 Non-Reimbursable Expenses - Some expenses are not considered valid business expenses by the Organization, yet may be incurred for the convenience of the traveling individual. Since these are not expenses for the business then they are not reimbursable. (The following can be used as a guide of expenses, which are not reimbursable)

Examples include:

- Airline or travel insurance
- Airline or travel lounge clubs
- Shoe shine or Dry-cleaning (except for extended travel beyond 5 days)
- Movies or personal entertainment
- Books, magazines or newspapers
- Theft or loss of personal property
- Doctor bills, prescriptions, or other medical services
- Parking tickets, traffic tickets or Car towing if illegally parked
- Health club memberships
- Baby sitter or Pet care fees
- Barbers and Hairdressers

3.0 EXPENSE REPORT PREPARATION AND REIMBURSEMENT

- 3.1 All business reimbursement expenditures incurred by employees of the Organization are reimbursed through CoolSIS. Reimbursement receipts must be submitted monthly and any receipt that is older than 90 days will not be reimbursed at the discretion of the Director of Finance.

Expense report forms must be filled out completely. Required original receipts for items charged must accompany all reimbursement documentation as well as uploaded into CoolSIS. Any questions regarding completion of the report should be directed to the employee's supervisor or the Business Office.

Upon completion, the expense report along with all attachments should be submitted to the employee's appropriate supervisor in CoolSIS for approval. After approval, the expense report is submitted to the Business Office for processing and reimbursement. In order to expedite reimbursement, the employee should ensure that the report is completed properly, required documentation is attached, proper authorization is obtained, and any unusual items properly explained and documented.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # G&A104 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A104 MANAGEMENT REPORTS

Policy: The Designated Accountant will prepare summary reports of vital operating statistics for the Organization, including revenues, current debt, operating cash, accounts receivable and projected short-term cash flows. These reports are to be prepared and are to supplement detailed monthly and quarterly financial reports and are to be used for timely "hands-on" management.

Purpose: To provide the format and content requirements for preparation of the Financial Reports.

Scope: The procedure applies to Finance and Accounting personnel required for preparation of these reports.

Responsibilities:

Designated Accountant will be responsible for assuring effective and informative internal reporting within their departments and between departments.

Director of Finance is responsible for preparing and maintaining a summary of all reports.

Procedure:

1.0 PREPARATION GUIDELINES

1.1 The logistics of preparing financial summaries will vary, depending on the accounting system used and the needs of the Organization. Most computerized systems offer an "executive summary" screen of critical financial information. The objective is to provide a quick recap of the financial status of the Organization that should lead to plans for corrective actions or adjustments.

Bi-monthly reports should be considered "exception reports" that provide management the necessary information to understand whether the Organization is progressing as planned.

The timing of reports is critical to the effective operation of the Organization. Reports should be prepared and distributed in a timely fashion following the end of the reporting period.

To improve readability, simplify preparation, and allow users to focus on the materiality of the data, all reporting should be rounded and/or plugged to the nearest \$1 increments when possible. Note: larger companies may wish to focus on \$100 or more increments.

1.2 If details are not available then use control totals and note on the report any estimates. Follow up with actual results as soon as practical. The preparer should

keep in mind that the objective of the report is to provide a quick recap of the financial status of the Organization and not a time-consuming detailed financial analysis. Leave exhausting details in the books for later analysis as required.

- 1.3 Make statements easy to read. Use the following style guidelines to improve readability:
 - Use 8-1/2 x 11 paper
 - Use a lot of “white space” on the page
 - Limit columns of figures to three columns
 - Omit cents and use thousands of dollars as appropriate. Indicate on the report the units used in a legend.
 - Indicate only significant expenses and group remaining items
 - The preparer should date (month/day/year) and initial all reports.
- 1.4 The preparer should file a copy of repetitive reports in a 3-ring binder for later retrieval, auditing or trend analysis.
- 1.5 While current accounting software program may automatically provide many types of information, it is helpful to review the manual exhibits provided to understand the mechanism for generating this type of information.
- 1.6 The Director of Finance will prepare and maintain a summary of all reporting. The summary will include the following categories:
 - Department or Functional Area
 - Name of Report
 - Purpose of the Report
 - Frequency of Preparation
 - Distribution of Copies
- 1.7 Updates of the summary will be issued to all Organization officers and department managers. Managers should use the summary to determine what information is being compiled and the format and distribution of reporting. Many times duplicate or redundant information gathering, reporting and filing can be avoided by merely changing the format or distribution of existing reports.

2.0 FINANCIAL REPORTS

- 2.1 The Director of Finance should review accounting program financial reports on a regular basis.

3.0 CASH FLOW REPORT

- 3.1 The Cash Flow Report represents a summary of the cash flowing through the Organization in the near term and identifies any potential shortfall that might occur in the near future before it occurs. The Cash Flow Report should be reviewed quarterly by the Director of Finance. This report supplements the

detailed monthly and quarterly financial statement reports and provides a quick look at the cash performance of the Organization.

- 3.2 The Cash Flow Report should include projected operating cash balances for each week with estimated cash receipts by major classifications and projected disbursements by major account classifications.
- 3.3 The Director of Finance should notify the Executive Director of any shortfall so that the Organization may determine alternative courses of action to rectify the situation.

4.0 BUDGET VS. ACTUAL REPORT

- 4.1 The Budget vs. Actual Report represents a comparison of planned operating expenses to the actual expenses incurred for the period. The objective is to highlight results against plan, percentages and variances and thus provide a basis for management decisions. The Budget vs. Actual Report is prepared and maintained by the Business Office on a monthly basis.
- 4.2 The Budget vs. actual report should be divided into three main components. 1) Current period budget, actual and variance totals, 2) a description of the major income and expense account classifications similar to the financial statements, and 3) the Current year-to-date budget, actual and variance totals. The percent column should be used to list each line as a percentage of total revenues. Alternatively, it can also represent the percentage variance or change from last period.

5.0 FINANCIAL STATEMENTS

- 5.1 The Director of Finance is responsible for maintaining current Financial Statements on a quarterly basis. The Director of Finance, Executive Director, and the Board of Directors should review the Financial Statements quarterly for each board meeting. This report provides one indication of the performance of the Organization.
- 5.2 The Financial Statements typically are comprised of three main parts: The Statement of Financial Position, Statement of Activities, and the Statement of Cash Flows (Statement of Cash Flows quarterly).

The Statement of Financial Position lists all of the Organization's assets (cash, receivables, deposits, inventory, equipment, intellectual property, etc.), liabilities (debt, lease obligations, etc) and net assets. It identifies the assets (which are "the business") and the financiers, or debt and equity holders and the relationship between the two.

The Statement of Activities represents the Organization's operational sources of cash - revenue - or uses - business expenses and is typically divided into operating periods that represent months, quarters or years of operations. It identifies the profitability of the Organization as a function of the accounting decisions.

The Statement of Cash Flows is the difference between the Statement of Financial Position sources and uses of cash and the Statement of Activities sources and uses

of cash. This difference assists in identifying the health of the Organization's operations. It identifies whether the Organization is producing cash or consuming cash and at what rate and from what sources.

- 5.3 The Financial Statements should be produced after the close of the Organization's period (see procedure G&A105 PERIOD-END REVIEW & CLOSING). The final Financial Statements form the basis for the Organization's formal presentations to the Board of Directors, or other stakeholders such as banks, outside agencies, or creditors in accordance with procedure G&A109 CONFIDENTIAL INFORMATION RELEASE.

References:**FINANCIAL ACCOUNTING STANDARDS BOARD (FASB)**

Since 1973, the Financial Accounting Standards Board (FASB www.fasb.org) has been the designated organization in the private sector for establishing standards of financial accounting and reporting. Those standards govern the preparation of financial reports. They are officially recognized as authoritative by the Securities and Exchange Commission (Financial Reporting Release No. 1, Section 101) and the American Institute of Certified Public Accountants (Rule 203, Rules of Professional Conduct, as amended May 1973 and May 1979). FASB pronouncements are the primary sources of GAAP.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

A collection of accounting principles. Typically includes the most recent developments of all generally accepted accounting principles (GAAP) as derived or collected from various technical pronouncements. Sources include FASB statements, interpretations, technical bulletins and concepts; American Institute of CPAs (AICPA); Accounting Principles Board opinions, accounting research bulletins, and position statements; and Securities and Exchange (SEC) financial reporting releases.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # G&A105 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A105 PERIOD-END REVIEW & CLOSING

Policy: An orderly, timely and comprehensive review of all general ledger accounts should be performed or directed by the Director of Finance to ensure an accurate representation of the company's financial statements. These practices are aimed at proving that the financial accounts are accurate, and if not, are properly adjusted to make them accurate, prior to closing.

Purpose: To provide a general overview of the process to be completed for reviewing the accounting records at year-end or any particular month-end prior to closing.

Scope: These practices apply to all accounts. Typically, all financial accounts are reviewed and then closed out as of the company's year-end. Consequently, the procedures that follow are discussed in reference to year-end review. However, a sub-set of these procedures is also applicable to month-end reviews. Month-end procedures are identified near the end of this module.

Responsibilities:

Designated Accountant is responsible for creating and reviewing all period-end activities to ensure the period-end financial statements accurately reflect the results of the Organization's activities. The Designated Accountant should be familiar with the specific software procedures for keeping the prior year open until all final closing adjustments have been made and approved by the Director of Finance.

Designated Accountant is responsible for gathering all documentation required to complete the period-end closing and completing all ledger adjustments.

Definition: "Review" refers to the procedures involved in examining the financial statement balances at any given period to ascertain their accuracy.

"Closing" is the process of advancing from one month or period to the next or from one year to the next. In most computerized accounting systems the periods are closed by executing a menu command. Monthly closings usually involve nothing more than entering the next month and responding to the program's suggestion to print various month-end reports or inserting a password such that transactions cannot be entered back in time from a specific point. Even after moving to the next month, many accounting systems allow the user to return to previous months to enter or edit transactions.

The yearly closing is more rigorous since it involves re-setting all Statement of Activities accounts to zero. Once a year is "closed", some accounting systems do not allow the user to go back or open a closed period to make changes. So be careful, once the period is closed, it is official and any adjustments that are required will need to be made in the current or next open period. The prior year should be password protected once it is closed to prohibit transactions being posted in the prior year.

Background: The financial statement is the most important management tool for the Director of Finance. It is comprised of the statement of financial position and the statement of activities.

The statement of financial position accounts are measured at a moment in time, like a snapshot. They reflect a total of items at any particular time: a total of cash, accounts receivable, inventory, fixed assets, accounts payable, debts, and net assets retained in the company.

The statement of activities accounts are measured over a period of time, like a movie. They represent the sum total of transactions: sales, purchases, payroll, etc. The difference in sales less all related expenses equals the net income or loss for the period of time being measured.

Accounting is a double-entry system. Thus, each business transaction has two equal sides. For example, paying an expense decreases cash on the statement of financial position and increases an expense on the statement of activities. Getting paid for a service, fundraising, or grant revenue increases cash on the statement of financial position and increases revenue on the statement of activities. Because of this interdependency, the accuracy of the statement of activities is dependent upon the accuracy of the statement of financial position.

It is easier to prove the accuracy of the statement of financial position. Adding up how much each customer owes the store or reconciling cash to the bank statement is a much simpler process than attempting to add up each individual sales transaction on the statement of activities. For this reason, more time is actually spent on proving the accuracy of the statement of financial position.

Once the statement of financial position is proven, the statement of activities, in total, must be right! The only errors would be misclassifications, (i.e.: the phone bill could be incorrectly posted to the rent expense account). The accounts of the statement of activities are generally reviewed for reasonableness by comparing amounts to prior periods and analyzing ratios. However, the accounts of the statement of financial position are compared to actual totals of items counted (cash, receivables, inventory, payables, fixed assets, etc.).

The Director of Finance or Designated Accountant is encouraged to understand these concepts and to take the initiative to keep the financial

statements as accurate as possible, regardless of how much an outside accounting service is utilized.

Procedure:

1.0 CLOSINGS PREPARATIONS

- 1.1 The steps to the actual period-end are not all performed on the exact end of the period. Some accounts cannot be "settled", proved, or reconciled until all third party information is received.

Bank statements from banks usually don't arrive until a couple weeks after a month end. And, many final payroll tax payments and yearly reconciliation forms aren't due until the end of the following month. Also needed are final bills from vendors, credit card statements, month end statements from vendors and year-end loan statements from banks and other financial institutions. All of this information is needed before a business can truly "close its books".

Fortunately, most accounting systems allow a business to continue posting transactions into subsequent months of the new year, without actually "closing" the previous year-end. The Designated Accountant should be familiar with the specific software procedures for keeping the prior year open until all final closing adjustments have been made. It's not unusual for businesses to continue processing transactions for almost the entire next year before closing the prior year.

- 1.2 Compile all period-end documents in preparation for closing the accounting period. These documents include:

- Bank statements to all accounts
- Final payroll and tax amounts
- All final bills and month-end statements from vendors
- All credit card statements
- All year-end loan or debt statements
- All asset acquisition and disposition transactions
- All program costs

- 1.3 Fewer procedures are performed at month-end dates. At a minimum the following procedures would be expected for monthly closings:

- Reconcile all bank accounts
- Print and compare the aged receivables and payables to the general ledger. Make appropriate adjustments to balance the accounts.
- Review all Statement of Financial Position and Statement of Activities accounts for completeness
- Retain all above reports in a monthly summary file.

2.0 STATEMENT OF FINANCIAL POSITION: ASSETS

2.1 Prepare a year-end closing file to store all reconciliation documents and printed reports as described below.

2.2 **Cash accounts** - prepare the bank reconciliations for year-end balances per the bank statement to the balance per books for each account. The year-end reconciliation is especially important for preparing the final year-end financial statements to ensure that it is completely accurate.

Show origination dates and description of each reconciling item. Prepare the necessary journal entries to adjust to the reconciliations. Prepare a summary of all petty cash and change drawer funds. Totals must agree with the general ledger. File all reconciliation reports in the year-end closing file.

2.3 **Accounts Receivable** – Print a detailed aged accounts receivable report and then reconciles it to the General Ledger. This can be prepared as soon as all accounts receivable are calculated as of year-end. Calculate possible allowances for un-collectible accounts. Adjust prior allowances to calculated amount. Write off any un-locatable differences. Retain a complete copy of the detailed accounts receivable, along with any reconciling adjustments in the year-end closing file.

2.4 **Inventory** – Supplies inventory may be small but should be evaluated periodically for cost increases.

2.5 **Capital Assets** - Update the detailed schedule of fixed assets with any additions and deletions and reconcile to the general ledger balances.

2.6 **Other Assets** - Other assets include utility or real estate deposits, prepaid insurance, advances to employees, and intangibles like store pre-opening costs. These should all be identified and documented. For example, a copy of the initial deposit with the utility company, or a list of the facility pre-opening costs with a schedule showing how much of those costs are to be amortized each year. File copies of these documents in the year-end closing file.

3.0 STATEMENT OF FINANCIAL POSITION: LIABILITIES AND NET ASSETS

- 3.1 Liabilities are shown as the amount to be paid in the subsequent period. If in doubt, record the liability.
- 3.2 **Accounts Payable** - Print a detailed aged accounts payable report and reconcile it to the general ledger. This is generally completed 2 to 4 weeks after the year-end to ensure that all vendor invoices relating to services and merchandise purchased have been received and entered.
- Compare all month-end vendor statements to balances per accounts payable and investigate any differences. Consider making adjustments for any significant unrecorded liabilities such as work started prior to year-end, but not yet billed by the supplier. Retain a complete copy of the accounts payable detail, along with any reconciling adjustments, in the year-end closing file.
- 3.3 **Accrued Expenses** - Review accruals for sales tax, payroll, payroll tax, payroll deductions payable, interest expense on short-term borrowings and long-term debt.
- 3.4 **Loan Debt** - Verify recorded accuracy of debt by ensuring the general ledger balances agree to year-end statements from lending institutions. Save all year-end statements in year-end closing file.
- 3.5 **Contingent Liabilities and Commitments** - Prepare a schedule of any outstanding litigation and possible losses. Prepare a schedule of all long-term rental agreements with amounts due by year for the next five years. Retain these schedules in the year-end closing file.
- 3.6 **Net Assets** - Record any changes in the Prior Period Adjustment category but ordinarily this account does not have any transactions directly posted to it.

4.0 STATEMENT OF ACTIVITIES: REVENUE & SUPPORT

- 4.1 **Revenue & Support** – Review all program billings, reimbursement billings, and any other donations.
- 4.2 Additionally, the Director of Finance should periodically review revenue trends, cost associated with revenues, variable expenses and fixed expenses. Look for patterns, new trends, seasonal variances, or profitable emerging products that may indicate changes in customer or program behavior.
- 4.3 The Director of Finance and/or Designated Accountant should analytically review the revenue reports and explain all variances.

5.0 STATEMENT OF ACTIVITIES: EXPENSES

- 5.1 Each expense total should be compared to expense total from the year before (and budgets if applicable). Attempt to explain any unusual variances. Some expense items are directly related to asset or liability accounts and can be reconciled in conjunction with the related Statement of Financial Position account.

- 5.2 **Program Costs** - A detailed report should be produced of program costs and analyzed in relation to the associated revenues and to prior periods.
- 5.3 **Payroll** - At year-end, the various payroll expense accounts should agree to total gross payroll per payroll reports. Account for all deductions for W-3 reported to the Social Security Administration, 1099s for vendors, as well as FICA and other taxes reported accordingly.
- 5.4 **Bad Debt Expense** - Prepare a list of all accounts written off during the year. Note specifically any addition to the allowance for uncollectible accounts.
- 5.5 **Interest Expense** - Prepare a schedule of interest expense by source. Reconcile amounts to short-term borrowings and long-term debt.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A106 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A106 CONTROLLING LEGAL COSTS

Policy: The Organization will employ various methods to manage and whenever possible, minimize legal expenses.

Purpose: To describe the procedures for managing and controlling associated legal expenses.

Scope: This statement applies to all individuals with the responsibility for contracting legal services and/or approving agreements, contracts, or any other legally associated transactions.

Responsibilities:

Director of Finance will resolve, negotiate, and examine all legal expenses.

Legal Counsel should provide the estimated costs of legal engagements and the most likely outcome.

Definition: Arbitration - is a private, informal process by which all parties agree, in writing, to submit their disputes to one or more impartial persons authorized to resolve the controversy by rendering a final and binding award, which is enforceable in court. It can be used for a wide variety of disputes from commercial transactions to labor grievances.

Declaratory Judgment - is a binding judgment issued by the court that defines the legal relationship between the parties and their rights with respect to the matter before the court. Commonly used in contract disputes (especially useful if no physical agreement exists and or a suit has not been filed yet) to clarify what conduct is permitted or prohibited by the contract or to clarify the contract if necessary.

A declaratory judgment provides the opposing party (defendant) with the opportunity to pick and chose the venue or jurisdiction, and the parties to the litigation. In this manner the opposing party can steal the initiative, direct the litigation, and maximize its chances of winning.

Procedure:

1.0 ARBITRATION

1.1 Whenever practical, the Organization should utilize arbitration to resolve disputes. Arbitration can significantly reduce the amount of time and legal fees to resolve a dispute. The major features of arbitration are:

- A written agreement to resolve disputes by the use of impartial arbitration. Such a provision can be inserted into a contract for the resolution of possible

future disputes, or can be an agreement to submit to arbitration of an existing dispute.

- Under the rules of arbitration, the procedure is relatively simple and informal. Strict rules of evidence do not apply; there is no motion practice or formal discovery; no requirements for transcripts of the proceedings or for written opinions of the arbitrators. The rules are flexible and can be varied by mutual agreement of the parties.
- Impartial and knowledgeable neutrals serve as arbitrators. Arbitrators are selected for specific cases because of their knowledge of the subject matter. Based on that experience, arbitrators can render an award grounded on thoughtful and thorough analysis.
- Final and binding awards which are enforceable in a court. Court intervention and review is limited by applicable state or federal arbitration laws, and award enforcement is facilitated by these same laws.

- 1.2 The following standard clause should be inserted whenever practical into contracts, agreements, etc. to provide for the arbitration of possible future disputes:

"Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration in accordance with the Commercial [or applicable] Rules of the American Arbitration Association and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof."

The arbitration of existing disputes may be accomplished by mutual agreement of parties with the use of the following terminology:

"We, the undersigned parties, hereby agree to submit to arbitration under the Commercial [or applicable] Rules of the American Arbitration Association the following controversy.

[Describe Briefly]

We further agree that we will faithfully observe this agreement and the rules, and that we will abide by and perform any award rendered by the arbitrator(s) and that a judgment of the court having jurisdiction may be entered upon the award."

2.0 LEGAL SERVICES

- 2.1 All legal documents prepared for the company's use, such as vendor contracts, employment agreements, sales orders, etc. should be written in common language and whenever possible should avoid the use of legalese or jargon. Legalese tends to complicate even simple arrangements and often unnecessarily requires the incurrence of legal assistance for mere interpretive purposes.

- 2.2 Before undertaking legal disputes, the Organization's legal counsel should ascertain and inform the Organization of the estimated costs that will be incurred for the legal engagement and the probable or most likely outcome of the case along with the probable amount of any awards or judgments. Use this information to produce a budget and clarify any matters that are increasing the budget. A budget will provide some assurance that the legal counsel has thought the matter through and it will also provide a baseline to determine the legal utility obtained from the matter.
- 2.3 Use legal action only as a last resort. Legal action is frequently not very effective. In fact, a threatened action — particularly with intellectual property — could result in a pre-emptive declaratory judgment lawsuit by the other party thus giving them the “home-field” advantage, which could lead to higher legal costs.

3.0 LEGAL BILLINGS

- 3.1 Consider negotiating a “money-back” guarantee with the right to audit any bill for up to six months. Request that all fees that are proven to be unnecessary or excessive be returned. Then examine all legal bills for any such unnecessary or excessive transactions.
- 3.2 Many times, legal bills are aggregated, vague and too uninformative to be useful in controlling costs. Therefore, all legal arrangements contracted by the Organization should require itemized billings to include the following information:
- Start and end times and dates of each service transaction
 - Detailed description of services provided or work performed
 - Distinct itemization of each individual performing services
- 3.3 Examine all internal discussions or conferences and note exactly who is working on the case and why. Ask for a justification for all attorneys working on the case.
- 3.4 Consider alternatives such as contingent fees, fixed fees, and monthly retainers. All fees are negotiable.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A107 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A107 TAXES, INSURANCE AND RETIREMENT

Policy: To ensure compliance with all Federal, state, local, and other regulatory taxation requirements

Purpose: To outline the general areas of taxation. To be used as a checklist or guide in complying with tax requirements related to each specific location and organizational structure.

Scope: This statement applies to the business activities of the company.

Responsibilities:

Designated Accountant is responsible for determining all tax liabilities and fees, the dates due, and for ensuring the timely payment of each.

Procedure:

1.0 ORGANIZATION FEES AND TAXES

1.1 Fees and taxes will vary depending on the legal structure of the business activity. The Organization is organized as a governmental entity under Internal Revenue Code section 170(c)(1) and is therefore not subject to Federal income tax and in Nevada, not subject to paying nor collecting sales tax. In addition, the Organization under Internal Revenue Code section 115(1) may accept contributions and those contributions are tax-deductible to the contributors.

2.0 PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

2.1 The Organization is a choice agency meaning that eligible employees have a choice to select either 50% employee-paid/50% employer-paid or 100% employer-paid plans within the Nevada Public Employees Retirement System. If an employee chooses the 50% employee-paid/50% employer-paid PERS plan, the employee's pay will be increased by a percentage factor according to PERS. If an employee chooses the 100% employer-paid PERS plan, the employee's pay will be reduced by a percentage reduction according to PERS.

3.0 PAYROLL FEES AND TAXES

3.1 The Federal and state governments charge an **unemployment tax**, based on a specified minimum amount of each worker's salary level. For most states, the rate can change from business to business depending on the Company's history of claims and the economic health of the state in which the Company is located.

3.2 **Worker's compensation insurance** may be imposed by a state like a tax. It can also vary based on the amount of payroll, past history of worker's compensation claims, and the type of work in which the business is engaged. This coverage is generally arranged through an insurance company.

- 3.3 At the Federal level, payroll is taxed at a uniform rate for **Social Security** and **Medicare**. These two taxes are evenly shared between the company and the employee up to certain levels of income. All staff qualifying for PERS do not pay into Social Security but do pay into Medicare. Additionally, personal income taxes, based on the employee's compensation, must be **withheld** from the employee's earnings and remitted to the government by the company, along with the company's and employee's share of PERS, **Social Security** and **Medicare** taxes.
- 3.4 In Nevada, a portion of the employee's compensation is also **withheld** and remitted to the state by the Organization.
- 3.5 Other payroll withholdings, mandated by Federal or state requirements, may require wage garnishments to fulfill a bankruptcy edict or childcare payment requirement.
- 3.6 The Treasury Department and or the Internal Revenue Service (IRS) collects all monies due the Federal Government. Technically, withholding amounts deducted from a paycheck are considered the government's money and the business owner is temporarily holding the money, in deposit, until it can be transferred to the government. Any failure to pay in a timely fashion is considered a serious matter by the IRS and will not be ignored.

The IRS will impose a penalty for failing to pay the required withholding amounts on time. In addition, interest will be charged until the amount is paid. Both interest and penalties imposed by the IRS can add up significantly. Therefore, the IRS is not a good source to "borrow" money from if cash is tight.

Note: Money due the IRS is NOT dischargeable in bankruptcy.

- 3.7 Certain local municipalities may charge an **Earnings tax** based on payroll, income, assets, stock options granted or any combination. Check with the city clerk for details.

4.0 EXCISE TAXES

- 4.1 There are many different federal government taxes or fees imposed on the commerce of different types of businesses. The following represents the most common.
- 4.2 Penalties and interest may result from any of the following acts.
- Failing to collect and pay over tax as the collecting agent.
 - Failing to keep adequate records.
 - Failing to file returns.
 - Failing to pay taxes.
 - Filing returns late.
 - Filing false or fraudulent returns.
 - Paying taxes late.

- Failing to make deposits.
- Depositing taxes late.
- Making false statements relating to tax.
- Failing to register.

5.0 OTHER TAXES AND CREDITS

- 5.1 Many state, counties, and cities impose **real estate taxes**; however, the Organization is exempt from property taxes as a governmental entity.
- 5.2 **Sales Taxes** – The Organization is exempt from paying and collecting sales tax.

6.0 TAX PAYMENTS

- 6.1 The Designated Accountant should create and maintain a detailed tax calendar as a guide, which provides a sample guide to some of the most common taxes. The guide should serve a reminder of tax due dates.

7.0 INSURANCE

- 7.1 Insurance needs for a business can be grouped in two broad categories, those that are directed at safeguarding assets and those that are furnished as employee benefits. Employee benefit insurance such as, health insurance, disability insurance and key man life insurance, should be considered in light of its importance in the entire employee compensation mix and in light of the personal needs of the company's owner(s).
- 7.2 Insurance used for safeguarding company's assets includes: property, casualty, key-man and professional liability insurance, as well as auto insurance, errors and omissions, directors' liability or business interruption insurance. The levels and terms of these policies should be determined based upon the value of the assets at risk and creditor or state and local requirements.
- 7.3 Business with many employees should consider employment practices liability insurance covers businesses against some types of employee lawsuits including:
- Sexual harassment
 - Discrimination
 - Wrongful termination
 - Breach of employment contract
 - Negligent evaluation
 - Failure to employ or promote
 - Wrongful discipline
 - Deprivation of career opportunity
 - Wrongful infliction of emotional distress

- Mismanagement of employee benefit plans

7.4 Certificates of insurance may be required to be on file or on display depending on governmental requirements. It is important to consider that the insurance policy is a contract. Each year's policy should be saved in a permanent file. A product liability suit can go back many years, and if the potential claim is significant, the protection afforded by the prior year's insurance coverage will be improved if that year's policy has been saved.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

APPENDIX A



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248367572
Sep. 30, 2013 LTR 4076C 0
20-8050294 000000 00

00016043
BODC: SB

CORAL ACADEMY OF SCIENCE LAS VEGAS
% FARUK TABAN
1051 SANDY RIDGE AVE
HENDERSON NV 89052



010784

Federal Identification Number: 20-8050294
Person to Contact: Ms. Mueller
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

APPENDIX A (continued)

0248367572
Sep. 30, 2013 LTR 4076C 0
20-8050294 000000 00
00016044

CORAL ACADEMY OF SCIENCE LAS VEGAS
% FARUK TABAN
1051 SANDY RIDGE AVE
HENDERSON NV 89052

Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to request a determination that the organization is exempt from federal income tax under 501(c)(3) of the Code and that charitable contributions are tax deductible to contributors under section 170(c)(2). In addition, private foundations and other persons sometimes want assurance that their grants or contributions are made to a governmental unit or a public charity. Generally, grantors and contributors may rely on the status of governmental units based on State or local law. Form 1023 and Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, are available online at www.irs.gov/eo.

We hope this general information will be of assistance to you. This letter, however, does not determine that you have any particular tax status. If you are unsure of your status as a governmental unit or state institution whose income is excluded under section 115(1) you may seek a private letter ruling by following the procedures specified in Revenue Procedure 2007-1, 2007-1 I.R.B. 1 (updated annually).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Richard McKee, Department Manager
Accounts Management Operations

APPENDIX B



BRIAN SANDOVAL
Governor

ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

STATE OF NEVADA DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada, 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 6881303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

September 15, 2012

Account Number: **RCE-013-537**

Exp date: **September 30, 2018**

**CORAL ACADEMY OF SCIENCE LAS VEGAS
1051 SANDY RIDGE AVE.
HENDERSON NV 89052**

Pursuant to NRS 372.3261 and related statutes, CORAL ACADEMY OF SCIENCE LAS VEGAS has been granted sales/use tax exempt status as an educational organization. Direct purchases or sales of tangible personal property made by or to CORAL ACADEMY OF SCIENCE LAS VEGAS are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

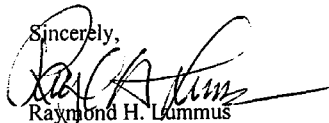
Vendors selling tangible personal property to CORAL ACADEMY OF SCIENCE LAS VEGAS are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor must have a copy of this letter in order to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372.348, this letter of exemption will be revoked.

Sincerely,

Raymond H. Lammus
Tax Manager

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SOP # G&A108 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A108 PROPERTY TAX ASSESSMENTS

Policy: All property tax assessments will be reviewed for accuracy and proper assessed valuations to ensure minimum property tax costs to the Organization.

Purpose: To outline the areas for review in assessments and methods for appealing overstated assessments. A property tax exemption is the preferred method to minimize property taxes.

Scope: This statement applies to the Business Office for property tax assessments for all sites owned by the Organization.

Responsibilities:

The Director of Finance is responsible for reviews of Assessments including the review of Property Descriptions, validating record accuracy and submitting appeals to local Assessor's Offices.

Procedures:

1.0 REVIEW OF ASSESSMENTS

- 1.1 All assessments are to be promptly reviewed. Many jurisdictions only allow a challenge to an assessment within 30 days after the annual notice of assessed value is sent. If the Business Office misses the deadline, the Organization loses the chance to reduce the year's property taxes. There are normally no refunds for prior years' property taxes even if successfully challenged in the future. Often, it may be advisable to begin the analysis process prior to receiving the assessment notice.
- 1.2 When reviewing an assessment, the first step is to find out how the property was assessed. Ask for a full explanation of how the assessed value was derived. Assessors are usually cooperative in providing this information.
- 1.3 Upon receipt of the basis for assessment, the following factors should be reviewed:

Note: Do not make the mistake of thinking property has received a favorable low assessment just because its assessed value is less than its market value. Many jurisdictions use "assessment ratios" that are a percentage of market value. What is important is the amount of a property's assessment compared to those of similar properties. A below market assessment may in fact be very high.

- **Research Similar Properties:** Tax assessments are part of the public record. Assessments of similar properties to the Organization's should be looked up to see that the Organization's assessment is in line. The objective is to find assessed values for similar properties that are far lower than the Organization's. For example, organization locations within industrial parks or similar developments should be easy to find very similar properties for comparison.
- **Review Property Descriptions and Accuracy of Records:** Review records for possible clerical errors. Ensure that property descriptions are correct and the building size (total square feet) is not overstated. Make sure that all dates are correct and that all calculations are properly computed. A wrong construction date or simple mathematical error can increase tax valuations.
- **Deflate Property Valuations:** Tax assessors generally value property on the basis of historical cost and the recent sales prices of other properties in the area. Often, when figuring local property taxes, numbers reported on the federal tax return will be used. Depreciable assets are valued at cost on the federal return when figuring depreciation deductions. However, the appropriate assessment for market value for property tax purposes may very different. Further, instead of performing actual physical inspections or assessments of properties every year, local assessors use "equalization ratios" to adjust the annual assessment. The equalization ratio is a type of an inflation adjustment meant to reflect the current general trend in property values. However, the current trend in property values may not apply to the Organization's property.

1.4 If the Organization can provide solid reasons for using different measures to value property, it may be able to receive a reduction in property taxes. Possible valuation methods can include:

- **Income Production:** Measure the current value of the cash flow stream generated by the property, which may be substantially lowered during a recession.
- **Replacement or Reproduction Cost:** How much it would cost to replace or reproduce the property should be determined. For example, if the construction industry is in a downturn, the cost to replace the property may be less than what the Organization paid for the property.
- Also the Organization should evaluate if it incurred any construction cost overruns due to bad weather, labor disturbances, material shortages, etc., that may have increased the cost of a new building without adding to its value. Decorative features may also add much less value than their actual cost.
- **Market Prices:** The actual recent sales of similar properties may show that the Organization's property is over-assessed.

- **Unique Features or Business Obsolescence:** Changes to the characteristics of the property or features specific to the Organization's business may reduce its value. Examples can include:
 - Change in zoning restrictions that limit the use of the property.
 - Changes in neighborhood logistics, such as a median divider placed in a highway that deprives a location from access to customers, rerouting of a highway, closing of a railroad line or economic decline in the area that forces the Organization's traditional customer base to move away.
 - Obsolete design for the Organization's particular business needs such as a facility that has been specially designed to hold machinery that has been made obsolete by a competitor's innovation or a communications facility built with conventional wiring that is obsolete due to a switch in the industry to the use of fiber optics.
 - Unique design aspects which meet Organization needs but would reduce the value of a property to others.
 - A general downturn in the Organization's industry.
 - Including Personal Property in Building Valuations: Property that is movable is personal property and should not be included in a valuation of the building. Many items such as piping, wiring, climate control systems, generators, special supports and foundations for equipment may look like part of the building to the assessor but should not be included in the building's assessment.
- 1.5 Where the Organization is renting classroom or other facilities with triple net leases that includes property taxes that the Organization paid, the Organization should consider evaluating the lease location for the possibility that the landlord has not lowered the property taxes or is charging an unfair higher property tax to the Organization.
- 1.6 Under all circumstances the Organization should seek a property tax exemption or waiver. Often times the County will assess taxes for the first year, and the waiver will apply thereafter.

2.0 APPEALING OF ASSESSMENTS

- 2.1 If upon review of the assessment and all other factors, the Business Office believes a downward adjustment to the property assessment is appropriate, an appeal should be prepared. Experience has shown that if an organization presents a sound argument for challenging an assessment, the Organization has an excellent chance of receiving some type of tax reducing adjustment even if it is less than the Organization had requested.
- 2.2 The appeal case should include documentation of the above findings. It is important to keep in mind that the property tax assessor may not be familiar with

the details of the Organization's business or industry, so the Organization must prepare to explain how such factors may affect a property's value.

- 2.3 Once a sound case is prepared, an appeal can be sought by simply calling the local assessor's office and asking for an appointment to discuss the assessment. The meeting with the local assessor will generally be informal. It is important to not be adversarial with the assessor but to present the attitude that the Organization is helping the assessor to reach a more accurate valuation for the property by presenting additional information.
- 2.4 If the Organization does not receive any or a large enough adjustment, an appeal may be made with the local Board of Appeals. These meetings will probably be more formal and the Organization may wish to provide expert testimony or obtain an independent appraisal of the property to present to the Board of Appeals.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A109 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A109 CONFIDENTIAL INFORMATION RELEASE

Policy: The release of financial, statistical or other information that may be of a confidential nature to the Organization should be controlled. Individual requests should be referred to the Director of Finance, Designated Accountant, or appropriate manager for disposition.

Purpose: To provide a means for the control of information to banks, media, credit bureaus, or other agencies and organizations.

Scope: All requests by an outsider to an employee regarding financial, revenue, marketing, customers, personnel, vendors, or other Organization confidential information. If in doubt, verify with the Director of Finance or Designated Accountant.

Responsibilities:

Director of Finance is responsible for safeguarding all Organization information and determining the appropriate level of detail for release.

Designated Accountant is responsible for assuring effective control of informative requests.

Designated Accountant shall oversee all responses to all reference requests.

Procedure:

1.0 FINANCIAL INFORMATION REQUESTS

- 1.1 Typical written requests are for additional information concerning details of the published financial statements, litigation progress, insurance coverage, names of investors, etc. If the request is by letter or other written correspondence, the material shall be forwarded to the Director of Finance who will decide what information may be released and who will be authorized to reply.
- 1.2 If the request is by telephone or a personal visit to our office, the requester should be referred to the Director of Finance or the Designated Accountant. If either is unavailable, the requester should be asked to provide their name, Organization, telephone number and address, if possible. Also they should be asked the reason for the request and a brief description of the information desired. This information should be written down and forwarded to the Director of Finance for follow-up.
- 1.3 The Director of Finance should determine the appropriate response for each request. Formal Financial Statement presentations to the Board of Directors, or other stakeholders such as banks, should be accompanied by an opinion or comment from the Organization's Certified Public Accountant (CPA) prior to any formal presentation. (If no outside CPA review is obtained then some people may

consider the Financial Statements as “Pro-Forma” and then request copies of completed tax returns). The accountant will examine the Financial Statements and prepare a formal version to one of three standards: compiled, reviewed or audited. The Organization should use an economically appropriate CPA standard sufficient to satisfy outside requirements.

The CPA standards are as follows:

- Compiled Financial Statement. The CPA is unable to make any assurances on the data or methods used to produce the financial statements. The CPA will re-cast the financial statements into a standard format (as per Generally Accepted Accounting Principles or GAAP) with a disclaimer that the statements are un-audited and the information is solely derived from the management of the business entity.
- Reviewed Financial Statement. The CPA is able to make some limited assurances that material changes are not required in order for the Financial Statements to be in conformity with GAAP. The CPA uses limited inquiry and some analytical procedures to ascertain the reasonableness of the statements. The information is then re-cast into a standard format with appropriate footnotes and a disclaimer that the statements are un-audited and only a limited inquiry has been made into the reasonableness of the information.
- Audited Financial Statement. The CPA provides assurance, through an opinion letter, that the financial statements are a fair representation of the financial position, results of operations, and cash flows of an entity. This opinion is given after a detailed review and verification of the accounting records and processes used to produce the data. Verification steps include various analytical procedures, client surveys, third party confirmation, and detailed accounting record reviews.

Any irregularities found could lead to either a “qualified” opinion, to indicate that something is inconsistent with GAAP, or an “adverse” opinion, which calls into question the reliability of the information itself. The CPA considers an adverse opinion very serious.

- 1.4 Some types of confidential information may require the signing of G&A109 Ex1 NON-DISCLOSURE AGREEMENT, prior to release. This may include requests for product release schedules, development plans, elements of corporate strategy, customer lists, intellectual property, financial information, legal proceedings, or time sensitive information.

2.0 PERSONNEL INFORMATION REQUESTS

- 2.1 The Designated Accountant shall oversee all responses to all reference requests. No other employee, including a former employee’s immediate supervisor, shall be authorized to respond independently without first obtaining approval from Human Resources.

Accounting Policies, Procedures and Forms

- 2.2 All requests should be in writing, using Organization letterhead, indicating in that letter that the subject of the reference request has applied for a job. Information is not to be provided over the phone.
- 2.3 Each response shall be obtained only from people with first-hand knowledge of the employee's performance.
- 2.4 The Designated Accountant shall review all responses to ensure that:
- Only factual information about the employee's job performance and qualifications for employment are included in the response. At no time should a response include emotions, personal feelings, rumors, non-work-related comments or exaggerations.
 - If at all possible it is important that some form of documentation or solid evidence supports all information provided in the response.
- 2.5 Retain a copy of all responses, including the contents of any oral response, in the former employee's personnel file.

3.0 CREDIT REFERENCE INQUIRIES

- 3.1 All credit reference requests should be in writing. Information requests should be directed to the Designated Accountant and are not to be provided over the phone.
- 3.2 The Designated Accountant should review the Credit Inquiry form for completeness prior to responding. Retain a copy of all responses, including the contents of any oral response, in the customer's file.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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G&A109 Ex1 NONDISCLOSURE AGREEMENT

This NONDISCLOSURE AGREEMENT is made and entered into as of (DATE) between (THE ORGANIZATION NAME, STATE OF INCORPORATION AND ADDRESS), and (OTHER PARTY NAME, STATE OF INCORPORATION AND ADDRESS).

1. **Purpose.** The parties wish to explore and/or implement a business opportunity of mutual interest, and in connection with this opportunity, each party may disclose to the other certain confidential technical and business information that the disclosing party desires the receiving party to treat as confidential.

2. **"Confidential Information"** means any information disclosed by either party to the other party, either directly or indirectly, in writing, orally or by inspection of tangible objects (including, without limitation, documents, prototypes, samples, plant and equipment) that is designated as "Trade Secret", "Confidential", "Proprietary" or some similar designation, or is of such a nature or has been disclosed in such a manner that it should be obvious to the receiving party that such is claimed as confidential. Information communicated orally shall be considered Confidential Information within a reasonable time after the initial disclosure. Confidential Information may also include information disclosed to a disclosing third party by third parties. Confidential Information includes, without limitation, a disclosing party's trade secrets, know-how, intellectual property and proprietary information as well as business plans, financial data and the status and terms of any discussions between the parties regarding a potential business transaction. Confidential Information shall not, however, include any information that (i) was publicly known and made generally available in the public domain prior to the time of disclosure by the disclosing party; (ii) becomes publicly known and made generally available after disclosure by the disclosing party to the receiving party through no action or inaction of the receiving party; (iii) is already in the possession of the receiving party at the time of disclosure by the disclosing party as shown by the receiving party's files and records immediately prior to the time of disclosure; (iv) is obtained by the receiving party from a third party without a breach of such third party's obligations of confidentiality; (v) is independently developed by the receiving party without use of or reference to the disclosing party's Confidential Information, as shown by documents and other competent evidence in the receiving party's possession; or (vi) is required by law to be disclosed by the receiving party, provided that the receiving party gives the disclosing party prompt written notice of such requirement prior to such disclosure and assistance in obtaining an order protecting the information from public disclosure.

3. **Non-use and Non-disclosure.** Each party agrees not to use any Confidential Information of the other party for any purpose except to evaluate and engage in discussions concerning a potential business relationship between the parties. Each party agrees not to disclose any Confidential Information of the other party to third parties or to such party's employees or agents, except to those employees or agents of the receiving party who are required to have the information in order to evaluate or engage in discussions concerning the contemplated business relationship. A receiving party shall be responsible and liable for the action of its employees and agents with respect to a disclosing party's Confidential Information and shall fully cooperate with the disclosing party in enforcing any rights of the disclosing party against any such person in connection with a breach of this Agreement. Neither party shall reverse engineer, disassemble or de-compile any prototypes, software, or other tangible objects that embody the other party's Confidential Information and that are provided to the party hereunder. Neither party shall hire any employees of the other during the term of this Agreement and for a period of two years thereafter.

4. **Maintenance of Confidentiality.** Each party agrees that it shall take reasonable measures to protect the secrecy of and avoid disclosure and unauthorized use of the Confidential Information of the other party. Without limiting the foregoing, each party shall take at least those measures that it takes to protect its own highly confidential information and shall ensure that its employees and agents who have access to Confidential Information of the other party have signed a Non-use and Non-disclosure agreement in content similar to the provisions hereof, prior to any disclosure of Confidential Information to such employees and agents. Neither party shall make any copies of the Confidential Information of the other party unless the other party previously approves the same in writing. Each party shall reproduce the other party's proprietary rights notices on any such approved copies, in the same manner in which such notices were set forth in or on the original.

5. Ongoing Development. Nothing in this Agreement shall prohibit or restrict either party's right to develop, use or market products or services similar to or competitive with those of the other party disclosed in the Confidential Information as long as such shall not otherwise be a breach of this Agreement. Each party acknowledges that the other may already possess or have developed products or services similar to or competitive with those of the other party disclosed in the Confidential Information. Each party shall remain free to use in the course of its business its general knowledge skills and experience incurred before, during or after the date of this Agreement and the activities hereunder.

6. No Obligation. Nothing herein shall obligate either party to proceed with any transaction between them and each party reserves the right, in its sole discretion, to terminate the discussions contemplated by this Agreement concerning the business opportunity. Upon termination of such discussions the parties shall return all Confidential Information as provided in paragraph 8 and shall have no further rights to evaluate or use the Confidential Information of each other for any purpose whatsoever.

7. No Warranty. ALL CONFIDENTIAL INFORMATION IS PROVIDED "AS IS." THE PARTIES MAKE NO REPRESENTATIONS OR WARRANTIES, EXPRESS, IMPLIED OR OTHERWISE, REGARDING THE ACCURACY, COMPLETENESS OR PERFORMANCE OF ANY OF ITS RESPECTIVE CONFIDENTIAL INFORMATION.

8. Return of Materials. All documents and other tangible objects (except for any tangible objects purchased by a party) containing or representing Confidential Information that have been disclosed by either party to the other party, and all copies thereof which are in the possession of the other party, shall be and remain the property of the disclosing party and shall be promptly returned to the disclosing party upon the disclosing party's written request.

9. No License. Nothing in this Agreement is intended to grant any rights to either party under any patent, mask work right, trademark, trade secret or copyright of the other party, nor shall this Agreement grant any party any rights in or to the Confidential Information of the other party except as expressly set forth herein.

10. Term. The obligations of each receiving party hereunder shall survive until such times as all Confidential Information of the other party disclosed hereunder becomes publicly known and made generally available through no action or inaction of the receiving party. Notwithstanding the surviving obligations of a receiving party to maintain the confidentiality of a disclosing party's Confidential Information either party may at any time given written notice to the other party that it does not desire to receive any additional Confidential Information from the other party. After receipt of such notice, such party shall no longer furnish its Confidential Information to the notifying party.

11. Remedies. Each party agrees that any violation or threatened violation of this Agreement may cause irreparable injury to the other party, entitling the other party to seek injunctive relief in addition to all other legal and equitable remedies.

12. General Provisions. This Agreement shall bind and inure to the benefit of the parties hereto and their successors and assigns. This Agreement shall be governed by the laws of the State of Missouri, without reference to conflict of laws principles. This document contains the entire Agreement between the parties with respect to the subject matter hereof. Any failure to enforce any provision of the Agreement shall not constitute a waiver thereof or of any other provision. This Agreement may not be amended, nor any obligation waived, except by a writing signed by both parties hereto.

(THE ORGANIZATION).

(THE OTHER PARTY)

By:

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

SOP # G&A110 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A110 DOCUMENT CONTROL

Policy: All documents used to provide work direction or set policy should be reviewed, approved, distributed and controlled by the office of the Director of Finance.

Purpose: To define the methods and responsibilities for controlling documents used to provide work direction or set policy, and to define methods for document revision, approval, and distribution.

Scope: This procedure applies to all documents required by the Accounting Management System. Documents of internal or external origin are included.

Responsibilities:

The Director of Finance is responsible for controlling and reviewing, at least annually, the Accounting Manual, all procedures and instructions related to the Accounting Management System, and all External Documents that are required.

The Designated Accountant is responsible for maintaining and controlling the Accounting Manual, all procedures and instructions related to the Accounting Management System, and all External Documents that are required.

Site Directors are responsible for ensuring the relevant versions of documents are available at the points of use and that they are legible.

Definitions: Controlled Document: A document that provides information or direction for performance of work is that is within the scope of this procedure. Characteristics of control include such things as Revision Number (letter), Signatures indicating review and approval, and Controlled Distribution.

Document: Information and its supporting medium. The medium can be paper, magnetic, electronic, optical computer disc, photograph, or sample.

External Document: A document of external origin that provides information or direction for the performance of activities within the scope of the quality management system. Examples include but are not limited to: customer drawings, industry standards, international standards, or equipment manuals.

Procedure:**1.0 DOCUMENT DISTRIBUTION**

- 1.1 Federal, State, and Local grants and contracts should be controlled. It is up to the Executive Director and Director of Finance to dispose of previous revisions as new revisions are released.
- 1.2 Each applicable department is responsible for maintaining each department's controlled documents. Examples of external documents include Memorandums of Understanding that may be used or referenced.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

G&A110 Ex1 REQUEST FOR DOCUMENT CHANGE (RDC)

Date: _____

RDC No.: _____

Originator: _____

Document Title and Publication Date: _____

Page and Chapter, or Paragraph Number: _____

Description Of Problem, Opportunity Or Reason For Request (Define in Detail):

Solution Recommended (if known) Date Action Required By: _____

Comments: _____

Department Manager Approval: _____

Recommended Solution To Problem or Postponement/Dissolution of Request
(attach all necessary documentation to support response) _____

Approved By: _____ Date: _____

PROCEDURE FOR COMPLETING FORM

- 1) Complete top section of this form except for RDC number
- 2) Obtain Department Manager's approval
- 3) Forward original to the Designated Accountant who will assign a RDC number (Note: one copy will be returned to originator with RDC number assigned.
- 4) The Designated Accountant will take action and if appropriate will proceed with an RDC.
- 5) The Designated Accountant returns a copy to Originator upon resolution of request.

Distribution: Original - RDC File Copy 1 - Originator

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G&A110 Ex2 DOCUMENT CHANGE CONTROL

Date: _____

DCN#: _____

RDC#: _____

Doc. or Part No.	Description of Change, Documents affected and reason(s) for change(s)	Action Code(s)	Effective Date

Change Action Required

Make/order New Document: _____

Current Docs:

☐ Use until depleted
 ☐ Return for Credit
 ☐ Scrap
 ☐ Save for spares

Other: _____

Comments: _____

Authorization(s): Director of Finance**Authorization(s): Desig. Accountant**

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

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SOP # G&A111 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A111 FACSIMILE AND E-MAIL SIGNATURES

Policy: Fax and E-mail signatures are accepted as if the signature were an authentic wet blue ink signature for any official document.

Purpose: The purpose of this policy is to provide a clear explanation of the guidelines surrounding the use of Fax and E-mail signatures on Organization provided and received E-mail accounts and Fax Documents.

Scope: This applies to all Organization E-mail and Fax documents.

Responsibilities:

Director of Finance is responsible for review and approval of signatures.

Background: E-mail and fax communication are often used more than any other form of communication, is a form of business communication. The format of E-mail and fax documents should be professional in terms of signature and other formatting. E-mail and fax signatures should follow certain guidelines to fit with the overall image of the Organization. As such, the style of address, tone, spelling, grammar and punctuation of all messages should reflect the standards of formal business communication.

Procedure:

1.0 FAX AND E-MAIL SIGNATURES

- 1.1 What should be included in an e-mail signature:
E-mail and fax signatures should include your name, job title, department, mailing address, telephone and fax numbers, and Web site address. This should be in plain text format to easily accommodate all types of users.

When the signature is for a contract or approving a document or official in any nature, the signature should only be acceptable if the signature is in original "blue" ink.

- 1.2 What should not be included in a fax or e-mail signature:
Elements that should not be included in fax or e-mail signatures include colored text, very large or complicated fonts, images, clip art or personal quotes. Faculty and staff should also refrain from using background images or stationary in their e-mail correspondence.

- 1.3 No fax or e-mail document is considered officially received as if it were an original blue ink wet signature until after the Organization has sent a formal reply to the fax or e-mail that the signature has been accepted.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A112 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A112 MAINTENANCE REQUESTS

Policy: Any maintenance work must be approved and pre-authorized.

Purpose: The purpose of this policy is to provide a clear explanation of the guidelines in obtaining approval for building, equipment, and general maintenance services.

Scope: This applies to any and all maintenance type service requests.

Responsibilities:

Site Director or Executive Director is responsible for review and approval of maintenance requests.

Background: The campus site has the responsibility to repair, make replacements and adjust equipment and buildings in response to conditions discovered during performance of preventive maintenance, equipment breakdown/improper operation or employee complaint. The campus site and/or its maintenance contractors shall respond to and accomplish any request that is relevant to the successful operation of the Organization and its campus and system locations.

Procedure:

1.0 MAINTENANCE REQUESTS

- 1.1 Maintenance requests will be reviewed and approved or disapproved by the Site Director or the Executive Director
- 1.2 See **PUR102 GENERAL PURCHASING** for authorization limits.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A113 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A113 ELECTRONIC BACKUP OF ACCOUNTING INFORMATION

Policy: All electronic accounting information systems must be backed up every week at a minimum on the Organization's server.

Purpose: The purpose of this policy is to provide a clear explanation the need to backup electronic accounting data regularly.

Scope: This applies to the QuickBooks accounting program.

Responsibilities:

Designated Accountant is responsible for ensuring that the accounting program information is properly backed up.

Background: Electronic Accounting Information Backup means measures should be adopted that ensures that all electronic accounting data is properly backed up to secondary sources such as off-site web based services and/or other media to protect the Organization's information in the event of any form of electronic data loss.

Procedure:

1.0 ELECTRONIC BACKUP OF ACCOUNTING INFORMATION

1.1 The QuickBooks electronic accounting information should be backed up by using two means. On a weekly basis, the Designated Accountant should perform a QuickBooks backup of the data using the QuickBooks software procedure. This backup copy should be stored on the Organization computer server. The Organization computer server with the QuickBooks accounting file should be backed up weekly.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A114 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A114 POLITICAL INTERVENTION

Policy: Consistent with its tax-exempt status under the Internal Revenue Code, it is the policy of CASLV that the Organization shall not incur any expenditure for political intervention. Political intervention does not include lobbying activities, defined as the direct or indirect support or opposition for legislation, which is not prohibited under the Internal Revenue Code.

Purpose: The purpose of this policy is to provide a clear explanation of what the Organization may and may not be involved in with regards to politics.

Scope: All political activities of the Organization.

Responsibilities:

Executive Director is responsible for ensuring that the Organization is not seen as a political organization.

Background: The Organization is very well known and as such, political candidates may seek endorsements from CASLV. This policy clarifies what CASLV can and cannot do with regards to politics.

Definition: Political Intervention shall be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the Federal, Nevada or local level.

Procedure:

1.0 PROHIBITED EXPENDITURES

1.1 Examples of prohibited political expenditures include, but are not limited to, the following:

1. Contributions to political action committees
2. Contributions to the campaigns of individual candidates for public office
3. Contributions to political parties
4. Expenditures to produce printed materials (including materials included in periodicals) that support or oppose candidates for public office
5. Expenditures for the placement of political advertisements in periodicals

CASLV will comply with all Federal and State laws and regulations regarding political intervention, lobbying, etc. Federal funds and those assets paid for by this program may not be used in any partisan activity.

2.0 ENDORSEMENTS OF CANDIDATES

- 2.1 It is the policy of CASLV not to endorse any candidate(s) for public office in any manner, either verbally or in writing. This policy extends to the actions of management and other representatives of CASLV, when these individuals are acting on behalf of, or are otherwise representing, CASLV.

3.0 PROHIBITED USE OF ASSETS AND RESOURCES

- 2.1 It is the policy of CASLV that no assets or human resources of CASLV shall be utilized for political activities, as defined above. This prohibition extends to the use of CASLV assets or human resources in support of political activities that are engaged in personally by board members, members of management, employees, or any other representatives of CASLV. While there is no prohibition against these individuals engaging in political activities personally (on their own time, and without representing that they are acting on behalf of CASLV), these individuals must at all times be aware that CASLV resources cannot at any time be utilized in support of political activities except as identified in “1.0” above.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A115 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A115 ACCRUED LIABILITIES

Policy: The Organization will establish a list of commonly incurred expenses that may require accrual at the end of the fiscal year accounting period.

Purpose: The purpose of this policy is to properly recognize and accrue liabilities.

Scope: This applies to potential liabilities.

Responsibilities:

Designated Accountant is responsible for ensuring that the accrued liabilities are properly accounted for.

Background: Accrued liabilities are liabilities that have been incurred such as vacation pay but have not been paid.

Procedure:

1.0 Accrued Liabilities

1.1 Some of the expenses that shall be accrued by CASLV at the end of an accounting period are:

- Salaries and wages
- Payroll taxes
- Vacation pay/Compensated absences
- Rent
- Interest on notes payable
- Insurance premiums
- Audit fees
- Back office fees

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A116 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A116 NOTES PAYABLE

Policy: It is the policy of CASLV to maintain a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule shall be based on the underlying loan documents.

Purpose: The purpose of this policy is to properly track and recognize all notes payable and other similar obligations.

Scope: This applies to notes, loans, lines of credit, and obligations of the Organization.

Responsibilities:

Designated Accountant is responsible for ensuring that all notes, loans, and other similar obligations are properly accounted for.

Background: Properly tracking and monitoring long term debt such as loans is important such that as payments become due, the Organization has sufficient cash flow to honor the obligation.

Procedure:

1.0 NOTES PAYABLE

1.1 Prepare a schedule that shall be based on the underlying loan documents and shall include all of the following information:

1. Name and address of lender
2. Date of agreement or renewal/extension
3. Total amount of debt or available credit
4. Amounts and dates borrowed
5. Description of collateral, if any
6. Interest rate
7. Repayment terms
8. Maturity date
9. Address to which payments should be sent
10. Contact person at lender
11. Loan covenants, if applicable

2.0 ACCOUNTING AND CLASSIFICATION

2.1 An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next

year shall be classified as a current liability in the statements of financial position of CASLV. The principal portion of payments due beyond one year shall be classified as long-term/non-current liabilities in the statements of financial position.

- 2.2 Demand notes and any other notes without established repayment dates shall always be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period.

- 2.3 A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

3.0 NON-INTEREST-BEARING NOTES PAYABLE

- 3.1 As a charitable organization, CASLV may from time to time receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, it shall be the policy of CASLV to record contribution income for any unpaid interest.
- 3.2 For demand loans, recording of interest expense and contribution income shall be performed at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid by CASLV.
- 3.3 For loans with fixed maturities or payment dates, the note payable shall be recorded at the present value of the future principal payments, using as a discount rate the difference between a normal interest rate for that type of loan and the rate, if any, which is required to be paid by CASLV. The difference between the cash proceeds of the note and the present value shall be recorded as contribution income in the period the loan is made. Thereafter, interest expense shall be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that shall be repaid.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # G&A117 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A117 FINANCIAL AND TAX REPORTING

Policy: The Organization will prepare annual and monthly financial statements as management considers necessary within three months of the fiscal year close. The Organization is not required to file tax returns.

Purpose: The purpose is to control and prepare consistent and accurate financial statements that are relied upon by both internal and external parties.

Scope: This applies to financial statements.

Responsibilities:

Director of Finance or his designee is responsible for ensuring Organization financial statements are accurate.

Designated Accountant is responsible for preparing all Organization financial statements.

Background: Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to CASLV. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

Procedure:

1.0 STANDARD FINANCIAL STATEMENTS

1.1 Prepare the basic financial statements at year end and as considered necessary for reporting purposes. The basic financial statements of the Organization are maintained and prepared by CASLV on an Organization wide basis and shall include:

1. **Statements of Financial Position** - reflects assets, liabilities and net assets of CASLV and classifies assets and liabilities as current or non-current/long-term.
2. **Statements of Activities** - presents support, revenues, expenses, and other changes in net assets of CASLV, by category of net asset (unrestricted, temporarily restricted and permanently restricted)

2.0 FREQUENCY OF PREPARATION

- 2.1 The objective of the Business Office is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies shall apply:
- 2.2 A standard set of financial statements described in the preceding section shall be produced on a bi-monthly basis for presentation at the Board of Directors meeting. The standard set of financial statements described in the preceding section shall be supplemented by the following schedules:
1. Individual statements of activities on a departmental and functional basis (and/or program/grant basis)
 2. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts

The bi-monthly set of financial statements shall be prepared on the accrual basis of accounting. Year-end report must include all receivables, accounts payable received by the end of the reporting period, and actual depreciation expense.

3.0 REVIEW AND DISTRIBUTION

- 3.1 All financial statements and supporting schedules shall be reviewed and approved by the Director of Finance, prior to being issued by the Business Office. They should be signed by the preparer and the Executive Director.
- 3.2 After approval by the Director of Finance, a complete set of monthly financial statements shall, including the supplemental schedules described above, shall be distributed to the following individuals:
1. All members of the Finance and Audit Committee of the Board
 2. Executive Director
 3. Site Directors and any other employee with budget-monitoring responsibilities will receive only the budget vs. actual report
- 3.3 Financial statements may include an additional supplemental schedule prepared or compiled by the Director of Finance. The purpose of this schedule is to provide known explanations for material budget variances in accordance with CASLV'S budget monitoring policies. Also included is a list which lists all invoices that have not been paid at the end of the year and all revenues, if any, that have not been received.

4.0 ANNUAL FINANCIAL STATEMENTS

- 4.1 A formal presentation of CASLV's annual financial statements shall be provided by the independent auditor to the full Board of Directors at CASLV's annual meeting. This presentation will be preceded by a meeting with CASLV's Finance and Audit Committee, at which the Finance and Audit Committee will vote to accept or reject the annual financial statements.

5.0 FILING OF RETURNS

- 5.1 It is the policy of CASLV to become familiar with the obligations in each jurisdiction and to comply with all known filing requirements. The Director of Finance shall be responsible for identifying all filing requirements and assuring that CASLV is in compliance with all such requirements.
- 5.2 It is also the policy of CASLV to file complete and accurate returns with all authorities. CASLV shall make all efforts to avoid filing misleading, inaccurate or incomplete returns.
- 5.3 Reports and returns which may be required to be filed by CASLV include, but are not limited to, the following returns:
1. **Federal Payroll Returns** - Filed on a quarterly or annual basis.
 2. **SF-SAC** (when required)– The Office of Management and Budget requires all Form SF-SAC and Single Audit submissions to be submitted on the Federal Audit Clearinghouse (FAC) Internet Data Entry System. The due date is established by OMB Circular A-133.
 3. **Form 1099's** – See **PUR101 VENDOR SELECTION**.
 4. Annual financial audits approved by the Board of Directors are due by October 31.

- 5.4 CASLV'S fiscal year-end is June 30.

- 5.5 Federal payroll tax returns are prepared by the Director of Finance, in consultation with CASLV'S independent auditor.

6.0 PUBLIC ACCESS TO INFORMATION RETURNS

- 6.1 The Organization's annual independent audit should be made available to the public upon request.
- 6.2 It is the policy of CASLV to adhere to the following guidelines in order to comply with the preceding public disclosure requirements:

1. Anyone appearing in person at the offices of CASLV during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. The Director of Finance shall be responsible for maintaining this copy of each form and for making it available to all requesters.
2. For all written requests for copies of forms received by CASLV, the Organization shall require pre-payment of all copying and shipping charges. For requests for copies that are received without pre-payment, CASLV will notify the requester of this policy via phone call or by letter within 7 days of receipt of the original request.
3. The copying cost charged by CASLV for providing copies of requested forms shall be \$1.00 for the first page copied and \$0.20 for each subsequent page. All copies shall be shipped to requesters via Priority Mail, thus, shipping charges will be a standard \$5.00 per shipment.
4. After payment is received by CASLV, all requested copies should be shipped to requesters within 30 days. Making of all copies and shipping within the 30-day time period shall be the responsibility of the Business Office.
5. For requests for copies made in person during normal business hours, copies shall be provided while the requester waits provided the request is for twenty-five (25) or less copied pages. Requests for copies in excess of 25 pages but less than 100 pages will be available the next business day. All requests in excess of 100 pages will be available to the requestor five (5) business days after the request.
5. CASLV shall accept certified checks and money orders for requests for copies made in person. CASLV shall accept certified checks and money orders or personal checks as payment for copies of forms requested in writing. Personal checks must clear the bank prior to the copies being made and delivered to the requestor.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # G&A118 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A118 BUDGETING

Policy: The Site Directors and their team are responsible for preparing, monitoring, and implementing the annual campus site budget. The Site Director must have the campus site budget presented to the Director of Finance and Executive Director by March 31st of each year. It is the Site Director's responsibility to work with the Business Office in order to acquire the necessary budgetary information to implement their program. The budget may be revised as needed.

An annual Organization-wide budget shall be prepared on the accrual basis of accounting. The Business Office must present its first budget, known as the tentative budget, to the state and the Board of Directors by April 15th. The final budget must be presented to the state and the Board of Directors by May 9th. The budget may be revised as needed.

Purpose: A budget is a management commitment of a plan for present and future CASLV activities that will ensure survival. It provides an opportunity to examine the composition and viability of CASLV's programs and activities simultaneously in light of all available resources

Scope: This applies to all departments and chart of accounts of the Organization.

Responsibilities:

Site Director is responsible for preparing the annual site budget and revisions.

Director of Finance is responsible for reviewing the campus site and Organization-wide budgets and budget revisions.

Designated Accountant is responsible for preparing monthly budget vs. actual comparison reports.

Background: Budgeting is an integral part of managing CASLV in that it is concerned with the translation of CASLV's goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the CASLV's financial and human resources. A budget is a management commitment of a plan for present and future CASLV activities that will ensure survival. It provides an opportunity to examine the composition and viability of CASLV's programs and activities simultaneously in light of all available resources.

Procedure:

1.0 PREPARATION AND ADOPTION

- 1.1 The campus site budgets will be developed by the Site Directors and their team, and the Organization-wide budget will be prepared by the Designated Accountant. They will gather proposed budget information from the Site Directors and others with budgetary responsibilities and prepare the first draft of the budget. Budget forms can be accessed at www.doe.nv.gov/Charter_Schools_Resources. Budgets proposed and submitted by each department should be accompanied by a narrative explanation of the sources and uses of funds and explaining all material fluctuations in budgeted amounts from prior years.
- 1.2 After appropriate revisions and a compilation of all campus site budgets, a draft of the campus site budgets and Organization-wide budget will be presented to the Director of Finance for discussion, revision, and preliminary approval. The Executive Director is responsible for the final approval of all budgets.
- 1.3 The final budget is then submitted by the Executive Director to the Board of Directors for adoption. Site Directors shall be present at the Board of Directors budget approval meeting.
- 1.4 An annual Organization-wide budget shall be prepared on the accrual basis of accounting. The Business Office must present its first budget, known as the tentative budget, to the state and the Board of Directors by April 15th. The final budget must be presented to the state and the Board of Directors by May 9th. The budget may be revised as needed.

2.0 MONITORING PERFORMANCE

- 2.1 CASLV will monitor its financial performance by comparing and analyzing actual results with budgeted amounts. This function will be accomplished in conjunction with the monthly financial reporting process described earlier.
- 2.2 On a monthly basis, budget reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the Designated Accountants and distributed to each respective Site Director by the 20th of the following month.
- 2.3 The financial reports will also be distributed, on a bi-monthly basis, to the Board of Directors. The Director of Finance and Site Director will be responsible for answering budget questions posed at the Board meetings.

- 2.4 The Director of Finance will also institute an on-going monitoring plan to ensure the fiscal operations effectively implement all Federal and State requirements and to ensure the safeguarding of Federal and State funds and assets.

3.0 BUDGET MODIFICATIONS/AMENDMENTS

- 3.1 After a budget has been approved by the Board of Directors and adopted by CASLV, budget modifications/reclassifications of budgeted expense amounts may be made by the Director of Finance, with approval from the Executive Director.
- 3.2 Budget modifications/reclassifications can be documented by use of G&A118 Ex1 BUDGET TRANSFER REQUEST.
- 3.3 Budget amendments where total revenues and total expenditures are amended or changed require approval by the Board of Directors.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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G&A118 Ex1 BUDGET TRANSFER REQUEST

DATE: _____

Fund	Function	Object	Building	Area	Decrease	Increase

Explanation of Request

Requested by: _____

Approved: _____
Building Administrator and/or Department Director

Reviewed by: _____
Designated Accountant

Approval: _____
Director of Finance

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SOP # G&A119 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A119 INSURANCE

Policy: It is the policy of the Organization to have an active risk management program that includes a comprehensive insurance package and to maintain adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, vehicles, machinery and other items of value.

Purpose: To have a comprehensive insurance package and to maintain adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, vehicles, machinery and other items of value.

Scope: This applies to all areas of risk management.

Responsibilities:

Director of Finance is responsible for monitoring risk management and identifying areas of insurance need.

Background: Risk management and insurance enable the Organization to hedge against known and unknown potential losses.

Definition: Workers' Compensation and Employer's Liability

Contractors are required to comply with applicable Federal and Nevada workers' compensation and occupational hazard and disease statutes. If occupational hazard and diseases are not compensated under those statutes, they shall be covered under the employer's liability insurance policy.

Fidelity Bond

For all personnel handling cash, preparing or signing checks, CASLV shall obtain insurance that provides individual fidelity bond coverage of at least \$50,000. The specific needs of CASLV will determine the dollar limit of this coverage.

Comprehensive Liability

This type of coverage may include directors, officers and employee general liability insurance, buildings, contents, computers, fine arts, boilers and machinery.

Student Accident Insurance

All children enrolled in any of CASLV's funded programs must be insured for accidents and injury. The limit per child enrolled will be determined by local area experience rates and potential risk assessments.

Procedure:

1.0 COVERAGE GUIDELINES

- 1.1 As a guideline, CASLV will arrange for the following types of insurance, as a minimum:

Type of Coverage

- Comprehensive Liability
- Volunteers or Escorts
- Employee dishonesty/bonding
- Fire and Water Damage
- Directors and Officers
- Theft
- Workers' Compensation
- Student Accident Insurance

- 1.2 The dollar limits are identified in the Insurance Booklet.

- 1.3 CASLV shall maintain a file of all insurance policies in effect. This file shall include the following information, at a minimum:

1. Description (type of insurance)
2. Agent and insurance company, including all contact information
3. Coverage and deductibles
4. Premium amounts and frequency of payment
5. Policy effective dates
6. Date(s) premiums paid and check numbers

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # G&A119 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A119 INSURANCE

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Student Accident Insurance

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Procedure:

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Type of Coverage

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1. Description (type of insurance)
2. Agent and insurance company, including all contact information
3. Coverage and deductibles
4. Premium amounts and frequency of payment
5. Policy effective dates
6. Date(s) premiums paid and check numbers

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # G&A120 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A120 SUPPLIES

Policy: It is the policy of the organization to maintain an internal control system over supplies to prevent theft, overstocking, understocking, spoilage and obsolescence.

Purpose: To physically safeguard organization assets and to maintain accurate financial reporting.

Scope: This applies to non-capitalized assets.

Responsibilities:

Site Director or designee is responsible for maintaining safeguards over cleaning and education supplies at each campus.

Procedure:

1.0 SAFEGUARDS

- 1.1 Each Site Director or designee is responsible for monitoring safeguards over assets at each campus site. Campus will properly safeguard supplies inventory by keeping storage and locker facilities locked.
- 1.2 **Cleaning/Maintenance Supplies.** The Custodian at each site is responsible for custody of cleaning and repair and maintenance supplies.
- 1.3 **Educational Supplies.** The Administrative Assistant or designee is responsible for custody of educational supplies. Only the Administrative Assistant and the Site Director will have access to educational supplies.
- 1.4 Educational supplies will be controlled in part by forms documenting custody, i.e. textbooks issued to students and use of laptops.

2.0 MONITORING

- 2.1 Each campus will establish optimum minimum and maximum stock levels for inventory.
- 2.2 Site Director or designee will conduct a physical inventory of the supplies listed above on an annual basis. The completed inventory will then be submitted to the Business Office so it can be reconciled to the general ledger.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A121 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

**Title: G&A121 CAMPUS, FUNDRAISING, AND STUDENT ACTIVITY
SITE ACCOUNTING**

Policy: It is the policy of CASLV to consider each campus as a component of the total Organization.

Purpose: The purpose of this policy is to clearly define relationships between each campus and with the business office in regards to financial accounting.

Scope: This applies to the Organization's campuses and business office.

Responsibilities:

Designated Accountant is responsible for timely and accurate recording of transactions, providing useful management information, and properly reporting such information for various user needs.

Director of Finance is responsible for overseeing Designated Accountants and providing assistance where needed.

Background: Only Organization-wide accounting is performed. Campus-specific accounting is not required.

Procedure:

1.0 SEPARATE ACCOUNTING

- 1.1 Separate accounting for each campus is not required.
- 1.2 The Designated Accountant shall not commingle Parent Teacher Organization (PTO) funds with the school's accounting. PTO's should instead establish their own bank account and accounting records for PTO expenditures. The Designated Accountant is not responsible for oversight over PTO funds and expenditures.

2.0 FUNDRAISING

- 2.1 Fundraising generated from each campus may not be transferred to another campus.
- 2.2 Monthly revenue totals from fundraising will be recorded in QuickBooks using the class tracking system in order to account for total funds received from different events. Funds may be used for operating purposes unless restricted by the donor or explicitly restricted by the event.
- 2.3 The Teacher will plan the fundraising event and prepare a Fundraiser Proposal Form and Fundraiser Budget Form for approval by the Site Director. Once approved, forms will be submitted to the Designated Accountant.

- 2.4 The Designated Accountant will create an account in the School Clubs and Activities Excel spreadsheet for the Fundraising event and keeps the forms for their files.
- 2.5 After the fundraiser event(s), the Teacher will fill out the Fundraiser Post Event Financial Count Form. The amount collected need to be counted by two employees of the school, and they will sign the Fundraiser Post Event Financial Count Form certifying the amount collected. The Fundraiser Post Event Financial Count Form is then reviewed and authorized by the Site Director.
- 2.6 The teacher takes the collected amount and the authorized Fundraiser Post Event Financial Count Form to the School Secretary and receives a receipt. The School Secretary keeps the form and collected amount. Money collected must be submitted to the School Secretary on the day of the event.
- 2.7 The School Secretary transfers all the money collected to the Business Office weekly along with a list of transactions details, financial count form and matching receipt numbers. The Designated Accountant will make the entry to debit the related Fundraiser event account in the accounting system. The Business Office deposits the collected amount to School's bank accounts.

3.0 STUDENT ACTIVITY ACCOUNTS

- 3.1 Cash receipts are collected in accordance with the policy, CSH101 CASH BOXES.
- 3.2 Designated Accountant will make the appropriate entries in the accounting records of the Student Activity Account.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # G&A122 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A122 FRAUD REPORTING &WHISTLEBLOWER

Policy: To establish procedures for reporting concerns of fraud on a confidential basis; receipt, retention, and treatment of complaints received by the Organization regarding such concerns; and protection of anyone reporting fraud in good faith from retaliatory actions.

Purpose: It is the policy of the Organization that its operations are conducted according to the highest standard of integrity, and that its officers, directors, employees, consultants, volunteers, interns, vendors, and other agents observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, all applicable laws and regulations must be followed, honesty and integrity must be practiced in fulfilling all responsibilities and all situations must be avoided that might conflict with responsibilities undertaken on behalf of the Organization. It is a federal crime for any organization – nonprofit or for-profit- to retaliate against a “whistleblower” who reports illegal, unacceptable, or suspicious activity (“Concerns”). This policy is intended to encourage and enable the reporting of Concerns within the Organization in order to prevent, detect and correct improper activities.

Scope: All officers, directors, employees, including temporary employees, consultants, volunteers, interns, vendors and other agents are covered by the scope of this policy and its guidelines.

Responsibilities:

Executive Management and Board of Directors are responsible for investigating any Concerns reported, and to ensure that the reporting person is protected from retaliation.

Background: The people closest to the day-to-day workings of an organization are the ones most qualified to identify and report improper activities. Experience has shown that these individuals will step forward if they are provided with a confidential means of reporting abuses and feel that they will be protected from retaliation, including loss of their job.

Procedure:

1.0 REPORTING RESPONSIBILITY

- 1.1 It is the responsibility of all those noted in the Scope of the Policy to report questionable or improper accounting or auditing matters or other Concerns as described above.
- 1.2 No officer, director, employee, including a temporary employee, consultant, volunteer, intern, vendor or other agent who reports a Concern in good faith shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Any individual who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.
- 1.3 Reporting in good faith means that to the best of the individual's knowledge who is reporting a suspected fraud or abuse Concern, the fraud or abuse is factual.
- 1.4 An individual reporting a fraud or abuse Concern not in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment. In other words, fraudulently submitting a fraud or abuse Concern/allegation is not acceptable.

2.0 PROCEDURES FOR REPORTING CONCERNS

- 2.1 **Employees and Consultants.** Whenever possible, an individual should seek to resolve Concerns by reporting issues directly to his supervisor. If, for any reason, the individual is uncomfortable speaking to his supervisor or does not believe the Concern is being properly addressed, the individual should report the Concern directly to the Executive Director of the Organization. If the individual does not believe that these channels of communication can or should be used to express his Concern, the individual should report the Concern directly to a member of the Organization's Board of Directors. Concerns may also be submitted anonymously in writing or via voice mail to a Board of Directors member. Contact information for the Executive Director and a listing of Board of Directors members may be obtained from the Organization's website or by calling the Organization.
- 2.2 **Officers, Directors, Interns, Volunteers, Vendors and Other Agents.** Officers, directors, interns, volunteers, vendors and other agents may report Concerns to the Executive Director or directly to a member of the Organization's Board of Directors. If the officer, director, intern, volunteer, vendor or other agent is uncomfortable reporting to any of these individuals, or if he does not believe the Concern is being properly addressed, the report should be escalated directly to the Chair of the Organization's Board of Directors.
- 2.3 **Third Party Fraud Reporting Service.** An individual also has the option to report any Concerns through a service specifically set up for CASLV. These can be reported through **WEBSITE** or by calling **TELEPHONE NUMBER**. Concerns

addressed through these channels can be made anonymously if the individual chooses.

3.0 HANDLING OF REPORTED CONCERNS

- 3.1 All reported Concerns filed in accordance with this policy will be investigated by the Organization with due care and promptness. Matters reported internally without initial resolution will be investigated by the Executive Director of the Organization to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem. The Organization staff may issue a full report of all matters raised under this policy to the Board of Directors.

For matters reported directly to a member of the Board of Directors or the Executive Director, the Audit Committee shall promptly acknowledge receipt of the complaint to the complainant if the complainant is known. An investigation will be held to determine if the allegations are true, whether the issue is material and what corrective action, if any, is necessary. Upon the conclusion of this investigation, the Audit Committee shall promptly report its findings to the Executive Committee of the Board.

The Audit Committee shall have full authority to investigate Concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that the committee reasonably believes is necessary to conduct a full and complete investigation of the allegations.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # G&A123 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: G&A123 PROFESSIONAL DEVELOPMENT

Policy: To provide employees with professional development opportunities to increase the effectiveness of their performance in their present positions, and to obtain skills, knowledge, and abilities which may improve their opportunities for advancement within the Organization.

Purpose: Professional development and continuous learning are necessary to maintain the quality of the Organization's staff and their ability to contribute effectively to the mission and goals of the Organization.

Scope: All regular full-time employees who have been with the Organization for at least two years from their hire date and are in good standing are covered by the scope of this policy and its guidelines. Tuition reimbursement is limited to school principals and central office employees with regular full-time status.

Responsibilities:

Executive Director or designee is responsible for authorizing and coordinating the employee application process for professional development funds.

Director of Finance or designee is responsible for determining amount of funds that can be made available for professional development after consideration of budgeted expense and reserve amounts.

Board of Directors or a designated committee is responsible for reviewing applications received to determine which employees will qualify for reimbursement of costs incurred for professional development.

Background: The work performance of an employee is a vital key to the success of the Organization. Providing professional development opportunities to the Organization's employees is an investment in our employee's careers and the Organization's future.

Procedure:

1.0 ELIGIBILITY

1.1 Professional development is approved at the discretion of Executive Director or designee. Eligible professional development is obtained through baccalaureate and graduate level courses that must be taken for academic credit through colleges and universities accredited by regional organizations identified in Appendix A.

Courses leading to certification must be taken at a school or through an organization that is authorized by the certifying authority to provide such educational programs.

1.2 Eligible courses include:

- (1) Programs leading to professional certification must be in a specific job-related field of professional discipline, and should provide the participating employee with skills, knowledge and competencies applicable to their current position. For participation in such programs, employees may be approved for reimbursement of tuition and eligible fees up to a maximum of \$3,000 per calendar year.
- (2) Undergraduate and graduate level academic courses taken as part of a career development program should provide an employee with skills, knowledge and development plans. For undergraduate, graduate, university extension, university continuing education, and audited courses, tuition and eligible fees may be approved for reimbursement up to a maximum of \$5,000 per calendar year.
- (3) Job-related graduate level academic programs, up to and including those leading to a doctoral degree, must provide an employee with skills, knowledge, and competencies that are specifically applicable to their current position classification and enhance her or his performance in that job. For participation in such graduate level courses at an accredited university, tuition and eligible fees may be approved for reimbursement up to a maximum of \$10,000 per calendar year.

2.0 TUITION REIMBURSEMENT

- 2.1 For courses that are taken for credit as part of a degree program, tuition and eligible fees are reimbursed only for courses taken and completed with a final grade of "C" or equivalent, or higher. For courses leading to professional certification, course registration costs will be reimbursed only after the participating employees submits evidence of having successfully completed course requirements leading to professional certification.
- 2.2 Graduate tuition reimbursement is generally limited to one Master's and one Ph.D. per employee. Tuition reimbursement for any additional graduate degree requires the approval of the Human Resources.
- 2.3 Employees completing a graduate course which is not part of a Masters or Ph.D. program, and graduate students granted "special status" (e.g., completing undergraduate deficiencies due to a change in field of study), may be approved for reimbursement of tuition and eligible fees up to a maximum of \$5,000 per calendar year.

- 2.4 The maximum reimbursement for all courses of study, including certification, career development and job-related graduate study combined, will not exceed \$10,000 per calendar year.
- 2.5 Required fees eligible for tuition reimbursement subject to the limitations set forth in 2.1 through 2.4 above include the State of Nevada's equivalent to tuition fees (i.e., state education fees, state university fees, state college fees, junior and community college enrollment and registration fees for Nevada residents), continuous enrollment fees for thesis/dissertation, microfilming or binding of dissertation or thesis fees, computer fees, and laboratory fees charged to all students and that are directly applicable to the approved course(s).
- 2.6 If eligible employees are laid off, their hours are reduced, or they go on a disability leave of absence, any approved course(s) in progress will be reimbursed, provided the course is completed with a final grade of "C" or equivalent, or higher, and fulfills the other provisions of this policy.

3.0 NONREIMBURSABLE EXPENSES

- 3.1 Except for courses leading to professional certification as described above, the following do not qualify for tuition reimbursement: professional seminars and workshops, symposia, short (non-credit) courses; college/university entrance exams; review programs for entrance exams; or courses at non-accredited institutions.
- 3.2 Itemized fees not reimbursable to employees include application/pre-admission registration fees, transcript fees, test preparation fees, admission testing fees, placement fees, course waiver or challenge fees, book costs, travel costs (i.e., transportation, housing, meal, etc.), parking fees, equipment/kit purchase costs, tutoring fees, deferred tuition fees, registration fees, late registration fees, course addition, deletion or transfer fees, student activity fees, student union fees, petition fees, recreation fees, health coverage costs, dissertation or thesis typing fees, development or foundation fees, institution fees, alumni fees, and other similar fees.
- 3.3 Tuition and eligible fees are not reimbursable when the employee:
 - 1) Receives duplicate or comparable fees from another institution or agency, grant, scholarship, or other financial aid; or
 - 2) Voluntarily terminate employment, or are terminated for cause, prior to course completion or within two years of course completion, or
 - 3) Have not received advance approval from the Executive Director or designee, particularly those associated with a degree program.
- 3.4 An employee normally is not reimbursed for a course the tuition of which was previously reimbursed under this policy. However, some courses involving research or extended study can be repeated with advance approval of the Executive Director or designee.

4.0 OTHER MATTERS

- 4.1 The taxability of payments to employees under the tuition reimbursement plan is in accordance with current Internal Revenue Service guidelines.
- 4.2 Unless specific approval of both the employee's supervisor and the Executive Director is obtained in advance, an employee may not take a course during scheduled working hours. When the educational program requires being away from one's job during normal work hours, the employee and her or his supervisor must agree on such a schedule in advance and make necessary arrangements to assure that expectations for ongoing work assignments are met. No legal or contractual obligations for overtime premium can be incurred as a result of employees taking a course that will be reimbursed under this policy during their scheduled working hours. Participation in the tuition reimbursement program should not in any way interfere with the employee's ability to perform his or her job.

5.0 REQUESTING FUNDS

- 5.1 During the annual budgeting process, the Director of Finance will evaluate how much of the Organization's resources may be allocated to fund the professional development budget for employees after consideration of available operating expenses and required reserve amounts in each fiscal year or portion of each fiscal year as considered necessary by the Director of Finance.
- 5.2 Upon approval of the budget by the Board of Directors(see G&A118 BUDGETING), applications from employees who wish to utilize professional development funds will be accepted in the month of May contingent on whether funds are available for the next fiscal year. Applications received after May might be considered after the applications received in the month of May are processed.
- 5.3 To apply for tuition reimbursement, an employee should complete the Application for Academic Program Approval form in Appendix B and submit it to the Executive Director or designee for certification that the proposed program and course(s) meet criteria for reimbursement. After obtaining approval, but prior to enrolling in the course of study, the employee should forward the application form, along with material describing the program and course(s), to the Human Resources. The employee's supervisor may include amplifying documentation in support of program or course approval.

The Board of Directors or designated committee will evaluate the applications received and determine the best use of allocated professional development funds.
- 5.4 Following review of the employee's application for tuition reimbursement, Human Resources will notify the employee in writing as to whether the application has been approved. Upon written confirmation or approval, the employee must submit the following items at the beginning of each term:
 - (1) Request for Reimbursement of Tuition (Appendix C)

(2) Copy of the course syllabus

Within 30 days of completion of the course, the employee should also submit the following documents to the Human Resources:

(1) Copy of the final grade

(2) Copy of the receipt for tuition and eligible fees

Failure to provide documentation can result in discontinuation of future tuition reimbursement.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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Appendix A – List of Regional Accrediting Agencies

- Middle States Association of Colleges and Schools
- New England Association of Schools and Colleges
- North Central Association of Colleges and Schools
- Northwest Association of Schools and Colleges
- Southern Association of Colleges and Schools
- Western Association of Schools and Colleges.

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Appendix B – Application for Academic Program Approval

Employee Information:

Name: _____	Email: _____
Date of Hire: _____	Scheduled Hrs/Wk: _____
Job Title: _____	Supervisor: _____
Description of job duties:	

Academic Program Information:

School: _____	Location: _____
Work schedule (hrs/wk) while attending school: _____ Anticipated Completion/Graduation Date: _____	
Educational Goal: <input type="checkbox"/> AA <input type="checkbox"/> BA <input type="checkbox"/> BS <input type="checkbox"/> Additional Training: _____	
<input type="checkbox"/> MA <input type="checkbox"/> MS <input type="checkbox"/> MBA <input type="checkbox"/> PhD <input type="checkbox"/> EdD	
<input type="checkbox"/> Other: _____	
Field of Study/Major: _____ Job Related: <input type="checkbox"/> No <input type="checkbox"/> Yes	

<input type="checkbox"/> Certificate: _____	Accrediting Organization: _____
Is this certificate recognized in the industry? <input type="checkbox"/> No <input type="checkbox"/> Yes Job Related: <input type="checkbox"/> No <input type="checkbox"/> Yes	

Will you receive any grants, scholarships or benefits to support your tuition? <input type="checkbox"/> No <input type="checkbox"/> Yes	
If yes, please provide documentation.	
Applicant's Signature: _____ Date: _____	

Supervisor's Concurrence:

This employee meets the eligibility requirements, as stated in the Tuition Reimbursement Policy, for participation in the Tuition Reimbursement Plan and is recommended for enrollment.

Supervisor's Signature: _____ Date: _____

HR Approval:

Signature: _____	Date: _____	Annual Maximum: \$ _____
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Appendix C – Request for Tuition Reimbursement

Academic Program Approval Form must be approved before instruction begins. After registering for class(es), complete and submit this form along with a copy of the course syllabus, to the Human Resources. Within 30 days of course completion, submit the following to the Human Resources:

- Official course grade (2.0 or C, or better)
- Itemized receipt of fees paid, listing course name, units, and tuition per unit

At that time, this request will be processed for payment.

Employee Information:

Name: _____ Email: _____
Job Title: _____ Supervisor: _____

Course Information:

School: _____ Location: _____
Session Starting Date: _____ Ending date: _____

<i>Course No.</i>	<i>Course Title</i>	<i>Units</i>	<i>Grade</i>	<i>Tuition</i>

Total Tuition (this session) \$ _____ Other Reimbursable Fees \$ _____

Total Amount Requested \$ _____

The information above is correct, and I further certify that I will not receive duplicate or comparable fees for this tuition from any grant, scholarship, or benefit.

Employee Signature: _____ Date: _____

Supervisor's Concurrence:

This employee remains eligible for participation in the Tuition Reimbursement Plan.

Supervisor's Signature: _____ Date: _____

HR Approval:

Signature: _____ Date: _____ Amount to Pay: \$ _____

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SOP # CSH101 Revision: 0**Prepared by: Business Office****Effective Date: May 13, 2014****Approved by: BOD****Title: CSH101 CASH BOXES**

Policy: Proper internal control should be maintained over funds received by cashiers or sales clerks of any type, even at fundraising events at all times.

Purpose: To identify the practices for cash box control, including cash receipts, special tender items, cash payouts and reconciliation with deposits.

Scope: All personnel that deal with the cash transactions.

Responsibilities:

Site Director is responsible for safeguarding / verifying and controlling all cash assets at each campus.

School Secretary is responsible for ensuring the completeness and accuracy of all opening, closing and intermediate transactions.

Designated Accountant is responsible for overseeing all event transactions.

Procedure:**1.0 CASH BOX/SAFE**

- 1.1 Front Desk Officer collects any fees from the parents/guardians and gives a receipt in return to the parents/guardians and attaches a copy of the receipt. At the end of the day, the Front Desk Officer transfers the money and the receipts collected to the School Secretary. The School Secretary verifies the amounts and the receipts by comparing the third copies of the receipts in the receipt book to the actual receipts.
- 1.2 All cash received at the campus site will be counted, verified, and signed off by at least two people. Any documents prepared must be initialed by all witnesses and preparers.
- 1.3 The School Secretary will enter all deposits into a campus-level QuickBooks file used to track student and other fees. The cash will be kept in a locked, secure location until it is collected by the Designated Accountant on a weekly basis. The Designated Accountant will compare documentation of the cash count to the actual deposit for accuracy, and deposit the funds into the School's bank account within 24 hours of receipt.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # CSH102 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH102 CASH RECEIPTS AND DEPOSITS

Policy: Accurate internal control of cash receipts and deposits will be maintained at all times. Cash deposits will generally be made on the same day as receipt.

Purpose: To establish the procedures to be followed for receiving, applying and depositing cash receipts.

Scope: This procedure applies to all cash receipts received by the Organization.

Responsibilities:

Front Desk Officer is responsible for collecting all money at the school campus.

Designated Accountant is responsible for processing all cash and check transactions and depositing checks received in the bank.

Designated Accountant is responsible for inspecting and verifying proper signatures or endorsements on checks.

Site Director/Designated Accountant is responsible for all fundraising transactions.

Definitions: Tender Item. Any item used to tender or pay for a transaction is considered a tender item. Tender items can include coupons, gift certificates, credits, rebates, cash, checks, barter credits, etc.

Procedure:

1.0 CUSTOMER AND AGENCY DEPOSITS

1.1 Cash receipts generally arise from:

- Contracts and Grants
- Direct donor contributions
- Fundraising activities

The principal steps in the cash receipts process are:

Campus Office - Front Desk Officer collects any fees from the parents/guardians and gives a receipt in return to the parents/guardians and attaches a copy of the receipt. At the end of the day, the Front Desk Officer transfers the money and the receipts collected to the School Secretary. The School Secretary verifies the amounts and the receipts by comparing the third copies of the receipts in the receipt book to the actual receipts.

All cash received at the campus site will be counted, verified, and signed off by at least two people. Any documents prepared must be initialed by all witnesses and preparers.

The School Secretary will enter all deposits into a campus-level QuickBooks file used to track student and other fees. The cash will be kept in a locked, secure location until it is collected by the Designated Accountant on a weekly basis. The Designated Accountant will compare documentation of the cash count to the actual deposit for accuracy, and deposit the funds into the School's bank account within 24 hours of receipt.

Business Office - The Receptionist receives incoming mail and distributes the mail.

All cash received at the business office will be counted, verified, and signed off by at least two people. The cash will be kept in a locked, secure location and deposited within 24 business hours, but no longer than the last business day of the week.

2.0 APPLICATION OF ACCOUNTS RECEIVABLE

- 2.1 Inspect all incoming accounting mail for checks.
- 2.2 Designated Accountant should photocopy all checks that have not been previously copied. Any papers attached to the checks should be stapled to the check photocopy and the envelopes discarded.
- 2.3 Designated Accountant will use the photocopy of the checks and customer remittance advices to apply the cash payments to the Accounts Receivable Ledger if applicable. Unapplied payments are to be credited against the oldest open aging column on the accounts receivable ledger. A standard letter of information and/or inquiry should be sent or faxed to the payer when there is any question as to the correct application of the check.
- 2.4 Checks returned once should be deposited a second time. Already re-deposited checks should be debited back to the account.
- 2.5 Prepare all checks received for deposit.

3.0 DEPOSIT, ENDORSEMENT OF CHECKS, TIMELINES OF BANK DEPOSITS

- 3.1 The Designated Accountant will inspect all checks for proper signature or endorsement. If a check is received without a proper signature then process the check as per CSH103 PROBLEM CHECKS procedure.
- 3.2 All checks should be endorsed as follows:
 - a. With the restrictive endorsement "For Deposit Only" along with,
 - b. The Organization's designated bank deposit account number,

- c. The name, “Coral Academy of Science Las Vegas”,
 - d. The bank name.
- 3.3 No check should be withheld from deposit unless it is legally imperfect. The endorsed checks should then be returned to the Business Office. Bank deposits will be made weekly. All cash held at campuses will be kept in a locked fireproof cabinet with access limited to the Site Director and the Registrar.
- 3.4 At time of deposit, collect all cash and checks and prepare a bank deposit slip for deposit in the Organization's authorized bank. Ensure that collections are deposited into the correct bank account, and that the name of the charter school is listed on the deposit slip.
- 3.5 Place a duplicate copy of the deposit ticket and collected cash into a cash bag for transport to the bank. Deposits should be made no less frequently than daily if amount of cash exceeds \$10,000. If the deposit cannot be made immediately then the deposits should be stored in a secure area for later deposit.
- 3.6 Extreme care should be taken to protect the safety of the person making the deposit and the deposit itself. Actions to be considered are, making deposits only during daylight hours, using random deposit times and different routes to the bank, and assigning two people to make deposits.
- 3.7 The deposit amount should be entered into the accounting program.
- 3.8 No disbursements should be made from collections, nor can personal checks be cashed.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # CSH103 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH103 PROBLEM CHECKS

Problem: To save time in returning and following-up on unsigned, checks marked "payment in full", or returned by the bank. These checks should be processed as follows and deposited.

Purpose: To describe how these types of checks should be handled before depositing.

Scope: This procedure applies to all checks received by the Organization.

Responsibilities:

Designated Accountant is responsible for processing all check transactions for each campus.

Definitions: NSF. Non-Sufficient Funds or NSF checks are those that are returned from the bank because the balance in the checking account was not high enough to cover the check. The check is then stamped NSF or "insufficient funds", "uncollected funds", or maybe "account closed".

Procedure:

1.0 UNSIGNED CHECKS

- 1.1 The word "over" should be typed or written on the line where the signature would normally appear. On the back, type "Lack of Signature Guaranteed" and then add the Organization name, manager's name, title and signature.

Note: This indicates to the bank that the Organization will take back the check as a charge against its account in the event it isn't honored. In the event the check is not honored, the Designated Accountant should immediately follow-up with the issuer.

- 1.2 Continue processing the check.

2.0 PARTIAL PAYMENT CHECKS MARKED "PAYMENT IN FULL"

- 2.1 If there's no dispute as to the amount, a check tendered for less than the amount due and marked "payment in full" (or similar wording) can be cashed without jeopardizing the right to recover the balance. However, if there's a bona fide dispute as to the amount owing, the Organization runs the risk that payment will be deemed to have settled the disputed claim for the lesser amount.
- 2.2 To overcome any potential pitfall, the check should be endorsed with the following statement "Check is accepted without prejudice and with full reservation of all rights under section 1-207 of the UNIFORM COMMERCIAL CODE (see Reference A).

- 2.3 Continue processing the check as per procedure CSH102 CASH RECEIPTS AND DEPOSITS.
- 2.4 The Designated Accountant should then work with the customer to resolve collection of the remaining balance due.

3.0 RETURNED CHECKS

- 3.1 A returned check for less than \$100 or stamped "uncollected funds," should be re-deposited the following day, if the check is not already stamped, "Do Not Re-Deposit".
- 3.2 For returned checks in amounts greater than \$100, the bank that the check is drawn against should be telephoned to determine if the check amount will clear the customer's account. If sufficient funds exist the check should be re-deposited. If the check is very large, consider taking the check directly to the issuing bank for recovery.

Note: The customer's account number should be the second number series located at the bottom center of the check.

4.0 REDEPOSITED CHECKS

- 4.1 In the event a re-deposited check is returned or if sufficient funds do not exist to cover the check, the Designated Accountant should contact the issuer by phone to report the problem and discuss how the matter will be resolved. Then issue a formal notice CSH103 Ex1 BAD CHECK NOTICE via certified mail with a return receipt requested to ensure the customer understands the seriousness of the issue.
- 4.2 Whenever a check is re-deposited more than once a handling fee of \$25 should be collected from the issuer.

References:

A. UNIFORM COMMERCIAL CODE (UCC)

The "Uniform Commercial Code" or UCC began as a model for each state legislature to modify and adopt as law in that state. Therefore, the UCC is not the same in every state. Each state's court system can interpret the UCC differently thereby creating different case law in that state and producing different results. Business people cannot assume that the law will be exactly the same in each state. For more information see the Secretary of State for each State in question.

B. BAD CHECK LAW

Bad Checks are considered part of the UCC and therefore are a matter of state law enforcement. Section 3-104(2)(b) of the UCC, defines a check as "a draft drawn on a bank and payable on demand." Each state has a different "Bad Check Law" see UCC above.

Postdated check: since it is not payable on demand, most states believe that the giving of a post-dated check does not constitute a present fraud nor is it within the scope of the bad check laws.

Payments for COD or pre-existing debt: In most cases, NSF checks are not considered under the bad check law if they are used to pay a note payment or to pay an invoice that is on account. However, if the debtor provides a creditor with a NSF check for a COD order, then that act does fall within the bad check laws.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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CSH103 Ex1 BAD CHECK NOTICE

Date:

CUSTOMER NAME
ADDRESS
CITY, STATE, ZIP

Dear Sir:

Payment on your Check No. _____ in the amount of \$_____,
presented to us on, {DAY MONTH YEAR} , has been returned by your bank
and marked insufficient funds. We have re-deposited your check and
attempted to collect on this check twice already.

We have verified with your bank that insufficient funds remain to clear
this check. Therefore, we request that you replace this check with a certified
check immediately.

Unless we receive the certified funds for the amount listed above within
15 days, we shall immediately begin appropriate legal action to protect our
interest. Upon receipt of replacement funds we shall return the dishonored
check.

Sincerely,

Designated Accountant
CORAL ACADEMY OF SCIENCE – LAS VEGAS

Certified Mail, Return Receipt Requested.

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SOP # CSH104 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH104 WIRE TRANSFERS

Policy: Wire transfers should be treated with special care and accuracy to prevent loss to the Organization or the customer.

Purpose: To explain the steps necessary to ensure proper procedures are followed when processing wire transfer requests.

Scope: This procedure applies to customers who are sending or receiving wire transfers and the financial institutions which process these requests.

Responsibilities:

Director of Finance is responsible for initiating all outgoing wire transfer requests.

Executive Director should approve all wire transfers regardless of amount.

Designated Accountant is responsible for processing all incoming wire transfers.

Definitions: ABA The American Bankers Association or ABA number is a unique routing identification code is issued to a Federal or State chartered financial institution which is eligible to maintain an account at a US Federal Reserve Bank. The ABA Routing Number (a.k.a. ABA number; Routing Transit number) is used to identify participants in automated clearinghouses, electronic funds transfer, and on-line banking.

Procedure:

1.0 INCOMING WIRES

- 1.1 Wire transfers are processed the same as a check in accordance with the CSH102 CASH RECEIPTS AND DEPOSITS procedure.
- 1.2 Upon the banks receipt of the wire transfer the bank may create a wire transfer notification; however the Organization typically does not receive any information from the bank. Normally these are mailed but many banks may also provide notification via e-mail, phone, fax, or via an on-line banking interface. The bank notification serves as documentation the the money has been received.

2.0 OUTGOING WIRES

- 2.1 The Director of Finance will initiate wire transfers as necessary. This will take place on the secured website maintained by the Organization's bank. Executive Director must approve all wire transfers by logging into the bank's secured website and approving the transfer. Wire transfers cannot be made without this secondary authorization.
- 2.2 Wire transfers should originate from a checking account. Reference A - FRB Reg D. - establishes limits on transfers from savings or money market accounts but there are no limits on transfers from checking accounts.

- 2.3 Wire transfers can be used to transfer money to governmental entities such as school districts and state agencies. Wire transfers shall not be initiated to vendors or customers.

References:**A. FRB REG D: RESERVE REQUIREMENTS OF DEPOSITORY INSTITUTIONS**

Defines consumer depository accounts (e.g., checking, savings, money market, CDs, transactions etc.) and the rules governing those accounts. This law also requires that financial institutions keep a minimum amount of reserve deposits either as vault cash or with the Federal Reserve.

The Federal Reserve Board's Regulation D limits the number of certain withdrawals and transfers from savings accounts. All financial institutions are subject to this regulation. Examples savings accounts affected by this regulation include: Regular Savings and Money Market accounts. Transactions on Checking accounts are not limited.

Regulation D, allows up to six (6) preauthorized or automatic withdrawals or transfers to another account at the same financial institutions or to a third party during a calendar month. There may be no more than three (3) of these six (6) transfers by check, debit card, or similar order, clearing an account. A "preauthorized transfer" includes arrangement the credit union make either to pay a third party, one time, on written or verbal instruction, or to pay a third party on a fixed schedule, (i.e. bill payer, ACH authorizations).

B. FRB REG E: ELECTRONIC FUND TRANSFER ACT

Establishes the rights, liabilities and responsibilities of all parties involved in electronic fund transfers and protects consumers when they use such systems. Examples of these transactions include those at automated teller machines, telephone bill-payment plans, point-of-sale purchases and pre-authorized transfers to and from a consumer's account (such as direct deposit and regular utility and mortgage payments).

Regulation E prescribes rules for the solicitation and issuance of EFT cards; governs consumers' liability for unauthorized electronic fund transfers (resulting, for example, from lost or stolen cards); requires institutions to disclose certain terms and conditions of EFT services; provides for documentation of electronic transfers (on periodic statements, for example)- sets up a resolution procedure for errors; and covers notice of crediting and stoppage of preauthorized payments from a customer's account.

Stored-value cards (also known as "smart cards") and home banking by personal computer would be subject to Regulation E because the act governs electronic fund transfers.

Revision History:

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0	May 13, 2014	Initial Release	

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SOP # CSH105 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH105 CHECK SIGNING AUTHORITY

Policy: A limited number of employees will be authorized to sign checks but there shall be no fewer than three individuals at all times.

Purpose: To outline the check signing authority process.

Background: While a hired accountant, office manager, or accounting clerk may be responsible for entering bills, paying bills, and printing out checks, all printed checks and related documentation should be presented to a second individual for signing. No one person or employee should be allowed to enter invoices, select invoices for payment, then print and sign checks. At a minimum, this process requires at least two individuals to ensure the integrity of the accounting system remains intact.

Scope: This procedure applies to all regular bank checking accounts of the Organization.

Responsibilities:

Executive Director is responsible for adding and removing check signing authority.

Director of Finance is responsible for managing the check signing authority process and alerting all individuals and banks of any changes to authority.

Procedure:

1.0 AUTHORIZED CHECK SIGNERS

- 1.1 The Board of Directors and the Executive Director should approve authorized check signers in writing. All approvals should be forwarded to the Director of Finance for processing.
- 1.2 The Executive Director and Board President should have check signing authority. Additional individuals with or without dollar limitations may be authorized as necessary.
- 1.3 For back-up purposes, it is advisable to have at least three check signers authorized for each checking account. One should be the Executive Director or primary signer and the other should be the Board President or secondary check signer. The third should be a back-up signer. The back-up signer should be a trusted individual but not necessarily an employee. It could be a board member or another principle in the Organization. A back-up signer will ensure continuing operations in case both the primary and secondary signers become incapacitated for any period of time.

- 1.4 If the check signer also authorizes purchase orders, their access to the QuickBooks accounting system should be limited to “read” access as to maintain proper segregation of duties.

2.0 CHANGING CHECK SIGNERS

- 2.1 The Director of Finance receives all approval paperwork and should prepare and maintain a file record of all authorized check signers and CSH105 Ex1 CHECK SIGNING AUTHORITY LOG.
- 2.2 The CHECK SIGNING AUTHORITY LOG should be kept current of all individuals and their status to sign checks as soon as their status changes. The log should contain the following information:
- Recipient name / position or title
 - Authority start date
 - Authority end date
 - Maximum expenditure authority level
- 2.2 Contact the bank that administers the checking account for details on adding, changing, or removing check signers from a checking account. Normally this is a simple process of presenting identification and signing a card to be placed on file at the bank.
- Banks maintain an authorized check signer’s card for each checking account. Only those individuals listed on the authorized check signer’s card may sign checks.
- 2.3 The Executive Director or the Board of Directors may revoke check signing authority. Any person who is no longer entitled to sign Organization checks will be notified in writing. The Director of Finance will oversee the proper notification of the Organization's banks whenever authorized signature changes are made.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # CSH106 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH106 CHECK MATTERS

Policy: To ensure efficient processing and record keeping all check matters will need to be handled and documented appropriately.

Purpose: To describe the process for matters relating to checks.

Scope: All checks.

Responsibilities:

Director of Finance or Designated Accountant is responsible for managing other check matters.

Procedure:

1.0 CHECK ORIGATION

- 1.1 The Organization does not permit the use of manual checks.
- 1.2 In no instance can the payee of a check be made to "Cash". Checks can only be processed through QuickBooks and cannot be handwritten.

2.0 CHECK STOP PAYMENT

- 2.1 It is important to place the stop payment information on the account as quickly as possible to prevent losses. The following information should be obtained and recorded on the bank's Stop Payment Form or address online:
 - Requester's name and department
 - Account number
 - Check number
 - Date of the check
 - Who the check is made payable to
 - Amount of the check
 - Reason for the stop payment
- 2.2 The stop payment information above should be forwarded to the Designated Accountant or Director of Finance who will contact the bank to put a stop on the check.
- 2.3 An authorized check signer may need to sign the bank's Stop Payment Form or address online, typically within ten business days. Normally, stop payments are placed on the account for approximately six months.
- 2.4 To release the stop payment, an authorized check signer may need to contact the bank and sign a release. Note: signing the release allows the check to be paid.

Revision History:

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SOP # CSH107 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH107 BANK ACCOUNT RECONCILIATIONS

Policy: To ensure the accuracy of the Organization's bank account records by proving the monthly balance shown in the bank's Account Register.

Purpose: To outline the practices for preparation of a Monthly Bank Reconciliation

Scope: This applies to all bank accounts maintained by the Organization.

Responsibilities:

Executive Director or designee is responsible for review and approval of all reconciliations.

Designated Accountant is responsible for reconciling each site's respective checking account.

Background: Errors or omissions can be made to the Organization's bank account records due to the many cash transactions that occur. Therefore, it is necessary to prove the monthly balance shown in the bank account register. Cash on deposit with a bank is not available for count and is therefore proved through the preparation of a reconciliation of the Organization's record of cash in the bank and the bank's record of the Organization's cash that is on deposit.

Definitions: Batch. All of the day's credit card transactions are collected into a "batch" of transactions. The batch is closed, usually at the end of the day, and the result is submitted to the merchant processor as a single "batch".

Settlement. The processor clears the credit card transactions in the batch and the result is "settled" to the designated bank account. Settlement varies by Credit Card organization but usually occurs in 2-3 days after a batch is closed.

Processor. The processor is responsible for authorizing credit card transactions and settling each batch. The processor is also the Organization that one must interface with on all discrepancies or "chargebacks".

Chargebacks. A chargeback occurs when a customer (cardholder) disputes a charge that appears on their monthly credit card statement. If the dispute is unable to be resolved then the transaction is charged back to the merchant. The processor charges the merchant and returns the cardholder's money.

Procedure:

1.0 BANK STATEMENT PREPARATION

- 1.1 After receipt of the monthly bank statement and/or online printing of the monthly bank statement, including cleared checks, deposit slips and any other transactions; the Designated Accountant should prepare the monthly bank reconciliation by the 20th of the following month. After preparation the bank reconciliation will be carefully reviewed by the Executive Director or its designee. The Executive Director review is especially important. To preserve proper segregation of duties, no single employee, should perform both cash transaction functions and bank account reconciliations.
- 1.2 Prior to preparing the bank reconciliation, the Designated Accountant should review the bank statement for any interest credits, bank charges and other fees. These should all be posted to the checking account before reconciling. Note: some accounting systems allow for the entry of interest credits, bank charges and other fees during the reconciliation process.

2.0 COMPUTERIZED FORMAT

- 2.1 In the computerized environment, the accounting system may provide an automated bank reconciliation task. This task is generally selected once a month in conjunction with receiving the month end bank statement and/or online printout of the month end bank statement. Once selected, the screen shows a list of all items that have been posted to the cash account and that have not been cleared from the previous month's account reconciliation. The screen is usually divided into two segments: one half is a list of all checks and other charges reducing cash, and the other half is a list of all deposits and other items increasing cash. This screen would also have a field for entering the proper month end date and the balance at month end, per the bank.
- 2.2 After the account-reconciling task is successfully completed, a report is provided which shows the reconciliation process, including outstanding checks and deposits in transit.
- 2.3 The bank reconciliation should be signed by the Executive Director and the Designated Accountant.

Note: Print out the full (not a summary) report, staple it to the applicable bank statement, and file the result as an important control feature. This will document that the bank statement has been successfully reconciled.

3.0 MANUAL PREPARATION AND RECONCILING ITEMS

- 3.1 A monthly bank reconciliation starts with the ending bank statement balance. List any deposits in transit that were made but were not yet recorded by the bank and add to the bank balance. Then, list any checks that were written on the account prior to month-end, but which have not yet cleared the bank and deducted from the bank balance. The ending balance should agree with the balance "per books", i.e.: the balance recorded in the checking account.

- 3.2 Now perform the same process with the monthly reconciliation of the ending balance per the Organization's books.

Total deposits and total disbursements should be reconciled to the bank statement, then adjustments such as any interest or any other bank credit items should be listed and added to the balance. Then, any bank charges, transfer fees, etc. should be listed and deducted from the balance.

From these steps, the "corrected" ending "book" balance is derived and should equal the "corrected" bank balance from the previous step.

- 3.3 Any discrepancies between the derived balance and the checkbook balance will require research to determine the cause, such as recording errors, omissions, incorrect postings, etc. In some cases, the discrepancy can be caused by not accurately entering all bank generated credits and charges; such as fees, interest, etc. If the balances still do not equal, the bank statement should be carefully reviewed for possible errors; such as, checks or deposits clearing for amounts that do not agree with those posted to the store's checking account.

4.0 COMPUTERIZED PREPARATION AND RECONCILING ITEMS

- 4.1 The same procedures as the manual tasks described above are followed in a computerized environment. The primary difference is in the ease of preparation. All transactions, which were not already cleared in the prior month's reconciliation, are listed.

- 4.2 Start by checking or clicking off with the mouse or keyboard those transactions, (mainly checks and other debit memos, and deposits and other credit memos) that agree with the bank statement. Once all bank statement items have been found and clicked off on the screen, the remaining "un-cleared" entries on the screen are, in effect, the list of outstanding checks and deposits in transit.

Furthermore, the screen typically provides a continually updating reconciled cash amount that should agree to the ending bank balance amount once all items are correctly accounted for and cleared. Usually the accounting system does the math and the screen displays both the ending bank balance and the reconciled cash amount with the remaining difference, if any.

- 4.3 Investigate all differences and enter any adjustments to the reconciliation or post to the cash account in order to ensure an accurate bank balance.

5.0 ADJUSTMENTS AND OTHER TROUBLESHOOTING

- 5.1 In spite of the best of efforts, the reconciliation result may not agree with the bank balance. The obvious first step is to make sure that all checks and deposits on the bank statement agree with the entries in the cash account. Discrepancies of this type are usually rare in computerized environments but may be caused by improperly recording manual checks or credit card deposits and fees.

Checks are generally posted and printed simultaneously so that what shows up in the accounting system will always agree to what was processed through the bank.

Deposits are another matter. The bank might group deposited checks differently than they were in the accounting system.

To simplify the month end reconciliation, receipts should be batched in a total deposit amount that agrees to both the accounting system and the bank. Make sure to print a totaled deposit report when daily receipts of checks and cash are batched for deposit. After making the bank deposit, staple the validated bank deposit slip to the deposit report. This will document the two events: 1) what was deposited per the accounting system, and 2) what was actually deposited in the bank. These two amounts must agree. This helps eliminate deposit errors for check and cash receipts. Deposits should be recorded via the QuickBooks deposit process unless authorization has been obtained to record as a journal entry.

- 5.2 After reconciling checks and deposits, the next area to reconcile are bank generated Credit and Debit memos. These can result from various events including, returned checks, returned check charges, monthly bank activity charges, credit card merchant fees, charges from the use of debit cards, interest income and other service charges. The Executive Director may not know many of these until the bank statement is received. Each one of these entries must be entered and distributed to the proper income or expense account. Whatever the accounting system, its reconciling program usually provides a routine for entering these “end of month” bank credits and charges.
- 5.3 After agreeing all checks and deposits and entering all other bank credits and charges, the balance per accounting system and reconciled bank balance should agree. Any remaining difference must be investigated. If there is no other explanation, an adjustment should be made. This would be entered as a bank charge or credit and posted to a miscellaneous account.
- 5.5 Any outstanding checks or deposits in transit over six months old should be reviewed for disposition including write-off by a journal entry.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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**CSH107 Ex1 SAMPLE
BANK AND BOOK BALANCES
RECONCILIATION TO CORRECTED BALANCE**

Account No. _____
For Month Ended XX/XX/XX

Reconciliation of Bank Balance

Ending balance per bank statement \$10,000.00

Additions:

Deposit in transit 2,500.00

Deductions:

Outstanding Checks

1003 150.00

1232 325.00

1235 1,275.00

1,750.00

Ending balance per checking account

\$10,750.00

Reconciliation of Book Balance

Ending balance per books \$10,750.00

Additions:

Interest 100.00

Deductions:

Bank Charges 70.00

Wire transfer fees 30.00

100.00

Corrected Balance

\$10,750.00

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SOP # CSH108 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH108 INTER-ACCOUNT BANK TRANSFERS

Policy: To ensure the accuracy of the Organization's bank account records by proving documentation of bank transfers.

Purpose: To outline the practices for preparation of an inter-account bank transfer

Scope: This applies to all bank accounts maintained by the Organization.

Responsibilities:

Executive Director is responsible for review and approval of all inter-account bank transfers

Director of Finance is responsible for performing all inter-account bank transfers.

Background: Errors or omissions can be made to the Organization's bank account records due to the many cash transactions that occur. Therefore, it is necessary to authorize all inter-account bank transfers.

Procedure:

1.0 INTER-ACCOUNT BANK TRANSFER

- 1.1 The Director of Finance, Designated Accountant, and/or the School Site Accountant monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. The Designated Accountant recommends to the Director of Finance when a transfer should be made to maximize the potential for earning interest or when funds are needed for processing payroll or other transfer needed. The Director of Finance will determine when to make a transfer and in what amount. After the transfer has been initiated by the Director of Finance, the Executive Director must log into the online banking system in order to complete the bank transfer process. A copy of the transfer is given to the Designated Accountant.

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0	May 13, 2014	Initial Release	

SOP # CSH109 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH109 JOURNAL ENTRIES AND RECLASSIFICATION ENTRIES

Policy: To ensure the accuracy of the Organization's books and records by proving documentation of journal entries and reclassification entries. All journal entries shall be authorized in writing by the Director of Finance initialing or signing the entries.

Purpose: To outline the practices for preparation of journal entries and reclassification entries.

Scope: This applies to all accounting transactions performed by the Organization.

Responsibilities:

Director of Finance is responsible for review and approval of all journal entries and reclassification entries.

Designated Accountant is responsible for performing all journal entries and reclassification entries

Background: Journal entries can directly affect the presentation of financial statements. Therefore, it is necessary to authorize all journal and reclassification entries.

Procedure:

1.0 JOURNAL ENTRIES AND RECLASSIFICATION ENTRIES

1.1 The Director of Finance and the Designated Accountant monitor the balances in the accounting records of the Organization.

All general ledger entries including audit adjusting entries, reclassification entries, or other such journal entries shall be supported by journal vouchers or other documentation, which shall include a reasonable explanation of each entry. Examples of such journal entries include:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Non-recurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

1. Depreciation of fixed assets

2. Amortization of prepaid expenses
3. Accruals of recurring expenses
4. Amortization of deferred revenue

Support for recurring journal entries shall be in the form of a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, in the form of a journal voucher.

It is the policy of CASLV that all journal entries not originating from subsidiary ledgers shall be authorized in writing by the Director of Finance initialing or signing the entries.

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0	May 13, 2014	Initial Release	

SOP # CSH110 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH110 PETTY CASH PURCHASES

Policy: The Organization does not allow purchases with petty cash.

Purpose: Not applicable.

Scope: Not applicable.

Responsibilities:

Not applicable.

Background: Not applicable.

Procedure:

1.0 PETTY CASH TRANSACTIONS

1.1 The Organization does not allow purchases with petty cash.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # CSH111 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH111 CREDIT CARDS AND DEBIT CARDS

Policy: It is the policy of the Organization to provide credit and debit cards to authorized members of the Organization staff in the performance of their duties and responsibilities. The use of credit and debit cards is the same as handling cash; every precaution must be taken to account for all funds, whether Federal, State or otherwise, and the most efficient and effective purchasing procedures as well as internal controls will be implemented to safeguard Organization funds.

Purpose: To be able to use credit and debit cards in a controlled manner that allows for purchases such as travel and where a check and/or purchase order is not accepted.

Scope: This applies to transactions at the discretion of the Site Director, Executive Director and Director of Finance.

Responsibilities:

Director of Finance is responsible for authorization of debit card transactions over \$500.

Site Director is responsible for authorization of debit card transactions under \$500.

Designated Accountant is responsible for recording the transactions in the accounting records and reconciling debit card receipts to the bank statements and credit card receipts to the credit card statements.

Background: On occasion, the Executive Director and other senior management may not be in the position to carry a lot of cash or may need to use a debit card for purposes of travel arrangements. Under these circumstances and as considered necessary by Organization management, credit and debit card transactions are acceptable.

Procedure:

1.0 CREDIT CARDS

1.1 Issuance of Corporate Credit Cards

Corporate credit cards are issued to personnel who travel on Organization business or have a legitimate need to purchase goods and services, either in person or on-line or when a purchase order cannot be approved in time or a purchase order is not accepted by a vendor. These cardholders will be required to sign a statement (CSH111 Ex1 Use of Credit Cards and Debit Cards Certification) acknowledging that the card shall be used exclusively for legitimate

Organization-related business purposes and that the cardholder agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location. Upon approval from the credit card company, a card will be issued bearing the names of both the individual and the Organization.

Cardholders, while working with other Organization staff, must plan activities and travel requests with sufficient time in order to avoid the use of credit cards. Cardholders abusing this privilege may have the card revoked if it is determined that sufficient time was available in order to request and receive approval for a purchase order.

When using the credit card for internet purchases, cardholders should ensure that the site utilizes industry recognized encryption transmission tools.

All purchases need to be preauthorized in writing through CoolSIS over \$500. All purchases less than \$500 do not need to be preauthorized but must be submitted through CoolSIS.

All corporate credit cards will be issued from the same vendor to enhance the purchasing power of the credit card and to provide for efficient on-going monitoring of all purchases made with the credit card(s).

1.2 **Cardholder Responsibilities**

Every month, each cardholder will be provided with a statement detailing the expenditures that were charged to his/her corporate credit card. The cardholders will submit all receipts for purchases of goods and services to the Business Office by the end of the first week of the following month attached to the debit/credit card monthly statement after making any purchase. All documents will be initialed by the cardholder. In any instance of a missing receipt, payment will be the responsibility of the cardholder.

Should the Designated Accountant identify any inadvertent personal or unauthorized uses of the card, the card statement as well as all backup documentation will be forwarded to the Director of Finance, for review.

The Director of Finance, will discuss with the cardholder any charges of concern and the card member will be required to reimburse the Organization immediately for any such inadvertent personal charges or unauthorized charges.

Excessive inadvertent personal charges will be grounds for revoking credit card privileges. Personal use of corporate credit cards is strictly prohibited. Any personal use will subject the employee to the Organization's disciplinary actions.

Any fraudulent or other unauthorized charges shall be immediately pointed out to the Director of Finance, for further investigation with the credit card provider and

at the discretion of the Director of Finance may be required to be reimbursed by the individual cardholder who purchased the unauthorized transaction.

The Organization requires the following review and approval procedures:

- The cardholder will review the card statement to ensure only their own approved charges are listed on the statement. Any charges not made by the cardholder will be identified and discussed with the Designated Accountant.
- The Director of Finance will approve credit card usage by the Site Directors, and the Executive Director will approve credit card usage by the Director of Finance, and the Board of Directors Chairperson will approve credit card usage by the Executive Director.
- The Designated Accountant will review all charges on the card statement against all purchase documents submitted by the cardholder.
- The Director of Finance, will review charges and supporting documentation prior to the monthly card statement being approved and included for payment.

Cardholders shall report the loss or theft of a corporate credit card immediately by notifying the credit card company (24 hours a day, seven days a week) as well as the Director of Finance. In the event of theft of the card, a police report will be filed by the cardholder and a copy of the report will be maintained for insurance purposes.

1.3 **Revocation of Corporate Credit Cards**

Failure to comply with any of these policies associated with the use of the Organization's corporate credit cards shall be subject to possible revocation of credit card privileges. The Director of Finance, with the approval of the Executive Director or Board Chairperson, shall determine whether credit cards are to be revoked.

1.4 **On-going Monitoring of Corporate Credit Cards**

The Organization will implement continuous on-going monitoring of the use of corporate credit cards to ensure only authorized expenditures are made with the credit cards. Credit card usage must follow the same criteria as all other purchases; i.e., allowable, reasonable, necessary, and allocable, where required.

In addition, the Board of Directors may, from time to time, authorize unannounced monitoring of the use of corporate credit cards.

Corporate credit cards will be assigned only to the Executive Director and Site Directors and all charges to that assigned card will be the responsibility of that employee. Employees authorizing the use of the credit card by other Organization employees, parents or friends, will be subject to disciplinary action.

1.5 **Employee Personal Credit Cards**

With prior approval from the Executive Director and/or Director of Finance, the Organization employees may incur legitimate Organization business expenses utilizing their personal credit cards for such expenditures. The Organization shall reimburse employees according to Organization reimbursement policy (PUR106 Reimbursements).

2.0 CARDHOLDER RESPONSIBILITIES AND VIOLATIONS

2.1 Card Holder Responsibilities

- The credit card/debit card is valuable property which requires proper treatment by the Cardholder to protect it from misuse by unauthorized parties. Therefore, credit card/debit cards shall only to be used by the person whose name appears on the card;
- To ensure that the card is used only for legitimate business purposes.
- Cardholder is accountable for the activity on the card.
- Corporate credit card/debit card holders are accountable for all transactions undertaken on the card;
- It is the responsibility of the corporate credit card/debit cardholder to ensure the safe custody of the corporate credit card/debit card and erroneous charges, returns or adjustments when needed;
- The corporate credit card/debit card must not be used for any purpose that is of a personal or private nature.
- Cash advances should not be used.
- Misuse of the corporate credit card/debit card will render the cardholder liable to disciplinary action.
- The cardholder must obtain pre-approval via CoolSIS before proceeding with purchasing items over \$500 as stated in Paragraph 1.1.
- Each credit card/debit card has a pre-set limit of \$1,000.00 unless specifically approved by the Executive Director.
- To maintain on file for audit purposes all supporting evidence documents should be (e.g. receipts, packing slips, purchase orders) orderly attached to the corporate credit card/debit card statement. Failure to submit it will result in the suspension of the card;
- Any missing receipt should be replaced by credit card/debit card holder's personal check with the same amount written to Coral Academy of Science Las Vegas.
- If the card is lost or stolen, or any suspected fraudulent activity is noticed, it is the cardholder's responsibility to report within 24 hours to the banking institution's Card Center and advice the Credit card/debit card Administrator within Coral Academy of Science Las Vegas business office;
- Keep your card(s) in an accessible, but secure location. When using the credit card/debit card for internet purchases, cardholders should ensure that the site utilizes industry recognized encryption transmission tools.
- Returning the Credit card/debit card to the Coral Academy of Science Las Vegas and privilege of its use upon leaving Coral Academy of Science Las Vegas or upon ending employment with Coral Academy of Science Las Vegas , or upon request of the business/finance department;

- When the expiration date is passed and/or after you have received a new credit card/debit card, cut the old credit card/debit card in half and dispose of it. Make sure the credit card/debit card is returned to you and verify that the returned credit card/debit card has your name on it;

2.2 **Card Holder Violations**

A credit card/debit card may be suspended or cancelled for any of the following reasons, but not limited to:

- Coral Academy of Science Las Vegas may suspend or cancel Cardholder privileges at any time for any reason;
- The position currently held by the cardholder no longer requires a corporate credit card/debit card;
- The cardholder ceases continuing, term or adjunct employment with Coral Academy of Science Las Vegas;
- Misuse/wrongful of the corporate credit card/debit card by the cardholder including unacceptable or inappropriate expenditure;
- Failure to submit credit card/debit card statement with all receipts within 10 days after the statement closing date;
- In all cases, corporate credit card/debit cards that have been cancelled should be returned to Coral Academy of Science Las Vegas;
- Exceeding bank credit line limit;

3.0 **DEBIT CARDS**

3.1 **Debit Card Policy**

The policy for debit cards is the same as credit cards. Please refer to section **1.0 CREDIT CARDS**. The Organization currently does not allow use of debit cards.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

CSH111 Ex1 USE OF CREDIT CARDS AND DEBIT CARDS CERTIFICATION

Certification of receipt of the Organization Policy and Procedures on the “Use of Credit and Debit Cards”:

I, _____, hereby certify that I have received
(Print name of employee) (Position)
and understand the above-stated policy and procedures and I will comply with those
procedures. Failure to comply with the procedures may subject me to disciplinary action
as outlined in the Organization Human Resources Policies and Procedures Manual.

Signature of Employee

Date

Executive Director

Date

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SOP # CSH112 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH112 INTERCOMPANY RECEIVABLES AND PAYABLES (DUE TO/DUE FROM)

Policy: The Organization does not permit intercompany transactions.

Purpose: Not applicable.

Scope: Not applicable.

Responsibilities:

Not applicable.

Background: Not applicable.

Procedure:

1.0 INTERCOMPANY TRANSACTIONS

1.1 The Organization does not permit intercompany transactions.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # CSH113 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: CSH113 FINANCIAL RESERVES

Policy: To ensure each charter school maintains a fund reserve in order to protect itself from unforeseen revenue shortfalls or unexpected expenditures.

Purpose: To describe responsibilities and monitoring procedures over each charter school's fund reserve

Scope: This applies to all charter schools operated by the Organization.

Responsibilities:

Designated Accountant is responsible for day to day monitoring of charter school cash accounts and ensuring their accuracy.

Director of Finance is responsible for oversight over charter school cash accounts as to ensure that required fund reserve amounts are met.

Background: Unexpected costs arise when operating a charter school. Additionally, circumstances outside of the charter holder's control may impact the amount and timing of funding received from the State and other sources. Therefore, maintaining a cash reserve is a common best practice. Nevada guidelines suggest that 3-8% of the general fund budget is maintained.

Procedure:

1.0 FUND RESERVE BALANCES

1.1 The Designated Accountant will monitor the cash balance for each charter school to ensure its accuracy and to be able to project future amounts. This will be accomplished through timely bank reconciliations and regular budget vs. actual comparisons. This process is critical to quickly detect any potential cash shortages so expenditures can be modified or more resources can be requested.

2.0 INVESTMENT OF RESERVE ACCOUNT FUNDS

2.1 The Board of Directors may authorize the investment or reinvestment of funds which are not immediately needed for operations. Such investments will comply with state law and Nevada Administrative Code.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # INV101 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: INV101 FIXED ASSET CONTROL AND LEASES

Policy: Proper control procedures will be followed for all capital asset acquisitions, transfers and dispositions in order to provide internal control of capital equipment and to assist in reporting.

Purpose: To outline the procedures for acquiring, disposing and maintaining control of capital assets. This is particularly important for assets purchased with grant program dollars where the grantee may want the equipment returned at the end of the program.

Scope: This procedure applies to all capital equipment with a value of \$5,000 or more and with a useful life greater than one year. In addition, remodeling modifications and replacement costs of integral structural components are only capitalized when such costs incurred exceed \$5,000. Depreciation or amortization is computed on the straight-line basis over the useful lives of the assets.

Responsibilities:

Site Directors are responsible and accountable for furniture, equipment, machinery and any other capital assets in their schools and will maintain some type of control over capital assets.

Business Office will assist and evaluate any school's capital asset control procedures.

Procedure:

1.0 ACQUISITIONS

- 1.1 All purchases of assets costing more than \$500 and less than \$1,000 will be approved by the Purchasing/Payroll Manager. Assets with a cost greater than \$1,000 but less than \$2,000 will also require the approval of the Director of Finance. Assets with a cost greater than \$2,000 but less than \$10,000 will also require the approval of the Executive Director. Assets with a cost greater than \$10,000 require the approval of the Board of Directors.

Proper authorization shall be obtained through the CoolSIS system for all purchases and purchase orders. Documentation of approval should be printed on all Purchase Orders or check requests submitted to The Business Office. Site Directors may source the vendor for purchase of the capital assets or can submit the request to Purchasing for procurement.

All purchases above \$5,000 require at least 3 quotes to be obtained. Quotes may be submitted by the requestor or the Purchasing/Payroll Manager can obtain the 3 quotes. The quotes are entered into CoolSIS along with evaluation and selection of the best

option by the requestor. The Director of Finance reviews the 3 quotes and forwards the recommendations to the Executive Director for final review and decision.

- 1.2 Any internally constructed or donated equipment will be reported to the Business Office if the item cost has a value of \$5,000 or more. A complete description of the property, date manufactured or received, number of items, cost or estimated value and a statement that it was internally constructed or donated will be included in the report.
- 1.3 To maintain proper segregation and control upon termination of any employees, any employee owned tools, equipment or furniture brought on the Organization premises will be reported to the Site Director. The report should include the employee's name, description of items, identification numbers, if any, and reason for using the asset.

2.0 DISPOSITIONS

- 2.1 Capital assets may be sold or traded-in on new equipment. An example INV103 Ex1 ASSET DISPOSITION form or updating of Excel workbooks is to be completed and approved by the Site Director. Any assets with an original value greater than \$1,000 will also require the Director of Finance's approval.

Upon approval, the school may advertise the property for sale or submit a list to purchasing for sale and disposition. After completion of the sale, an example INV103 Ex2 BILL OF SALE provided below will issued and the ASSET DISPOSITION form will be submitted to the Business Office. The Business Office will delete the item from the asset records and record any gain or loss on the disposition.

- 2.2 Worn-out or obsolete property with no cash value will be reported to The Business Office on the Asset Disposition form with the description, serial number and condition. The Business Office will inspect all worn-out of obsolete property before it is removed from the school and discarded. The asset will then be removed from the asset records.
- 2.3 Any asset that is missing or has been stolen will be reported in writing to the Site Director and the Business Office as soon as possible. The description, serial number, and other information about the lost item should be included in the report.

The Business Office will determine the proper course of action and will notify the company's insurance carrier and any outside authorities if deemed appropriate. If unrecovered, the asset will then be removed from the asset records.

- 2.4 Inter-campus transfers of assets will be reported to the Business Office in writing including the description, serial number and the name of the school to receive the property.

The Site Director to whom the item was assigned originally will be held accountable until the Business Office is notified of the transfer. After being notified, the Site Director acquiring the property assumes responsibility. The Business Office will then record the inter-school transfer on the asset records.

3.0 ASSET RECORDS

- 3.1 The Business Office will maintain a detailed listing of each capital asset item along with depreciation records which will include the description, date acquired, vendor, cost basis,

assigned school, depreciation method/life and accumulated depreciation and net book value.

- 3.2 On an annual basis, the Business Office will furnish each school a report showing a listing of assets assigned to that school and any acquisitions, disposals and transfers during the past year. Any discrepancies noted by the school should notify the Business Office as soon as possible. This report should be filed by the Site Director for reference and later use.
- 3.3 Each school will be responsible for locating assets that are recorded as assigned to their school whenever requested by The Business Office, a county property tax auditor or the company's external auditors.
- 3.4 Whenever a change in Site Director occurs, all items should be accounted for by the outgoing Site Director. The incoming Site Director will accept the responsibility and accountability for the school asset listing upon assuming the position. The Business Office can assist with this audit if requested.

4.0 LEASED OR OWNED VEHICLES

- 4.1 The safety and comfort of CASLV employees, parents and Board members is of utmost importance. The school campus will establish a mileage log to ensure vehicles are properly planned and replaced on schedule. Any individual that is assigned a vehicle shall be responsible for maintaining the mileage log and working with the Business Office in complying with the replacement requirements of this policy.
- 4.2 A mileage log will be retained for each vehicle and all users will note the beginning and ending mileage for all trips. This log will be provided to the designated driver upon pickup of keys for use of a vehicle. Under no circumstances may an employee retain the keys or mileage log overnight unless on an authorized, extended trip requiring overnight accommodations. All keys will be returned to the school campus upon completion of the day's authorized trips.
- 4.3 The Business Office will submit RFPs to authorized vehicle dealers and service vendors on an annual basis. All vehicles will be serviced by the same designated vendor(s) for this annual contract period. The only exception will be for vehicles, newly purchased or leased, which provide for free maintenance and service as part of its warranty period or any special arrangements made as part of the purchase or lease of the vehicle.
- 4.4 Designated drivers must report any problems or issues identified, upon completion of their daily trip(s), to the Business Office. A "Vehicle Report" must be completed and submitted to the Business Office immediately upon return from any trip whereby a problem or issue is suspected or identified.
- 4.5 If any driver is involved in an accident, whether with another vehicle or not, the driver must complete an Accident Report form and submit the report form to the Business Office immediately upon return to CASLV. A copy of the report form and instructions

for submitting the report and “what to do if involved in an accident” are included in the Exhibits section.

5.0 LEASES

5.1 Classification of Leases

It is the policy of CASLV to classify all leases in which CASLV is a lessee as either capital or operating leases. CASLV shall utilize the criteria described in Statements of Financial Accounting Standards No. 13 in determining whether a lease is capital or operating in nature. Under those criteria, a lease shall be treated as a capital lease if, at the time of entering into the lease, any of the following factors are present:

1. The lease transfers ownership to CASLV at the end of the lease term;
2. The lease contains a bargain purchase option;
3. The lease term is equal to 75% or more of the estimated economic life of the leased property; or
4. The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using, as the interest rate, the lesser of CASLV’s incremental borrowing rate or, if known, the lessor's implicit rate).

All leases that do not possess any of the four preceding characteristics shall be treated as operating leases. In addition, all leases that are immaterial in nature shall be accounted for as operating leases.

CASLV shall also maintain a control list of all operating and capital leases. This list shall include all relevant lease terms.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

INV103 Ex1 ASSET DISPOSITION FORM

Date: _____

Requested By: _____

Campus: _____

Reasons for Disposition: _____

Description	Serial Number	Date Purchased	Original Cost	Net Book Value	Expected or Actual Proceeds	Gain or Loss

Site Director: _____ Date: _____

Director of Finance: _____ Date: _____

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INV103 Ex2 BILL OF SALE

This Bill of Sale is made on (PURCHASE DATE) between (STORE or COMPANY NAME) , a (STATE) Corporation, with its principal place of business at (COMPANY ADDRESS) ("Seller") and (BUYER'S CONTACT INFORMATION) , ("Buyer").

In exchange for the payment of (DOLLAR AMOUNT) Dollars that has been received, the Seller sells, assigns and transfers all of its right title and interest in the (ASSET SOLD) (the "Goods").

The Seller warrants that it owns the Goods and that it has the Authority to sell the Goods to the Buyer. The Seller further warrants that the Goods are free and clear of all liens, indebtedness, or liabilities. The Seller also warrants that all of the Goods are in good working condition as of the date transferred.

I have carefully reviewed this Bill of Sale and agree to and accept its terms and conditions. I am executing this Bill of Sale as of the day and year first written above.

Seller:

Buyer:

NAME

Owner

COMPANY NAME

NAME

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SOP # INV102 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: INV102 FIXED ASSET CAPITALIZATION & DEPRECIATION

Policy: Asset acquisitions with a useful life expectancy of greater than one year and with a minimum threshold amount as specified by the Director of Finance should be capitalized by the Organization and depreciated.

Purpose: The purpose of this procedure is to delineate the capitalization and depreciation methods for various asset groups.

Scope: All acquisitions of capital assets for the Organization.

Definitions: Capitalization - Capitalization is the method chosen to record the purchase of a fixed asset on the Organization's accounting books. If an asset is capitalized then it is not expensed in the same year the asset is purchased. Instead the asset is generally recorded on the balance sheet and individually on an asset schedule. Examples of capital expenditures are purchases of land, buildings, machinery, office equipment, leasehold improvements and vehicles. The asset is expensed each year as depreciation.

Depreciation - is an annual income tax deduction that allows the write-down or write-off of the cost of the asset over its estimated useful life to recover the cost or other basis of certain property over the time the property is used. It is an allowance expense for the wear and tear, age, deterioration, or obsolescence of the property.

As an asset ages and is used by the Organization, its value declines. It, in effect, becomes worth less and less over time. The declining value or usefulness of the asset over time is represented as a discount that is applied to the original purchase price. At the end of the asset's depreciation period, (and/or useful life), its value on the balance sheet will be zero, or fully-depreciated. At the same time, the individual depreciation expenses will have all been recorded on the income statement.

Note: Land is not depreciated because land does not wear out, become obsolete, or get used up. But, the building on the land is depreciated. Land is generally viewed as an appreciating asset while all other capital assets are generally viewed as depreciating over time, with use. But, unlike depreciation, an asset's appreciation is not recorded on the books until the asset is sold, which is when the assets appreciation is realized.

Cost basis – The total amount paid for the asset, in cash or kind, is considered the "cost-basis". This should include all charges relating to the purchase, such as the purchase price, freight charges and installation, if applicable. The cost basis is not the market value or list price of the asset. It is the total amount invested in the purchase or the total amount paid.

Procedure:**1.0 CAPITALIZATION**

- 1.1 All assets with a useful life of greater than one year and costing more than \$5,000 will be capitalized and (except for land) will be recorded in the depreciation records.
- In addition, remodeling modifications and replacement costs of integral structural components are only capitalized when such costs incurred exceed \$50,000. Depreciation or amortization is computed on the straight-line basis over the useful lives of the assets.
- Any asset that does not meet the above criteria will be expensed such as small tools and equipment or repairs and maintenance.
- 1.2 The cost basis of furniture and equipment assets will include all charges relating to the purchase of the asset including the purchase price, freight charges and installation if applicable.
- 1.3 Leasehold improvements including painting are to be capitalized if they relate to the occupancy of a new office or a major renovation of an existing office or site. Expenditures incurred in connection with maintaining an existing facility in good working order should be expensed as a repair.
- 1.4 The cost of buildings should include all expenditures related directly to its acquisition or construction. This cost includes materials, labor and overhead incurred during construction, and fees, such as attorney's and architect's and building permits.
- 1.5 Maintain proper files on the details to all acquisitions, expenditures, and maintenance performed on all assets. These records are vital for proper tax preparation and are used during yearly tax reporting and planning.

2.0 DEPRECIATION

- 2.1 The depreciation methods/lives for assets must be selected at the time the asset is first placed into service in order to ensure consistent financial reporting and tax compliance.
- The Organization uses the straight-line method of depreciation.
- The following represents a sample of the useful lives that the Organization may use for financial reporting purposes:

Accounting Policies, Procedures and Forms

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor	20
Buildings		20 - 50
HVAC systems	Heating, ventilation, and air systems	10 - 20
Roofing		20
Interior construction	Leasehold improvements	20 - 25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression systems	25
Outdoor equipment	Playground, radio towers, tanks	20
Machinery & tools	Shop & maintenance equipment,	3 - 15
Custodial equipment	Floor scrubbers, vacuums, other	7 - 15
Furniture & accessories	Classroom & other furniture	10 - 20
Business machines	Fax, duplicating & printing	3 - 10
Copiers		3 - 10
Communication equipment	Mobile, portable radios	3 - 7
Computer hardware	PCs, printers, network hardware	3 - 5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative or long-term	10 to 20
Audio visual equipment	Projectors, cameras (still & digital)	5 - 10
Athletic equipment	Wrestling mats, weight machines	7 - 10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	5 - 10

- 2.2 The lowest life permitted by tax regulations for asset classes should be selected to optimize depreciation deductions.
- 2.3 Regardless of the depreciation rate required an Organization can elect to use a different method for financial statement purposes. Such method should be justified based on the expected useful life of the asset.
- 2.4 Depreciation is not recorded in the accounting system; however it is reflected in the audited financial statements at the end of the fiscal year.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # REV101 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: REV101 SALES RECEIPT PROCESSING

Policy: To ensure the most accurate process for billing for services, sales receipts will be properly evaluated and approved prior to entry into the accounting system.

Purpose: This procedure outlines the activities and responsibilities involved in verifying the acceptability of all sales receipts.

Scope: These procedures are to be followed for all sales receipts.

Responsibilities:

Designated Accountant approves sales receipt documentation.

Procedure:

1.0 DOCUMENT VERIFICATION

1.1 Sales Receipts are often used for Parenting Fees and other similar fees. Verify that all of the correct documents have been used and are present to support the sales receipt transaction. The following documents are required to complete the Sales Receipt transaction:

- Document identifying what the money collected is for
- Approval or authorized signature for the course
- Customer, parent, or other correspondence or support documentation, etc

1.2 Verify that all required information is available to complete the sales receipt.

1.3 Review the customer's Accounts Receivable aging and determine that the customer is current with their payments and that the new sales receipt will not affect their balance.

2.0 RECEIPT HANDLING

2.1 Please see CSH102 CASH RECEIPTS AND DEPOSITS for specific cash handling procedures.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # REV102 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: REV102 INVOICING, ACCOUNTS RECEIVABLE, RECEIVABLE ACCRUALS

Policy: The Business Office is responsible for the timely preparation and distribution of invoices to optimize cash flow and customer payments. The Business Office will also maintain accurate records over Accounts Receivables and Accruals and abide by proper internal controls.

Purpose: To explain the methods for the preparation of invoices, accounts receivable, and receivable accruals records processing.

Scope: This procedure applies to all revenue earned and services provided by the company.

Procedure:

1.0 SALES RECEIPT REVIEW

1.1 A formal invoice is not always applicable such as when service fees are collected for items such as Parenting.

1.2 The SALES RECEIPT should contain all pertinent billing information as part of the company's sales receipt procedure. However, as part of proper internal control, Billing will verify the information contained on the customer's sales receipt documentation.

As part of this review process, the propriety and accuracy of contact information, prices, description of services, extensions and footings will be determined.

2.0 INVOICE PREPARATION AND POSTING

2.1 The next sequentially numbered Invoice (see example REV102 Ex1 INVOICE) will be prepared from the information from the Federal, State, or Local Grant or Contract Language including all reimbursable costs and will include the invoice date, service item, description of services or billing information, quantity, rate, class or program code, price and extended amounts and the customer's billing addresses.

2.2 Post the invoice by saving the transaction.

3.0 DISTRIBUTION

3.1 Send one copy of the invoice to the customer and retain a second copy of the invoice in the customer file.

4.0 ACCOUNTS RECEIVABLE

4.1 Designated Accountant will receive and process payments from customers in accordance with the CASH RECEIPTS procedure.

- 4.2 On a monthly basis, Designated Accountant will generate an aged trial balance of customers' accounts with individual invoice information and days outstanding and will forward to Chief Financial Officer for their follow up on any aged invoices.
- 4.3 Designated Accountant will generate monthly statements of outstanding customers' accounts and issue them to customers no later than 10 days after each month end.
- 4.4 Designated Accountant will issue Credit Memos to customers upon receipt of approved changes in the terms.

5.0 RECEIVABLE ACCRUALS

- 5.1 Monthly receivable accruals are at the discretion of the Chief Financial Officer and the Designated Accountant when those amounts are reasonably known and quantifiable. Fiscal year end receivable accruals are required to be quantified and recorded no later than August 15th.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

REV102 Ex1 INVOICE

INVOICE NO. _____

CUSTOMER:

Item	Description	Qty	Rate	Class	Amount
------	-------------	-----	------	-------	--------

Total

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REV102 Ex 2 ACCOUNTS RECEIVABLE WRITE-OFF AUTHORIZATION

Customer: _____

Date: _____

Invoice No's:**Amount of Write-Off**

TOTAL

\$ _____

JUSTIFICATION

Summary of Collection Actions To Date:

(Include brief description of collection actions taken by accounting, other Company departments and outside collection agency or legal, if applicable)

Approvals:

Credit Manager: _____

Date: _____

Controller: _____

Date: _____

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SOP # REV103 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: REV103 PROJECT(Grant/Contract) REVENUE: PROGRESS BILLING

Policy: Progress billings will be made to clients on a timely basis throughout the life of the project. Projects are typically considered Federal, State, and Local Grant contracts. These billings will be accurate and easily understood by both parties involved.

Purpose: The purpose for creating progress billings is to obtain payment for the portion of labor and materials, i.e. "reimbursed costs" used up to a certain point in time and before the project is fully completed. This improves the cash flow typical of long-term projects or assignments. This procedure applies to all Federal, State, and Local Grants and Contracts, Service agreements or Projects provided by the Organization.

Scope: This procedure applies to all service agreements or projects provided by the Organization.

Responsibilities:

Designated Accountant is responsible for the confirmation of all final program amounts and is responsible for knowing the correct procedures to be followed for each contract.

Procedure:

1.0 CONTRACT TYPES

- 1.1 Reimbursement for Services. Progress billing for Reimbursement for Services contracts requires Designated Accountants to be up to date and monitor the services being provided according to the terms of each contract. The Designated Accountant will enter into the reimbursement request the allowable costs that may be billed according to the contract. From time to time and at the end of the contract, the Designated Accountant reviews the billings of the contract and ensures that all available opportunities to recover reimbursable costs have been considered.
- 1.2 Set Contracts. Set contracts such as with the individual charter schools involve reimbursement for costs such as building rental and an allowance for the amount of apportionment attendance earned. Although the contract is set by terms of the contract, since student attendance can vary, the invoicing for these types of contracts is the same amount throughout the fiscal year and reconciled at the end of the year to account for the final attendance counts.

2.0 BREAKDOWN OF CONTRACT AMOUNT

- 2.1 The Designated Accountant is responsible for the final reconciliation of all grant and other contracts at the end of the year by reviewing final billings prepared by

the Designated Accountant and/or the Site Director. Normally, the contractual agreement will specify the procedures for payment and may also specify the form of the breakdown of contract amount that is required. Care should be taken to be sure that all costs, services, and fees are fully billed and accounted for in each contract.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

SOP # REV104 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: REV104 ACCOUNT COLLECTIONS

Policy: All open accounts receivable with late or delinquent payment activity will be handled in a timely and effective manner to ensure maximum collections and an optimum accounts receivable turnover ratio.

Purpose: To provide the actions and methods for processing late or delinquent payments.

Scope: This procedure applies to the Accounts Receivable Department involved with collection of past due accounts receivable. The Registrar and/or Designated Accountant and the Director of Finance may be involved in reference special arrangements.

Responsibilities:

The Registrar and/or Designated Accountant reviews all records for a customer to determine a possible explanation for non-payment prior to commencing the collection process.

Definition: Bad Debt consists of unpaid accounts receivable invoices that are considered to be uncollectible.

Debt collector is any person who regularly collects debts owed to others. This includes attorneys who collect debts on a regular basis.

Procedure:

1.0 COLLECTION PROCESS

- 1.1 No matter how careful customers are screened prior to credit approval, slow pay or delinquent accounts will occur from time to time. Once an account becomes past due by even a few days, the collection process should commence immediately. Studies have shown that the sooner the collection process starts then the more likely that the debt will be collected.
- 1.2 Prior to commencing the collection process, the following should be reviewed by the assigned Registrar and/or Designated Accountant:
 - Verify that after the Invoice was immediately sent out for all billings to the customer and sent to the correct billing address.
 - Make certain that the Organization has not received the customer's payment or applied it to the wrong account. These seem obvious, but it can avoid an uncomfortable situation in wrongly accusing the customer of delinquent payments.
 - Review the customer's past payment activity. Determine if they are chronically late and what their response has been to any other overdue notices to determine payment patterns or trends.

- 1.3 Upon review of the above, the Accounts Receivable Representative should then proceed with the collection process by completing an REV104 Ex1 ACCOUNT COLLECTION CONTROL Form. This form will assist in planning and tracking the collection effort. Depending on the amount and the customer situation, the representative can choose to follow-up with collection letters, telephone calls or both.

Record all actions taken (late payment notice, telephone call, etc.) with a date on an ACCOUNT COLLECTION CONTROL Form filed in the customer folder. All customer agreements and explanations should be noted. If payment has not reached the Organization by the expected date, immediate follow-up action should be taken with another collection call or letter. The longer an overdue account is ignored, the longer the customer will ignore it, too.

- 1.4 Telephone communication will often speed up the collection process. Credit representatives, when speaking with a delinquent account, should observe a few tips or principles.
- Identify yourself and the Organization and state the reason for calling. Be direct and use a controlled, confident voice. Concentrate on listening to the customer and don't rush through the call.
 - Get the Facts - The most powerful tool is knowledge. During the phone conversation, try to gain as much insight into the situation as possible. Remember, the goals and objectives are to:
 - ❑ Collect the money!
 - ❑ Identify reasons for non-payment
 - ❑ Settle on an agreement for clearing the debt, including special payment plans and exact dates when a check will be sent.
 - Never argue, accuse or be condescending - Verbally fighting or talking down to the customer will only serve to produce negative feelings and may hamper the collection effort. The ultimate purpose is to secure payment, and this is best accomplished without becoming defensive or irritated.
 - There are several common objections, complaints and excuses used to elude payment. Study the following examples to learn the most effective responses to the most frequently used plays.

"I didn't get the invoice." - Respond by verifying the debtor's name and address, and then review the account information with them.

"The check is in the mail." - Extend your thanks, then ask for a check number, amount, date posted and address to which it was mailed.

"Your payment is being processed." - Ask when the payment will be ready for the mail. Determine the process that the payment undergoes after it leaves your contact's desk.

"I need proof of delivery." - Give the customer the name of the person who signed the delivery slip.

"The computer is down." - When do you expect it to be up? Can we get a manual payment?

"I'll pay you when we get paid." - Respond calmly, but make a direct request for payment, such as When can I expect payment?"

"I have no money" - Create a payment plan. Be flexible and consider alternatives offered by the customer. Work toward making the plan acceptable to both of you.

- 1.5 Many people find it difficult to confront customers regarding delinquent payments. Just keep in mind that it is the customer, who should feel uncomfortable in this situation.
- 1.6 If customers stop paying, their phone has been disconnected, and you cannot find them, consider using these resources to locate these debtors and their assets:
- City directories
 - Post office (for a forwarding address)
 - A customer's employer
 - Department of motor vehicle license and registration records
 - "In case of emergency" contact, references or closest relatives listed on a credit application
 - Old files and correspondence
 - The Internet (i.e. <http://www.isleuth.com/peop.html>)
 - Skip-tracing services or private investigator
 - Credit bureau reports
 - Neighbors
 - Directory assistance

2.0 SERIOUSLY DELINQUENT OR UNRESPONSIVE ACCOUNTS

- 2.1 When an account becomes more than 60 days past due, the immediate target of securing prompt payment should take on a greater sense of urgency. The Designated Accountant should review the account with Accounts Receivable to determine if the customer's business is valued.

If their business is valued, the following strategies may be used to collect payment:

- Restrict any further credit until the past due amount is paid in full.
- Withhold services already entered into. The harsh reality of having a CASLV customer have to move from a CASLV location or find a new provider often can spur a delinquent account into action.

- 2.2 If all other avenues for collection of the account have been exhausted, the Designated Accountant, after consulting with the Director of Finance, may want to consider and authorize the use of an outside collection agency.

- 2.3 All uncollectible accounts will be reviewed by the Designated Accountant for disposition.

3.0 WORKING WITH COLLECTION AGENCIES

- 3.1 Collect all material records for the debt in question and send them to the collection agency. The agency will require a copy of the invoice, proof of delivery, and/or any other correspondence that may help them collect the debt.
- 3.2 Record the date the debt was sent to collections in the accounts receivable file.
- 3.3 If payments are received after the debt has been sent to collections, then notify the collection agency immediately in order to stop any further collection efforts. The agency will take their fee for any debt that has been collected once it has been registered by the agency.
- 3.4 If all other avenues for collection of the account have been exhausted, the Organization should consider further legal action.

4.0 WRITING OFF UNCOLLECTED DEBT

- 4.1 Write-off any debts remaining uncollected or that are returned from the collection agency and record as a bad debt expense and deduct from accounts receivable.
- 4.2 If any payments are received after being written-off from accounts receivable, then receive them in as income in the period received.
- 4.3 If bad debt is a recurring problem then consider setting up a reserve account or allowance for bad debt at the beginning of the year.

References:**A. FAIR DEBT COLLECTION PRACTICES ACT (FDCP)**

The FDCP requires that debt collectors treat consumers fairly and prohibits certain methods of debt collection. Personal, family, and household debts are covered under the Act. This includes money owed for the purchase of an automobile, for medical care, or for charge accounts. Business debt is not included.

Debt collectors may not 1) harass, oppress, or abuse the debtor or any third parties they contact. 2) Use any false or misleading statements when collecting a debt.

For example, debt collectors may not:

- Use threats of violence or harm;
- Publish a list of consumers who refuse to pay their debts (except to a credit bureau);
- Use obscene or profane language; or
- Repeatedly use the telephone to annoy someone.
- Falsely imply that they are attorneys or government representatives;
- Falsely imply that the debtor may have committed a crime;
- Falsely represent that they operate or work for a credit bureau;
- Misrepresent the amount of the debtor's debt;
- Indicate that papers being sent to the debtor are legal forms when they are not
- Indicate that papers being sent to the debtor are not legal forms when they are.
- Give false credit information about the debtor to anyone, including a credit bureau;
- Send the debtor anything that looks like an official document from a court or government agency when it is not.
- Use a false name.
- Collect any amount greater than the debtor's debt, unless the debtor's state law permits such a charge;
- Deposit a post-dated check prematurely;
- Use deception to make the debtor accept collect calls or pay for telegrams;
- Take or threaten to take the debtor's property unless this can be done legally.
- Contact the debtor by postcard.
- Say the debtor will be arrested if they do not pay the debt;
- Say they will seize, garnish, attach, or sell the debtor's property or wages, unless the collection agency or creditor intends to do so, and it is legal to do so.

- Say they will take actions, such as a lawsuit against the debtor, when such action legally may not be taken, or when they do not intend to take such action.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

REV104 Ex1 ACCOUNT COLLECTION CONTROL FORM

Account Name: _____

Date _____ Customer Reply or ActionTaken

Address: _____

Contact(s): _____

Telephone #'s: _____

Payment Terms: _____

Comments: _____

<u>Invoice</u>	<u>Date</u> <u>Due</u>	<u>Amount</u>	<u>Date</u> <u>Paid</u>	Running Total <u>Due</u>
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SOP # REV105 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: REV105 REVENUE RECOGNITION - GRANTS AND CONTRIBUTIONS

Policy: The Organization receives revenue from several types of transactions. It is the policy of the Organization to separate and recognize revenue from grants and contributions separately in the financial statements of the Organization and to comply with all current Federal and Nevada rules regarding solicitation and collection of charitable contributions.

Purpose: To provide a separate accounting of grant and contribution income.

Scope: This procedure applies to all grant and contribution income.

Responsibilities:

Designated Accountant and Director of Finance direct the separate accounting for grant revenue and contributions received.

Designated Accountant insures that grant and contribution revenues are separately tracked within the accounting system.

Definition:

Contribution - An unconditional transfer of cash or other assets to the Organization, or a settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity acting other than as an owner.

Condition - A donor-imposed stipulation that specifies a future and uncertain event whose occurrence or failure to occur gives the promisor a right of return of the assets it has transferred to the Organization or releases the promisor from its obligation to transfer its assets.

Restriction - A donor-imposed stipulation that specifies a use for the contributed asset that is more specific than broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in the Organization's articles of incorporation and bylaws. Restrictions on the Organization's use of an asset may be temporary or permanent.

Nonreciprocal Transfer - A transaction in which an entity incurs a liability or transfers assets to the Organization without directly receiving value from the Organization in exchange.

Promise to Give - A written or oral agreement to contribute cash or other assets to the Organization.

Exchange Transaction - A reciprocal transaction in which the Organization and another entity each receive and sacrifice something of approximately equal value

Procedure:

1.0 GRANT AND CONTRIBUTION REVENUE RECOGNITION

1.1 Grant income – Recognized as income when received, based on incurrence of allowable costs (for cost-reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards). The types of grant income typically received by the Organization are:

- (a) Education payments for CASLV Charter services.
- (b) Various Federal, State, and Local grants and contracts.
- (c) Other types of grant income may be received from time to time.

At year-end, grant income that has been incurred but not yet received are accrued to conform with generally accepted accounting principles.

1.2 Contributions - Recognized as income when received, unless accompanied by restrictions or conditions (see the next section on contribution income).

1.3 CONTRIBUTIONS RECEIVED

A. Distinguishing Contributions from Exchange Transactions

The Organization may receive income in the form of contributions, revenue from exchange transactions, and income from activities with characteristics of both contributions and exchange transactions. The Organization shall consider the following criteria, and any other relevant factors, in determining whether income will be accounted for as contribution income, exchange transaction revenue, or both:

1. The Organization's intent in soliciting the asset, as stated in the accompanying materials;
2. The expressed intent of the entity providing resources to the Organization (i.e. does the resource provider state its intent is to support the Organization's programs or that it anticipates specified benefits in exchange?);
3. Whether the method of delivery of the asset is specified by the resource provider (exchange transaction) or is at the discretion of the Organization (contribution);

4. Whether payment received by the Organization is determined by the resource provider (contribution) or is equal to the value of the assets/services provided by the Organization, or the cost of those assets plus a markup (exchange transaction);
5. Whether there are provisions for penalties (due to nonperformance) beyond the amount of payment (exchange transaction) or whether penalties are limited to the delivery of assets already produced and return of unspent funds (contribution); and
6. Whether assets are to be delivered by the Organization to individuals or other than the resource provider (contribution) or whether they are delivered directly to the resource provider or to individuals or the Organization is closely connected to the resource provider.

B. Accounting for Contributions

The Organization shall recognize contribution income in the period in which the Organization receives restricted or unrestricted assets in nonreciprocal transfers, or unconditional promises of future nonreciprocal asset transfers, from donors. Contribution income shall be classified as increases in unrestricted, temporarily restricted, or permanently restricted net assets based on the existence or absence of such restrictions. See REV107 Restricted Funds for more details.

Unconditional promises to give shall be recorded as assets and increases in temporarily restricted net assets (contribution income) of the Organization in the period that the Organization receives evidence that a promise to support the Organization has been made. Unconditional promises to give that are to be collected within one year shall be recorded at their face value, less any reserve for uncollectible promises, as estimated by management. Unconditional promises to give that are collectible over time periods in excess of one year shall be recorded at their discounted net present value. Accretion of discount on such promises to give shall be recorded as contribution income in each period leading up to the due date of the promise to give. The interest rate that shall be used in calculating net present values of unconditional promises to give is the risk-free rate of return available to the Organization at the time the Organization receives a promise from a donor.

When the final time or use restriction associated with a contributed asset has been met, a reclassification between temporarily restricted and unrestricted net assets shall be recorded.

When it receives support in the form of volunteer labor, the Organization shall record contribution income and assets or expenses if one of the following two criteria is met:

1. The contributed service creates or enhances a nonfinancial asset (such as a building or equipment), or
2. The contributed service possesses all three of the following characteristics:
 - a. It is the type of service that would typically need to be purchased by the Organization if it had not been contributed,
 - b. It requires specialized skills (i.e. formal training in a trade or profession), and
 - c. It is provided by an individual possessing those specialized skills.

Contributed services that meet one of the two preceding criteria shall be recorded at the fair market value of the service rendered.

C. Receipts and Disclosures

The Organization and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code and its underlying regulations. To comply with those rules, the Organization shall adhere to the following guidelines with respect to contributions received by the Organization.

For any separate contribution received by the Organization, it shall provide a receipt to the donor. The receipt shall be prepared by the Site Director. All receipts prepared by the Organization shall include the following information:

1. The amount of cash received and/or a description (but not an assessment of the value) of any noncash property received;
2. A statement of whether the Organization provided any goods or services to the donor in consideration, in whole or in part, for any of the cash or property received by the Organization from the donor, and
3. If any goods or services were provided to the donor by the Organization, a description and good faith estimate of the value of those goods or services.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # REV106 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: REV106 GIFTS-IN-KIND

Policy: CASLV may accept contributions of goods or services that can be used to advance the mission of CASLV and/or any of its schools or may be converted readily into cash. When accepting a gift-in-kind, the receiver must ask the donor to complete as an example REV106 Ex1 GIFT-IN-KIND FORM. Once the donor has completed the form, the receiver must sign the form and send it immediately to the Business Office for processing.

Purpose: To ensure that Gift-In-Kind transactions are handled in accordance with IRS guidelines and are properly recorded.

Scope: All Gift-In-Kind transactions.

Responsibilities:

Receiver is responsible for assessing the gift for usefulness to the Organization.

Site Director is responsible for handling donor documentation.

Designated Accountant is responsible for assessing value of gift and recording into the accounting system.

Definition: **Gifts-In-Kind** - Transactions categorized as a voluntary contribution of goods or services that can be used to advance the mission of CASLV or can be readily converted to cash and may qualify as a charitable deduction for the person(s) making the gift.

Contributed services cannot be counted as a gift and do not qualify as a charitable tax deduction to the donor. However, a donor of services may be able to deduct expenses incurred while performing said services. In such cases, the donor should be advised to consult with a tax accountant.

Background: The IRS has specific regulations regarding gifts-in-kind. This policy outlines the process an employee of CASLV should follow when presented with a gift-in-kind. It limits the liability that may inadvertently be assumed by placing value on gifts or by accepting a gift that does not advance the mission of CASLV or cannot be readily converted to cash. It further assures that a donor will receive timely acknowledgement of his/her contribution.

Procedure:

1.0 RECEIPT OF GIFT

1.1 When presented with a potential gift-in-kind, an individual must assess if the gift can be used to advance the mission of CASLV or could be readily converted to

cash. If there is any question as to whether the contribution meets either of these criteria, the individual should contact his/her immediate supervisor or the Business Office.

- 1.2 If the gift is accepted, the individual should offer an immediate and sincere expression of gratitude. At that time, the donor should be given a Gift-In-Kind form and be encouraged to complete the form at that time. If the donor is unable or unwilling to complete the form, the receiver may complete the form, write "N/A" as the estimated fair market value, and enter that the form was completed by him/her in the note section in the lower right hand corner.

The individual accepting the gift cannot offer tax advice or dictate the value of the contribution. It is the responsibility of the donor to determine the fair market value of the contribution. **Note:** the value is for CASLV internal gift reporting and accounting only; the donor's receipt and/or acknowledgement will not indicate value in any way that could be construed as an endorsement of its value.

- 1.3 If the item is personal property of the donor and is valued at more than \$5,000, the donor must obtain a certified appraisal. The appraisal cannot be dated more than 60 days from the date of the donation. It must be prepared, signed and dated by a qualified appraiser. Federal law requires that the donor pay for the appraisal. (The cost of the appraisal is also tax deductible). This value will be used for gift reporting purposes only.

What constitutes a qualified appraisal:

- I. Appraiser must hold himself or herself out to the public as an appraiser and state credentials showing that he or she is qualified to appraise the type of property being valued.
- II. Appraiser must value the property no more than 60 days before the date of gift; it can be done after the gift has been accepted by the CASLV.
- III. Appraiser cannot be (1) the donor, (2) the donee (CASLV), (3) any party to the transaction, (4) an appraiser used regularly by (1), (2) or (3), or anyone employed or related to (1),(2), or (3).

The appraisal must contain the following information:

- 1. A description of the item
- 2. Its physical condition
- 3. The date (or expected date) of the contribution
- 4. Name, address and tax ID number of the appraiser
- 5. Qualifications of the appraiser including his/her background, experience and education
- 6. A statement that the appraisal was prepared for income tax purposes
- 7. Date the item was valued
- 8. Appraised fair market value of the item
- 9. Method of valuation (income approach; market data approach; replacement cost minus depreciation approach.)
- 10. Appraiser must complete Part IV of Section B on form 8283

- 1.4 The individual accepting the gift will sign and date the Gift-In-Kind form only after the donor has irrevocably turned over the gift-in-kind. Once signed, the form should be turned over to the Site Director immediately for processing and acknowledgement.
- 1.5 The Site Director will notify the Designated Accountant of the contribution and assign it as an asset or income to the appropriate school or to the Business Office.

2.0 COMPLIANCE

- 2.1 The IRS allows an individual to deduct the full fair market value of a donated item if it is kept by CASLV and used for one of its tax-exempt purposes. If the item is to be converted to cash, then the donor may claim a deduction of the cost value or the fair market value, whichever is less. **It is the sole responsibility of the donor to determine the value of a contributed item; the receiver cannot assign a value to the donated item(s).**
- 2.2 Upon receipt of a gift-in-kind, CASLV will issue an acknowledgement to the donor along with a copy of the Gift-In-Kind form. The acknowledgement will contain only a description of the contribution and will not include a statement as to the value of the contribution. It will further contain a statement as to what, if any, goods or services were given in exchange for the contribution. CASLV cannot issue an acknowledgement for contributions that cannot be used or readily converted to cash.
- 2.3 For gifts with values exceeding \$5,000, the donor must complete all parts of IRS form 8283 and submit the form to CASLV for signature. The Site Director, the Director of Finance and the Executive Director are the only individuals authorized to sign 8283 forms.

If CASLV has signed an IRS form 8283 and then sells, exchanges or otherwise transfers the gift within two years from the date of gift, the Business Office must file a donee information return, IRS form 8282, within 125 days of disposing the property. CASLV will advise the donor if such a transaction occurs as it may affect the charitable tax deduction for which they qualify.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

REV106 Ex1 GIFT-IN-KIND CONTRIBUTION FORM

Date: _____

Event Name (if applicable): _____

Donor Information:

Donor Name _____

Contact Person _____

Address _____

City _____ State _____ Zip _____

Daytime phone _____ E-mail Address _____

Gift Description: _____

Estimated fair market value (by donor): \$ _____

Special instructions (e.g., item delivery or pick up, restrictions, etc.):

Please return this form to:

Finance Department Phone: (702)269-8512
8185 Tamarus St. Fax: (702)269-3258
Las Vegas, NV 89123

Per IRS regulations, any item you value over \$500 requires IRS Form 8283; any item you value over \$5,000 requires Form 8283 and a written appraisal.

This form does not serve as a receipt for this contribution, but is intended for our internal record keeping purposes only. A receipt describing the items or merchandise donated will be mailed to the address supplied above. Coral Academy of Science – Las Vegas is unable to include the estimated value on the donor receipt. It is the responsibility of the donor to substantiate the fair market value for his/her own tax purposes. The donation of services, although very valuable and much appreciated, is generally not considered tax deductible by the IRS. Please consult with your tax advisor to determine the tax implications of your gift.

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SOP # REV107 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: REV107 RESTRICTED FUNDS

Policy: To properly record and track funds with restrictions in order to ensure the donor's intended uses are met, assist with cash flow planning purposes, and to stay within compliance with laws relating to use of restricted funds.

Purpose: Generally accepted accounting principles require the Organization to classify funds based on the restrictions provided by the donor. These classifications may be unrestricted, temporarily restricted or permanently restricted. Donor restrictions should be in writing, to ensure proper treatment.

Scope: This procedure applies to funds received that are classified as temporarily or permanently restricted.

Responsibilities:

Designated Accountant is responsible for recording restricted donations and releases from restrictions properly in the accounting system.

Designated Accountant is responsible for periodic reconciliation of restricted asset totals and monitoring restrictions to determine whether they have been met.

Director of Finance is responsible for monitoring of restrictions and determining whether fulfilling restrictions can be viable for the Organization.

Definition:

Unrestricted Net Assets - net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by board designation.

Temporarily Restricted Net Assets - net assets whose use are limited by donors to either a specified purpose or a later date. Pledges receivable are considered to be temporarily restricted because of an inference that uncollected amounts are intended for future periods.

Permanently Restricted Net Assets - net assets whose use are restricted in perpetuity, such as endowments.

Procedure:

1.0 RESTRICTED FUNDS

1.1 At the time revenue is earned by the Organization, the Designated Accountant will review any related documentation associated with the revenue to determine

whether there are any restrictions on the money. Examples of restrictions are individual donations given with the intent of supporting a particular program or campaign, a grant received to operate a specific program or project, and donations received to hold in perpetuity. This information can be found on the award letter or on the financial instrument itself. If the revenue is determined to contain restrictions, the Designated Accountant will record in a separate class in the accounting system to keep separate from unrestricted funds. The Designated Accountant should also track the funds in a separate spreadsheet to aid with reconciliation at the fiscal year-end.

- 1.2 **Temporarily Restricted Funds** – These funds will be monitored for satisfaction of donor restrictions on a regular basis. Once stipulations are met, they are reclassified from temporarily restricted funds to unrestricted funds regardless of when the related expenses will occur. This is known as “net assets released from restrictions.”
- 1.3 **Permanently Restricted Funds** – These funds are restricted by the donor for a designated purpose or time restriction that will never expire. The intent is that the principle balance of the contribution will remain as an investment forever, and the Organization will utilize the interest and investment returns, such as with an endowment.

2.0 ACCOUNTING FOR RESTRICTED FUNDS

- 2.1 In addition to the obligation to its donors, the Organization is bound by law to spend contributed dollars as designated. If a condition on restricted funding has not been fulfilled and the money has been spent, the donor can demand that the funds be returned, pursue legal action, or contact the Office of the Attorney General. It is of the utmost importance that donor restricted funds are handled properly.
- 2.2 Do not budget to spend money unavailable to Organization. When planning and budgeting, be mindful of any and all of the time and activity restrictions present on restricted funds. Understand how restrictions will impact cash flow and availability of funds.
- 2.3 Educate staff and board members who are accountable for the Organization’s financial decisions so that they fully understand funding restrictions. Know when the restrictions are satisfied and how to release the funds from restriction.
- 2.4 When analyzing financial reports, pay close attention to unrestricted funds and, unless you are making decisions regarding programming for which the funds have been restricted, avoid basing decisions on restricted funds. Try to focus your attention on the “Unrestricted” amounts. Formatting financial report with columns that delineate unrestricted and restricted funds can be very helpful.
- 2.5 Most restrictions on funds directly relate to the grant or fundraising request. When researching and applying for grants, be aware of any challenges that potential restrictions could present to the Organization.
- 2.6 Fundraising letters and appeals can inadvertently place restrictions on donations. Be certain that managers and donors understand the purpose of contributed

dollars and understand if restrictions are present. Also, be certain that staff charged with fundraising understand that appeals can lead to restricted gifts.

- 2.7 Work with staff to understand the true cost of programming. Allocate all direct costs associated with a program. These allocations help to prepare more accurate budgets for grants and fundraising appeals, and better utilize contributions restricted to specific programs to ease the pressure on limited general operating dollars.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # PUR101 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: PUR101 VENDOR SELECTION

Policy: To ensure the performance capabilities of all vendors and maintain the internal controls of the purchasing functions, appropriate vendor selection and inspection procedures will be followed.

Purpose: To provide the methods for determining, documenting and, when applicable, inspecting vendors for compliance with Organization policies and contract purchasing requirements.

Purchased products and services should conform to specified requirements. This starts with selection of appropriate suppliers, consultants, and contractors that have the capability and systems to supply products, materials and services to satisfy Organization requirements. Suppliers and consultants are controlled to the extent necessary based on the effect of the purchased items and services on the quality of the Organization's products and services.

Scope: This procedure applies to all vendors of products, materials, and services that directly affect the quality of the Organization's products and services.

Responsibilities:

Purchasing/Payroll Manager and/or Director of Finance is responsible for initial supplier, contractor, and consultant (Collectively the "Supplier") identification and for collection of business information related to the potential supplier. Purchasing is also responsible for maintaining supplier performance data for ongoing supplier evaluation.

Director of Finance is responsible for evaluation of the potential supplier's financial information and for evaluating the supplier's quality systems as appropriate and for reporting supplier quality performance on a continuous basis.

Procedure:

1.0 VENDOR SELECTION

1.1 New vendors are to be evaluated using the following criteria:

- Pricing: competitive pricing is one component of the evaluation and may be out weighed by other factors. Pricing alone will not be a deciding factor unless all else is equal.
- Parts availability and shipping time frame.
- Performance capability (i.e., financial status, sufficient facilities, capability of equipment and employees, professional licenses, years of experience).

- Internal Quality Assurance program: Contractors undergo PEER Review, hold additional licenses, are given preference.
- Reference checks.
- Warranty information if applicable.
- Whether the vendor is debarred from receiving State and/or Federal funds

1.2 Ongoing evaluation of suppliers:

- On-Time Delivery, 100% on time expected (0 days early, 0 days late)
- Quality: (Items (or lots) rejected/Total items (or lots) received) X 100. Ratings less than 95% require corrective action. Exceptions to the 95% Corrective Action requirement may be given where the total quantity of items or lots received is small and at the Designated Accountant's discretion.

1.3 Qualified vendors will be maintained on an Approved Vendor List for purchasing. The approved list can be as simple as those vendors that are retained as "active" in the accounting system.

1.4 Vendors may not solicit staff members during hours when students are present or during teaching preparation. Advertising is not allowed in the school unless it is approved by the Board of Directors. No school employee will receive compensation of any kind from any vendor for the sale of supplies or services.

2.0 VENDOR INSPECTIONS

- 2.1 For critical components that the Organization desires to rely on the quality assurance of the vendor to reduce receiving inspection or testing requirements such as with high end computer parts, an on-sight vendor inspection may be performed and approved.
- 2.2 The Director of Finance will coordinate with the Purchasing/Payroll Manager to plan, arrange and designate staff for all vendor inspections when considered necessary by the Director of Finance.

3.0 VENDOR FILES

- 3.1 A vendor file will be prepared and maintained for all vendors on the Approved Vendor List, which will be used for significant or on-going purchasing. The vendor files will be kept alphabetically and should include the following:
- IRS W-9 Taxpayer Identification Certificate (a PDF download is available at: <http://www.irs.gov/pub/irs-pdf/fw9.pdf>)
 - Resale certificates (only required for those that resell their purchases)
 - Legal contracts, dealer or marketing agreements, etc.
 - Long-term blanket purchase order commitments
 - Proof of insurance

- Any other relevant correspondence or documentation

3.2 Form 1099 must be filed at year-end for the proper reporting of income to certain vendors. To determine whether or not one needs to be filed, all non-merchandise vendors should complete an IRS W-9 Request for Taxpayer Identification Number Certificate. A copy can be obtained via the IRS website (www.IRS.gov) or by contacting the local IRS office. The vendor indicates on the form the reporting status. Note: Incorporated vendors do not receive 1099s.

This applies to all contractors for service (repair person, accountant, consultant, etc) who are NOT incorporated, and to all lawyers, regardless of incorporation. It is important to make this determination before engaging the contractor so that all payments can be properly tracked for 1099 reporting purposes at the inception.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # PUR102 Revision: 0**Prepared by: Business Office****Effective Date: May 13, 2014****Approved by: BOD****Title: PUR102 GENERAL PURCHASING**

Policy: The investment in supplies and capital equipment will be facilitated through the Business Office, maintained at the lowest effective level and supervised consistent with a common set of procedures and controls as required by all regulatory and customer contract requirements.

Purpose: To outline the actions to be taken for 1) the procurement of supplies and capital equipment, 2) the completion of related documents.

Scope: This procedure applies to the purchase of all supplies and capital equipment for all departments within the Organization.

Responsibilities:

All personnel that require a product or service must complete a request in CoolSIS specifying items for purchase and obtain required approvals.

Director of Finance, Purchasing/Payroll Manager, & Designated Accountant are responsible for using good purchasing methods, optimizing price savings, quality or value of products, vendor working relationships, placing orders with approved suppliers, negotiating pricing with suppliers, and forwarding all paperwork to accounting for payment.

School Site Accountant is responsible for payment of invoices only after satisfactory completion or delivery of goods or services has been made.

The Campus Site Personnel and Other Designated Individuals are responsible for receiving, inspecting materials, and forwarding all paperwork to the Business Office.

Procedure:**1.0 ORDER DETERMINATION AND REQUISITION**

- 1.1 Purchasing should obtain the optimal price for any purchases. All purchases above \$5,000 require at least 3 quotes to be obtained. Quotes may be submitted by the requestor or the Purchasing/Payroll Manager can obtain the 3 quotes. The quotes are entered into CoolSIS along with evaluation and selection of the best option by the requestor. The Director of Finance reviews the 3 quotes and forwards the recommendations to the Executive Director for final review and decision.
- 1.2 For purchases of goods and supplies, a request in CoolSIS will be prepared by the originating individual or department. The CoolSIS request should be completed and approved with the following items and any additional supporting documentation:

- Complete description with part or model numbers and link to website if available
- Engineering drawings and specifications
- Type, Class, Grade required
- Quantity required
- Date required
- Requesting department and accounting code
- Recommended vendor or source if applicable
- Other requirements
- Special shipping requirements
- Special inspection requirements upon receipt

For the following purchases, additional information is required:

- Textbooks – Full ISBN
- Airline tickets - passenger(s) legal name(s), date of birth, gender, departure/arrival airport codes and exact dates
- Vehicle rentals - vehicle type, exact dates and exact pick up/drop off locations

1.3 If the requisition is for subcontracted services:

- A complete description of the service to be performed
- Engineering drawings and specifications if appropriate
- Requirements for qualification of personnel
- Other documents such as insurance forms, etc.
- Quality standards to be applied

1.4 The Purchasing/Payroll Manager will analyze terms, vendor, pricing, quantity breaks, etc., and will order accordingly in the Organization's best interest. Purchasing/Payroll Manager will notify the requester of any material variances prior to placement of the order.

1.5 Reimbursements for purchases made by staff will be processed upon proper authorization through CoolSIS.

2.0 ORDER PLACEMENT

2.1 Requestor is responsible for completing a purchase order form for all orders. This can be processed through CoolSIS. Purchase orders are exempted for items such as salaries and related costs, utilities, and instate travel, or where a contract exists.

2.2 If there are any requirements for items to be inspected at the supplier's or the Organization's premises by the Organization or our customer, the arrangements and method of product release shall be included in the purchasing information.

- 2.4 Buyers must review their purchase orders for accuracy. The buyer submits their authorization through CoolSIS indicating the review was performed.
- 2.5 Orders can be placed with the vendor either by telephone, fax, internet or mail. When placing orders by telephone, the vendor contact and date of order should be noted and a confirming copy of the order sent to the vendor. Pre-approval for any purchase is always required.
- 2.6 Purchasing/Payroll Manager is responsible for communicating with those receiving the supplies, following-up on shipping, delivery, and expediting and partial shipments of ordered items. Purchasing/Payroll Manager can either telephone vendors or use a PUR102 Ex1 PURCHASE ORDER FOLLOW-UP form to verify, trace or expedite orders.

3.0 RECORDKEEPING AND MATCHING

- 3.1 When Purchase Orders are issued, the Business Office copies will be placed in an Open File until the items are received. The Open File should be reviewed on a weekly basis to determine whether any orders need follow up.
- 3.2 Items will be received in accordance with procedure PUR103 RECEIVING AND INSPECTION. The completed vendor's packing list is kept at the site where the shipment was received.
- 3.4 For partial shipments, a note will be made in CoolSIS to identify the shipment as partially received. The original Purchase Order will be kept in the open file until all items are received.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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PUR102 Ex1 PURCHASE ORDER FOLLOW-UP

To:

Date: _____

Please rush a reply to us by fax or telephone on the information requested below. Thank you.

Our Purchase Order #: _____

From:

Dated: _____

Please Respond To Our Request As Indicated Below

Please rush shipment. Advise delivery date: _____

Has shipment been made? Advise carrier/date: _____

Partial shipment received. Balance to ship when? _____

Can you ship in accordance with our requested date? _____

This shipment will be shipped via what? _____

Price on Terms do not match quotation: _____

Please review attached and confirm accuracy of all information and prices. Acknowledge below.

These items are not taxable. Our Tax Exempt No. is _____. Please revise invoice.

Incorrect calculations on invoice noted. See attached and verify.

Other _____

Comments or Reply: _____

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SOP # PUR103 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

TITLE: PUR103 RECEIVING AND INSPECTION

Policy: All parts, components, goods and materials will be received in an organized manner and inspected for conformance prior to stocking or use in order to provide an initial quality control inspection. Any items or shipments rejected will be properly quarantined from other inventory items until disposition.

Purpose: This procedure outlines the steps for the receiving and inspection of materials, components, or parts and the disposition of rejected items.

Scope: This procedure applies to the receipt of all purchases.

Responsibilities:

Anyone Performing the Receiving Function are responsible for receiving, inspecting materials, filing receiving documents at site, and marking purchase order as received.

The Business Office is responsible for accepting or rejecting damaged goods.

Designated Accountant is responsible for payment of invoices.

Designated Accountant/Director of Finance will review and authorize all rejections.

Procedure:

1.0 RECEIVING

- 1.1 A "receiver" is any form used to record the specific types and counts of product or materials received. Usually, the receiver is provided by the vendor and is not part of the Organization's system at all.

An example of this would be a detailed packing slip, furnished by the vendor with the shipment. The packing slip should be kept at the school site.

All incoming product or materials are to be counted and reconciled with what was originally purchased. Discrepancies must be recorded.

- 1.2 All incoming shipments must be examined for apparent package damage. If the shipment has apparent damage, notify the Business Office immediately. The Business Office will decide to either accept or reject the shipment from the carrier and/or file a freight claim.
- 1.3 If the shipment shows no signs of damage or the Purchasing/Payroll Manager or Site Director or designee has decided to accept a damaged shipment, count the shipping pieces (i.e., packages, boxes but not the contents; see Inspection below)

and confirm with the bill of lading and note any exceptions (i.e., package damage or shortages).

2.0 INSPECTION

- 2.1 At the receiving holding area, each shipment should be unpacked and all items piece counted and matched to the packing list. If a packing list is not available, complete as an example PUR103 Ex1 RECEIVING AND INSPECTION REPORT.
- 2.2 The shipment will then be inspected for conformance according to the inspection level required for each part number (see PUR103 Ex3 INVENTORY INSPECTION LEVELS). If multiple part number classes are included in the shipment, each class will be segregated and inspected accordingly.
- 2.3 Any previously undiscovered damage to individual inventory items should be noted on the inspection report and immediately followed up with the vendor.

3.0 REJECTION, DISCREPANCIES AND DISPOSITION

- 3.1 Any count discrepancies will be noted on the packing list or as an example PUR103 Ex2 RECEIVING AND INSPECTION REPORT, signed and forwarded to Purchasing/Payroll Manager. The Purchasing/Payroll Manager will then follow-up with the vendor to resolve the shipping discrepancy.
- 3.2 If there is a non-conformance discrepancy, the suspect goods will be red-tagged and separated (quarantined) from other parts and immediately placed in a separate holding area for disposition.
- 3.3 If only partial goods in the shipment are of non-conformance, the accepted goods should be noted on the paperwork and stocked or placed in use per above procedure.
- 3.4 Complete as an example PUR103 Ex2 RECEIVING AND INSPECTION REPORT for any rejected parts. The Designated Accountant will review and authorize all rejections and complete Part II of the report.
- 3.5 Goods found to be in conformance or suitable for their intended use and accepted by Accounting will have the red tag removed and be returned to the receiving area or location the product is needed for use. Designated Accountant will note on the report the justification for any accepted parts and forward the report along with the packing list to the Purchasing/Payroll Manager.

Goods rejected by the Business Office will continue to be quarantined and red tagged until disposed. Purchasing/Payroll Manager will determine and arrange for the appropriate disposition of rejected items (i.e., return to vendor for credit, scrap, etc.).
- 3.6 Unidentified shipments should be resolved by the Purchasing/Payroll Manager. Contact the Director of Finance to resolve any suspicious looking packages.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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PUR103 Ex2 RECEIVING AND INSPECTION REPORT**PART I RECEIVING**

Date: _____

Vendor/Supplier/Subcontractor: _____

P.O. Or Contract No.: _____

Item No.	Description	INSPECTION	QUANTITIES			
		Criteria	Ordered	Received	Inspected	Accepted

Received By: _____

PART II INSPECTION

Inspected By: _____

Sample Lot

Conformance/Discrepancies to Specifications

	YES	NO	YES	NO
Lot Size: _____			Functional	
Sample Qty: _____			Dimensions	
			Other	

Accepted: _____ Date: _____ Rejected: _____ Date: _____

☐ Place in Stock

Cause for Rejection: _____

☐ Forward to Next Operation**PART III REJECTED PARTS DISPOSITION**

Return to Vendor

Conditional Acceptance Approvals

Signature

Signature

Remarks: _____

Further comments may be noted on back of report or additional sheets if necessary.

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PUR103 Ex3 INVENTORY INSPECTION LEVELS

The following are generic descriptions of the type of inspections that should be performed for various classes of inventory items. These descriptions are not completely comprehensive for all the possible types of inventory that can be received and therefore, the inspector should use appropriate judgment to determine any special inspection procedures that may be necessary for unique items.

The inspection levels are intended to be cumulative in that higher level inspections will also include all lower level inspection procedures.

The percentage of the total parts inspected will be according to the part number specifications. For example, an inspection level indication of "Level II, 25" would require that 25% of the parts received in the shipment will be examined at a Level II inspection.

If defects or rejected items are discovered within a shipment and less than a 100% inspection has been performed, the receiving inspector will consult with the Quality Control Manager to determine the appropriate action for assurance of the remainder of the shipment.

- | | |
|------------|--|
| Level I: | Visual inspection of the shipment or lot. Items appear reasonably to match packing list description(s). Nothing comes to the attention of the inspector as noticeable defects or as unusual and unordinary. |
| Level II: | Actual hands-on visual inspection of individual parts. Each part inspected will be analyzed for the quality of workmanship and construction and the appearance of any defects. |
| Level III: | A functional test of the part will be performed as appropriate for the item. For example, pneumatic parts should indicate function when attached to compressed air source; moving parts should rotate, slide etc.; electrical components should operate, light, etc. |
| Level IV: | The part will be inspected against a set performance or measurement standard as indicated in the part file. For example, structural items will be measured for compliance to drawings within specified tolerances; electrical and mechanical devices will function according to specified performance standards. |

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SOP # PUR104 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: PUR104 ACCOUNTS PAYABLE AND CASH DISBURSEMENTS

Policy: Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments.

Purpose: To explain the practices for documenting, recording and issuing payments for accounts payable transactions. (Note: Payments, disbursements, and expenditures result from accounts payable transactions)

Scope: This procedure applies to all purchases including, contractors, consultants, and merchandise and non-merchandise purchases.

Responsibilities:

The Site Director at each school site is responsible for reviewing payments under \$500 and approving through CoolSIS.

The Purchasing/Payroll Manager is responsible for reviewing payments over \$500 and less than \$1,000 and approving through CoolSIS.

The Director of Finance is responsible for reviewing payments up to \$2,000 and approving through CoolSIS.

The Executive Director is responsible for reviewing payments over \$2,000 and less than \$10,000 and approving through CoolSIS.

The Board of Directors is responsible for approving contracts over \$10,000 and for contracts that include the provision of labor provided by charter school employees.

Designated Accountant is responsible for payment of invoices in a timely manner.

Background: Properly recording liabilities is generally a three-step process, particularly, for merchandise purchases.

The first step is recording the liability upon receipt of merchandise, using the purchase order estimates or other documentation as a guideline. For accuracy and timeliness of data, a liability should be recorded as soon as the Organization receives the purchased items.

Consultant projects are not recognized as a liability until the invoicing from the consultant is received unless and accrual has been recorded to recognize the total estimated cost of the consultant's services.

By necessity, this initial recording is usually an estimate or encumbrance and can be finalized when the actual invoice arrives. This is why a Purchase Order is so important for merchandise purchases. It documents

the Organization's understanding of how much each item will cost, per the vendor's terms. This includes estimates for freight and any other charges.

The second step takes place when the vendor's invoice is received. At this point the actual liability is finalized, with any necessary adjustments to the item costs, freight, or other charges.

The third step involves the preparation, issuance of payment for the goods received, and subsequent filing of all paperwork for easy retrieval.

Procedure Overview:

Cash disbursements are generally made for:

1. Payments to vendors for goods and services
2. Taxes/license fees
3. Staff training and development
4. Memberships and subscriptions
5. Meeting expenses
6. Employee reimbursements
7. Marketing/promotional materials

Checks are processed throughout the week.

Requests for cash disbursements are submitted to Accounting through CoolSIS. Documentation for CoolSIS requests can be in three ways:

1. Original invoice
2. Purchase request (submitted on approved form)
3. Employee expense report or reimbursement request

All invoices must be approved by the appropriate staff prior to being submitted to accounts payable. Accounts payable will determine the account code for each invoice.

Approvals for reimbursement requests must be obtained prior to the purchase. The Organization is not obligated to reimburse requests where prior approval was not obtained; however this decision is made at the discretion of the Director of Finance.

Every employee reimbursement or purchase request must be documented in CoolSIS. Please see PUR106 Reimbursements for more details.

Requests for payment are reviewed in CoolSIS by the Site Director, Purchasing/Payroll Manager, or Director of Finance dependent on purchase amount. The appropriate personnel:

1. Verifies expenditure and amount
2. Approves for payment if in accordance with budget
3. Provides or verifies appropriate allocation information
4. Provides date of payment taking into account cash flow projections
5. Submits to the Designated Accountant for processing

The Designated Accountant processes all payments and:

1. Immediately enters them into the Accounts Payable module unless it is paid upon receipt on the same day
2. Prints checks according to allocation and payment date provided by the authorizing party
3. Submits checks, with attached backup documentation, to Executive Director for approval and signature.
4. Mails checks and appropriate backup documentation
5. Files all backup documentation in the appropriate file
6. Monitors accounts payable throughout the month

Procedure:

1.0 DOCUMENTING ACCOUNTS PAYABLE

- 1.1 The following documents will be forwarded to accounts payable for temporary filing and subsequent matching to form an accounts payable voucher package:
 - Purchase Order from CoolSIS
 - Vendor invoice
 - Vendor/Consultant contract
- 1.2 Once the Business Office has received all of the above documents, the following steps will be performed to ensure proper authorization, validity of purchase, receipt of purchased items or services and accuracy of amounts.
 - The vendor invoice will be stapled on top of the purchase order.
 - The purchase order should be evaluated for proper authorization and the nature of the purchase and pricing as shown on the invoice reviewed for validity.
 - The quantities shown shipped or delivered on the invoice will be compared to the packing slip and/or receiving reports if items have been received. Any discrepancies must be followed-up and resolved prior to commencing with the disbursement process.

- Calculations on the invoice will be recomputed such as quantities received multiplied by unit price and totals.

2.0 RECORDING NON-MERCHANDISE PAYABLES

- 2.1 Non-merchandise expenditures like utilities, rent, insurance, taxes, repairs, professional fees, etc., are generally not recorded through the purchase order routine. However, there may be other documentation, like contracts, requisitions, and other agreements. These should be filed in the applicable vendor file as documentary support. Upon receipt of the invoice, the charges should be entered into the payable system and coded to the appropriate expense account.
- 2.2 Generally, once invoices (both merchandise and non-merchandise) have been entered, they can be filed in the respective vendor files, ordered by date. To guard against misfiling an un-entered invoice, consider stamping "entered" on each invoice when it's recorded in accounts payable. It is also helpful to note the entered date and initial the entry.

3.0 PAYMENT OF ACCOUNTS PAYABLE

- 3.1 Accounts payable systems generally provide an aged accounts payable report and list the open payables within the accounting system. Open payables are reviewed by the Designated Accountant. The Designated Accountant should select the bills to be paid based on the funds available and a projection of cash flow or receipts over the coming week. Once complete, process the disbursements by either printing the check, electronic online bill pay, wire transfer, or ACH withdrawal for the selected bills to be paid.

Note: Accounts payable should normally be paid within seven days or sooner of their payment term unless otherwise determined by the Director of Finance.

- 3.2 Any vendor credits which are amounts owed to the Organization should be applied to amounts currently owed to the vendor when determining payment. These are normally received in the form of a credit memo or adjusting invoice. These should be entered into the system like any other invoice and applied to the next payment being made. There is no reason to "age" a credit memo.
- 3.3 Pull all Invoices to be paid from the files and match them with the printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation. Present the materials to the Director of Finance for review and signing.
- 3.4 Immediately ensure that all printed checks, wire transfer, electronic online bill pay, or ACH withdrawal documentation are signed and approved and correctly recorded in the accounting system. Use only checks that incorporate a two stub plus check form in order to attach one stub to the paid invoice and the other to the remittance copy of the Invoice to show the invoice as paid.
- 3.5 If one check or electronic online bill pay pays several Invoices then either photocopy the stub or print the electronic online bill pay screen print and attach a copy to each paid Invoice or consider attaching all paid Invoices to the one check

stub or the electronic online bill pay document. File all resulting documentation according to check number sequentially in the checks paid binders.

- 3.6 Mail the checks as soon as possible once checks have been posted and "paid" by the system. It is not advisable to "hold" checks for additional days after posting. This practice usually occurs when there are insufficient cash flows. However holding checks increases the difficulty of projecting cash flow, reduces cash balance accuracy, and causes confusion when trying to reconcile accounts payable vendor balances. None of these balances will be accurate if printed checks are held back from mailing. If cash flow is insufficient to mail the checks, then it is advisable not to post and print checks in the first place.

4.0 MANUAL CHECKS

- 4.1 The Organization does not permit the use of manual checks.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # PUR105 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: PUR105 PREPAID EXPENSES

Policy: It is the policy of CASLV to treat payments of expenses that have a time-sensitive future benefit as prepaid expenses and to amortize these items over the corresponding time period. For purposes of this policy, prepaids are only accounted for at the end of the fiscal year and the amount that is considered to be prepaid remains at the discretion of the Director of Finance and the Designated Accountant.

Purpose: To ensure the proper payment and accounting of expenses that have a future benefit allocated over time.

Scope: Any transaction that is currently paid that has a value that can be amortized over a future time period.

Responsibilities:

Designated Accountant is responsible for reviewing and authorizing prepaid expenses.

Designated Accountant is responsible for processing prepaid payments.

Designated Accountant is responsible for amortizing the prepaid cost of the expected future life of the prepaid asset.

Background: Prepaid expenses are very common and allow the Organization to on occasion take advantage of pre-paying for certain expenses and thus recovering discounts or ensuring that a certain expense is fully paid.

Procedure:

1.0 ACCOUNTING TREATMENT

- 1.1 Prepaid expenses with future benefits that expire within one year from the date of the financial statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statements date shall be classified as non-current assets.

2.0 PROCEDURES

- 2.1 As part of the account coding process performed during the processing of accounts payable at the end of the fiscal year, all incoming vendor invoices shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The Designated Accountant shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This

schedule shall be reconciled to the general ledger balance as part of the monthly closeout process.

Revision History:

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0	May 13, 2014	Initial Release	

SOP # PUR106 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: PUR106 REIMBURSEMENTS

Policy: Internal controls are required to ensure that only valid and authorized reimbursements are recorded and paid. Accounting procedures should be implemented to ensure the accuracy of amounts, coding of General Ledger accounts and appropriate timing of payments.

Purpose: To explain the practices for documenting, recording and issuing payments for reimbursement transactions.

Scope: This procedure applies to all reimbursements.

Responsibilities:

The Site Director at each school site is responsible for approving and reviewing all reimbursements and approving through CoolSIS up to \$500.

The Purchasing/Payroll Manager is responsible for approving and reviewing all reimbursements and approving through CoolSIS between \$500 and \$1,000.

The Director of Finance is responsible for approving and reviewing all reimbursements and approving through CoolSIS between \$1,000 and \$2,000.

The Executive Director is responsible for approving and reviewing all reimbursements and approving through CoolSIS between \$2,000 and \$10,000.

The Board of Directors is responsible for approving and reviewing all reimbursements and approving through CoolSIS over \$10,000.

Designated Accountant is responsible for payment of reimbursements in a timely manner. A timely manner is defined as within two weeks upon submission to the Designated Accountant.

Background: Properly recording reimbursements is generally a three-step process.

The first step is accurately submitting reimbursement receipts along with a reimbursement authorization form.

The second step is obtaining the appropriate authorization.

The third step involves the preparation, issuance of reimbursement payment in a timely manner, and subsequent filing of all paperwork for easy retrieval.

Procedure Overview:

Reimbursements are generally made for:

1. Travel and conferences
2. Mileage
3. Meals
4. School/classroom supplies
5. Allowable academic expenses
6. Student awards
7. Other expenses

Reimbursement checks are processed on two week cycles or sooner.

Requests for cash disbursements are submitted to the Business Office through CoolSIS. Documentation for CoolSIS requests can be in three ways:

1. Original invoice
2. Purchase request (submitted on approved form)
3. Employee expense report or reimbursement request

All reimbursement requests must be approved by the appropriate staff prior to being submitted to accounts payable. Designated Accountant will determine the account code for each invoice.

Approvals for reimbursement requests must be obtained prior to the purchase. The Organization is not obligated to reimburse requests where prior approval was not obtained.

Every employee reimbursement or purchase request must be documented in CoolSIS with travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before approving for reimbursement as follows:

Travel and Conferences - an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose. This includes itemized receipts for parking, tolls and bridges, car rentals, taxis, and conference receipts. (See G&A103, Travel and Entertainment policy for more detailed information.)

Car Rentals – When possible, advance arrangements should be made by the Purchasing/Payroll Manager if a car is required at the destination, otherwise the employee is required to make their own car rental arrangements. Vehicle selection will be based upon the most cost-effective class that satisfies requirements for the employee(s) and any demonstration equipment. Car rental fuel purchases are reimbursed for submitted fuel receipts up to the equivalent of a calculated 26 cents per mile. Therefore, car rental, MapQuest or other similar map-type printouts

of the approved business trip and miles driven is required for all car rental trips in order to be reimbursed.

Supplemental auto insurance coverage offered by car rental agencies must be purchased and will be reimbursed.

Mileage/Personal Vehicles - An employee required to use their own automobile for business will be reimbursed at 36 cents a mile. The employee must provide on the expense report, documentation including dates, miles traveled and purpose of each trip.

The Organization assumes no responsibility for personal automobiles used for business. Further, any parking or speeding violation is the sole responsibility of the employee.

Meals and Entertainment - a receipt must be provided showing the cost of food, beverage, and gratuities, including the names of every person for whom food or beverage was provided, and the specific business purpose. Entertainment expenses are disallowed.

Meal and Entertainment tips are limited to 15% (unless automatically assessed by the eating establishment) of the pre-tax meal total cost and any tip that is in excess of the pre-tax meal total cost will not be reimbursed. For example, a meal that costs \$10 may have an 8% sales tax bringing the total meal price before tip to \$10.80. Figure the tip on the \$10 amount at 15% or \$1.50 and that amount of tip or less is reimbursable. If you tipped more than a \$1.50, that difference is not reimbursable. You are always allowed to tip less than 15% should you choose to do so.

School/Classroom Supplies, Allowable Academic Expenses, and Student Awards – these expenditures are subject to the approval of the Site Director. Gifts of any kind are never allowed. Student awards may only be paid from non-general school funds and unrestricted sources. In other words, student awards may be paid from unrestricted fundraising or from other unrestricted sources of income, subject to approval of the Site Director and/or Business Office.

Other Expenditures - a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose.

Non-Reimbursable Expenses - Some expenses are not considered valid business expenses by the Organization, yet may be incurred for the convenience of the traveling individual. Since these are not expenses for the business then they are not reimbursable. (The following can be used as a guide of expenses, which are not reimbursable)

Examples include:

- Airline or travel trip interruption insurance

- Airline or travel lounge clubs
- Shoe shine or Dry-cleaning (except for extended travel beyond 5 days)
- Movies or personal entertainment
- Books, magazines or newspapers
- Theft or loss of personal property
- Doctor bills, prescriptions, or other medical services
- Parking tickets, traffic tickets or Car towing if illegally parked
- Health club memberships
- Baby sitter or Pet care fees
- Barbers and Hairdressers
- Alcoholic beverages

Requests for reimbursement payments are reviewed in CoolSIS by the Site Director, Director of Finance, or Executive Director, dependent on purchase amount. The appropriate personnel:

1. Verifies and matches expenditure and amount
2. Approves for payment if in accordance with budget
3. Provides or verifies appropriate allocation information
4. Provides date of payment taking into account cash flow projections
5. Submits to the Designated Accountant for processing

The Designated Accountant processes all payments and:

1. Immediately enters them into the Accounts Payable module, unless paid upon receipt on the same day
2. Prints checks according to allocation and payment date provided by the approving party
3. Submits checks, with attached backup documentation, to Executive Director for approval and signature
4. Attaches check stub to invoice indicating payment
5. Mails checks and appropriate backup documentation
6. Files all backup documentation in the appropriate file
7. Monitors accounts payable throughout the month

Procedure:

1.0 DOCUMENTING REIMBURSEMENTS

All business reimbursement expenditures incurred by employees of the Organization are reimbursed through CoolSIS. Reimbursement receipts must be submitted at least monthly and any receipt that is older than 90 days will not be reimbursed at the discretion of the Director of Finance.

Expense report forms must be filled out completely. Required original receipts for items charged must accompany all reimbursement documentation as well as uploaded into CoolSIS. Any questions regarding completion of the report should be directed to the employee's supervisor or the Business Office.

Upon completion, the expense report along with all attachments should be submitted to the employee's appropriate supervisor in CoolSIS for approval. After approval, the expense report is submitted to the Business Office for processing and reimbursement. In order to expedite reimbursement, the employee should ensure that the report is completed properly, required documentation is attached, proper authorization is obtained, and any unusual items properly explained and documented.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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SOP # PUR107 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: PUR107 MEALS, REFRESHMENTS, AND GIFTS

Policy: CASLV recognizes there may be occasions when it is appropriate to expend charter school funds in the course of conducting charter school business to provide meals or refreshments (bakery goods, snacks, fruit, punch, coffee, tea, soft drinks, etc.). The purchase of gifts may also be approved, in certain situations, but subject to Board approval. Such occasions may include, but are not limited to, various charter school and building level meetings, gatherings to celebrate charter school successes or recognize individual achievements, contributions or outstanding service to the charter school and other charter school and school-sponsored activities. Such expenditures may be made with prior Board of Directors approval only, subject to the provisions of Nevada administrative regulations.

Purpose: To ensure expenses incurred for meals, refreshments, and gifts are made within state regulations.

Scope: Any transaction incurred for the above items paid from the general accounts. Excluded are transactions paid with funds collected from staff members or other funds maintained by staff members such as a “social fund” or “sunshine fund”.

Responsibilities:

Designated Accountant is responsible for payment of invoices in a timely manner.

Designated Accountant is responsible for ensuring expenses are incurred within Nevada administrative regulations.

The Board of Directors is responsible for approving payments for meals, refreshments, and gifts.

Background: Expenses not directly related to providing education is appropriate occasionally, but they must be within standards and overseen by the Board of Directors.

Procedure:

1.0 MEALS AND REFRESHMENTS

1.1 Subject to Board approval, charter school funds may be used to pay for individual or group meals only if official charter school business is being conducted during the time in which the meal is provided and only if the meal provides a particularly practical time or setting for the discussion, consistent with governing body policy and the following:

- Meals may be provided by the charter school to recognize the contributions of staff, through retirement dinners or other recognition events;
- Meals may be provided by the charter school as a part of governing body or administrative work sessions, at charter school or building-level committee meetings or other charter school approved activities.

Meals not directly business related may be provided to staff or others at the individual's expense only.

Members of the Board of Directors, administrators and other charter school administrative staff may use charter school funds to provide refreshments for staff, parents or others at meetings, in-service programs or other similar charter school or school-sponsored activities, not to exceed \$50 per participant and subject to the following additional requirements:

- The purchase of alcoholic beverages with charter school funds is strictly prohibited;
- The use of charter school funds for parties is prohibited.

2.0 GIFTS

- 2.1 Use of charter school funds for gifts is strictly prohibited. Donated funds to the school are considered restricted funds and may not be used for gifts, meals, staff appreciation, parties, or other non-school activities. Regardless of any use, Board approval must be obtained prior to any expenditure.

Revision History:

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0	May 13, 2014	Initial Release	

SOP # PUR108 Revision: 0
Effective Date: May 13, 2014

Prepared by: Business Office
Approved by: BOD

Title: PUR108 EMPLOYEE RELOCATION EXPENSES

Policy: New employees or employees moving to a new location within the Organization may be reimbursed for moving expenses upon authorization of the Executive Director.

Purpose: To provide guidance regarding the required authorizations for processing reimbursable relocation expenses and general information regarding taxability and limits to reimbursement.

Scope: This procedure applies to relocation expenses incurred by a new or current employee.

Responsibilities:

The Board of Directors is responsible for approving any reimbursements exceeding stated limits below.

The Director of Finance is responsible for approving and reviewing all relocation related reimbursements and approving through CoolSIS.

The Executive Director is responsible for initial authorization of reimbursement of moving expenses for a future or current employee preparing to move.

Procedure:

1.0 REIMBURSABLE EXPENSES

- 1.1 A relocation and moving authorization form titled "Relocation Authorization Form" is required to be approved and signed prior to any relocation expenses being incurred. When a new employee is being "offered" employment, an "Offer" letter is issued. The offer letter associated with the employee moving should specify the maximum moving expense reimbursement that will be paid by CASLV and the related tax implications to the appointee. The reimbursement request should include the portion of the offer letter referencing the maximum expense reimbursement.
- 1.2 Expenses eligible for reimbursement include all expenses identified as reimbursable by the IRS. This includes, but is not limited to
 - House-Hunting Expenses – This includes all expenses related to travel for employee and spouse.
 - En Route Travel Expenses – Includes cost of transportation, lodging for employee, spouse and dependent children living at home, and reimbursement of meals en route.

- Temporary Living Expenses – Expenses incurred for temporary living arrangement while relocating near the new site.
- Moving of Household and Personal Effects – Includes actual costs of packing, transporting, unpacking household effects; in-transit storage costs; insurance; and moving household pets.
- Auto Shipment – Automobiles used as primary mode of transportation of the employee and spouse. Automobiles may be driven or shipped. Mileage reimbursement will be provided at university's approved rate if automobiles are driven.
- Early Lease Termination – Any charges incurred by their landlord for early lease termination related to relocation for CASLV are reimbursable contingent on review of the lease or rental contract by the Director of Finance.

Individuals receiving the benefit of relocation and moving expenses should be aware of any personal income tax implications and should consult a tax professional with personal tax questions.

- 1.3 The following limits to relocation reimbursements shall apply, unless previously authorized by the Board of Directors:
 - Intrastate (moving within a state): \$2,000
 - Interstate (moving across a state line): \$3,000
- 1.4 PUR107 Ex01, RELOCATION AUTHORIZATION FORM, should be used for reporting requests for reimbursement. Process for reimbursements should be conducted in accordance with PUR106 Reimbursements.
- 1.5 If an employee ceases employment with CASLV prior to one year after incurring reimbursable relocation expenses, the employee will be obligated to reimburse CASLV for any payments received for relocation.

Revision History:

Revision	Date	Description of changes	Requested By
0	May 13, 2014	Initial Release	

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PUR107 Ex01, RELOCATION AUTHORIZATION FORM

Coral Academy of Science-Las Vegas RELOCATION AUTHORIZATION Form		
INSTRUCTIONS: Before completing, read the Moving Expense Regulations and Guide. Complete appropriate sections, sign and submit to your hiring agency.		
Employee Name (person moving)	Phone Numbers Home: Work: Email:	Requested Amount:
Present/Origin Address	City/State/Zip	County (example: King)
Destination Address (if unknown list anticipated city & state)	City/State/Zip	County (example: Pierce)
Interstate (within one state). List estimated value of hauling expenses. CASLV covers up to \$2,000.00 \$ _____		Intrastate moves (crossing one or more state lines) List estimated value of hauling expenses \$3,000.00 \$ _____
Self-Move Information :		
Rental Equipment or Direct Hire of Carrier (state one):	Estimated mileage	Estimated Cost \$ _____
Mobile Home Only (complete only if moving a manufactured/mobile home you will reside in at destination):		
Make of Mobile/Manufactured Home and year	Size (single, double or triple wide)	
Employee Agreement (Altered/modified or unsigned signature block will result in move not being assigned by the foundation or moving expenses not being reimbursed).		
I acknowledge a receipt of the Moving Expense Regulation . I authorize that costs in excess of allotments , as set forth in CASLV policy and, be deducted from my next salary payment; if I do not reimburse my hiring agency for unauthorized expenses that by regulation must be paid by the employee. I understand payment is due within thirty (30) days from date of notice from the hiring agency.		
New Employee Only: In the event I terminate or cause termination of my employment with the CASLV within one (1)-year from date of employment, I agree to reimburse the CASLV for all moving costs which have been paid and hereby authorize the CASLV to withhold any sums due to me as a part or full payment of such costs.		
Signature and date of Employee:	Signature and date of Authorized Agency Designee:	

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SOP # PUR109 Revision: 0**Prepared by: Business Office****Effective Date: May 13, 2014****Approved by: BOD****Title: PUR109 PURCHASING AND PROCUREMENT BIDDING POLICY**

Policy: The acquisition of supplies, capital equipment and services will be conducted to ensure timely, efficient, and economic procurement, within the guidelines of good business practices.

Purpose: To define when purchases or procurement is necessary to be obtained through a competitive sealed bidding process and what items will not be publicly bid.

Scope: This procedure applies to the purchase and procurement of all supplies, capital equipment, and service contracts for all departments within the Organization.

Responsibilities:

Director of Finance is responsible for reviewing procurement requests over \$3,000 to determine whether a competitive sealed bidding process is necessary.

Purchasing/Payroll Manager is responsible for coordinating the competitive sealed bid process, if necessary.

Executive Director or designee is responsible for reviewing bids obtained and selection of the best bid.

Board of Directors is responsible for reviewing the management's reasoning for the selected bid.

Procedure:**1.0 EVALUATION OF PURCHASING AND PROCUREMENTS**

1.1 Purchasing/Payroll Manager should obtain the optimal price for any purchases and procurements. Major construction projects above \$1,000,000 shall be obtained through a competitive sealed bid process. All other purchases and procurements, including the following items, are not required to be acquired through a competitive bid process:

- Capital equipment (except when included in major construction projects above \$1,000,000)
- Professional and consulting services
- Information technology services and purchases
- Special education services
- Payroll services
- Repairs and Maintenance services
- Other service contracts (except major construction projects above \$1,000,000)

2.0 COMPETITIVE SEALED BID PROCESS

- 2.1 The Purchasing/Payroll Manager will determine specifications and requirements for the project that clearly define the items or services needed to allow bidders to properly respond, and include in an Invitation for Bid (IFB).
- 2.2 Public solicitation of bids must be made at least 14 calendar days in advance of when management plans the bid opening. Public solicitation can be made through advertising in a major newspaper. The advertisement must include date and time of bid opening, a brief description of what is being proposed and instructions for obtaining a copy of the IFB. Copies of the complete IFB should be mailed to prospective bidders, i.e., vendors that are believed to be qualified and might reasonably be expected to respond. Any amendments or changes to the IFB as well as any questions and answers resulting from written bidder inquiries must be submitted to all prospective bidders. Submissions of sealed bids shall include a price quotation, as well as any specific documents included in the IFB.
- 2.3 Sealed bids must be publicly opened at the time and place stated in the invitation by the Executive Director or designee. Bids received after the stated deadline cannot be considered, unless it is received before award is made and it was sent by registered or certified mail not later than the fifth calendar day prior to the date specified for the receipt of bids. Only sealed bids are valid; unsealed bids must be rejected. Once the bids are opened, the name of each bidder and bid price must be recorded.

3.0 EVALUATION OF BIDS

- 3.1 The Executive Director or designee will evaluate the valid bids to determine whether the bids conform to the terms and conditions of the IFB, and will make a selection based on a number of factors, including price, reputation of vendor, and quality of work. The reasoning behind bidder selection should be documented in writing.
- 3.2 The successful bidder should be notified by written notice of the awarded contract.

Revision History:

Revision	Date	Description of changes	Requested By
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EMBEZZLEMENT / FRAUD PREVENTION

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1.0 ORGANIZATIONAL STRUCTURE AND FUNCTIONS

A organization's structure, and the manner in which various functions are assigned, may contribute significantly to the development of “windows of opportunity” for embezzlers to act.

One of your first tasks will be to examine every facet of your organization using Section 7, “Loss Prevention Audit and Examination Guidelines” as a risk assessment device, and locate the organization's windows of opportunity. One of your next tasks will be to close those windows.

Because embezzlements are generally “habit” crimes, and are made up of a series of rhythmic, predictable and cyclic events, it becomes a simple matter to answer the question of just why certain types of companies are so susceptible to this type of activity. Besides the fact that many companies store money, property and data, remember that most companies function in a traditional way.

For our purposes “traditional” is defined as:

Traditional. An activity that is conducted in a conventional, established, predictable, common and habitual manner.

If an employee wants to embezzle, he/she does not want to work within an industry whose unpredictable operations may expose the crime. The embezzler must plan the crime to take advantage of the opportunities presented by the rhythmic, cyclical and predictable pattern of tasks and events.

1.1 WHERE EMBEZZLERS LOOK FOR OPPORTUNITIES

Opportunities for embezzlement are generally available within each of the following categories:

- Policies and procedures;
- Personnel;
- Documents;
- Computers and records; and
- Facilities.

In short, those who would commit fraud are motivated to commit fraud for any number of reasons and they actively search for situations where they can exercise their opportunity to commit the act and have access to key areas that enable the fraud to occur.

1.2 CORPORATE CULTURE

A organization's “corporate culture” is a significant factor when determining the organization's vulnerability to misuse and misappropriation.

For our purposes “Corporate culture” is defined as:

Corporate culture. An environment influenced by the prevalent morals, ethics, ideals, and standards for behavior as developed, implemented and demonstrated by management: the organization's conscience.

1.3 CODE OF CONDUCT

Many organization auditors and other risk managers recommend that a organization's board of directors require the organization to adopt ethical codes. This "Code of Conduct" is an excellent method to communicate with employees and to describe acceptable standards of behavior. This communication should deal with the solicitation and receipt of things of value; conflicts of interest; use of confidential information; and cooperation with internal investigations.

The organization's Code of Conduct should clearly state that an employee's failure to cooperate with an internal investigation will subject the employee to discipline, up to and including termination. The Code of Conduct may also explain the right of the organization to suspend an employee, with or without pay, during the conduct of an investigation.

Terms in the organization's Code of Conduct are often enforceable as contractual rights. Companies should be careful not to include exaggerated statements concerning standards of conduct that they are not willing to enforce in a universal manner. The selective enforcement of a Code of Conduct could result in the organization not being allowed to enforce it against an employee suspected of unlawful activities.

Employees need to be shown where they fit into the organization; need to know what the organization stands for and what it won't allow; and need to be led by example. If the organization fails to communicate effectively its response to any of these needs, it is preparing the means for its own destruction. Embezzlers themselves cite these reasons for the discontentment that led them to commit their crimes.

1.4 SUMMARY

The organization's Code of Conduct statement is also an excellent device to describe an employee's rights and obligations. Employees who believe that they are treated fairly, and treated as every other employee, are less likely to become discontented. This section addresses the basic areas of concern that provide embezzlers the means and the motivation to commit the crime. The next section examines the rights granted to all employees.

2.0 EMPLOYEES' RIGHTS

Every investigator must remember that employees have certain legally protected rights that are inherent in any employment relationship. In our society, a person is believed to be innocent (not responsible) until proven guilty (responsible). We'll learn later that, as investigators, we suspect everyone.

For our purposes a "right" is defined as:

A right. A power or a privilege granted to either the employer or employee. A right includes both duties and obligations relevant to all parties in the relationship, and it may extend beyond the term of the relationship.

2.1 ESTABLISHING THE ORGANIZATION'S AND EMPLOYEES' RIGHTS

An employee may also have additional rights that arise from the contractual relationship between the employer and the employee. However, the investigator is not a sworn law enforcement officer, so federal constitutional limitations that apply to the actions of the police do not apply to the investigator who is a private citizen.

The term of the contract between a organization and an employee may be as formal as a written employment agreement, or as informal as an unwritten practice of doing things in a certain manner. Most companies have written policies and procedures for at least part of their operations. Every investigator should consider these informal but commonly-accepted practices, employment agreements, or policies and procedures to be part of the contract between the organization and its employees.

Many courts have held that the parties to any contract owe each other a duty of good faith and fair dealing. In the context of an investigation, this duty extends to the methods used in the investigation, and the discipline, if any, imposed after the investigation is completed.

<p>The organization's failure to follow established and reasonable procedures can be used as the basis for a legal action by an employee.</p>
--

Regardless of the reason for discipline or discharge, the organization's failure to follow established and reasonable procedures can be used as the basis for a legal action by an employee, charging a breach of the organization's duty of good faith and fair dealing.

2.2 EMPLOYEE RIGHTS TO PRIVACY AND RELATED ISSUES

Many states have extended the right of privacy to the employer/employee relationship. This right of privacy may limit the investigator's ability to inquire into the private life of the employee; to search an employee's work area; or to examine an employee's checking or savings accounts. Many states also have

statutes that prohibit the monitoring or recording of telephone calls, conversations and interviews without the express consent (sometimes, written consent) of the employee.

In addition to privacy issues, an improperly conducted interview may expose a organization to possible civil or criminal liability under state law, for false arrest, false imprisonment or intentional infliction of emotional distress.

Some privacy rights cease to exist if the employee does not have a “reasonable expectation” of privacy. For example, an employee handbook or Code of Conduct can disclose that a financial institution employee's checking or savings accounts are subject to review by the institution's audit department or internal investigators. The handbook or Code of Conduct can state that all lockers, desks, cabinets, and similar places where things can be stored, belong to the organization and may be searched by its representatives at any time.

A non-union employee does not have the right to have a union or other representative, including an attorney, present during an investigative interview. An employee also does not have the right to confront witnesses. However, the duty of good faith and fair dealing requires that an employee should be given the opportunity to respond to charges made against him or her.

2.3 THE EMPLOYEE POLYGRAPH PROTECTION ACT

Federal law prohibits most private employers from using any lie detector test, either for pre-employment screening or during the course of employment. The *Employee Polygraph Protection Act of 1988* contains several limited exemptions that authorize polygraph tests under certain conditions, including the testing of employees who are reasonably suspected of involvement in a work place incident that results in economic loss or injury to the employer's business.

Subject to numerous conditions and restrictions, an employer may request an employee to submit to a polygraph test, but no other type of lie detector test, and only if:

1. The test is administered in connection with an on-going investigation involving economic loss or injury to the employer's business, such as theft, embezzlement, misappropriation, or an act of unlawful industrial espionage or sabotage;
2. The employee had access to the property that is the subject of the investigation;
3. The employer has a reasonable suspicion that the employee was involved in the incident or activity under investigation;
4. The employer provides the examinee with a statement, in a language understood by the examinee prior to the test, which fully explains with particularity the specific incident or activity being investigated, and the basis for testing particular employees which contains, at a minimum:

- (i) An identification with particularity of the specific economic loss or injury to the business of the employer;
 - (ii) A description of the employee's access to the property that is the subject of the investigation;
 - (iii) A description in detail of the basis of the employer's reasonable suspicion that the employee was involved in the incident or activity under investigation; and
 - (iv) The signature of a person (other than the polygraph examiner) authorized to legally bind the employer; and
5. The employer retains a copy of the statement described above for at least three (3) years and makes it available for inspection by the Department of Labor.

2.4 ADMONISHMENT TO SUSPECT EMPLOYEES

As a private person acting as the investigator, you do not have the legal obligation to inform a person suspected of a crime of his/her rights against self-incrimination, as does a sworn law enforcement officer. Don't overlook the significant advantage of stating a similar admonition to a suspect employee, however.

If you will be acting as the investigator, draft your own suspect admonition to create an emotional impact and establish your authority, as long as similar statements are included in your organization's employee handbook or other distributed materials.

The following admonition is a suggestion only:

- You are an employee of this organization, and subject to the same policies, procedures and standards of behavior and performance as all other employees;
- The organization is conducting an investigation in connection with an event(s) involving economic loss or injury to the organization's business, such as theft, embezzlement, misappropriation, or an act of unlawful industrial espionage or sabotage;
- The organization believes that you, as an employee, had access to the property, goods, title or money that is the subject of the investigation;
- The organization maintains a reasonable suspicion that you, as an employee, were involved in or had knowledge of the incident or activity under investigation;
- You have previously acknowledged, in writing, that you have read, understood and are prepared to abide by the same policies, procedures and standards of behavior and performance as all other employees;
- You may be disciplined according to the terms of the organization's policy if you remain silent, purposely withhold information which may be pertinent to this investigation or otherwise fail to cooperate with this investigation;

- You do not have the right to have an attorney or a witness present with you during questioning;
- Do you understand your rights as an employee of this organization, as I have explained them to you?
- If so, will you cooperate in this investigation to the best of your ability?

Document the statement using the **Report of Investigation: Statement S**.

A sample form is located on the next page.

2.5 SUMMARY

We'll return to this topic again when we present additional information about conducting interviews and interrogations. This section addresses the basic rights possessed by both employees and the organization. The next section examines the development of an effective loss prevention program, with a specific emphasis upon embezzlement prevention.

REPORT OF INVESTIGATION: STATEMENTS

Report # _____

Day: _____	Time started: _____
Date: _____	Time ended: _____
Name	
Address	
City/State/Zip	
Phone	
DDL #	
SSN #	
Location	
Investigator	
Witness	

Admonition:

1. You are an employee of this organization and subject to the same policies, procedures and standards of behavior and performance as all other employees;
2. The organization is conducting an investigation in connection with an event(s) involving economic loss or injury to the organization's business, such as theft, embezzlement, misappropriation, or an act of unlawful industrial espionage or sabotage;
3. The organization believes that you, as an employee, had access to the property, goods, title or money that is the subject of the investigation;
4. The organization maintains a reasonable suspicion that you, as an employee, were involved in or had knowledge of the incident or activity under investigation;
5. You have previously acknowledged, in writing, that you have read, understood and are prepared to abide by the same policies, procedures and standards of behavior and performance as all other employees;
6. You may be disciplined according to the terms of the organization's policy if you remain silent, purposely withhold information which may be pertinent to this investigation or otherwise fail to cooperate with this investigation;

- | | | |
|------|-----|-----------|
| Yes: | No: | Initials: |
|------|-----|-----------|

- | | | |
|------|-----|-----------|
| Yes: | No: | Initials: |
|------|-----|-----------|

[illegible]

Accounting Policies, Procedures and Forms

I declare that I have written this statement voluntarily, without threats or promises of any kind, to the best of my ability and recollection. I declare under penalty of perjury that this information is true and correct. This declaration was executed in:

City and state:	
Date	Time
Signature:	
Investigator:	
Witness:	

Record of interview:	
Your position title is:	
You have worked in this position since:	
Other positions you have held at this organization are:	
	From: _____ To: _____
	From: _____ To: _____
	From: _____ To: _____
Other companies you have worked for and position titles:	
Employer:	From: _____ To: _____

Position:	
Employer:	From: _____ To: _____
Position:	

Do you have checking or savings accounts?

If you do have checking or savings accounts, describe them:

Account #1:

Institution/branch:

Account #2:

Institution/branch:

Account #3:

Institution/branch:

Do you own your own home?

Do you have any other sources of income?

If you have other sources of income, describe them:

Source #1:

Amount: Monthly / yearly?

Source # 2:

Amount: Monthly / yearly?

Source # 3:

Amount: Monthly / yearly?

Do you consume alcoholic beverages?

If you consume alcoholic beverages, how much and how often?

Do you consume drugs, either prescribed or illegal?

If you consume drugs, describe the drugs and how frequently do you use them?

Do you gamble using money or other valuables?

If you gamble, describe what type of gambling you prefer and how much you generally win or lose?

Do you have any problems at home or at work?

If you have problems at home or at work, describe them:

Describe your financial situation – past, present and future:

Why did you leave your last job?

May I institute a credit check to examine your current financial status?

Your signature:

May I contact the institutions where you maintain accounts and examine the activity in those accounts?

Your signature:

Other questions:

[illegible]

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3.0 EXAMPLES OF EMBEZZLEMENT SCHEMES

3.1 MISUSE OR MISAPPROPRIATE FUNDS

Employees may misuse or misappropriate funds or property in a variety of ways. For our purposes:

- Misuse is abuse of privilege or position without a specific intent to steal; and
- Misappropriation is the taking of funds or property with a specific intent to steal.

3.2 THE MOST POPULAR EMBEZZLEMENT SCHEMES

The most popular examples of misuse and misappropriation are, in order:

- Using the organization's telephones, copy machines, and mail services for personal business;
- Using the organization's equipment, machinery, vehicles, supplies, and computer programs for personal business;
- Using the organization's expense accounts and credit cards to pay for personal expenses;
- Creating “cash loans” from one's own area of control to pay personal expenses on a “temporary” basis;
- Operating credit, interest and check kites;
- Establishing fictitious accounts, phony loans, lines of credit, and other related types of credit frauds;
- Covering or withholding deposit of one's own, or other employees' checks, from the daily work until payday;
- Misrouting personal checks issued for cash or merchandise to take advantage of “float time” until personal deposits can post;
- Wiring funds from the organization's or customers' accounts to secret personal accounts;
- Stealing cash or negotiable documents from another employee's area of control;
- Forging or altering the organization's documents, particularly signature cards at financial institutions, powers of attorney, money orders, travelers and cashier's checks made payable to the organization;
- Manipulating account balances through on-line computer terminals, and making “adjustments” to accounts, particularly dormant accounts;
- Creating “ghost” or non-existent employees for the organization's accounting system for payroll purposes;

- Hiding merchandise, cash, computer data and account information in the organization's garbage container for retrieval by a confederate;
- Converting titles to “double-ordered”, abandoned or stored organization property, then selling the property;
- Accepting and holding “favorite customers” and employees' post-dated checks, until they can make a corresponding deposit to the paying financial institution, for a fee;
- Assisting a customer or another employee in operating credit, interest and check kites, and “bustout” schemes, for a fee;
- Short-changing customers during any transaction;
- Secret unsecured, personal loans from “favorite customers”; and
- Burglarizing the organization's premises, dual-custody containers, and safety deposit boxes.

3.3 FAMILY MEMBERS WORKING FOR VENDORS

Embezzlement or fraud can take on many different types of looks. For example, related party transactions and arms-length transactions can be beneficial to an organization; however, there is also a lot of room for fraud.

If the Director of Finance's son, daughter, cousin, etc., is working for a vendor that may be bidding to supply services such as construction, workers compensation or health insurance, or bookkeeping, full disclosure to the organization president and board of director is recommended. Further, as in this example, the Director of Finance should completely remove themselves from the decision process in order not influence the decision to hire or not hire the vendor.

After the vendor/family member services is selected, the key management employee should not be the primary contact of the vendor. The purpose behind this process is that it helps put in place that the ongoing transactions are at arms-length. As the relationship continues, should there be an event that increases the amount paid to the vendor, the payments will be able to be justified by the organization because the transactions were independently approved without bias from the organizations management executive.

Fraud may occur after some time passes however. The vendor/family member may now try to increase pricing for the services offered and because both the vendor/family member and management family member are so familiar, the normal scrutiny of a price increase is abandoned and the organization now pays a higher price for the same services all because the normal questioning of the service was not performed. This concealment fraud is harder to commit when the organization executive in charge of the vendor/family member account is not a family member of the vendor.

Even if fraud does not occur, remember to be aware of the "appearance" of fraud or improper dealings. If the arrangement with the vendor/family member is a good deal for the organization, there should be no hesitation from the effected organization executive who is a family member to remove themselves completely from the initial hiring and ongoing maintenance of the account. Anything less than completely removing themselves from the transactions may give the appearance that some form of favoritism or improper dealing are occurring.

3.4 Summary

Although the number of methods used to commit the crime of embezzlement is only limited by the embezzler's imagination, this listing highlights the techniques most frequently used. This section addresses the most common schemes used by embezzlers and addresses related party transactions that have the potential for fraud or at best have the potential for improper dealings with related parties. The next section examines those operational areas most vulnerable to embezzlement.

4.0 CRITICAL AREAS OF RISK TO EMBEZZLEMENT

4.1 AREAS OF RISK

There are six areas of risk frequently capitalized upon by embezzlers. While these areas of risk are not the only ones containing “windows of opportunity”, these are the areas that offer the most significant sources of exposure to the organization:

(1) Cash:

Crimes involving cash are most often committed by line personnel (both new and experienced), and by their immediate supervisors. The most effective methods for preventing these crimes are by:

- Developing and enforcing written policies governing cash handling and cash station security procedures;
- Requiring strict dual control over cash drawers and keys;
- Secure all containers used to store or transfer cash;
- Require that all refunds be approved by a supervisor and that the refund of more than a small dollar amount be accomplished by a organization check instead of cash;
- Conducting frequent, unannounced cash counts;
- Rotating tasks among personnel at unpredictable intervals; and
- Requiring all employees to remain off the organization's premises for at least five (5) uninterrupted business days annually.

The most frequently-identified examples of crimes involving cash are:

- Holding cash from a transaction instead of placing the cash in a cash container (e.g., register, vault or safe);
- Taking cash from an unsecured “petty cash” container;
- Taking cash from unsecured personal items left on the premises (e.g., wallet, purse, briefcase, backpack);
- “Short-changing” customers at the time of the transaction;
- Refunding stolen items for cash;
- Cashing stolen and forged documents for a confederate; and
- Theft of cash from another employee's work area.

(2) Negotiable documents issued or sold by the organization.

These crimes are committed by all levels of employees, often using documents that are often stolen and forged; negotiated after reported void;

or negotiated after payee and/or amounts are altered. The most effective methods for preventing these crimes are by:

- Developing and enforcing written policies governing document storage, inventory and handling, and cash station security procedures;
- Requiring strict dual control over negotiable documents, including checks, refund authorizations and credit and debit memos;
- Requiring that all negotiable documents be ordered from a single printer by one person, with a supervisor's approval, and received by a person other than the person who placed the order;
- Conducting frequent, unannounced audits;
- Rotating tasks among personnel at unpredictable intervals; and
- Requiring all employees to remain off the organization's premises for at least five (5) uninterrupted business days annually.

The most frequently-identified examples of negotiable document crimes are the negotiation of;

- Refund authorizations;
- Unauthorized use of credit and debit memos to manipulate accounts;
- Money orders;
- Forgeries;
- Travelers checks; and
- The organization's official checks.

(3) Credits to accounts:

These crimes are committed by all levels of employees, and require the manipulation of account information; generation of phony accounts; or the use of fictitious identities. These crimes may also require the co-operation of personnel working at other companies. The most effective methods for preventing these crimes are by:

- Developing and enforcing written policies governing the opening and handling of all types of accounts;
- Requiring strict dual control procedures, including the involvement of a supervisor in every account adjustment request;
- Develop a triggering device to alert management when a dormant account (90 days or older) has been accessed for any type of activity;
- Rotating tasks among personnel at unpredictable intervals; and
- Having all credit and other account activity independently reviewed frequently by selected individuals or by a committee.

The most frequently-identified examples of these types of crimes involve the manipulation or creation of:

- Inactive or dormant accounts, particularly senior citizen, foreign customer and conservator ship accounts;
- Unauthorized transfers between general ledger accounts;
- “Ghost” employees for payroll fraud;
- Loans and lines of credit for fictitious borrowers;
- Deposit accounts for fictitious persons or entities to receive stolen or forged checks; and
- Deposit accounts for check kiting.

(4) Items delivered or received

These crimes are committed by all levels of employees and involve the taking or misapplication of instruments or other property delivered to the organization. In addition to product inventory, these items are often intended to be used as collateral or to be held for safekeeping. The most effective methods for preventing these crimes are by:

- Developing and enforcing written policies governing the shipping, receiving and storing of all instruments or other property;
- Developing and enforcing written policies governing the shipping, receiving and storing of items held for safekeeping or as collateral;
- Requiring strict dual control procedures for all property transfers from one department/facility to another;;
- Insuring that the organization's garbage is inaccessible to non-employees and that periodic inspections are conducted prior to employees leaving the premises;
- Requiring that items purchased by employees are opened and inspected before the employee leaves the premises;
- Establishing and monitoring a comprehensive receipt system;
- Designating and equipping a secure storage facility;
- Rotating tasks among personnel at unpredictable intervals;
- Conducting frequent and unannounced audits of instruments and other property received by the organization;
- Requiring all employees to remain off the organization's premises for at least five (5) uninterrupted business days **annually**.

The most frequently-identified examples of crimes involving items delivered or received include the conversion of:

- Money paid against a “layaway” purchase;

- Property by placing items in the organization's garbage for retrieval by a confederate;
- Property by misusing an “employee discount privilege” to benefit friends and others;
- Raw materials and scrap used in the production process;
- Stocks and bonds;
- Items held in trust;
- Negotiable instruments; and
- Equipment and supplies.

(5) Wire transfers

These crimes are committed by employees who are either assigned to the wire transfer function, or who coordinate the theft with another employee who is assigned to the wire transfer function. Theft by wire transfer may also be committed by an external source, often based on information made available by an internal source. The most effective methods for preventing these crimes are by:

- Developing and enforcing written policies governing all wire transfer operations;
- Requiring strict dual control procedures, including the involvement of employees designated as “receiver”, “sender” and “validator”;
- Establishing, monitoring and frequently changing a comprehensive password system, with each employee accessing the system being assigned a separate and confidential personal identification number (PIN) to be used for all transactions;
- Rotating tasks among personnel at unpredictable intervals;
- Conducting periodic, unannounced reviews of transfer documents by an independent person or group;
- Frequently auditing the person(s) responsible for assigning passwords;
- Establishing a reasonable security procedure agreeable to both the sender and recipient; and
- Requiring all employees to remain off the organization's premises for at least five (5) uninterrupted business days annually.

The most frequently-identified examples of wire transfer crimes involve the manipulation or alteration of:

- The organization's own accounts or transfer instructions; and
- Faxed transfer instructions received from an unauthorized source; and
- Customer accounts or transfer instructions falsified by an employee.

(6) Computer crimes: These crimes are committed by employees who are either assigned to the data processing function, or who coordinate the theft

with another employee who is assigned to the data processing function. Computer frauds are committed by means of unauthorized access to, or manipulation of, a computer system by either internal or external sources. The criminal's goal is to transfer or credit funds to his/her accounts, to transfer title to property, or to impair the ability of the organization to conduct business. The most effective methods for preventing these crimes are by:

- Developing and enforcing written computer system security policies that require the organization to:
- Properly identify and document persons accessing any system, either by direct access or by modem;
- Control access to information by assigning passwords to every person authorized to access the system, even if the system is only a personal computer;
- Routinely monitor employees' work and levels of access;
- Notify appropriate persons of unauthorized activities; and
- Routinely audit and document system controls and integrity.
- Requiring strict dual control procedures;
- Rotating accounting, inventory and backup tasks among personnel at unpredictable intervals;
- Conducting periodic, unannounced reviews of activity logs by an independent person or committee;
- Frequently auditing the person(s) responsible for assigning the passwords and maintaining the system; and
- Requiring all employees to remain off the organization's premises for at least five (5) uninterrupted business days annually.

The most frequently-identified examples of computer crimes involve the manipulation or employment of:

- Customer account information to “skim” the account for re-sale, or other criminal use;
- “Salami” or “trap door” techniques, to “skim” a small amount of money from each transaction processed, electronically transferring the amount to another account;
- “Data diddling” schemes to alter the manner in which a computer program works, or to neutralize control mechanisms;
- “Trojan horse” programs, to insert extra commands into a computer program, causing the computer to perform authorized and unauthorized functions simultaneously; and

- “Logic bomb” commands, or a set of instructions programmed to perform various functions at appropriate or periodic times. This technique is used to shift funds, erase data, or shut down the entire system at a given time.

4.2 SUMMARY

This section addresses what resources the organization offers that the embezzler may use to commit the crime. The next section examines the universal symptoms that embezzlers display.

5.0 UNIVERSAL SYMPTOMS OF EMBEZZLEMENT ACTIVITY

All people have reasons for behaving as they do. All people have developed behavior patterns. No person changes an established behavior pattern without a significant reason. The principle of cause and effect applies to the relationship between a change in some aspect of a person's life, and an acorganizationing change in that person's behavior.

5.1 EMBEZZLEMENTS ARE PREDICTABLE

Embezzlements are rhythmic, cyclic and predictable crimes. As an employee embezzles, his /her behavior also becomes rhythmic, cyclic and predictable. Further, embezzlers generally suffer from low self-esteem, which has been repeatedly linked as a contributory factor to criminal behavior. Guilt and anxiety will cause a marked and predictable change in both the embezzler's behavior and appearance. The embezzler's own behavior often signals the investigator to narrow the investigative focus.

5.2 MOTIVES FOR COMMITTING EMBEZZLEMENT

The investigator is always seeking a motive – the reason for the person's behavior. Understanding a motive allows the investigator to also understand why an event occurs, and where to seek additional information. There are three (3) primary motives for a person to embezzle:

- Need for money;
- Revenge; and
- Excitement.

While there is no such person as an “average” embezzler, most employees who embezzle consistently display universal crisis “symptoms”. These symptoms are also known as “crisis signals”, and serve as a warning that an employee is unbalanced mentally, physically, emotionally, spiritually or financially. These symptoms are clues that are often apparent to supervisors and coworkers, who are in daily contact with the employee.

For our purposes:

A symptom is defined as a characteristic, feature, indication or manifestation demonstrated by a person's behavior, or by means of associated lifestyle events.

.Demonstrating any one of these symptoms does not mean that an employee is embezzling. It simply means that the employee is “at risk” of a breakdown of his/her morals, values, and ethics, and that intervention may prevent an escalation of the imbalance. As you review these symptoms, recognize that most people have demonstrated at least one such behavior or lifestyle event at some point in their lives.

The true value of these symptoms becomes readily apparent to the investigator who is trained to recognize them for their true significance. These symptoms serve as guideposts, eliminating many employees from suspicion, and directing the investigator's attention towards other employees who may be responsible for the crime.

The listed symptoms all involve a significant change in behavior, attitude, lifestyle or job performance. Active embezzlers generally display addictive behavior, and simultaneously demonstrate three (3) or more of these symptoms:

- A suddenly enriched, extravagant lifestyle, unsubstantiated by normal wages: Embezzlements are generally “ego” crimes. The embezzler often feels compelled to flaunt the proceeds of the crime, in effect daring someone to call attention to his/her behavior.
- Frequent requests for cash advances, or delayed repayment of prior loans: This indicates that the employee has expenses exceeding income, a cycle that generally will continue until it is interrupted. The employee must embezzle an ever-greater amount of money to cover past thefts that remain unpaid.
- Telephone calls at work from creditors: This is generally a collection agency's last resort, and indicates that the agency has been unsuccessful in past collection efforts. The agency will eventually initiate court proceedings against the employee, applying greater pressure to pay off past-due amounts.
- Wage garnishment: A court order served by a Sheriff or Marshal that requires the organization to withhold all or a part of the employee's wages, and puts the employee's finances under the control of the court. Embarrassment results, and the employee may escalate any existing embezzlement activity.
- Borrowing constantly from fellow employees, and seldom repaying these loans: If the employee has expenses exceeding income, and the organization is unaware of the discrepancy, he/she will use other employees as an alternative source of funds. Embezzlers often maintain outside business interests that create a constant cash drain and require frequent cash injections.
- Careless or sloppy work habits; failure to follow instructions or giving conflicting instructions; unusual errors in judgment; frequent absences from the work area; repeated or unreasonable accidents on or off the job; or significant change in behavior, attitude or performance: To be successful and avoid detection, embezzlement must be a full time and time-consuming “job”. Attention given to the tasks related to embezzlement must logically be diverted from other daily activities, and preoccupation, confusion and mistakes become conspicuous.
- Unexplained or poorly explained absences from work; chronic tardiness and early departure; or excessive use of sick time: An embezzler needs time to recover from guilt, stress and anxiety frequently and generally uses excessive amounts of sick and vacation time to do so. Unexplained absences may mean that the embezzler simply cannot face other employees and supervisors.

- Refusing to take time off, or passing vacation options: Embezzlements are “rhythm” crimes, and must accommodate the organization's schedule of events and routine business operations. The embezzler must be present on the premises to track transactions, and to prepare explanations for suspicious activities that may be discovered during an audit.
- Constantly working overtime without sufficient reason, and often without pay: Again, the embezzler must be present on the premises to track transactions, and may not have the opportunity to do so during the normal business day. “Volunteering” to work without pay also enhances the employee's image, and appears to demonstrate dedication and a commitment to the organization's success.
- Gambling at the workplace, or excessive references to gambling activity: Often social gambling leads to compulsive gambling, an extremely expensive habit. Paralleling the attitude of embezzlers, gamblers believe they can't lose. Compulsive gambling also invites association with persons willing to lend money at exorbitant repayment rates. Once the gambler fails to meet repayment obligations and the cycle of missed payments begins, the “lender” will begin the “collection process”, using threats, extortion, and physical violence.
- References to current excessive consumption of alcoholic beverages; consumption of alcoholic beverages during the work day; or evidence of frequent hangovers: Embezzlers often abuse alcoholic beverages and other mind and mood-altering drugs. People under the influence of alcoholic beverages generally make grossly inappropriate decisions, and references to or evidence of over-consumption may indicate a significant reaction to stress, anxiety, and guilt.
- References to substance abuse of a drug other than alcohol, either the overuse of prescription medication, or consumption of illegal drugs; substance abuse in any form during the work day; or evidence of the cumulative effects associated with substance abuse: Generally, people who abuse alcoholic beverages also abuse other substances for the same reasons. Often substance abuse leads to compulsive consumption, another extremely expensive habit that initiates the same unsavory relationships as found among compulsive gamblers.
- References to significant domestic problems; telephone calls received at work from family members regarding domestic problems; or evidence of physical, mental or emotional spousal abuse and acorganizationing signals of distress: If an employee is unhappy and unfulfilled at home, he/she may resort to embezzlement as a means of self-expression and self-fulfillment, and to obtain the means to escape an intolerable lifestyle.
- Meeting with questionable associates at the work place. Drug dealers and loan sharks (“lenders”) often “visit” their “clients” at the workplace: These visits are intended to be interpreted as a means of subtle intimidation to

stimulate repayment of debts, or as a follow up to an extortion demand. The employee may also be cooperating with the associate in planning a crime against the organization.

- Disruptive or erratic behavior; withdrawn or preoccupied manner; inappropriate displays of anger and frustration; extreme mood swings; and a visible deterioration of physical appearance, and mental and emotional stability: Living an increasingly complex lifestyle often requires the use of escape mechanisms to cope with the cumulative effects of distress. The creation of diversions and distractions to shift attention away from the embezzler, and hiding, are the most common escape mechanisms used by embezzlers. It is often a person's change in physical appearance that signals distress to an alert observer.

5.3 SUMMARY

One of the investigator's best tools for both prevention and investigation is the continuing awareness of people, and understanding the significance of the behaviors those people display.

This section addresses common behavioral symptoms displayed by “at risk” employees. The next section examines how to use the understanding of behavior and other statistical information to develop psychological profiles of those employees most likely to become embezzlers.

6.0 PROFILE OF AN EMBEZZLER

We know that there is no such person as an “average” embezzler. There is no exact description to tell us how an embezzler looks, acts, thinks or feels. We can draw upon experience and available statistical information, however, to develop an embezzler “model”, or “profile”. For our purposes:

A profile is a characterization, outline, representation or portrait depicting certain attributes or anticipated behaviors.

6.1 COMMON CHARACTERISTICS SHARED BY MOST EMBEZZLERS

Statistically, embezzlers share many common characteristics. Combining these characteristics with an understanding of behaviors and their symptoms, we can develop two (2) important tools:

- The ability to identify potential embezzlers before they become significant risks; and
- The ability to use this information to create numerous investigative devices if an embezzlement occurs.

Embezzlers are generally profiled in one of two categories: chronic/compulsive, and needy. Both categories share some common profile information.

Each type of embezzler generally:

- Is a high school graduate;
- Is a staff employee, if female; is an officer, if male;
- Is a bright, very competent, and superior employee;
- Is neat, precise and attentive to detail;
- Leads an increasingly complex lifestyle;
- Has worked, and continues to work, in the same industry and job category;
- Embezzles to repay increasing debts, not to accumulate wealth;
- Believes that he/she will never be discovered;
- Does not see him/herself as a criminal;
- Incorporates lying, cheating and stealing into every facet of his/her lifestyle;
- Has embezzled from his/her last four (4) employers prior to discovery;
- Is rarely criminally prosecuted;
- Does not receive a jail sentence upon conviction; and
- Does not repay the victim or court costs.

Common Characteristics Shared By Needy Embezzlers

In addition to the common characteristics shared by most embezzlers, needy embezzlers may:

- Have an acute, short-term need for money for a legitimate purpose;
- Have knowledge of other employees' embezzlement activity, and ask to become temporarily involved;
- Retaliate for perceived promotion discrimination, or sexual harassment;
- Feel cheated, unrecognized, or unrewarded for their efforts on behalf of the organization;
- Feel there is a lack of promotional opportunity in general;
- Be suffering minor personality conflicts and related problems;
- Be occasional substance abusers, and possess altered mental and emotional states caused by a dependency upon drugs or alcohol;
- Be facing what appears to them to be overwhelming debts, and fear the loss of reputation and esteem of coworkers; and
- Feel unprepared or uncomfortable in the jobs in which they work, accompanied by an apparent lack of interest and attention by the organization.

Common Characteristics Shared By Chronic/Compulsive Embezzlers

In addition to the common characteristics shared by most embezzlers, and the more specific characteristics shared by needy embezzlers, chronic/compulsive embezzlers generally:

- Feel “superior” to management and other employees in intellect or ability;
- Think of embezzlement as a “game” they believe they can win;
- Lie, cheat, and steal as a lifestyle to either receive a reward or to avoid punishment;
- Have a driving desire to prove how “smart” they are;
- Discover an area of potential exposure within the organization that appears too good to leave alone, and feel challenged to take advantage of the opportunity;
- Need to support a failing outside business interest;
- Feel there is a lack of promotional opportunity, in relation to their skill levels;
- Be suffering acute personality conflicts and related problems; and
- Be chronic substance abusers, who possess altered mental and emotional states caused by a dependency upon drugs or alcohol.

6.2 SUMMARY

You now have most of the information necessary to develop an effective loss prevention program, with a specific emphasis upon embezzlement. This section addresses common characteristics shared by most embezzlers. The next section provides you with a comprehensive risk-assessment device designed to help you conduct a thorough evaluation of your organization's operations.

7.0 LOSS PREVENTION AND AUDIT EXAMINATION GUIDELINES

7.1 CONDUCTING THE LOSS POTENTIAL RISK ASSESSMENT

An appropriate risk assessment device is essential for security officers, auditors and examiners to use in determining a organization's vulnerability to acts of embezzlement. These are important issues to address during any operational review or examination. If the organization has not adequately addressed these issues, it is particularly vulnerable to each of the three types of crimes:

- Crimes committed by document (e.g., forgery, check and credit kite, loan fraud, theft of inventory, embezzlement);
- Crimes committed by trickery, deceit and device (e.g., pigeon drop, “bait and switch” scheme, phony billing and collection call, inventory and real estate swindle, embezzlement); and
- Crimes committed by fear, force or violence (e.g., robbery, bomb threat, kidnapping, hostage event).

Although the guidelines contained in this segment specifically emphasize embezzlement issues, use of the same guidelines will reduce the likelihood of and potential loss from, all types of crimes.

The guidelines contain both questions that should be asked and the rationale for asking the questions. They are not designed to serve as a replacement for a comprehensive audit manual, but to place special emphasis upon those factors contributing to internal and external crimes. While a reviewer may not specifically search for them, the issues addressed may surface during any review or examination.

A “no” answer to any of these questions, taken alone, does not indicate that the organization is crime-prone. A negative response to a single issue is simply a “window of opportunity” for the commission of a crime.

Experience indicates, however, that several common denominators, or clues, existed in companies that were victims of an embezzlements. Multiple “no” answers to the questions should create a serious concern for the reviewer to address, because the organization's safety and soundness is at risk.

7.2 THE EMBEZZLER'S STRATEGIC PLAN

Professional embezzlers generally develop a “strategic plan” for their activities, much the same way as do the companies they work for. This strategic plan is designed to identify available windows of opportunity and to determine the best method to take advantage of those windows.

The “strategic plan” most frequently used by embezzlers resembles an auditor's review worksheet, and tests these areas of opportunity in order of priority:

- Policy and procedures;
- Personnel;

- Documents, computers and records; and
- Facilities.

7.3 THE ORGANIZATION'S LOSS PREVENTION STRATEGIC PLAN

The guidelines follow the same plan, and addresses both conventional issues to be resolved within a organization, and unconventional but effective methods for taking advantage of windows of opportunity by embezzlers. Many of these unconventional crime methods are also used to commit “street crimes” by external professional criminals. Resolving these unconventional issues, therefore, also reduces the risk to external crime.

7.3.1 Policies and Procedures

Answers to the following questions will provide the basis for the Loss Prevention Strategic Plan:

Has the organization developed, implemented and provided a means to monitor and update comprehensive written policy and procedure statements governing the activities of all departments, cash-handling facilities, functions and personnel?

Lack of a comprehensive policy manual may indicate ineffective leadership and direction from management. It may also promote arbitrary and capricious decisions by personnel at all levels within the organization, allowing for an individual's interpretation of a policy that is commonly accepted, but not committed to writing.

Lack of a comprehensive operations and procedural manual (“desktop procedures”) may indicate ineffective planning and preparation for the accomplishment of tasks. It may also promote arbitrary and capricious decisions by personnel at all levels within the organization, allowing for an individual's interpretation of a procedure that is commonly accepted, but not committed to writing.

Functional responsibilities for both departments and cash-handling facilities that are informal and unwritten, poorly defined or nonexistent, may lead to confusion, ineffective prioritization of tasks, and misinterpretation of directions. It also makes assessing the responsibility for results difficult, if not impossible.

Position (job) descriptions that are informal and unwritten, poorly defined or nonexistent, make assessing the responsibility for results difficult, if not impossible.

Policy and procedure manuals, position descriptions and the organization's description of functional duties and responsibilities may be introduced into court proceedings to demonstrate the elements of an embezzlement. Lack of attention to these areas may cause law enforcement and prosecuting agencies to refuse to prosecute, and may open the organization to costly civil actions.

Summary:

Embezzlers prefer to commit crimes within organizations whose business facilities are geographically dispersed; where management decisions are decentralized; where duties and responsibilities conflict or overlap; and where an ineffective internal reporting system exists.

Comprehensive written internal control techniques?

Both internal and external crimes rely upon the lack or ineffective use of internal control techniques. They depend upon the variety of mistakes and misunderstandings generated by such failure to be effective. Effective written internal controls should govern:

- Authorization and approval levels for all employees;
- Recording of all transactions, incidents, suspicions, and dispositions of inquiries;
- Safeguarding all facilities, assets and records; and
- Accountability for results at all levels.

Effective internal control techniques are designed to perform three (3) functions:

1. Detect mistakes as they occur, preventing costly losses;
2. Protect honest employees from the dishonest activities of other employees; and
3. Gather evidence necessary to identify, apprehend and prosecute dishonest employees.

The most common breaches of internal controls occur because employees feel it is often inconvenient, time-consuming and unnecessary to practice effective controls. Creating and enforcing methods to limit access to control codes by employees for facilities, departments, documents, computers, computer programs, delivery and receiving of inventory, equipment and supplies, dual custody containers, night drops, ATM cards, wire transfers, and safety deposit boxes, eliminates the majority of potential areas subject to use in an embezzlement.

Summary:

Embezzlers prefer to commit crimes within companies whose internal controls are lax, arbitrary or non-existent; where physical evidence is routinely compromised; where mistakes and misunderstandings are common and tolerated; where the responsibility for results is not clearly defined; and where the responsibility for results is not accompanied by the authority to act.

Comprehensive safeguards against abuses by officers and directors, or other “insiders”?

Significant insider abuse has been identified as a proximate cause for the failure of the nation's businesses. Insider abuse also accounts for more than half of all financial fraud and embezzlement cases investigated by law enforcement agencies, as indicated by crime statistics compiled and maintained by the FBI.

In addition to addressing loan and other forms of credit abuse, these safeguards should contain provisions prohibiting or restricting the diversion of assets and income for personal use; approvals of questionable transactions involving relatives; sales or purchases of assets at preferential prices or quantities; and the acceptance of bribes or gratuities.

Summary:

Embezzlers prefer to commit crimes within companies whose internal controls allow, and often encourage, abuse; where management and others are exempt from policy and procedures; where nepotism is allowed but not acknowledged; and where gratuities are commonly accepted.

A program for the rotation of employees' schedules and work assignments at unpredictable intervals?

Embezzlements are rhythmic, cyclical, habitual and predictable, and are built upon the organization's operating routines. The employee must depend upon an established routine to avoid detection.

Summary:

Embezzlers prefer to commit crimes within companies where employees' movements and schedules are not tracked effectively; where "important and special" positions require a particular employee's daily presence; and where each position is expected to be filled by the same person daily.

A program for documenting suspicious incidents; a mechanism for notifying the Security Officer and Auditor of suspicious incidents without fear of reprisal; and included this information in the employee orientation training program and employee handbook?

Employees, who are unsure of approved methods of handling suspicious incidents, or to whom to report their suspicions, often will not place themselves at risk by reporting unusual incidents.

In the majority of embezzlements, at least one other employee is aware of the crime, and chooses not to report it. Fear of loss of reputation, or reprisals from the suspect employee or a peer group, are often cited as the primary reasons employees fail to report unusual circumstances.

Summary:

Embezzlers prefer to commit crimes within companies where the Auditor and Security Officer rarely appear at the work site; where previous "whistleblowers" have been criticized or subjected to disciplinary action; and where suspicious activity reporting policy and procedures are unclear or non-existent.

7.3.2 Personnel

Has the organization developed, implemented and provided a means to monitor and update:

The fulfillment of key positions at all levels with qualified personnel who create the security-conscious atmosphere critical to embezzlement prevention?

- Management's development and promotion of a moral, legal and ethical working environment (corporate conscience) is one of the key elements of a organization's total security program. A organization tends to employ personnel whose personal values are similar to the organization's corporate values.
- Embezzlers recognize special opportunities for theft when working within a organization where one person is responsible for many unrelated functions. Companies that assign functional responsibilities based upon an employee's availability rather than qualifications, are particularly at risk.

Summary:

Embezzlers prefer to commit crimes within companies where management is not involved in daily operations; where key employees are untrained or ineffective, or are responsible for a functional area by default; where discrimination is allowed; and where there is no written statement of the organization's values and purpose.

A policy for a formal Audit Committee composed solely of independent directors, and provided with the necessary guidance, resources, authority and training to effectively oversee the organization's affairs?

The Audit Committee should be assigned specific duties and responsibilities which are set forth in a charter approved by the Board of Directors.

Summary:

Embezzlers prefer to commit crimes within companies where the Audit Committee is ineffective, untrained or non-existent.

A policy requiring that the Security Officer and Auditor positions are filled by more than one person; have written position descriptions, duties and authority; and that the persons fulfilling each role may report directly to the Board of Directors or the Audit Committee?

- Both the Auditor and Security Officer have the special responsibility to investigate suspicious incidents and crimes committed against, and within, the organization. Too often those investigations involve senior managers and executives who may attempt to inhibit or stop such investigations.

- Both auditors and security officers are often terminated or transferred to another assignment when they refuse to cooperate with management's unsound or illegal tactics.

Summary:

Embezzlers prefer to commit crimes within companies where the Auditor and Security Officer rarely appear at the work site; where the Auditor and Security Officer are also responsible for other duties and responsibilities; where the Auditor and Security Officer positions are treated as “informal” positions, and where the Security Manual is ineffective or non-existent.

The performance of a new executive officer, particularly a chief executive officer, who immediately begins making significant changes within the organization's structure?

Examples are:

- Terminating or reassigning existing officers, particularly auditors and others skilled in operational functions, replacing them with highly-paid, personally-selected personnel:
- Existing officers with historical knowledge of the organization and operational backgrounds are dangerous to an embezzler. These officers will immediately become aware of the drastic operational changes that a organization an officer embezzlement, and will be replaced or reassigned.
- Imposing limits on the monetary and personnel resources dedicated to periodic audits of the organization's financial condition, and the scope of those audits:
- An executive officer who embezzles must initially restrict and control the resources allocated to the audit function; distract the auditor from the functional area(s) used to commit the embezzlement; and re-focus the auditor's attention upon a non-suspicious functional area.
- Relocating his/her office from a visible and accessible location, to a remote and secure area of the building, or erecting physical barriers designed to isolate him/her from other personnel.
- All embezzlements are “secret” crimes, and persons who embezzle become secretive, withdrawn, non-communicative and paranoid. Officer embezzlers are not monitored in the same manner as other personnel, and they recognize that isolation decreases the risk of exposure of these behavioral aberrations.
- Involving him/her in the loan and line of credit approval process.
- All embezzlers must have a working knowledge of the organization's policies and procedures, to accommodate its rhythm and routines. This

knowledge then allows the officer embezzler to create loans and lines of credit for associates.

- Purchasing an expensive new vehicle as his/her “organization car” and authorizing similar purchases for other executives.

This is consistent with the behavior habits of chief executives of all types of businesses who seek to flaunt the proceeds of their crimes. Gathering a loyal team depends upon the distribution of a share of the proceeds (“perks”).

Summary:

Embezzlers prefer to commit crimes within companies where leadership is ineffective or non-existent; where the Board of Directors is inattentive to events; where the organization is relatively new and experiencing natural growth and frequent personnel modifications; where the Auditor and Security Officer positions report directly to him/her; and where individual achievement is more valued than teamwork.

Written position descriptions, levels of authority and reporting routines for all personnel?

Employees frequently exceed the scope of their position descriptions and levels of authority, and assume by default more responsibilities than they are authorized to exercise. If such an employee causes a loss, or embezzles, it is difficult to assess responsibility for results.

Summary:

Embezzlers prefer to commit crimes within companies that offer theft opportunities based upon the organization's indifference to, or treat poorly, employees; that use ineffective screening and hiring procedures; that exercise ineffective operational controls; that fail to monitor the decisions and actions of their employees at all levels; and where training programs and opportunities for advancement are minimal or non-existent.

A policy requiring that all new employees provide handwriting and fingerprint samples, and a photograph; that the organization provide notice that it will conduct credit checks on all applicants and that it may conduct credit checks on employees at unspecified intervals during any employee's term of employment?

- Most embezzlers have worked for similar companies, often within the same role or assignment. If handwriting samples and fingerprints have never been collected, identification, investigation and subsequent prosecution efforts may be seriously impaired.
- Photos are useful in the event an employee is reported missing, or is the victim of an extortion attempt. A series of annual facial photos also

demonstrates the aging process, as well as the stress acorganizationing embezzlement activity.

- A poor credit history may demonstrate lack of regard or attention to detail, and generally indicates financial need. Other credit history information may reveal multiple names, Social Security numbers and driver's license numbers.

Summary:

Embezzlers prefer to commit crimes within companies that do not share information with other companies; that do not effectively identify potential job applicants; that either do not require or know how to appropriately interpret a credit report; or that will not recognize symptomatic evidence of embezzlement during routine record searches.

A written Employee Handbook?

The handbook should include policy statements:

- Referring to the organization's Code of Conduct,
- Requiring all employees to cooperate with an investigation, and that failure to cooperate may result in disciplinary action;
- Informing employees that the organization will report, and will prosecute, any employee or Board member for embezzlement-related activity;
- Advising all employees that they may be held personally liable for acts of willful misconduct or gross negligence;
- Advising that employees' accounts at the organization are subject to review by the organization's auditors or investigators;
- Advising that all lockers, desks, cabinets and similar places where things may be stored belong to the organization, and may be searched by the organization's representatives at any time;
- Governing employees' access to work areas during mandatory time off or enforced leave, and addressing the removal of documents, computer files and work papers from the organization's premises, for work to be conducted at another site; and
- A section for written acknowledgment of the terms and conditions of employment by the employee, at the time of hiring, position change, and again at the conclusion of the annual performance review.

Summary:

Embezzlers prefer to commit crimes within companies that do not comply with current personnel laws and regulations; that will not hold employees personally liable for specific types of losses; or that do not maintain written performance standards.

A written Security Training Program for employees at all levels within the organization?

Employees may become dissatisfied, confused and reluctant to make decisions when they are uncertain where they fit in the organization. Lack of an effective orientation program promotes distrust, fear and anxiety, and may lead to costly mistakes, theft, and acts of sabotage. While monetary gain is the primary motive for embezzlement, revenge is another dominant factor.

An effective orientation program has three (3) elements:

- **Orientation**: All new employees, regardless of position description, should be oriented regarding the organization's philosophy, organizational and reporting structure, goals, priorities and other appropriate information;
- **Transfer/Promotion**: Any employee who has been transferred to a new department, or has received a promotion, should be thoroughly trained regarding his/her new duties and responsibilities, and the policies, procedures and control mechanisms used in this new capacity; and
- **Updating**: Any change in management, business philosophy, technology, legal requirements, policy or procedure should require re-training of all involved employees.

Having employees who are knowledgeable about the organization's security procedures, the risks associated with each employee's role within the organization, and appropriate loss prevention techniques, reduces the potential for operational losses. Experiential training promotes comfort and confidence on the part of employees, which negates two of the most significant factors contributing to an employee's desire to embezzle.

Standardized training for all employees results in a teamwork effort for loss prevention, and promotes reasonable behavioral expectations.

Summary:

Embezzlers prefer to commit crimes within companies that do not practice effective security techniques; that do not assign to them a competent employee as an orientation trainer; or that do not train all employees in loss prevention and security techniques.

A policy prohibiting employees from accepting service of legal process directed at the organization but covering wages, accounts or other property of the employee (e.g., levies, attachments, garnishments)? Also, a policy requiring any employee subpoenaed to testify on behalf of the organization to notify his/her supervisor?

The organization's Security Officer should be made aware if an employee is experiencing a desperate need for money as a result of a civil judgment. Wage garnishments are usually served on the Personnel Department. Subpoenas and

Complaints may be served on the employee. Other legal process is likely to be served on the office that houses an employee's account.

Court proceedings may be an intimidating experience for an employee receiving a subpoena to testify on the part of the organization. The organization should consider assigning a supervisor to accompany the employee, to ensure the employee's participation and to protect the organization's interests.

Summary:

Embezzlers prefer to commit crimes within companies that do not practice effective document control techniques; where the organization is ignorant about their private lives; and that fail to supervise adequately their representation in organization matters.

Employees' acceptance of gifts from customers?

- Employees are often offered gifts by customers or suppliers in appreciation of some special effort or at holidays. A written policy governing what gifts may be accepted, and in what manner, should be included in the organization's employee handbook. Gifts of cash, or items convertible to cash, by employees from customers and suppliers should be forbidden.
- Gifts are also given to employees by criminals, to distract the employee's attention from transactions, or to cause the employee to feel guilty if the crime is discovered later.

Summary:

Embezzlers prefer to commit crimes within companies where gratuities are offered and accepted freely; where casual observation would not reveal the size, type or amount of "reward for service" and where a transfer of money or documents would not be suspect.

7.3.3 Documents, Computers and Records

Has the organization developed, implemented and provided a means to monitor and periodically update:

The process used to prepare and submit audit work papers, compliance reports and any regulatory documents, to insure that all information is accurate?

Multiple corrections and additions to these documents may indicate undue influence is being exerted upon the preparer to alter the documents to hide irregularities.

Summary:

Embezzlers prefer to commit crimes within companies where documents are altered easily and frequently without leaving an adequate audit trail.

The process used to reconcile official checks and wire and property transfer records?

Embezzlers often use official checks to operate kites and loan and credit frauds, using wire transfers to shift the stolen funds to another location. This is particularly common in companies where the same employee generating the disbursement order or wire or property transfer is also responsible for reconciling the documents.

Summary:

Embezzlers prefer to commit crimes within companies where negotiable documents are unsecured; where improper segregation of duties exists; and where personal identification numbers are shared freely as a matter of convenience.

A policy requiring that all customer documents must be signed in an employee's presence, including financial records, payable instruments, credit applications and loan documents?

- Witnessed documents may be introduced in court more easily than unwitnessed ones. It may be necessary to submit unwitnessed documents to costly and time-consuming document examination, to determine authorship.
- Blank financial documents, payable instruments, credit applications and loan documents are readily available to employees. These may be removed from the premises and new ones created or altered.

Summary:

Embezzlers prefer to commit crimes within companies where identification procedures are ineffective or non-existent; where documents requiring signatures are unsecured; where empty spaces on documents requiring signatures are left empty; and where policy and procedures prohibiting adding, deleting or altering signatures are ineffective or non-existent.

A policy prohibiting the removal of original organization documents and computer files from the workplace, and mandating creating copies of critical original documents?

If the embezzlement involves the alteration of records, the embezzler frequently must remove those records to a private location, to make necessary adjustments or destroy the originals. The policy should limit the removal of documents and computer files to copies of originals only, using a sign-in, sign-out form.

Summary:

Embezzlers prefer to commit crimes within companies where document control procedures are ineffective or non-existent; where critical original documents are not inventoried, copied or secured; and where employees have unrestricted access to computer files.

A policy prohibiting financial records, loan papers and similar documents from leaving the premises?

Maintaining absolute control over financial records, loan papers and related documents makes it more difficult to create fictitious accounts; convert, add or delete signature information; or create fictitious persons to ultimately blame if a crime is discovered.

Summary:

Embezzlers prefer to commit crimes within companies where document control procedures are ineffective or non-existent; and where original documents may contain un-witnessed signatures.

A policy prohibiting disbursements as a result of the presentation of an “authorization letter” rather than the presentation of a check, draft, or an official, controlled organization document?

Companies routinely negotiate transactions based upon information contained in customer correspondence, and these items of correspondence are subject to interpretation. Honoring only a check, draft or controlled organization document leaves no room for interpretation, and indicates that the organization is exercising reasonable and prudent care.

Summary:

Embezzlers prefer to commit crimes within companies where original documents may contain un-witnessed signatures; and where transactions are conducted based upon non-uniform or faxed documents and “verification” of the written instructions by phone.

A policy restricting the negotiation of payable instruments bearing facsimile signatures (rubber stamp or computer-generated), or stamped markings, such as PAID, CANCELLED, FOR DEPOSIT ONLY, ORIGINAL, INVOICE, CERTIFIED or similar markings, where the facsimile signature or stamped markings are printed with what appears to be black ink?

- Any business or individual signing or endorsing documents using a facsimile signature should only be permitted to do so with the organization's written authorization.
- Copy machines are often used to forge actual documents, and these forgeries are then passed in place of the actual item. Insisting that all facsimile and

rubber stamp images be printed with a colored ink makes the passing of forgeries more difficult.

Summary:

Embezzlers prefer to commit crimes within companies where original documents may contain stamped instructions and facsimile signatures; and where those instructions and facsimile signatures are printed with black ink.

A policy restricting a power of attorney used to open new accounts and to direct disbursements?

Companies routinely allow staff level employees to conduct transactions based upon the unverified information contained in a power of attorney. The exclusive use of witnessed or notarized powers of attorney, in the organization's own format, reduces the opportunity for fraud and misrepresentation.

Summary:

Embezzlers prefer to commit crimes within companies where a power of attorney may be used to open accounts and to direct disbursements; where several power of attorney formats are in use; and where signatures are un-witnessed.

A policy requiring employees to photocopy identification and related documents furnished to open a new account (driver's license, Social Security card, etc.), and securely storing the photocopies with the account file?

Internal and external criminals depend upon an employee's inability to identify persons and documents at time of trial. Routinely photocopying and marking documents, and retaining them for possible use in court, positively identifies persons and documents; reduces confusion; and enhances successful prosecution and recovery of funds.

Summary:

Embezzlers prefer to commit crimes within companies where controls governing the opening of new accounts are ineffective or non-existent; where new account applicants are improperly identified; and where inadequate account records are maintained.

A policy requiring customers to furnish copies of appropriate sole proprietorship, partnership or corporate papers when opening a commercial account, and securely storing the photocopies with the account file?

The manner in which a customer organization operates its business directly affects how the organization conducts its own. Businesses tend to de-emphasize effective internal controls, reporting requirements, documentation and document handling procedures. This may be as a result of poor training, ignorance, convenience or design.

Requiring that a prospective commercial accountholder furnish appropriate documentation, indicates that the organization has taken reasonable care to identify a legitimate customer.

Summary:

Embezzlers prefer to commit crimes within companies where controls governing the opening of new accounts, particularly commercial accounts, are ineffective or non-existent; where new account applicants are improperly identified; where inadequate account records are maintained; and where commercial account holders do not practice effective dual control techniques.

A program to review closely sole proprietorship accounts, particularly cash-intensive businesses such as general contractors, restaurants and bars, and senior citizen accounts?

General contractors, restaurants and bars are examples of those types of businesses most likely to practice ineffective accounting controls; declare bankruptcy; practice kiting; and become involved in “cash flow” crimes. These types of businesses are also used frequently as money laundering vehicles.

Senior citizen accounts are often linked to significant funds and are often poorly monitored by the accountholder. These accounts are particularly vulnerable to theft by family members, and may be used by employees for embezzlement and bunco schemes.

Summary:

Embezzlers prefer to commit crimes within companies that maintain a significant sole proprietorship client base, particularly cash-based businesses; and that actively solicits and maintains a significant number of senior citizen accounts.

A program to monitor closely all new account activity, particularly employees' accounts, for at least ninety (90) days, and document and follow up on all unusual activity?

The majority of credit and checking account frauds are committed by two distinctly different types of account holders: criminals and the organization's best customers.

Employees, who may also be professional check kitters, will operate their schemes for 45 - 90 days, and then close the scheme down and withdraw funds. These accounts are subject to a predictable cycle of activity:

- **1 - 30 days:** Minimum activity to test the organization's posting and statement routines.
- **31 - 60 days:** Moderate activity to develop the rhythm of transactions necessary to establish a busy, honest and predictable appearance to a casual observer. Each transaction will be of a greater dollar amount than

the previous transaction. Deposits will be made in relation to the number of days' float available.

- **61 - 90 days:** Excessive activity necessary to keep the kite afloat, with the kiter making several deposits a day. Each transaction will be of a greater dollar amount than the previous transaction. Deposits will be made in relation to the number of days' float available.

The organization's "best customers" will use a kite to provide necessary cash flow, and will repay the kite when the actual cash flow is sufficient to satisfy immediate needs. The organization finds these persons frequently but, because they are "best customers" the organization will allow them to deliver funds to cover the overdrafts.

Summary:

Embezzlers prefer to commit crimes within companies that do not routinely monitor new account activity; and which condone overdraft activity.

A policy to prohibit "less cash" deposits to any commercial account?

Businesses often consolidate several areas of responsibility into one position description (e.g., accounts payable, accounts receivable, delivery inventory control, mail opening, check depositing, check preparation, checkbook reconciliation).

A popular type of embezzlement is to hide the true receipt of negotiable documents, prepare a deposit slip, pre-sign a forgery of the owner's signature, and deposit the items with a "less cash" request.

Sole proprietorships and partnerships are most prone to these crimes. Refusing to allow "less cash" transactions for any of the organization's commercial accounts removes the opportunity for employees to mix cash and negotiable documents and confusing an audit trail.

Summary:

Embezzlers prefer to commit crimes within companies that allow "less cash" deposits to commercial accounts, particularly involving documents containing un-witnessed signatures.

A policy restricting the negotiation of any payable instrument or document containing alterations or illegible information?

Documents are often intercepted, altered, and presented for payment or deposit. Allowing only witnessed alterations, and only with a supervisor's approval, indicates that the organization is exercising reasonable care with its customers and documents.

Illegible signatures are often created by persons who sign their names frequently, as a matter of convenience. These are the same people who generally do not

review the documents at statement processing time. Forgers know that it is much more difficult to compare a scrawled, illegible signature successfully than a clear, careful, legible signature.

Summary:

Embezzlers prefer to commit crimes within companies that allow the deposit or encashment of to altered or illegible documents; and which allow an illegible signature as the only one on the financial record.

A policy prohibiting the use or negotiation of any document written with a red, ball-point pen?

Documents written upon with a red, ball-point pen do not create a legible microfiche or photocopy. These types of documents are often used in “statement cycle” crimes, particularly internal property transfers, loan frauds and kites.

Summary:

Embezzlers prefer to commit crimes within companies that allow the negotiation of documents written with a red, ball-point pen, particularly financial documents.

A policy requiring that a personalized insert be placed in its check-imprinting machine, and that the reverse of all imprinted documents be examined for alterations?

Official checks and similar items created with a check-imprinting machine are often stolen, forged and altered. An insert containing the organization's name, placed into the machine at time of manufacture, and used on all official checks and similar items, reduces the opportunity for negotiation of these items.

Imprinted documents are often “raised” or altered, with a pen. The alteration is often not evident upon the face of the document, but is often evident upon the document's reverse side.

Summary:

Embezzlers prefer to commit crimes within companies that use a check-imprinting machine without also using an identifying insert; that type information upon the document, rather than writing the information by hand or using a computer printer; and that do not routinely examine an imprinted document's reverse side for alterations.

7.3.4 Facilities

Has the organization developed, implemented and provided a means to monitor and periodically update:

A policy requiring that at least two (2) employees must open and close a facility?

Not only is such a policy critical to addressing employee safety during robberies, burglaries and hostage events, but it limits access to the organization's premises. Embezzlers frequently arrive for work early and leave the premises later than other employees, simply because they cannot conduct their embezzlement activities during normal hours without the risk of discovery.

Summary:

Embezzlers prefer to commit crimes within companies that allow employees to enter a facility alone, particularly during non-business hours.

A policy governing the issuance, control and collection of keys; security and alarm access codes and devices; cash vault security; cash-handling facility countdown after an unusual incident; and other security devices maintained as dual control techniques?

Employees frequently share keys, particularly both keys in a dual custody set, because it is more convenient than constantly locating the person who has custody of the other key. This also allows employees to manufacture unauthorized duplicate keys. Employees also share combinations in the same manner.

Key boxes often contain a set of “emergency keysets” containing unauthorized duplicates of dual custody keys. This may allow lost keys to be unreported, because an “extra” key is available.

Security and alarm codes and passwords are routinely shared for convenience, and are changed infrequently.

Companies are not always successful in retrieving keys and other access devices from employees who terminate employment. Keys, access codes and devices, and passwords are not always changed when an employee terminates employment. The decision is often made on a case-by-case basis.

Cash-handling employees often store and collect containers of cash and negotiable documents within their assigned cash vault areas without supervision or the presence of another control employee. Night drops are also often reconciled in single custody.

Upon the discovery of a significant out-of-balance count, a full reconciliation of a cash-handling facility is generally initiated.

Rarely is a second full reconciliation initiated when the cause of the out-of-balance condition is located. Embezzlers often use the time period immediately following a reconciliation to commit a theft.

Summary:

Embezzlers prefer to commit crimes within companies that practice ineffective or non-existent key and combination controls; which seldom change combinations, passwords and alarm codes; and which fail to control effectively necessary reconciliation tasks.

A policy governing the use and storage of employee identification stamps or other similar marking devices, and authorization forms?

Embezzlers rarely commit their crimes in an area where they maintain sole control or responsibility. They prefer to enter another employee's area of control and use documents, marking devices and other means to direct suspicion towards another employee. These means may include employee identification stamps, authorization forms, unattended keys, and unsecured access codes and combinations.

Summary

Embezzlers prefer to commit crimes within companies that allow certain critical functions to be under the control of a single person.

7.4 SUMMARY

This section addresses the development of an effective risk assessment model to use in determining your organization's vulnerability to acts of embezzlement. The next section provides you with the Embezzlement Prevention Training Program as the final step in the prevention process.

8.0 EMBEZZLEMENT / FRAUD PREVENTION TRAINING PROGRAM

Companies are often wary of mentioning embezzlement or fraud to employees, believing that employees will begin thinking of and planning their own embezzlements. And rarely does a organization create a formal training program to address the embezzlement issue, fearing that such a program will give employees “ideas”.

Companies hire what they believe to be the most promising or competent employees available: those persons who demonstrate an aptitude for the position, or are the most skilled in their particular area of expertise. If the employee is that skilled, or if the promising employee has passed his/her probationary period, the employee has developed sufficient working knowledge to embezzle.

An employee who is trained in loss prevention and security techniques is an asset to any organization. This employee knows where the “windows of opportunity” lie within his/her position, and looks for techniques to stop potential losses. Developing and implementing a organization-wide embezzlement prevention training program fulfills several goals:

- Developing the program causes senior management and board members to make clear the organization's position regarding illegal and unethical conduct;
- By acknowledging that embezzlement exists, the organization alerts employees that it is “on guard” against and prepared to deal with this type of crime;
- By teaching employees what to look for in their own and other's behavior, the organization may prevent embezzlement by providing options if an employee is experiencing any of the commonly-accepted symptoms, and direction and support if the employee wants to report a suspicious incident or employee; and
- If an embezzlement does occur, the program makes investigation easier because employees will have been trained to help the investigator. The program will also make prosecution easier by helping to establish that the organization trained its employees appropriately; followed approved policies and procedures; and by helping the investigator to effectively document the investigation.

8.1 Embezzlement Prevention Training Program Handout

This organization has always maintained the highest standards of business conduct. These standards were developed from a belief that a organization must operate according to the basic principles of honesty, integrity, and concern for the community in order to gain and hold the public's trust.

It is critical to our success, and to your continued employment, that we conduct all of our business affairs according to these principles.

As an employee, you are responsible for making our commitment to honesty, integrity and concern for the community your commitment as well. We value each employee's positive contributions to the organization. We recognize that working within a business offers many opportunities for personal and professional growth, as well as many temptations and opportunities to steal.

It is this organization's policy to cooperate with law enforcement and regulatory agencies. We will also, whenever necessary, pursue both criminal and civil remedies against all employees who commit criminal acts against the organization or its customers, or against other employees.

It is a simple fact that if an employee wants to commit a crime, he/she will commit that crime, regardless of any policies, procedures, laws or other regulations. The best that we can do is to design and implement effective policies and procedures to lessen the opportunity for, or impact of, criminal behavior. To this end, this organization has developed comprehensive operations guidelines for you to follow.

The purpose of this material is to help you understand the very important issues associated with the crime of embezzlement. Because industry-wide losses caused by acts of embezzlement are more significant than losses caused by all other types of business crimes combined, we consider this topic appropriate for all employees. This material is to be discussed with each employee, regardless of position, and each member of the organization's board of directors.

Embezzlement is the nation's most popular financial crime. The negative impact upon the nation's businesses and the public trust in those companies, has resulted primarily from either acts of embezzlement or self-serving transactions committed by employees. Yet, we have learned that embezzlement is the most predictable, rhythmic and cyclical of all crimes. And one of the easiest crimes to prevent.

8.2 What Is Embezzlement?

Embezzlement is defined as both misuse and theft. Embezzlement, or defalcation, is the intentional misuse or misappropriation of funds or property entrusted to an employee. The majority of embezzlements begin as a simple misuse of the organization's funds for a short-term personal purpose.

Misuse is abuse of privilege or position, without a specific intent to steal.

Examples of misuse are:

- Using the organization's telephones, copy machines, and mail services for personal business;
- Using the organization's equipment, machinery, vehicles, supplies, and computer programs for personal business; and
- Using the organization's expense accounts and credit cards to pay for personal expenses.

Misappropriation is the taking of funds or property with a specific intent to steal.

Examples of misappropriation are:

- Stealing cash or negotiable documents from another employee's area of control;
- Creating “cash loans” from one's own area of control to pay personal expenses on a “temporary” basis;
- Operating credit, interest and check kites;
- Short-changing customers during any transaction; and
- Arranging secret unsecured, personal loans from “favorite customers”.

8.3 WHY ARE EMBEZZLEMENTS SO COSTLY?

Estimates are that for each \$1.00 lost due to any crime, the organization loses an additional \$4.00. To put it another way, each loss caused by internal or external crime costs at least five times the original amount:

- One dollar in actual cash is lost;
- A second dollar is spent identifying how the crime was committed;
- A third dollar is spent in identifying who committed the crime;
- A fourth dollar is spent prosecuting the person who committed the crime; and
- A fifth dollar is spent in suing the person who committed the crime for the recovery of the money taken.

These calculations are conservative, and don't take into account the other losses the organization will ultimately suffer. Remember that these losses affect our profit, and ultimately may affect your employment.

Embezzlements are emotional as well as financial crimes. Victims of embezzlement display the same progression and range of symptoms displayed by victims of sexual assault or catastrophic disasters: shock, disbelief, denial, rage, grief and recovery. This cycle generally peaks within six months of the crime, and it may take up to three years for the organization to recover fully.

The actual monetary loss may be considerable, but it will be relatively minor compared to the losses caused by these factors that will become evident after an embezzlement has been discovered:

- Lowered employee morale due to increased security measures, and aggravated by distrust of other employees;
- Employees' disorientation and their acorganizationing mistakes, resulting in poor customer service;
- A reduction in actual tasks performed by employees, because of their pre-occupation with events related to the embezzlement;
- Disruption of normal operational activities as employees are re-allocated to perform investigative and security tasks;

- Adverse publicity due to management's inability to control the flow of information to the media; and
- The necessary interaction with the criminal justice system (law enforcement, courts and corrections).

8.4 Why Do Employees Embezzle?

All people have reasons for behaving as they do. All people have developed behavior patterns. No person changes an established behavior pattern without a significant reason. The principle of cause and effect applies to the relationship between a change in some aspect of a person's life, and an acorganizationing change in that person's behavior. There are three (3) primary motives for a person to embezzle:

- Need for money;
- Revenge; and
- Excitement.

8.5 What Symptoms Do Embezzlers Display?

While there is no such person as an “average” embezzler, most employees who embezzle consistently display universal crisis “symptoms”. These symptoms are also known as “crisis signals” and serve as a warning that an employee is unbalanced mentally, physically, emotionally, spiritually or financially. These symptoms are clues that are often apparent to supervisors and coworkers, who are in daily contact with the employee.

Demonstrating any one of these symptoms does not mean that an employee is embezzling. It simply means that the employee is “at risk” of a breakdown of his/her morals, values, and ethics, and that intervention may prevent an escalation of the imbalance. As you review these symptoms, recognize that most people have demonstrated at least one such behavior or lifestyle event at some point in their lives.

The listed symptoms all involve a significant change in behavior, attitude, lifestyle or job performance. Active embezzlers generally display addictive behavior, and simultaneously demonstrate three (3) or more of these symptoms:

- Displaying a suddenly enriched, extravagant lifestyle, unsubstantiated by normal wages;
- Frequently requesting cash advances, or delaying repayment of prior loans;
- Receiving telephone calls at work from creditors;
- Having wages garnished;
- Borrowing constantly from fellow employees, and seldom repaying these loans;

- Displaying careless or sloppy work habits; failing to follow instructions or giving conflicting instructions; making unusual errors in judgment; being absent frequently from the work area; suffering repeated or unreasonable accidents on or off the job; or displaying a significant change in behavior, attitude or performance;
- Failing to report for work or offering poorly explained absences from work; being chronically tardy and leaving work early; or taking excessive advantage of available sick time;
- Refusing to take time off, or passing vacation options;
- Constantly working overtime without sufficient reason, and often without pay;
- Gambling at the workplace, or excessive references to gambling activity;
- Making references to current excessive consumption of alcoholic beverages; consumption of alcoholic beverages during the work day; or evidence of frequent hangovers;
- Making references to substance abuse of a drug other than alcohol, either the overuse of prescription medication, or consumption of illegal drugs; substance abuse in any form during the work day; or evidence of the cumulative effects associated with substance abuse;
- Making references to significant domestic problems; telephone calls received at work from family members regarding domestic problems; or evidence of physical, mental or emotional spousal abuse and acorganizationing signals of distress;
- Meeting with questionable associates at the work place; and
- Creating disruptive or erratic behavior; displaying withdrawn or preoccupied manner; inappropriately displaying anger and frustration; suffering from extreme mood swings; and displaying a visible deterioration of physical appearance, and mental and emotional stability.

8.6 What Are My Responsibilities?

This organization has developed a “Code of Conduct” statement, to define clearly what is, and is not, acceptable business behavior. This Code of Conduct is applicable to all employees, regardless of position, and to each member of the organization's board of directors.

The Code of Conduct reflects the organization's guiding philosophy, and describes our “organization culture”. Organization culture is defined as the environment influenced by the prevalent morals, ethics, ideals, and standards for behavior, as developed, implemented and demonstrated by management. In other words, the organization's conscience.

The Code of Conduct will be applied and enforced universally, not selectively. A complete Code of Conduct is included in your employee handbook. The sections

of the Code of Conduct pertaining to your role in embezzlement prevention and investigation are as follows:

- The organization operates based upon policies, procedures and techniques designed to provide a safe and secure working environment, and to minimize the opportunity for mistakes, misunderstandings, and inconvenience to employees and customers. You are expected to work within those policies and procedures, and your position description, at all times.
- You may not exceed the scope of your position description and level of authority without specific authorization from senior management, nor assume more responsibilities than you are authorized to exercise.
- All employees are required to provide handwriting and fingerprint samples, and a personal photograph at the request of the organization. The organization will conduct a credit check on all applicants, and may conduct a credit check at unspecified intervals during any employee's term of employment.
- Any incoming or outgoing telephone call on the organization's telephone may be monitored or recorded, at any time and without prior notice.
- All employee accounts are subject to review by the organization's audit department or internal investigators, at any time and without prior notice.
- All lockers, desks, cabinets, and similar places where things can be stored, belong to the organization, and may be searched by its representatives at any time and without prior notice.
- You are not expected to act as a law enforcement officer, or a "cop". All employees are responsible for exercising "reasonable and prudent care" during each transaction or operation, while performing the tasks that they are employed to perform. While exercising reasonable and prudent care, you may uncover a crime in progress, but the primary goal is to minimize the risk inherent in all transactions. If you do suspect that a crime is being or has been committed, you must report your suspicions as discussed below.
- Employees' schedules and work assignments may be changed at unpredictable intervals. This is not designed to inconvenience you, but to promote effective internal controls.
- In addition to any statutory and regulatory required limitations on the solicitation and receipt of things of value and the use of privileged and confidential information, you must use extra caution to avoid any activity, investment, interest or association that could affect your business judgment. Even an appearance of conflict of interest could harm your reputation and the organization's.
- No employee may make a statement concerning the organization or its activities to the media without first obtaining the authorization to do so from the Security Officer or his/her designate.

Reference **SUSPICIOUS ACTIVITY REPORT**, located after section 8.7.

- You have an obligation to report unusual or suspicious events caused by either internal or external sources. Report your suspicions concerning external events to your immediate supervisor. Report your suspicions concerning internal events to either the organization's Security Officer or Auditor, and not to your immediate supervisor.
- Both the Security Officer and Auditor are aware that the person reporting the suspicion is acting upon his/her beliefs; that the reporting employee expects confidentiality; and that all employees have a reasonable right to that expectation. Confidentiality is limited – the Security Officer or Auditor may need to disclose your information to law enforcement agencies and/or senior management as part of internal investigation.
- You have an obligation to participate in any investigation involving the organization's security, including any possible loss to the organization, as long as your role in that investigation stems from your involvement as an employee. Any legal proceedings requiring your participation as an employee will be coordinated by the organization.

8.7 Summary

This organization strives to provide a work environment that is conducive to personal growth, accomplishment and satisfaction. We feel that all employees need to know where they stand if they are to be part of our service team. This organization expects honesty, continuing competency and teamwork as part of the employee-employer relationship. You should expect to find those attributes displayed by all employees at all levels.

We ask that you participate in our crime prevention efforts, particularly with regard to the very real danger of embezzlement. If you have any questions about this material, contact the Security Officer or Auditor privately.

[This page intentionally left blank]

SUSPICIOUS ACTIVITY REPORT

Report # _____

Date: _____ Time: _____

Location: _____

Branch/department: _____

Persons involved: _____

Employee #1 _____

Employee #2 _____

Employee #3 _____

Witness #1 _____

Address _____

City/State/ZIP _____

Home phone _____

Work phone _____

Describe activity: _____

(continued on next page)

Note: Completion of this preliminary report does not replace required reporting to regulatory agencies or the FBI.

9.0 LEADER'S GUIDE: EMBEZZLEMENT PREVENTION TRAINING PROGRAM

LEADER: Auditor, Security Officer, Department or Office Manager

DISCUSSION TIME: 60 minutes for presentation, 30 minutes for discussion.

9.1 OVERVIEW

This organization has developed and implemented a strategic plan for preventing losses from internal sources. Training the organization's personnel appropriately to implement the plan is critical to the plan's success.

9.2 OBJECTIVES

- To describe the organization's policy regarding employee-employer relations, the Code of Conduct and any related regulatory issues, and criminal activities committed by employees.
- To inform all personnel about the organization's loss prevention program, particularly regarding embezzlement, including the policies and procedures relating to the program's implementation on both a organization and a department-wide basis.
- To train each employee to respond appropriately to suspicious events.

9.3 DISCUSSION MATERIALS

- Training handout: Embezzlement Prevention Training Program
- Employee Handbook containing Code of Conduct

9.4 MEETING PREPARATION: SECURITY OFFICER OR AUDITOR

1. Review or discuss the results of the latest operations audit to:
 - Determine the types and amounts of losses due to internal sources, if any;
 - Determine what controls, policies or procedures were violated that contributed to the losses, if any;
 - Determine what controls, policies or procedures are required to reduce future exposure to loss, if any, and recommend their implementation; and
 - Verify that appropriate controls, policies or procedures are now in place.
2. Review the organization's Code of Conduct and Employee Handbook and the Embezzlement Prevention Training Program, and:
 - Determine if each is consistent with the other;
 - With a representative of the Personnel Department, draft any necessary changes to the Code of Conduct, Employee Handbook or Training Program to make them consistent with each other and to reflect the organization's policy; and

- Submit the completed Employee Handbook, including the Code of Conduct, and the Training Program for approval.
- 3. After receiving the necessary approval:
 - Prepare information packets for each employee and board member;
 - Prepare training rosters to document attendance at training events, and receipt forms for all personnel;
 - Meet with the following groups separately:
 - ✓ Board of directors;
 - ✓ Executives and senior managers; and
 - ✓ Branch and department managers and supervisors.
- 4. Schedule staff training meetings, to be delivered by the appropriate managers;
- 5. Supply each manager with sufficient Employee Handbooks, Training Program handouts, rosters and receipt forms for all personnel and
 - Have signed receipts returned to the Personnel Department for placement in the employee's file;
 - Place the completed rosters in your security files; and
 - Respond appropriately to the statements and suggestions forwarded to you by the manager delivering the training.

9.5 MEETING PREPARATION: MANAGERS AND SUPERVISORS

Prepare for the meeting by:

- Reading the Employee Handbook to familiarize yourself with the information, and to insure that you understand the key elements. Discuss questions or concerns with your supervisor.
- Reading the Training Program handout to familiarize yourself with the information, and to insure that you understand the key elements of embezzlement. Discuss questions or concerns with the Security Officer or Auditor.
- Distributing the Employee Handbook and Training Program handout and any related materials to each employee in your branch, office or department one (1) week before your meeting. Instruct employees to read all materials, note questions or comments directly on the copies, and to bring the materials to the meeting.
- Assembling all appropriate materials and displays to use as references during the meeting. Have extra copies of the materials available at the meeting.
 - Preparing a meeting outline on a flip chart to help guide your presentation, if appropriate.
 - Preparing a training roster. Reference the **Training Roster** form provided after Section 9.7.

9.6 CONDUCT THE MEETING

- Assign an employee to complete the **Training Roster** form and take notes during the meeting, and to deliver the signed roster and notes to you at the end of the meeting for your report. Reference the sample **Memo** located after Section 9.7.
- Introduce the purpose of the meeting, and the training program objectives. (Refer to your flip chart, if appropriate, throughout the presentation.)
- Refer to the Training Program handout and;
- Describe the organization's:
 1. Business philosophy, duties and responsibilities to customers and employees;
 2. Efforts to develop and maintain a working environment that promotes honest and integrity for all employees;
 3. Recognition that opportunities for theft exist at the organization; and
 4. Commitment to cooperate with law enforcement and regulatory agencies in all cases of suspected theft.
- Define embezzlement as a crime; discuss the differences and similarities between both misuse and misappropriation; discuss examples; and describe the potential impact of embezzlement upon the organization.
- Describe the importance of following established policy and procedures, and practicing loss prevention techniques; describe the projected financial and emotional losses.
- Discuss the recognized motivations for embezzlement: the need for money, revenge and excitement.
- Describe the “crisis signals” that embezzlers display, and emphasize that demonstration of any one of these symptoms does not mean that an employee is embezzling.
 1. Acknowledge that most people have demonstrated at least one of the crisis signals at some point in their lives;
 2. Emphasize that active embezzlers generally display addictive behavior, and simultaneously demonstrate three (3) or more of the embezzlement symptoms; and
 3. Emphasize that the listed symptoms all involve a significant change in behavior, attitude, lifestyle or job performance.
- Refer to the Employee Handbook and Code of Conduct, and:
 1. Describe the terms “corporate culture” and “code of conduct”;
 2. Discuss each employee's duties and responsibilities;
 3. Require each employee to sign and return the acknowledgment form contained in the Employee Handbook; and
 4. Open the meeting to questions and comments.

9.7 AFTER THE MEETING

- Retrieve the **Training Roster** form, the **Seminar Evaluation** form and notes from the note-taking employee.
- Using the notes and your personal observation, indicate in writing what issues need to be resolved and your suggestions for resolution.
- Complete the information requested on the attached sample **Memo**, and return the Memo, **Training Roster**, and your written report to the Security Officer or Auditor.

M E M O

To: Security Officer or Auditor

From: _____

Date: _____

Subject: Annual Embezzlement Prevention Training Meeting

I conducted an operational inspection for the _____

Branch/Office/Department on _____.

I reviewed the appropriate branch/office/department's policies and procedures on _____.

I conducted a training meeting regarding the organization's Embezzlement Prevention Training program on _____.

A copy of the training roster is attached.

Check one:

_____ The branch/office/department is in compliance with all policies and procedures relating to this program.

_____ The branch/office/department is not in compliance with all policies and procedures relating to this program. Please contact me immediately to discuss the indicated items:

_____ POLICY:

_____ PROCEDURE:

Name

Title

[This page intentionally left blank]

Training Roster

Branch/Office/Department: _____

[illegible]

[This page intentionally left blank]

Seminar Evaluation: Embezzlement Prevention Annual Training

Seminar name: _____

Seminar location: _____

Your name (optional): _____

Your title: _____

Seminar Content & Organization (1/Poor - 5/Excellent)

Rating

1. Will you be able to apply this information in your position?

2. Was the seminar content well-organized?

3. Were the handout materials useful and informative?

4. Were the seminar topics adequately addressed?

Seminar Instructor:

Rating

5. Were questions answered to your satisfaction?

6. Was the instructor organized and well-prepared?

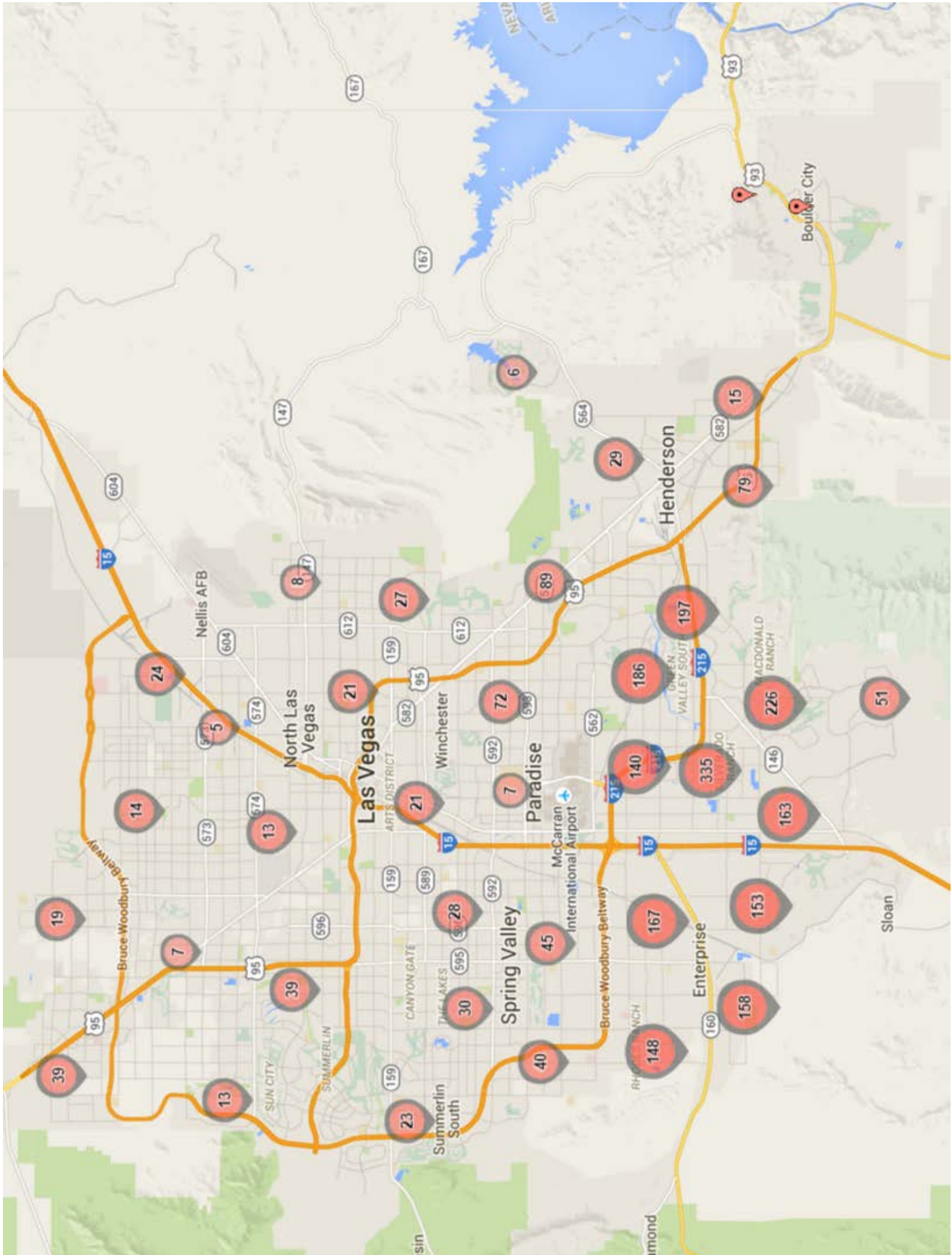
7. Was the instructor knowledgeable and up-to-date in the subject matter?

8. Did the instructor display enthusiasm for the topics and the class responses?

9. Were you encouraged to ask questions and express opinions?

10. Were the teaching aids, handout materials and techniques effective?

Comments:



Staffing Tables of Projected Staffing Needs**Coral Academy of Science Las Vegas**

Nevada State Public Charter School Authority

Mike Dang

C:\Users\lavu\Downloads\[RFA Enrollment & Staffing.xlsx]Enrollment

OPERATIONS PLAN

	School Years					
Projections for school years beginning	2022	2023	2024	2025	2026	2027
	2023	2024	2025	2026	2027	2028

Proposed New Campus(es)**Management Organization Positions**

[Specify]	N/A	N/A	N/A	N/A	N/A	N/A
-----------	-----	-----	-----	-----	-----	-----

Total Back-Office FTEs	-	-	-	-	-	-
-------------------------------	---	---	---	---	---	---

School Staff

Principals	1	1	1	1	1	1
Dean of Academics	3	3	3	3	3	3
Dean of Students	2	2	2	2	2	2
Counselor	3	3	3	3	3	3
College Advisor	2	2	2	2	2	2
Test Coordinator	1	1	1	1	1	1
Classroom Teachers	75	75	75	75	75	75
Front Office Staff	3	3	3	3	3	3
Total FTEs at School	90	90	90	90	90	90

Network

Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Number of elementary schools	5	5	5	5	5	5
Number of middle schools	5	5	5	5	5	5
Number of high schools	1	2	2	2	2	2
Total schools	11	12	12	12	12	12
Total Student enrollment	5,607	5,607	5,607	5,607	5,607	5,607

Management Organization Positions						
Executive Director / CEO	1	1	1	1	1	1
Chief Academic Officer	1	1	1	1	1	1
Chief Financial Officer	1	1	1	1	1	1
Director of Human Resources	1	1	1	1	1	1
Director of Operations	1	1	1	1	1	1
IT Manager	2	2	2	2	2	2
Director of Curriculum & Instruction	2	2	2	2	2	2
ELL Coordinator	1	1	1	1	1	1
Purchasing Manager	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Head Registrar	1	1	1	1	1	1
Food Services Director	1	1	1	1	1	1
Special Education Director	1	1	1	1	1	1
Book Keeper	1	1	1	1	1	1
Total Back-Office FTEs	16	16	16	16	16	16

Elementary School Staff						
Principals	5	5	5	5	5	5
Assistant Principals	7	7	7	7	7	7
Counselor	4	4	4	4	4	4
Classroom Teachers (Core Subjects)	80	80	80	80	80	80
Classroom Teachers (Specials)	25	25	25	25	25	25
Special Education Teachers	6	6	6	6	6	6
ELL/TESOL Teachers	3	3	3	3	3	3
Office	10	10	10	10	10	10
School Operations Support Staff	2	2	2	2	2	2
Total FTEs at Elementary Schools	142	142	142	142	142	142

Middle School Staff						
Principals	5	5	5	5	5	5
Assistant Principals	10	10	10	10	10	10
Dean	5	5	5	5	5	5
Learning Strategist	1	1	1	1	1	1
Testing Coordinator	2	2	2	2	2	2
Counselor	5	5	5	5	5	5
Classroom Teachers (Core Subjects)	60	60	60	60	60	60
Classroom Teachers (Specials)	25	25	25	25	25	25
Special Education Teachers	10	10	10	10	10	10
ELL/TESOL Teachers	3	3	3	3	3	3
Office	10	10	10	10	10	10
School Operations Support Staff	5	5	5	5	5	5
Total FTEs at Middle Schools	141	141	141	141	141	141

High School Staff						
Principals	1	2	2	2	2	2
Assistant Principals	2	3	3	3	3	3
Deans	2	4	4	4	4	4
Counselor	2	4	4	4	4	4
College Advisor	1	2	2	2	2	2
Test Coordinator	1	2	2	2	2	2
Classroom Teachers (Core Subjects)	34	50	59	68	68	68
Classroom Teachers (Specials)	10	15	18	20	20	20
Special Education Teachers	4	8	8	8	8	8
ELL/TESOL Teachers	2	2	2	2	2	2
Office	3	6	6	6	6	6
School Operations Support Staff	2	4	4	4	4	4
Total FTEs at High Schools	64	102	114	125	125	125
Total Network FTEs	363	401	413	424	424	424

Enrollment Tables**Coral Academy of Science Las Vegas**

Nevada State Public Charter School Authority

Mike Dang

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OPERATIONS PLAN**STUDENT RECRUITMENT AND ENROLLMENT****(a) Minimum Enrollment (Must Correspond to Break Even Budget Scenario Assumptions discussed in budget narrative)**

Grade Level	Number of Students					
	2022	2023	2024	2025	2026	2027
	2023	2024	2025	2026	2027	2028
Pre-K	80	80	80	80	80	80
K	465	482	482	482	482	482
1	580	560	546	546	546	546
2	570	555	538	535	535	535
3	570	555	535	530	530	530
4	570	555	535	530	530	530
5	570	550	535	525	525	525
6	552	521	528	497	497	497
7	546	506	506	496	496	496
8	534	500	500	490	490	490
9	150	224	224	224	224	224
10	145	224	224	224	224	224
11	140	150	224	224	224	224
12	135	145	150	224	224	224
Total	5,607	5,607	5,607	5,607	5,607	5,607

(b) Planned Enrollment (Must Correspond to Budget Worksheet Assumptions)

Grade Level	Number of Students					
	2022	2023	2024	2025	2026	2027
	2023	2024	2025	2026	2027	2028
Pre-K	80	80	80	80	80	80
K	465	482	482	482	482	482
1	580	560	546	546	546	546
2	570	555	538	535	535	535
3	570	555	535	530	530	530
4	570	555	535	530	530	530
5	570	550	535	525	525	525
6	552	521	528	497	497	497
7	546	506	506	496	496	496
8	534	500	500	490	490	490
9	150	224	224	224	224	224
10	145	224	224	224	224	224
11	140	150	224	224	224	224
12	135	145	150	224	224	224
Total	5,607	5,607	5,607	5,607	5,607	5,607

(c) Maximum Enrollment (Note: Enrolling more than 10 percent of the planned enrollment described in subsection b will necessitate a charter amendment)

Grade Level	Number of Students					
	2022	2023	2024	2025	2026	2027
	2023	2024	2025	2026	2027	2028
Pre-K	80	80	80	80	80	80
K	545	545	545	545	545	545
1	545	545	545	545	545	545
2	545	545	545	545	545	545
3	545	545	545	545	545	545
4	545	545	545	545	545	545
5	555	555	555	555	555	555
6	560	560	560	560	560	560
7	550	550	550	550	550	550
8	540	540	540	540	540	540
9	295	295	295	295	295	295
10	290	290	290	290	290	290
11	285	285	285	285	285	285
12	280	280	280	280	280	280
Total	6,160	6,160	6,160	6,160	6,160	6,110

CORAL ACADEMY OF SCIENCE LAS VEGAS

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CORAL ACADEMY OF SCIENCE

SECTION I

SCHOOL EMERGENCY OPERATIONS PLAN

I. INTRODUCTION

Coral Academy of Science Las Vegas (CASLV) is a Public Charter School, sponsored by the State Public Charter Authority. The following Emergency Operations Plan (EOP) has been developed by CASLV administrators, teachers, and parents in order for CASLV to be as prepared as possible in the event of an emergency. The EOP provides a framework for each site in its development of a consistent protocol, ensuring that local measures, appropriate for each individual site, can be developed. It is important that public safety officials, school employees, students, parent / guardians be involved in the plan development. Students, parents, and instructors attending or working at CASLV are responsible for conducting random drills and documenting the dates, time, and number of minutes it takes for the school population to evacuate or prepare for any crisis.

This plan has been developed based upon the standard protocol for all facilities within the school. In each section of the plan, CASLV has delineated the procedures to be initiated at our three facilities in a crisis. Building administrators and designated staff are responsible for confirming that specific site procedures, which, comply with the system protocol are in place. They are also responsible for ensuring that all school employees are familiar with the site-based procedures *and that students receive proper instruction regarding emergency lock downs and evacuations.*

Appendix C – Crisis Response Management Plan

EMERGENCY TELEPHONE NUMBERS CORAL ACADEMY OF SCIENCE LAS VEGAS CRISIS TEAM INITIAL CONTACT:

<u>TITLE</u>	<u>NAME</u>	<u>EXTENSION</u>	<u>CELL PHONE</u>
CENTRAL OFFICE			
8965 S. Eastern Ave. Suite 280, Las Vegas, NV 89123			
(702) 776-6529			
EXECUTIVE DIRECTOR	ERCAN AYDOGDU	101	(510) 333-8348
HEAD REGISTRAR	KATRINA NIXON	106	(916) 509-0148
SANDY RIDGE CAMPUS			
1051 SANDY RIDGE AVENUE HENDERSON, NV 89052			
(702) 776-8800			
PRINCIPAL	YOLANDA FLORES	104	(702) 235-9080
REGISTRAR	CATHY RANSTROM	101	(702) 271-8911
WINDMILL CAMPUS			
2150 WINDMILL PARKWAY HENDERSON, NV 89074			
(702) 485-3410			
PRINCIPAL	BEKIR ATAS	202	(214) 797-6838
REGISTRAR	CLAUDIA OSSA	201	(702) 236-7006
TAMARUS CAMPUS			
8185 TAMARUS STREET LAS VEGAS, NV 89123			
(702) 269-8512			
PRINCIPAL	ANDREA KATOTAKIS	103	(312) 813-8944
REGISTRAR	MIREYA SARDINAS	102	(702) 481-9133
CENTENNIAL CAMPUS			
7951 DEER SPRINGS WAY LAS VEGAS, NV 89131			
(702) 685 – 4333			
PRINCIPAL	SERDAR YUKSEKKAYA	305	(702) 524 –1694
REGISTRAR	KIMBERLY SALERNO	302	(310) 704 –7101
NELLIS AFB CAMPUS			
107 STAFFORD DRIVE LAS VEGAS, NV 89191			
(702) 701 – 2321			
PRINCIPAL	JONATHAN YUTUC	205	(903) 691-9484
REGISTRAR	PAULINE DELEON	202	(702) 376- 9731
EASTGATE CAMPUS			
7777 EASTGATE ROAD HENDERSON, NV 89011			
(702) 489 – 9797			
PRINCIPAL	EMRULLAH ERASLAN	303	(210) 391-9323
REGISTRAR	JANICE PALMER	306	(228) 326-5394

Responsibilities

Clark County and local government entities have the primary responsibility for response in emergencies. All available resources will be committed to protecting lives and minimizing damage to property. In a crisis, the designated CASLV administrator will be the Incident Commander until the appropriate public safety agency, which may include FBI, Clark County Sheriff's Department, Las Vegas Police Department, Henderson Police Department, etc. assumes control of overall incident command. The CASLV site administrator acts as an integral liaison and is responsible for plan design appropriate for the CASLV facility.

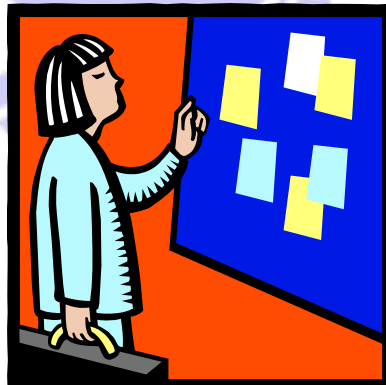
The school Principal, is designated as the School Emergency Coordinator. The Executive Director has designated other Administrators, Secretary, and, Receptionist as alternates to serve in his/her absence and/or in combination with him as back-up support staff.

Concept of Operations

In most cases, notification of an actual or imminent local disaster will originate from the Clark County Emergency Operations Center (EOC).

Initial notification of the school of a local disaster will likely occur through the Emergency Management network, which will alert school site and personnel to implement their site plan. Other means of notification may be used, if available, including website, telephone, or other local media.

The Executive Director or Principal, as the School Emergency coordinators, will exercise his/her responsibility as outlined in this plan. The Principal will advise the appropriate members of the local authorities all existing or changed conditions.



II. EMERGENCY CODES AND PROCEDURES (LOCKDOWN PROTOCOLS)

CASLV has developed four protocols. These are referred to as Code Yellow, Code Red, Code Green and Code Blue. **PLEASE NOTE: DO NOT CONFUSE THESE CODES WITH THE STATUS CARDS USED DURING A CODE RED LOCKDOWN. THEIR USE IS DESCRIBED ON PAGE 12 OF THIS MANUAL.**

FOR EASE OF REFERENCE, THE FOLLOWING CHART HAS BEEN DEVELOPED FOR CODE MEANINGS. PLEASE COPY AND POST IN YOUR CLASSROOMS AND THE OFFICE AREA.

Code Yellow –For use under the following circumstances:	Code Red - For use under the following circumstances:	Code Green - For use under the following circumstances:	Code Blue - For use under the following circumstances:
A higher than normal threat level is present. This is a Preventative Measure utilizing a Lockdown Procedure.	An actual crisis has occurred. Evacuation, transportation to the Rally Point or a Lockdown may be ordered.	The crisis or situation, has been resolved. Code green means resume normal activity.	Medical Emergencies –The school medical team will be notified to assist until the paramedics arrive.

Code Yellow

(HEIGHTENED STATE OF SECURITY PREVENTIVE LOCKDOWN PROTOCOL)

This protocol is to be utilized to prevent the occurrence of a major incident when conditions indicate that a higher than normal threat level is present on or near the campus. A code yellow may be declared (1) for a few minutes, (2) one class period, or (3) if deemed appropriate, an entire day. **A code yellow should be used as a preventive measure** and is not designed as a crisis response measure for a major incident that has occurred at the site. Examples of situations where a **code yellow protocol could be** appropriate are:

- The majority of natural disasters, unless imminent harm can occur at CASLV.
- A fight that involves numerous individuals, weapons, or is gang related.
- A **code red** has been implemented in the county due to a violent weapons incident.
- A suspicious person/intruder or disruptive individual (appearing potentially violent or emotionally unstable) is found or reported in the area.
- A major crime or police chase occurs near the school.
- A report of a student or other being in possession of a firearm on campus.
- A dangerous animal on campus.
- When information received indicates that a weapons assault may occur on campus.

Building administrators may wish to consult with police to evaluate such information prior to implementation **if time allows.**

Code Yellow Protocol

- The CASLV administrator in charge shall inform all school staff that the code yellow protocol is being instituted.
- Teachers and administrators are to post a Yellow Card, marked “**Code Yellow In Progress**”, on doors and windows.
- **All students should be kept in the classroom with the door locked during each class period while the protocol is in effect.**
- Notify areas that are without intercom access or potentially too noisy (**Music room, Multi-purpose room, School Yard, PE**) through mobile phones, or through a designated staff.
- If the protocol is initiated during lunch/recess time the students in the Multi-purpose room should stay in there while the students who are at recess go to their next period classes.
- All personnel and activities outside the building should be moved to an indoor secure area unless otherwise instructed by the CASLV administrator in charge.
- **Students should not be allowed to leave classrooms unless the teacher obtains authorization from the main office over the intercom.**
- Any school faculty who is not assigned to classroom duties should follow the school procedures for limiting access to their workspace.
- Teachers should brief students that the school has been placed on a heightened security status as a precaution and that no imminent danger has been detected.
- Teachers are only to open classroom doors for school staff members unless clearance from the front office is obtained via intercom while the code yellow protocol is in effect.

Code Red

(Actual Crisis Response Protocol)

This protocol is to be utilized when ***an actual crisis situation has occurred***. Examples of such crisis are listed below:

- Shots fired on or immediately adjacent to the campus.
- A stabbing occurred on campus.
- An explosion near the campus.
- A hostage situation or an armed barricade subject on, or adjacent to the campus.
- A natural disaster, hazardous materials incidents, or threats involving weapons of mass destruction, **which indicate immediate danger to those on campus.**
- May be appropriate in bomb threat. Designate as “Code Red-89.”

In some cases, the building Principal may have to make a prompt decision to move

directly to the building evacuation plan instead of instituting the code red protocol. In other cases, it may be best to institute the code red protocol prior to implementing evacuation procedures in order to create a more orderly and controlled environment.

Code Red Protocol

- The CASLV administrator in charge shall inform all school staff that the code red protocol is being instituted. If the Code Red is due to a bomb threat, identify over the intercom as “Code Red-89.”
- Teachers and administrators are to post a Red Card, marked “**Code Red In Progress**”, on doors and windows.
- **Teachers should immediately lock their room and advise students to move away from doors and windows and to get on the floor.**
- If it appears unsafe to proceed to their class area, students will be trained to proceed to the nearest secure area such as closets, library, cafeteria, or offices.
- Notify areas that are without intercom access or potentially too noisy (**Music room, Multi-purpose room, School Yard, PE**) through mobile phones, or through a designated staff.
- If the protocol is initiated during lunch/recess time the students in the Multi-purpose room should stay in there while the students who are at recess go to their next period classes.
- Personnel who are engaged in outdoor activities need to make a prompt determination as to whether it is safer to attempt to enter the building to take shelter or to leave the campus to seek shelter in the safest place available. If the decision is made to leave the campus, school employees should notify the central office of their location and the number of students/employees present as quickly as possible. The staff member in charge should make a list of all individuals evacuated.
- **Students should not be allowed to leave classrooms unless the teacher obtains authorization from the main office over the intercom.**
- School staff who are not assigned to classroom duties are to go to the closest safe/secure area. If possible, staff should attempt to assist with students and report any suspicious activity to the front office immediately.
- Teachers will brief students that the school has been placed on a heightened security status as a response to an apparent crisis situation. CASLV staff will advise students to remain silent while they calmly and quietly review the emergency evacuation procedures with students to prepare them for possible evacuation.
- **Teachers should not open the door to the classroom unless they are instructed to do so by a staff member that they recognize by sight or voice. Public safety responders may enter the room using a master key.**

- ***Refrain from using cell phones or engaging the microphone of any portable radios if the protocol was specified as “Code Red-89”. The RF energy transmitted could be enough to detonate an explosive device should one be present within 1,000 feet.***

Emergency Status Alert Cards: Teachers will quickly select the appropriate emergency status card from their classroom roster book and slide it under the door into the hallway and in window, if applicable.

Post In Classroom & Office

- **The green card** should be used if all students currently under the teacher’s supervision are accounted for and the protocol as been properly implemented for that room.
- **The yellow card** should be used if any students who are in attendance are not present in the room or if someone in the room is injured but stable.
- **The yellow/black-striped card** should be used if the teacher has critical information.
- **The red card** should be used if anyone in the room is injured or otherwise requires immediate medical assistance.

Code Green

(Return To Normal Operations Protocol)

- Once any danger has passed, the CASLV administrator in charge will declare that the school is to return to “normal status.” by announcing that the code green protocol is now in effect via the intercom system.
- The building administrator will make a brief announcement to inform school employees and students of the reason for the code yellow or code red.
- A brief written statement to parents, providing them with an accurate account of what the school did to provide a safe environment during the situation will be prepared.
- Building administrators/department heads may wish to consult with local authorities for guidance in this area.

Code Blue

Purpose: A code blue plan at CASLV will be utilized by the CASLV team trained in rescue breathing and CPR to respond to any emergency situation including, but not limited to, an unconscious student or staff member. Team members will include administrators, teachers, counselor, and secretary.

Responsibilities of the School Administrator:

- Ensure that all team members have current CPR certifications.
- Participate in the development of the plan and arrange for mock drills using all members of the team.
- Evaluate the plan and drill sessions with members of the team.
- Enlist staff participation.
- Assist and arrange CPR classes and mock drills.
- Arrange for CPR classes to be taught.

Responsibilities of the Secretary

- Call on intercom for “Code Blue” and state the location the team is to go.
- Call paramedics.
- Direct paramedics to location of incident.
- Call school nurse.

Responsibilities of the team (each team member should be given a specific task)

- Assess unconscious person.
- Begin rescue breathing and/or CPR.
- Clear area of people.
- Notify the Secretary or other designated person to call paramedics.

III. EMERGENCY EVACUATION KIT

Introduction

CASLV has an updated emergency evacuation kit to be taken from the school during an emergency evacuation. This kit is kept in **the main office** to ensure access at all times. The kit is the portable command center for the lead school administrator during the first critical minutes of any crisis, which requires the evacuation of the facility. The information in the kit allows the administrator to quickly integrate the public safety response structure and provides critical information needed by responding agencies. This kit will also be taken during drills for consistency with response protocols. Second complete set of student emergency data sheets are available to the secretary and back-up administrator. The secretary or back-up administrator is to take this information to the staging area/rally point site during the evacuation.

Site Preparation

The CASLV Emergency Evacuation Kit contains the following:

- A copy of the CASLV Emergency Response Plan



Appendix C – Crisis Response Management Plan

- A set of keys for all doors and wall lockers
- Portable radio and extra batteries
- Flashlight and extra batteries
- First aid kit
- A set of school site building plans, including all gas, electrical, cable shut-offs and water risers
- Student release/sign out rosters, blanks on a clipboard
- Two (2) complete sets of student emergency data sheets, including home phone numbers, street addresses, parent work phone numbers and any other pertinent data for contact. One set, along with the above sign-out rosters, will be sent with an administrator or designee to the rally area where parents will be contacted to pick up students
- A complete set of student and faculty/staff photographs with names **or** a current yearbook and a current employee roster
- A complete list of all cellular phone numbers for school administration.
- An updated student attendance roster to be used in conjunction with the individual teachers' grade books if available
- An alternative evacuation plan in CASLV our primary evacuation route is inaccessible
- The location of two alternative student rally areas

Response Protocol

The kit will be taken to the area where first responders will arrive. The lead school administrator should assist the public safety incident scene commander, designated to be in charge at the scene. After ensuring that command of the scene is transferred to the appropriate public safety official, the administrator shall continue to act as integral liaison if circumstances permit.

A second administrator or designee, with duplicate kit, will proceed to the rally point site. This will facilitate the efficient transferring of custody of students to parents or guardians. The student contact information will ensure that non-custodial parents and others who are not authorized to have access to a child do not exploit the crisis situation.

The school administrator at each emergency site (incident scene and staging area/rally point site) will make contact with the public safety site commander and ensure that they have access to the information contained in the kit. The kit will remain under the supervision of the school official, as public safety representatives are not familiar with school documents, and will often need a school staff member to find and interpret the information that is needed. This properly assembled CASLV kit contains updated information that can assist school officials and public safety responders dramatically and significantly improve the way in which a crisis situation is handled.

IV. CASLV DISMISSAL AND EARLY RELEASE INFORMATION

School Closing Due to Hazardous Conditions

Objective: The Board of the Coral Academy of Science Las Vegas strives to operate CASLV efficiently, safely, economically, and according to well-publicized predetermined schedules. On occasions when hazardous weather conditions indicate that schools should (1) take emergency measures; or (2) should not be opened in the morning; or (3) requires early dismissal, timely notification will be given through the local news media to parents and employees concerning the revised operating schedules.

Closing Before the Start of the School Day

Decision to close/delay school: Transportation safety is the primary reason for making a decision to alter published school schedules. The School Director is responsible for collecting critical information pertaining to weather and road conditions and making recommendations to the Executive Director concerning the closing of schools. CASLV parents may assume that CASLV is closed if other CCSD schools are closed for the day. The parents will be notified by school staff by phone if CASLV is closed due to conditions which may not be seen as necessary for the closure of all District schools.

Delayed Start Procedure

A Delayed Start schedule will be used when it appears that an extra hour of time will allow road crews to better clear roads and highways. This extra hour will, in many cases, make the difference in being able to hold classes or not.

When a Delayed Start is announced, CASLV will begin school one hour later than usual. Dismissal will be at the regular times. After school programs will be held, weather permitting. CASLV has its own plan for the scheduling of “essential employees”. As with school cancellations, the announcement will be made on all local radio and TV stations by as close to 6:00 a.m. as possible.

V. BOMB THREAT (CODE 89)

Bomb Threats/Explosions/Suspicious Packages

Site Preparation

Each morning, all CASLV personnel check their areas for any suspicious packages or items. Suspicious items noted should never be moved or touched. CASLV staff will notify an administrator immediately should a suspicious item be found. All rooms should be locked when not in use. After cleaning the rooms, all doors will remain locked.

The school administration will ensure all office personnel are trained in bomb threat protocol and recognition of suspicious packages. Anyone who answers the telephone for a school should be trained on what to listen for during a bomb threat call.

Communications and Warning

A bomb threat may be received via telephone, mail, e-mail, fax, or in person. The threat of an explosion may also be present during a weapons incident or hostage situation. Any information received by school staff in reference to an explosion or bomb threat should be immediately reported to the lead administrator present.

If a bomb threat is transmitted via telephone, a bomb threat call card (See Appendix A) should be started during the call and completed immediately following the call.

Response Protocol

Upon receipt of a bomb threat or explosion, an evacuation protocol shall be initiated. Administrators shall determine which evacuation site shall be used.

Suspicious Packages

Suspicious packages may be received in the mail or via hand delivery. Upon receipt of a suspicious package, school personnel should not handle the package and should isolate persons from the immediate area. School police should be notified immediately. 911 should be called and a description of the package given.

Characteristics of a suspicious package may include some of the following:

- If delivered by carrier, inspect for lumps, bulges, or protrusions, without applying pressure.
- If delivered by carrier, balance check if lopsided or heavy sided.
- Handwritten addresses or labels from companies depict incorrect information or address components. Check to see if the company exists and if they sent a package or letter to your facility.
- Packages wrapped in string are automatically suspicious, as modern packaging materials have eliminated the need for twine or string.
- Excess postage on small package or letters indicates that the object was not weighed by the Post Office.
- No postage or non-canceled postage.
- Any foreign writing, addresses or postage.
- Handwritten notes, such as: “to be opened in the privacy of,” “confidential,” “your lucky day is here,” and “prize enclosed should provoke further inspection before opening.”
- Improper spelling of common names, places, or titles.
- Generic or incorrect titles.
- Leaks, stains, or protruding wires, string, tape, etc.
- No or nonsensical return address.
- Any letters or packages arriving before or after a phone call asking if the item was received.

VI. CIVIL DISTURBANCE

A civil disturbance is any incident including riot or mass uprising, pandemonium or, mass threats of violence.

School personnel should establish rapport with students and provide an open forum that encourages discussion of grievances and problems. Crisis may be avoided or minimized through early recognition of problems and prompt actions. Administration must be aware of local situations and national crisis that may generate civil disturbances within the schools through students or outsiders moving into student groups and inciting student participation.

Site Preparation

Create a Student Government, which represents the student body to discuss positive actions that school personnel can take to prevent internal occurrences. Establish a close working relationship with student government. Implement an effective and positive personnel approach to promote a calming effect on student unrest.

Communications and Warning

Any staff member that receives information that a situation may escalate to a civil disturbance shall notify an administrator and/or school police immediately. An administrator shall notify police that a situation exists that may lead to a civil disturbance, or if an incident occurs which may provoke a civil disturbance. School shall notify appropriate agencies.

CASLV Response Protocol & Procedures

When a disturbance or demonstration seems imminent, the CASLV administrator shall implement a Code Yellow or Code Red Protocol to minimize activity with the facility. An administrator shall:

- Notify the Local Police, should the administrator feel such back up, if it is required. Site Director of the CASLV will be the incident scene commander.
- Notify all faculty and staff.
- Avoid verbal exchanges or arguments when a disturbance is escalating. School staff members should refrain from touching students.
- Record and report the names of all students and outsiders, if known, involved in disturbance. Record and report details of all incidents.
- Arrange a meeting to resolve the problem with the perpetrator(s) of a disturbance away from any larger group of students.
- CASLV will utilize the evacuation protocol, if appropriate.

VII. EARTHQUAKE

Site Preparation

Students have been provided with the following earthquake safety information and school protocol and procedures.

Response Protocol

During the initial shaking, remain in place, assess the situation, then act. Most injuries or deaths are the direct cause of falling debris, therefore:

If outdoors

- Move away from the buildings and avoid utility lines.

If in transit on school vans or in car pools

- Stop the bus quickly and safely in an open area away from overpasses and bridges and keep students on the bus. Students should be directed to sit still and cover their heads with their backpacks or jackets as available.

If indoors

- A Code Yellow Lockdown Protocol will be initiated and students are instructed to take cover under their desk, covering their heads with backpacks or jackets as available.
- After the shaking ceases; CASLV will initiate the evacuation protocol and move to open areas away from buildings.
- CASLV employees or students will not re-enter buildings until officials have checked for possible structural damage, gas line leakage, and other utility disruptions.
- CASLV employees or students will not use any open flames (e.g. candles, matches).
- CASLV employees and students will listen to portable radio for information updates.
- CASLV administrators will use discretion in implementing early or late dismissal procedures depending on communications, availability of transportation, damage to the school facility or residential areas, and road clearance.
- The CASLV administrator will initiate evacuation to the nearest empty land if necessary.

VIII. STAGING AREA/RALLY POINT

CASLV teachers and administrators have provided students and parents with the following information:

CASLV schools have designated potential rally points in the event of a crisis (Rally

Point A – outdoor location; Rally Point B – indoor location). Each campus has identified specific rally point locations determined by campus administration (contact administration for location information). During a crisis, the CASLV administration, in conjunction with local police or the command post commander, will make a determination as to whether or not a full evacuation to the specified rally point is appropriate within the first five to fifteen minutes of the crisis. If a full evacuation is required, the commander will communicate this decision and the site location to the incident scene commander and to the local media.

The designated Rally Point Protocol shall be used under the following conditions:

- An explosive device detonates on school property.
- A functional explosive device is found on school property.
- A hostage situation takes place on the campus.
- A situation involving a barricaded subject armed with explosives or firearms takes place on the campus.
- A severe weather crisis occurs which requires removal of personnel to a safe remote location.
- A weapon of mass destruction or hazardous materials incident occurs on or near the campus and public safety responders determine that mass evacuation to a remote location is required.
- Whenever the facility or grounds are rendered unsafe and evacuation to a remote site is needed.

Staging Area/Rally Point Protocol

The CASLV administrator will advise the incident scene commander that the decision to implement the protocol has been reached. The second administrator at CASLV will remove the evacuation kit and begin setting up the evacuation staging area.

The CASLV administrator will notify the Clark County Emergency Management Agency and the American Red Cross. The Clark County Emergency Management Director shall notify the 911 Center to have the respective law enforcement agency implement its protocol for routing traffic to the site and managing traffic control functions at the site.

Upon arrival at the rally point, the local police, American Red Cross lead representative, and local emergency management lead representative shall:

- Establish a command post.
- Organize the numerous public safety and mental health personnel who will be responding to the site.
- Check identification of all non-uniformed personnel who arrive to provide assistance.
- Secure an area for arriving students and staff away from waiting family members.
- Set up the sign-out area.
- Set up a media staging area.
- Keep evacuees on school vans or in car pool vehicles, until they can be signed out to waiting parents/guardians (one bus at a time).

- Only release students to authorized persons using the sign-out procedure.
- Ensure that each parent/guardian receives an information sheet regarding traumatic stress reaction.
- Instruct parents/guardians to leave the site to make room for others once they have signed out their student.
- Arrange for students who do not have a parent/guardian waiting to be taken to a secure area until an authorized person arrives to pick them up. Every effort will be made to maintain an orderly reunification process. Responding police and mental health personnel should be utilized to calm those who are waiting and to explain to them that an orderly process is required for the safety of the evacuees.

IX. SHELTER IN PLACE

The shelter-in-place plan is to be used in the event of chemical spills or explosions, wild land fires, shootings and/or hostage situations and other related emergencies or natural disasters in which evacuation of the school is inappropriate.

In addition, there are two options for shelter-in-place incidents, depending upon the type of incident, the facility and the plan felt to be most advantageous by the CASLV administrator. Hence, CASLV may elect to either:

- Have students remain in classrooms and take certain protective measures, e.g. shut off ventilation, close, and possibly seal windows and doors, etc.

The fire alarm is not used for a shelter-in-place drill. Instead, instructions are given over the intercom “all call.” When the conditions outdoors dictate that all occupants be in a controlled area or sheltered in place, due to an incident such as a hazardous material incident or a natural disaster, the principal or personnel in charge will take the following steps prior to the fire department or law enforcement officers arrival on the scene:

- Establish and maintain communications with the fire department and/or any other appropriate personnel until directed otherwise.
- Call 911 and advise them of situation if the problem was detected by the school.
- Establish verbal control by activating “Shelter-In-Place” procedures by giving a preplanned announcement over the public address system.
- Discontinue the changing of classes and have all students and personnel proceed to the interior of the building — “assigned areas.”
- If directed, students and personnel in outlying buildings should be shifted to main building.
- If directed, turn off all heating, cooling, and ventilation systems, close all doors and windows, and perform any other actions requested by emergency personnel that may arise due to the situation. Use duct tape or any other material to help seal off the building.
- If unusual or irritating odor is present, help protect lungs by breathing through a wet (if possible) rag or paper towel.
- Remain sheltered in place until the “all clear” has been given by the fire department or appropriate agency.

X. FIRE

CASLV maintains the following fire emergency procedure to respond to both internal and external situations.

Site Preparation

All school personnel and students are made aware of the location and operation of alarm systems and fire extinguishers at CASLV. All equipment (e.g. extinguishers, sprinkler systems, exit doors) are marked and maintained in accordance with local and state regulations. At CASLV, fire drills are conducted in accordance with local and state regulations.

Communications and Warning

CASLV has a computerized alarm system that provides distinct sounds for various actions used within the school. In case of malfunction, an alternate alarm system is available, both in the form of a “cow bell” and whistle. Students and staff are provided with numerous drills to ensure that they can discriminate what sounds indicate specific actions.

Response Protocol

- The fire alarm is sounded and the fire department and Las Vegas Police Department are notified without delay upon discovery of a fire.
- The CASLV administrator will initiate evacuation procedure of buildings.
- Teachers will implement the illness/injury/death notification protocol.
- The CASLV administrator, if appropriate, will implement the Rally Point Protocol.

XI. HAZARDOUS MATERIALS

It is known that thousands of types of hazardous materials are shipped daily throughout Nevada. Chances that a school may be affected by an accident involving a hazardous material carrier become greater with the growth of industry and demand for fuel and chemicals.

Site Preparation

The CASLV administrator will determine transportation routes which will be in each classroom and the office.

The CASLV administrator will determine safe areas to evacuate students and personnel in case an incident occurs on or near school property. (See evacuation protocol page 23). Warning of a hazardous materials incident is usually received from the fire department or local Emergency Management Agency when it occurs near the school. In a rare situation, the incident may occur close to or on school property, and the school will relay the warning to appropriate emergency response agencies. The CASLV

administrator will determine the need to evacuate and move crosswind, never directly with or against the wind carrying the fumes. The CASLV administrator will implement procedures to return all students and personnel from athletic fields and playground areas to a safe location. The CASLV administrator will not return students to school facility after evacuation until the fire department, Emergency Management Agency or other official agency, declares the area safe.

If evacuation of the facility is determined to be dangerous, the CASLV administrator will ensure that the HVAC is shut down and initiate a Code Red Lockdown Protocol. Students and staff have been forewarned to be prepared to quickly evacuate the facility if announced, be prepared to render first aid, and initiate early/late dismissal, as necessary.

XII. HOSTAGE SITUATION/BARRICADED WEAPONS VIOLATOR

Site Preparation

The CASLV administrator will arrange staff training session on the topic of hostage situation prevention and response. Access to CASLV is properly limited and a visitor pass system is strictly adhered to. The CASLV second emergency evacuation kit is stored in the main office location in case a situation of this type takes place in that area.

CASLV has a two-way communication system with parents, staff, and students regarding potential domestic situations that could result in an act of violence against students or staff. Staff members are requested to maintain confidentiality of any such information.

Communication and Warning

Notification will most often be in person or via intercom. The main office area, classrooms, and school transportation vehicles are the most common locations for school hostage situations.

Response Protocol

The CASLV administrator will immediately institute a code red lockdown. The CASLV administrator will not wait to verify the report before instituting a lockdown. The CASLV administrator will notify the Las Vegas Police Department dispatcher with all available information regarding suspect(s) description, location, type(s) of weapons and any other critical information. Once a police officer arrives on the scene, all school staff members have been instructed to refrain from attempting to negotiate with the violator(s) unless asked to do so by a police officer. ***Numerous hostage situations have ended in tragedy when well-intentioned but untrained civilians attempted to help with***

negotiations.

The CASLV administrator has assured that staff is aware that they are not to offer themselves in exchange for hostages. CASLV understands that such action will often increase the chances of something going wrong during the exchange with a violent result or in additional hostages being obtained.

The CASLV administrator will establish an incident command post in accordance with its safety team procedures. CASLV has trained staff and students on the importance of knowing that most injuries and deaths in hostage situations occur within the first few minutes of the situation. CASLV will take control of the situation through a preplanned response. Once the situation can be stabilized, it has been documented that time works to decrease the probability that the suspect will use violence. CASLV staff is prepared for a resolution that may take hours or even days.

XIII. INTRUDER/SUSPICIOUS PERSON

Many incidents can cause the presence of an intruder or suspicious person on school property.

Site Preparation

CASLV provides supervision of students at all times. CASLV provides before school care starting at 7:00 a.m. The student coordinator waits by the entrance, and checks students in as they arrive. This entrance door remains locked until all teachers are in the building, ensuring additional security. The office area opens at 7:30 a.m. when the second secretary arrives.

Students of CASLV are never allowed to exit the school without being escorted by a staff member or parent, unless prior, written notice has been given by a parent. During recess breaks, which are limited to lunchtime, not exceeding 25 minutes, staff is present. Free access to the building is restricted. All exterior doors remain locked during the day, except those used in CASLV of an emergency evacuation, which are locked from the outside.

A sign is posted on the outside of the school that provides directions to visitors advising them to use the main entrance. Students and staff are discouraged from opening locked doors for others, as this makes locked doors vulnerable. CASLV utilizes a visitor's nametag system using lanyards and an identification tag. The custodian is designated to periodically check each exterior door.

Communications and Warning

A report will normally be received in person but may be received by portable radio, by intercom or by telephone.

Response Protocol

As soon as CASLV is aware or notified of a problem, the Las Vegas police will be notified that there is a suspicious person on or near school property. The dispatcher will be provided with as much information as possible regarding the description of the suspicious person, their location, and any unusual or disruptive behavior that they exhibit. A **Code Yellow lock down** will be initiated until responding police units can investigate suspicious persons or an intruder.

The CASLV administrator will implement the following procedure:

- **Initiate Code Yellow or Red as applicable to the situation.**
- **Notify the local police.**

XIV. FLOODING

Many areas in Clark County are subject to, or affected by floods. Other than in the case of “flash flooding”, the onset of most floods is a relatively slow process with buildup taking several days.

Site Preparation

The CASLV administrator will organize and implement practice drills as appropriate.

Communications and Warning

As severe weather develops, CASLV monitors their weather radios for progressive storm reports and announcements.

Response Protocol

The CASLV administrator and science or math instructors will monitor weather conditions in an affected area by radio/TV broadcasts or weather alert radio. The CASLV administrator will initiate the evacuation of students to homes immediately in accordance with established school policy and notify families of emergency transportation plans, if applicable. If the situation does not permit family evacuations, students will either remain at school or be sent to a higher, safe location and the CASLV administrator will make the following provisions:

- Shut off water at mains so contaminated water will not back up.
- Pack dry ice in refrigerators/freezers to protect supplies should power be lost.
- Check all supplies if the school is designated as an evacuation shelter.
- Check: contaminated food/water, broken gas lines, and wet electrical equipment.
- The CASLV administrator will resume classes after determining building safety.

XV. INJURY, ILLNESS, or DEATH

Injury and illness are the most common of all school-related emergencies. CASLV is prepared to provide basic first aid while summoning necessary emergency assistance.

Site Preparation

CASLV has established, posted, and maintains a current list of emergency medical telephone numbers, including poison control. CASLV also maintains a list of staff and students qualified to administer first aid. It is the goal of CASLV to have all employees trained in basic CPR.

The CASLV program coordinator is responsible for assuring that current emergency contact cards on students, faculty and staff of family business and home telephone numbers are current and easily accessible. Additionally, enrollment folders contain information on other individuals authorized by the family to make decisions regarding emergency treatment.

Further, the CASLV administrative assistant, as well as Student Coordinator, in conjunction with Board policy, maintains a list of school staff members trained to deliver serious injury and/or death notification.

Communications and Warning

Warning that a student is ill or injured may come from a variety of sources, including students and staff members. CASLV staff are trained to recognize symptoms of illness in children, and have developed 504 Plans on all students with medical conditions which may affect their school performance and special accommodations. Medical conditions are handled with confidentiality, however, parents are encouraged to provide professional resources for staff training on conditions which their child may have.

Response Protocol

The CASLV administrator is responsible for ensuring that the following is adhered to:

Non-critical situations

- Administration of first aid if necessary.
- Notification of families.
- Make the appropriate request that a family member transport student to home or doctor's office whenever possible.
- If family members cannot be reached, or if transportation cannot be arranged, act based on school policy.

Critical situations

- Administer first aid to the extent possible.
- Notify 911.
- Initiate a Code Yellow, to limit activity in the school and around the injured student.
- If family cannot be contacted immediately, act in accordance with school policy. Continue attempts to contact family and keep a record of procedures administered (first aid, CPR, etc.), times, actions, etc.
- Initiate injury, illness or insurance documentation.
- Provide information to staff, faculty and students as available.

In the event of a death

- Call 911
- Attempt to administer CPR/first aid, if appropriate (certified personnel only).
- Initiate a Code Red to lockdown the facility. Initiate Rally Point Protocol if necessary.
- Administration, in conjunction with law enforcement personnel, will document the incident and take necessary actions with the deceased.
- Administration and central office personnel will initiate insurance documentation.
- Administration and school personnel will follow a media response protocol and issue any correspondence necessary in conjunction with CASLV's public relations firm and school Social Media Manager in response to any details regarding the event.
- Provide information and/or an official statement to staff, parents, and students, as advised by CASLV's public relations firm and school Social Media Manager.

XVI. Suicidal Threat or Attempt

Critical Information

Writing, talking or even hinting about suicide must be taken seriously. Immediate intervention is essential. In certain cases, student confidentiality is superseded by the need for student safety.

In the event a staff member believes a student is a suicide risk or has attempted suicide:

Staff

- Stay with the student until assistance arrives
- Notify school administration, counselor, social worker or school psychologist
- Ensure short-term physical safety of the student, provide first aid if needed
- Listen to what the student is saying and take the threat seriously
- Assure the student of your concern
- Assure the student you will find help to keep him or her safe
- Stay calm and don't visibly react to the student's threats or comments
- Do not let the student convince you the crisis is over
- Do not take too much upon yourself. Your responsibility is limited to listening and

providing support until the student can receive appropriate medical care or counseling

Building Administration

- Call 911 if the student needs medical attention, has a weapon, needs to be restrained or a parent or guardian cannot be reached
- Determine a course of action with counselor or other mental health professional
- Contact student's parent(s) or guardian and make appropriate recommendations
- Do not allow the student to leave school without a parent or guardian
- Notify Central Office administration
- Document all actions
- Follow-up and monitor to ensure student safety
- Follow up with the student
- School staff must exercise caution when discussing an attempted suicide or death by suicide with students. When the incident becomes public knowledge, it is best to request permission from the family to discuss it with students in order to address emotional reactions within the school community

XVII. All Hazards (Outbreak/Pandemic) Emergency Operations Plan

This includes health issues such as Coronavirus, Norovirus, Influenza, the Plague, etc.

Site Preparation

A. For Campus Leadership

Leadership will encourage all staff and students to practice proper hygiene practices:

- Wash hands frequently for at least 20 seconds.
- Use hand sanitizer when hand washing is not available.
- Wipe down desks daily and between periods/during transitions
- Be mindful when sneezing and coughing around others
- Avoid touching their face.
- Stay home from school if one has cold/flu like symptoms

B. Front Office & Support Staff

- Campuses will have preventative measures in place for their classrooms and facilities:
- Make sure hand sanitizer is easily accessible in classrooms
- Ensure sanitizing wipes are readily available for teachers
- Have disinfecting system (i.e., Protexus Electrostatic Sprayer) for each campus to use if needed
- Resources directory of helpful medical authorities will be available digitally and in the front office
- Nightly cleaning of offices, hallways, restrooms, classrooms, kitchen & MPR
- Cleaning company will utilize more disinfectant

Appendix C – Crisis Response Management Plan

- Clean main office area daily, including office supplies
- Be mindful of visitors exhibiting flu-like symptoms

C. Medical Clinic/Nurse's Office

School nurse will know what to do in preparation for any hazards:

- Nurse will stay updated on any current outbreak and pandemic
- Medical supplies will be stocked and ready for use each day
- Any student showing flu-like symptoms will be sent home
- Nurse station is sanitized after each visit

Communications and Warning

- A. If there are signs of a pandemic increasing regionally, statewide and/or nationally, campus leaders and CASLV executive team will communicate any information as needed to create awareness of the health issue and promote ways to prevent the spread of the pandemic.
- B. CASLV executive team, campus leaders, competent medical authority, and government entities will work in partnership to craft communications for staff and families in the event of a pandemic/outbreak reaching locally in the Las Vegas Valley.
- C. It is up to the discretion of all parties, including in consultation with a public relations firm and CASLV legal counsel if needed, to disseminate any information to the public as needed if a pandemic/outbreak affects a CASLV staff member and/or student.
- D. Any blast communications crafted to be sent to 'All Staff' or 'All Families' regarding a pandemic or outbreak of an infectious disease should include staff members of the State Public Charter School Authority. This helps create streamlined protocol and makes sure all educational entities are in sync. It creates transparency and unity when having to work with the media, families, and general public.

Response Protocol

- A. In accordance with NRS 441A.190, a student suspected of having a contagious or infectious disease may be temporarily excluded from school until competent medical authority (Center for Disease Control, Southern Nevada Health District, etc.) determines that the student is not a health or safety threat to other students or staff members. If condition is anticipated to be long-term in duration, the school will provide instruction through the Homebound Program or other appropriate means.

Appendix C – Crisis Response Management Plan

- B. In accordance with NRS 441A. 190, a student with a contagious or infectious disease, who has been determined by a competent medical authority not to be a health or safety threat to other students or staff members, may attend school.
- C. If a teacher/staff member is diagnosed with a contagious or infectious disease, the person will self-quarantine, and the CDC or SNHD will be contacted. CASLV will work in consultation with those medical experts and the SPCSA to determine the extent of testing in the school and if a closure is necessary.
- D. If a student or staff member visited an area (facility, city, state, country) under quarantine or at a high-risk level as determined by the CDC, then the person will self-quarantine, and the CDC or SNHD will be contacted. CASLV will work in consultation with those medical experts and the SPCSA to determine the extent of testing in the school and if a closure is necessary.
- E. In the event of an outbreak of an infectious disease, CASLV will work with government entities and competent medical authorities to determine if in-class instructional days need to be halted and school facilities be quarantined. If so, multiple cleaning companies will deep clean and sanitize the grounds, as needed, until a competent medical authority clears the building for occupancy.
- F. At the discretion of state educational entities, CASLV will continue instruction through virtual learning during a quarantine. Teachers will implement Google classroom and other digital platforms for lessons, discussions, assignments, and assessments. This will occur through the end of the quarantine or the school year, whichever comes first.



SECTION II

CORAL ACADEMY OF SCIENCE LAS VEGAS SCHOOL VIOLENCE-PREVENTION, PLANNING & RESPONSE

I. OBJECTIVES

This guide provides information from three perspectives:

- 1) Early warning signs of potentially violent people;
 - 2) Steps to take in the unlikely event that a violent emergency occurs on the CASLV campus, and;
 - 3) General expectations regarding law enforcement agency procedures in the event of a crisis of this type.
- ☀ This information does not represent a comprehensive scope of violence and alternatives; however, it seeks to provide information to protect the lives of students and staff of CASLV.

II. WARNING SIGNS PRECEDING A POTENTIALLY LETHAL ACT

The FBI has provided information that was obtained during a School Violence Summit in August 1998. The following warning signs include:

- ▶ A history of violence.
- ▶ A close family member who has committed a violent act.
- ▶ A history of alcohol or drug abuse.
- ▶ A precipitating event such as a failed romance or perception of a failed romance.
- ▶ Availability of a weapon or the means to commit violence.
- ▶ Recent attempts to commit suicide or violence.
- ▶ Lack of coping skills or strategies to handle personal life crisis.
- ▶ No family, friend or counseling support system.

III. CUMULATIVE OFFENDER PROFILE

The below listed factors may be indicators of potentially devastating violent acts, but they are by no means certain or present in every case.

- ⊕ Indicators of low self-esteem.
- ⊕ Previous acts of cruelty to animals.
- ⊕ Symptoms of child abuse, i.e. fire setting, extended bed-wetting, abusive to adults.

- ✦ A fascination with firearms.
- ✦ Disrespected by mother or family.
- ✦ Lack of personal discipline.
- ✦ Violence being seen as the only alternative.
- ✦ Carefully planned crimes and thoroughly premeditated actual events.

The following list is a cumulative profile of offenders pertaining to six school shooting incidents only:

Prevention, Planning and Response Options

Violence Prevention:

- ◆ A school climate where all students feel included and welcome.
- ◆ Bullying, teasing, and harassment are unacceptable and addressed by all staff and other students.
- ◆ A school climate where students feel a responsibility for keeping their school safe.

Assessment:

- ◆ Establish a relationship with the student and parent.
- ◆ Consult with dean of students, school counselor, and teachers.
- ◆ Assess the student regarding unsuccessful social skills. Is he isolated, being bullied or ridiculed? Create social interventions.
- ◆ Assess the student for academic success. If the student demonstrates failure, research interventions.

Interventions:

- Express concerns with student and parent.
- Consult with key staff and develop a plan.
- Carefully monitor results of plan.
- Determine response if student behavior deteriorates.
- In consultation with psychologist, determine if a psycho-educational evaluation or mental health counseling should be recommended to the parent.

IV. WARNING SIGNS OF POTENTIALLY VIOLENT INDIVIDUALS

We should never focus on just one group (children) as a potential threat in school violence. Adults as teachers, parents, or adults totally unrelated to the school may be

introduced into the scenario. The following information is taken from “Combating Workplace Violence” authored by The Bureau of Justice Assistance.

There is no exact method to predict when a person will become violent. One or more of these warning signs may be displayed before a person becomes violent, but does not necessarily indicate that an individual will become violent. A display of these signs should trigger concern since they are usually exhibited by people experiencing problems.

- Irrational beliefs and ideas.
- Verbal, nonverbal, or written threats or intimidation.
- Fascination with weaponry and/or acts of violence.
- Expression of a plan to hurt himself or others.
- Externalization of blame.
- Unreciprocated romantic obsession.
- Fear reaction among students.
- Drastic change in belief systems.
- Displays of unwarranted anger.
- New or increased source of stress.
- Inability to take criticism.
- Feelings of being victimized.
- Intoxication from alcohol/drugs.
- Expression of hopelessness or heightened anxiety.
- Productivity and/or attendance problems.
- Violence towards inanimate objects.
- Steals or sabotages projects or equipment.
- Lack of concern for the safety of others.

V. PERSONAL CONDUCT TO MINIMIZE VIOLENCE

Follow these suggestions in your daily interactions with people to deescalate violent situations. If at any time a person’s behavior starts to escalate beyond your comfort zone **do the following:**

- ❖ Project calmness, move and speak slowly, quietly, and confidently.
- ❖ Be an empathetic listener; encourage the person to talk and listen patiently.
- ❖ Focus your attention on the other person to let them know you are interested in what they have to say.
- ❖ Maintain a relaxed yet attentive posture and position yourself at a right angle rather than directly in front of the other person.
- ❖ Acknowledge the person’s feelings. Indicate that you can see he or she is upset.
- ❖ Ask for small, specific favors such as asking the person to move to a quieter area.
- ❖ Establish ground rules if unreasonable behavior persists. Calmly describe the consequences of any violent behavior.
- ❖ Use delaying tactics that will give the person time to calm down. For example, offer a drink of water (in a disposable paper cup).

- ❖ Be reassuring and point out choices. Break big problems into smaller, more manageable problems.
- ❖ Accept criticism in a positive way. When a complaint might be true, use statements like “You’re probably right” or “It was my fault.” If the criticism seems unwarranted, ask clarifying questions.
- ❖ Ask for recommendations. Repeat back to him what you feel he/she is requesting of you.
- ❖ Arrange yourself so that a visitor cannot block your access to an exit!
- ❖ Unless responsibilities dictate otherwise, escape at first opportunity.

Emergency Procedures

If a person with a firearm is observed or reported in the vicinity of the school, immediately:

- Notify the office with information about the offender and location.
- Designated office personnel call 9-1-1
- Announce the offender’s presence via the intercom and start Code Red protocol
- Turn off all lights.
- Place condition cards in windows (door and exterior window).
 - **Wounded inside, critical**
 - **Wounded inside, stable**
 - **Students inside, will evacuate upon order**
 - **Teacher has critical information**
- If communications are needed, call 911
- Remain in place until rescued by police or cleared by a school administrator who will call the classroom and provide the “All Clear” instructions.

OR

- If the offender(s) begin to enter your area you may need to evacuate.

VI. EXTERIOR EVACUATION:

Students are outside of building.

- ◆ Determine if the threat is outside or inside building.
- ◆ Advise students of exterior rally point.
- ◆ Move to rally point with students.
- ◆ Once at rally point, communicate via 911 the following:

- Location of offender and exact threat.
 - Your rally point location.
 - Number of people with you.
 - Injuries and extent.
- ◆ Remain at rally point and contain students until rescued by police.

If the threat emanates from outside the building:

- Advise students to move into a designated classroom.
- Once inside the classroom, initiate Shelter in Place

VII. INTERIOR EVACUATION:

Students are inside the building.

- ✱ Exit hallways.
 - ✱ Secure students in classrooms.
 - ✱ Lock and barricade hallway access door.
 - ✱ Advise students of location of rally point (safe area).
 - ✱ Access evacuation route.
 - ✱ Once at rally point, communicate via 9-1-1 or School Police the following:
 - Your rally point location.
 - Number of people with you.
 - Injuries and extent.
- ✱ Remain at rally point and contain students until rescued by police.

Action Steps for Students

There is much students can do to help create safe schools. Talk to your teachers, parents, and counselor to find out how you can get involved and do your part to make your school safe. Here are some ideas that students in other schools have tried: Listen to your friends if they share troubling feelings or thoughts. Encourage them to get help from a trusted adult—such as a parent, counselor, social worker, leader from the faith community, or other professional. If you are very concerned, seek help for them. Share your concerns with your parents.

- Create, join, or support student organizations that combat violence, such as “Students Against Destructive Decisions” and “Young Heroes Program”.
- Work with local businesses and community groups to organize youth-oriented activities that help young people think of ways to prevent school and community violence. Share your ideas for how these community groups and businesses can support your efforts.
- Organize an assembly and invite your school psychologist, school social worker, and

counselor—in addition to student panelists—to share ideas about how to deal with violence, intimidation, and bullying.

- Get involved in planning, implementing, and evaluating your school's violence prevention and response plan.
- Participate in violence prevention programs such as peer mediation and conflict resolution. Employ your new skills in other settings, such as the home, neighborhood, and community.
- Work with your teachers and administrators to create a safe process for reporting threats, intimidation, weapon possession, drug selling, gang activity, graffiti, and vandalism. Use the process.
- Ask for permission to invite a law enforcement officer to your school to conduct a safety audit and share safety tips, such as traveling in groups and avoiding areas known to be unsafe. Share your ideas with the officer.
- Help to develop and participate in activities that promote student understanding of differences and that respect the rights of all.
- Volunteer to be a mentor for younger students and/or provide tutoring to your peers.
- Know your school's code of conduct and model responsible behavior. Avoid being part of a crowd when fights break out. Refrain from teasing, bullying, and intimidating peers.
- Be a role model—take personal responsibility by reacting to anger without physically or verbally harming others.
- Seek help from your parents or a trusted adult—such as a school psychologist, social worker, counselor, teacher—if you are experiencing intense feelings of anger, fear, anxiety, or depression.

Tips for Parents

Parents can help create safe schools. Here are some ideas that parents in other communities have tried:

- Discuss the school's discipline policy with your child. Show your support for the rules. Help your child understand the reasons for them.
- Involve your child in setting rules for appropriate behavior at home.
- Talk with your child about the violence he or she sees—on television, in video games, and possibly in the neighborhood. Help your child understand the consequences of violence.
- Teach your child how to solve problems. Praise your child when he or she follows

through.

- Help your child find ways to show anger that do not involve verbally or physically hurting others. When you get angry, use it as an opportunity to model these appropriate responses for your child— and talk about it.
- Help your child understand the value of accepting individual differences.
- Note any disturbing behaviors in your child. For example, frequent angry outbursts, excessive fighting and bullying of other children, cruelty to animals, fire setting, frequent behavior problems at school and in the neighborhood, lack of friends, and alcohol or drug use can be signs of serious problems. Get help for your child. Talk with a trusted professional in your child's school or in the community.
- Keep lines of communication open with your child—even when it is tough. Always encourage your child to let you know where and with whom he or she will be. Get to know your child's friends.
- Listen to your child if he or she shares concerns about friends who may be exhibiting troubling behaviors. Share this information with a trusted professional, such as the school psychologist, principal, or teacher.
- Be involved in your child's school life by supporting and reviewing homework, talking with teacher(s), and attending school functions such as parent conferences, class programs, open houses, and PTO meetings.
- Work with your child's school to make it more responsive to all students and to all families. Share your ideas about how the school can encourage family involvement, welcome all families, and include them in meaningful ways in their children's education.
- Encourage your school to offer before- and after-school programs.
- Volunteer to work with school-based groups concerned with violence prevention. If none exist, offer to form one.
- Find out if there is a violence prevention group in your community. Offer to participate in the group's activities.
- Talk with the parents of your child's friends. Discuss how you can form a team to ensure your child's safety.
- Find out if your employer offers provisions for parents to participate in school activities.

Collaborative Planning Team CASLV - Tamarus			
Name	Term	Position	Campus/Org.
Ercan Aydogdu	2020-2021 SY	Executive Director & CEO	Central Office
Mustafa Gunozu	2020-2021 SY	CAO	Central Office
Beth Kazelskis	2020-2021 SY	Board of Trustees	Board of Trustees
Andrea Katotakis	2020-2021 SY	Administrator	Tamarus
Mireya Sardinias	2020-2021 SY	Non-licensed Employee	Tamarus
Jennifer Andreevski	2020-2021 SY	Parent/Legal Guardian	Tamarus

Appendix C – Crisis Response Management Plan

Bethany Mickey	2020-2021 SY	Licensed Teacher	Tamarus
Mark Gardberg	2020-2021 SY	Attorney	Attorney
Michael Stevens	2020-2021 SY	Law Enforcement	Henderson PD

Collaborative Planning Team CASLV - Nellis			
Name	Term	Position	Campus/Org.
Ercan Aydogdu	2020-2021 SY	Executive Director & CEO	Central Office
Mustafa Gunozu	2020-2021 SY	CAO	Central Office
Beth Kazelskis	2020-2021 SY	Board of Trustees	Board of Trustees
Kathye Dudley	2020-2021 SY	Non-Licensed Employee	Nellis
Katlin Pieri	2020-2021 SY	Parent/Guardian	
David Wood	2020-2021 SY	Parent/Guardian	
Kara Owen	2020-2021 SY	Parent/Guardian	
MSGT Langlois	2020-2021 SY	BDOC (Nellis AFB Emergency Response)	
Mark Gardberg	2020-2021 SY	Attorney	Attorney
Kendra Coffey	2020-2021 SY	School Counselor	Nellis
Angie Green	2020-2021 SY	Licensed Teacher	Nellis
Krystal Neal-Burdic	2020-2021 SY	Licensed Teacher	Nellis
Jonathan Yutuc	2020-2021 SY	Administrator	Nellis

Collaborative Planning Team CASLV - Sandy Ridge			
Name	Term	Position	Campus/Org.
Ercan Aydogdu	2020-2021 SY	Executive Director & CEO	Central Office
Mustafa Gunozu	2020-2021 SY	CAO	Central Office
Beth Kazelskis	2020-2021 SY	Board of Trustees	Board of Trustees
Yolanda Flores	2020-2021 SY	Administrator	Sandy Ridge
Noah Stevens	2020-2021 SY	Administrator	Sandy Ridge
Mark Gardberg	2020-2021 SY	Attorney	Attorney
Michael Stevens	2020-2021 SY	Law Enforcement	Henderson PD
Yvonne Alejandre	2020-2021 SY	Parent/Legal Guardian	Sandy Ridge

Appendix C – Crisis Response Management Plan

Deb Freeth	2020-2021 SY	Non-licensed Employee	Sandy Ridge
Tamara Hammer	2020-2021 SY	Parent/Legal Guardian	Sandy Ridge

Collaborative Planning Team CASLV - Centennial Hills			
Name	Term	Position	Campus/Org.
Ercan Aydogdu	2020-2021 SY	Executive Director & CEO	Central Office
Mustafa Gunozu	2020-2021 SY	CAO	Central Office
Beth Kazelskis	2020-2021 SY	Board of Trustees	Board of Trustees
Serdar Yuksekkaya	2020-2021 SY	Principal	Centennial Hills
Bunjamin Cobanli	2020-2021 SY	Assistant Principal	Centennial Hills
Maureen Henry	2020-2021 SY	Licensed Teacher	Centennial Hills
Michael Stevens	2020-2021 SY	Law Enforcement	Henderson PD
Mark Gardberg	2020-2021 SY	Attorney	Attorney
Kimberly Salerno	2020-2021 SY	Non-licensed Employee	Centennial Hills
Manuela Gervasio	2020-2021 SY	Parent/Legal Guardian	Centennial Hills

Collaborative Planning Team CASLV - Eastgate			
Name	Term	Position	Campus/Org.
Ercan Aydogdu	2020-2021 SY	Executive Director & CEO	Central Office
Mustafa Gunozu	2020-2021 SY	CAO	Central Office
Beth Kazelskis	2020-2021 SY	Board of Trustees	Board of Trustees
Emrullah Eraslan	2020-2021 SY	Principal	Eastgate
Annette Martin	2020-2021 SY	Assistant Principal	Eastgate
Kimberly Herman	2020-2021 SY	Licensed Teacher	Eastgate
Michael Stevens	2020-2021 SY	Law Enforcement	Henderson PD

Appendix C – Crisis Response Management Plan

Mark Gardberg	2020-2021 SY	Attorney	Attorney
Janice Palmer	2020-2021 SY	Non-licensed Employee	Eastgate
Jenny Walsh	2020-2021 SY	Parent/Legal Guardian	Eastgate

Collaborative Planning Team CASLV - Windmill			
Name	Term	Position	Campus/Org.
Ercan Aydogdu	2020-2021 SY	Executive Director & CEO	Central Office
Mustafa Gunozu	2020-2021 SY	CAO	Central Office
Beth Kazelskis	2020-2021 SY	Board of Trustees	Board of Trustees
Bekir Atas	2020-2021 SY	Principal	Windmill
Amber Nhan	2020-2021 SY	Administrator	Windmill
Mark Gardberg	2020-2021 SY	Attorney	Attorney
Michael Stevens	2020-2021 SY	Law Enforcement	Henderson PD
Yvonne Alejandre	2020-2021 SY	Parent/Legal Guardian	Windmill
Claudia Ossa	2020-2021 SY	Non-licensed Employee	Windmill

Appendix A - FBI Bomb Threat Call Checklist

Bomb Threat Card: Place this card under your telephone.

Questions to Ask

- ☐ 1. When is bomb going to explode?
- ☐ 2. Where is it right now?
- ☐ 3. What does it look like?
- ☐ 4. What kind of bomb is it?
- ☐ 5. What will cause it to explode?
- ☐ 6. Did you place the bomb?
- ☐ 7. Why?
- ☐ 8. What is your address?
- ☐ 9. What is your name?

Exact Wording of the Threat

- ☐ Sex of caller.
- ☐ Race of caller

Bomb Threat Management

- ☐ Age of caller.
- ☐ Number at which call is received.
- ☐ Time of call.
- ☐ Date of call.

Caller's Voice

- ☐ Calm.
- ☐ Angry.
- ☐ Excited.
- ☐ Slow.
- ☐ Rapid.
- ☐ Soft.
- ☐ Loud.
- ☐ Laughter.
- ☐ Crying.
- ☐ Normal.
- ☐ Distinct.
- ☐ Slurred.
- ☐ Nasal.
- ☐ Stutter.
- ☐ Lisp.
- ☐ Raspy.
- ☐ Deep.
- ☐ Ragged.
- ☐ Cleaning throat.
- ☐ Deep breathing.
- ☐ Cracking voice.
- ☐ Disguised.
- ☐ Accent.
- ☐ Familiar (who did it sound like?)
- ☐ Whispered.

Background Sounds

- ☐ Street noises.
- ☐ Crockery.
- ☐ Voices.
- ☐ PA System.
- ☐ Music.
- ☐ House noises.
- ☐ Motor.
- ☐ Office machinery.
- ☐ Factory machinery.
- ☐ Animal noises.
- ☐ Clear.
- ☐ Static.
- ☐ Local.
- ☐ Long distance.
- ☐ Other.

Threat Language

- ☐ Well spoken (educated).
- ☐ Incoherent.
- ☐ Taped (message read by threat maker?)
- ☐ Foul.
- ☐ Irrational.

Remarks

Report call immediately to: [_____]

Phone number: [_____]

Date: [_____]

Name: [_____]

Position: [_____]

Phone Number: [_____]

Appendix D - CASLV Health Policies & Nurse Guidebook

Health Guidelines for School Nursing Staff

1. Health Office
 - Purpose and goals
 - Role of the School Nurse
 - Role of the Health Office Aide
2. Health Office Visits
 - Overview
 - Definitions and Actions to be taken
3. Illness
 - Fever
 - Skin Rash
 - Difficulty Breathing
 - Decreased Consciousness
 - Bruising and/or bleeding
 - Persistent Cough
 - Persistent Diarrhea
 - Persistent Vomiting
 - Headache
 - Neck Stiffness
 - Strep and Scarlet Fever
4. Licensed Health Care Provider Orders
5. Medication
6. Diabetes
7. Head Injuries
8. Epilepsy/Seizures
9. Screenings
 - Hearing
 - Vision
 - Scoliosis
10. Anaphylaxis
11. 504
12. IEP/Special Education/Homebound
13. Field Trip Protocol
14. Lice
15. DNR

Health Office

Definitions:

Health Office = Area within the campus designated for medical assessments and/or interventions

Health Office Aide = Designated employee tasked with the day to day medical interventions on campus

School Nurse = Registered Nurse

Purpose and Roles:

The purpose of the Health Office of CASLV is to promote and uphold health, safety and wellness

Appendix D - CASLV Health Policies & Nurse Guidebook

of children on school campuses.

To achieve this CASLV will utilize School Nurses and Health Office Aides.

Role of the school nurse:

- Reviews annual health forms (See form HEA-104)
- Creates Care Plans in accordance with NAC 632 and the Nevada Board Advisory Opinion
- Performs special education assessments
- Reviews medications received and clarifies accordingly (See MED-101 Request for Medical Assistance).
- Attends 504 and IEP meetings as applicable for medical implications
- Ensures mandatory screenings for hearing, vision and scoliosis are performed in accordance with Nevada State Law
- Trains staff and delegates accordingly in the carrying out of, but not limited to:
 - Medication administration
 - Epi Pens
 - Diabetic interventions
 - Special procedures
- Documents in IC as applicable
- Monitors Health Office Aides and applicable staff in assuring interventions/care is being conducted properly

Role of Health Office Aide:

- Trained by the School Nurse in the carrying out of the day to day medical needs on the campus
- Maintains the Health Office
 - Ensures supplies are stocked
 - Follows proper aseptic universal precautions techniques
 - Maintains HIPPA and FERPA regulations
 - Medication administration and documentation
- Communicates with School Nurse as applicable
- Documents in IC accordingly

Health Office Visits

Overview:

It is the responsibility of the school nurse and staff to ensure that students are safe, cared for properly, and that the campus as a whole is safeguarded. The school nurse has the sole discretion to add to the actions/recommendations stated below or otherwise in order to fulfill this responsibility.

CASLV staff will enact First Aid and Emergency Care for every student as applicable.

First Aid Training for all Staff

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The School Nurse and/or Health Office Aide are to document in IC their findings and/or interventions.

Health Situations:

Always Notify Parents and Administration for the Following:

- Bleeding that is heavy or cannot be stopped
- Severe cuts or abrasions and puncture wounds
- Suspicion of broken bones
- Dog or other bites
- Bee or another insect sting
- Head injury
- Severe burn
- Severe pain
- Fever

Additional Actions to be taken:

In the event of a serious accident or illness requiring immediate medical care, call Emergency Medical Services (EMS). Follow First Aid/Emergency Guidelines for School Personnel. Notify site administrator that EMS has been called. Administrative permission to call EMS is not required.

Illness

Intro:

Per, the 42 Code of Federal Regulations parts 70 and the Center of Disease Control (CDC), CASLV has adopted definitions and actions to be taken as follows:

An, *Ill student* means the student who:

(1) Has a fever (a measured temperature of 100.4 °F [38 °C] or greater, or feels warm to the touch, or gives a history of feeling feverish) accompanied by one or more of the following: Skin rash, difficulty breathing, persistent cough, decreased consciousness or confusion of recent onset, new unexplained bruising or bleeding (without previous injury), persistent diarrhea, persistent vomiting (other than air sickness), headache with stiff neck, appears obviously unwell; or **remove air sickness**

(2) Has a fever that has persisted for more than 48 hours; or

(3) Has symptoms or other indications of communicable disease, as the [CDC](#) may announce through posting of a notice in the Federal Register.

Fever:

- CDC considers a person to have a fever when he or she has a measured temperature of 100.4° F (38° C) or greater, or feels warm to the touch, or gives a history of feeling feverish.
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- Note: Even though measured temperature is the preferred and most accurate method to determine fever, it is not always possible to take a person's temperature. In certain situations, other methods of detecting a possible fever should be considered:
- self-reported history of feeling feverish when a thermometer is not available, or the ill person has taken medication that would lower the measured temperature.
- the person feels warm to the touch
- appearance of a flushed face, glassy eyes, or chills if it is not feasible to touch the person or if the person does not report feeling feverish.

The presence of fever suggests an infectious cause, but fever is not always present with an infection.

Actions to be taken: The school nurse and/or health office aide will alert administration and contact the parent(s). It will be recommended that the child be sent home and not to return until fever has subsided for 24hrs without the aid of fever suppressing medications (e.g. Tylenol, Motrin, acetaminophen, ibuprofen). The student will not return to class and contact with other students will be minimized in order to prevent spread of illness.

Skin rash:

- Means abnormal areas on the skin that may appear as discolored bumps or flat spots or areas, or blisters or bumps containing fluid or pus that are intact or crusted over. "Rash" includes insect bites or parasite lesions.
- Color: ranges from light-colored to red or pink, purple, or black, but can also be the same color as the person's skin tone.
- Texture: can be flat, raised, blister-like, or crusted. In some diseases, such as chickenpox, areas with more than one of these characteristics can be found at the same time.
- Select the most appropriate description of the rash's appearance:
- *Maculopapular*: A red rash with both flat red areas (macules) and small bumps (papules) that may run together.
- *Vesicular/Pustular*: Small bumps filled with fluid that can be clear or cloudy (vesicles) or filled with a thick, opaque fluid (pustules).
- *Purpuric/Petechial*: Red or purple discolorations caused by bleeding under the skin or mucous membranes; they do not blanch or fade with pressure. Petechial lesions appear as small, reddish freckles, while purpuric lesions cover larger areas.
- *Scabbed*: Lesions that are crusted over.
- *Other*: Enter a short description of the rash appearance if the other options do not apply.
- Pattern: can be disconnected (discrete) or run together (confluent).
- Location: may include one area of the body, such as the face, or more than one area.

Fever plus rash may indicate communicable diseases such as chickenpox, measles, or rubella (German measles).

Actions to be taken: Overall actions to be taken would depend on results of the findings listed above and also to include but not limited to the student's health history. Therefore, the contacting of administration and the parent is necessary based on the findings.

Difficulty breathing, or shortness of breath means the person is:

- unable to move enough air into or out of the lungs, or can do so only with an unusually great effort
 - gasping for air
-

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- feeling “short of breath,” or unable to “catch” his/her breath
- breathing too fast or shallowly, or using muscles of stomach, chest or neck to breathe (especially for children).

Difficulty breathing—especially with fever—may indicate a respiratory infection, such as pneumonia, diphtheria, or influenza.

Decreased consciousness or confusion of recent onset:

- Means the person is not fully aware of the surroundings and may be confused about who he or she is, where he or she is going, or the time of day/week,
- does not respond normally to questions or painful sensations, or
- may appear to be sleepy, groggy, unresponsive, or difficult to awaken.

Decreased consciousness, especially in the presence of fever or rash, may indicate a serious neurological infection, such as meningococcal meningitis, or a serious infection in another body system.

New unexplained bruising or bleeding (without previous injury):

- means the person has noticeable and unusual bruising or bleeding from gums, ears, nose, or areas on the skin with no obvious explanation (such as injury), is vomiting blood, or has bloody stool or urine.

Bruising or bleeding, especially in the presence of fever, may indicate that the person has a hemorrhagic fever, such as Ebola.

Actions to be taken: Overall actions to be taken would depend on results of the findings listed above and also to include but not limited to the student’s health history. Therefore, the contacting of administration and the parent is necessary based on the findings. **Consider 911.**

Persistent cough: means that the cough is frequent and severe enough to catch the attention of the teacher or another student.

Persistent cough may indicate diseases of public health concern, such as pertussis, tuberculosis, legionellosis, and influenza.

Persistent diarrhea: means that the person has loose, watery stools that occur more frequently than usual (at least 3 episodes within a 24-hour period) and the diarrhea is frequent and severe enough that

- other people notice, for example, the person going to the restroom numerous times, or the **student instead people**
- an ill person or another student voices concern about it.

Persistent diarrhea may indicate the person has a gastrointestinal illness, such as norovirus, salmonellosis, or cholera.

Persistent vomiting means that the person

- has vomited two or more times (not due to motion sickness) and
 - either expresses concern to the teacher or it comes to the attention of administration.
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Persistent vomiting may indicate the person has a gastrointestinal infection, such as salmonellosis or norovirus infection.

Headache: Means the person has head pain of unusual severity.

Neck stiffness: Means the person has difficulty moving the neck or severe pain during neck movement.

Actions to be taken: Overall actions to be taken would depend on results of the findings listed above and also to include but not limited to the student's health history. Therefore, the contacting of administration and the parent is necessary based on the findings. **Consider requesting student to be sent home.**

Strep and Scarlet Fever: These bacterial infections can be passed to others. Signs include sudden sore throat and fever, stomachache and headache. With scarlet fever, a rash usually shows up within 12 to 48 hours.

Actions to be taken: Admin will be notified, and parents will be contacted upon suspicion. The parents will be advised to contact their medical provider. The student is to be sent home until he/she does not have a fever and has been taking antibiotics for 24 hours and/or doctor note is presented that provides clear directives that the student is safe and that others are safe with the student returning.

LHCP Orders Policy

Definition:

1. LHCP - Licensed Health Care Provider
2. School Nurse - Registered Nurse

Procedure Guideline:

LHCP orders enforce what, if anything, CASLV nurses/staff can do.

- **Homeopathic and Chiropractic orders and their treatments/medications are not acceptable**
 - Orders must be signed. Electronic signatures are permissible, stamped signatures are not permissible.
 - Consent to speak to the prescribing LHCP must be obtained by parent signature on LHCP order form.
 - Out-of-state orders will only be accepted for 30 school days from the date of enrollment. This is to allow for parents/guardians to obtain local LHCP orders.
 - Mitigating circumstances will be addressed on a case-by-case basis. The final decision and continued acceptance of out-of-state orders reside with the registered school nurse
 - When LHCP orders indicate a student is authorized to self-carry, the CASLV Self Carry Form must be signed annually by the parent/guardian
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- Orders are valid for a rolling calendar year (unless a known change has occurred). CASLV staff will not perform care if orders are beyond this date. It is the parent/guardian's responsibility to ensure CASLV has current orders
- It is at the CASLV RN's sole discretion to determine whether any or all of the orders received can be performed.
- The school nurse will communicate with parents/guardians and LHCPs if discrepancies are found. Discrepancies will be provided in writing as soon as possible to parents/guardians with proposed resolution.

Medication Administration Training

Intro:

Medication administration must comply with Nevada State Law, Nevada State Practice Act and the Nevada State Board of Nursing Advisory Opinion.

Objectives:

- Safe administration of medication according to licensed health care provider orders
- Proper techniques followed when administering medication by various routes
- Maintenance of proper documentation of medication administration
- Awareness of medication which are controlled substances
- Knowledge of proper storage and handling of medications
- Verbalize the procedure for medication errors
- Passage of a written test with 80% or higher result
- Communication with the student, family and school personnel
- Identification of common emergency medications in the school setting

All unlicensed personnel designated as “backup” for medication administration by the site administration are required to receive the training and pass the written test prior to assisting with medication administration. This training will be provided by the site school nurse on an annual basis or more frequent at the discretion of the registered nurse. Candidates for training will receive MED - 107 Medication Administration Training Packet and subsequently test on form MED - 108 Medication Administration Test.

Successful completion of the MED - 108 Medication Administration Test does not lead to certification or a license. It documents the minimum qualifications required in order to assist students with medication administration in the school setting. The school nurse determines if additional training or remediation is needed. The School Nurse will document those trained on form MED - 109 CASLV Designated Personnel for Medication Administration.

LHCP Orders Policy

- **Refer to CASLV LHCP order policy**

Definitions:

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Medication = Medication is a substance (medicine) used to prevent or cure disease, to relieve pain, to relieve pain and symptoms of disease, to relieve anxiety, and/or to relieve any form of perceived discomfort.

Prescription Medication = A prescribed drug is licensed medicine that is regulated by legislation to require a prescription by a licensed health care provider before it can be obtained. The term is used to distinguish it from over-the-counter drugs, which can be obtained without a prescription.

Controlled substances = a controlled substance is generally a drug or chemical whose manufacturer, possession, and use are regulated by the government. Controlled substances require a prescription. These drugs are kept in a locked cabinet and Drug must be counted by two people together when received. Some common controlled medications in the school setting are Ritalin, methylphenidate, Adderall, Dexedrine, amphetamine salts, etc.

Over-the-Counter (OTC) = Over-the-Counter (OTC) drugs are medicines that may be sold without a prescription, such as first aid cream, antibiotic ointments, cough drops, and antacids, etc.

Side effects = All medicines are capable of producing undesired responses from rare, mild, and localized side effects, to widespread, severe and life-threatening side effects, depending on the medicine and the person receiving it.

Inventory Verification = Inventory verification constitutes the counting of all medications except inhalers and/or liquids in the school setting.

Authorized Form = Parent/guardian must sign Parent/Guardian Request for Medication Assistance form before medication can be administered at school. Prescription medication must have the valid prescription label on the medication container (e.g., bottle, box). Over the counter medications require a written order from a licensed healthcare provider.

Administration = Administration of medication is defined as assisting a student in the ingestion, application, inhalation, and/or injection of medication including prescription and non-prescription medication according to directions of a licensed healthcare provider and completing required documentation.

Self-Administration = Self-Administration is the ability of the student to take medication independently without any assistance from another person. The student is personally responsible for medication administration. Prescribing physician and registered nurse qualify students who have completed the form "MED 105 - Permission to Self-Administer."

Monitoring = Monitoring medication administration is defined as: reminding the student to take a medication; visual observation of student to ensure compliance; double-checking calculations for carbohydrates and insulin doses; reinforcing proper technique; recording that medication was taken; notifying parent/guardian and school nurse of any side effects or student's refusal to take medication.

Medication Administration:

When administering medications follow these core guidelines:

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1. **Right Student:** Properly identify the student by asking the student to state his or her full name and compare this name to the medication label. If the student is unable to state his name, another staff member who knows his student should verify his identity.
2. **Right Medicine/Medication:** Compare medication labels with the medication release form.
3. **Right Route:** Use the prescribed route (example, oral, nasal, inhaled, etc) specified on the medication release form and medication label.
4. **Right Dose:** Compare dose noted on the medication release form and a medication label on the bottle.
5. **Right Time:** Medication should be given at the prescribed time as stated on the medication release form and medication label. A medication may be given up to 1 hour before or 1 hour after the prescribed time without being considered a medication error. This does not allow District Personnel to change medication time on a routine basis.

Give medication exactly as ordered by the licensed healthcare provider. Never use one of the student's medications, supplies and/or equipment for another student.

1. **Documentation: If it's not documented it didn't happen.** It is important to remember to document accordingly in the computer health program or paper documentation form. It is imperative that documentation occur.

Hand Washing:

Coral Academies requires hand washing for every person who administers medication and every student who takes medication. Hand-washing entails vigorous, brief rubbing together of all surfaces of lathered hands, followed by rinsing under a stream of water.

For employees/students unable to access soap and running water, use of hand sanitizer or antiseptic wipes is acceptable. However, when these alternative methods are used employees must wash their hands with soap and water as soon as feasible. This alternative would only be acceptable at work sites where soap and running water are not available.

Medication Inventory:

Medication is counted by District Personnel, verified by witness, and recorded on the inventory control form. There is no inventory control for liquids or inhalers. Volunteers are not to be asked to assist with the medication count. If there is a discrepancy in pill count, contact the school nurse.

Medication Storage:

All medications must be stored in a locked cabinet, drawer refrigerator and kept locked except when open to obtain medication. Access to stored medication shall be limited to personnel authorized to administer medication. Only authorized personnel should know where keys are located. Keys should be kept in a non-accessible or concealed location. Students are not allowed to open the medication cabinet. If the student's medication must be refrigerated (check medication label), medication should be separated from food items in a secure, separate container and must be locked.

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Medication Errors:

Medication errors are determined by a violation of medication administration. Not giving the medication because the medication has not been made available by the parents last guardian is not considered an error but must be documented as a missed medication. Any theft or missing medication requires completion of an incident report. Additionally, missing controlled substances must be reported to the school nurse, administrator, and law enforcement. Errors of omission are common in the school setting such as when the student is at school but forgets to come to the office or school staff forget to call the student to the office.

If a medication error occurs, the following steps must be taken:

- Ensure students are safe and observe signs and symptoms of distress. Be prepared to activate emergency response emergency procedures
- Notify school nurse, who will determine if license health care provider needs to be notified
- Notify site administrator
- Notify the parent/guardian of involved student
- School nurse will identify if further training/corrective action is warranted

Oral Medication Administration:

Tablets or Capsules:

1. Remove container cap and pour medication in gloved hand, container cap, or cup if available.
2. Transfer medication to the student's hand or have the student take the medication from where it is being held.
3. If medication is sublingual, instruct the student to place the tablet under their tongue in the front part of the mouth. Advise students not to swallow tablets until dissolved. If other oral medications are to be given, give sublingual last.

Liquid or Powder:

Oral medications are poured, mixed and measured before taken by mouth. Check label to determine if refrigeration is needed,

1. Check to see if bottle cap is secured
2. Read instructions to determine if contents should be shaken or gently rotated to mix
3. Remove cap and place it with the open side up
4. Pour liquid from the side of the bottle opposite the prescription label, holding label in palm of hand. Pour into measurable cup
5. Pour medication at eye level
6. Measure medication at the bottom of the disc (meniscus)
7. Wipe off any excess medication on the outside of the container

Topical Medication Administration:

Ointments, Lotions, Aerosols, Gargles.

Topical medications are applied to the skin and not to be taken by mouth.

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1. Wear clean gloves whenever coming into contact with medication or the student's skin
2. Use a tongue blade, gauze, cotton-tipped applicator, or gloved finger to remove ointment from container
3. Cleanse skin remove previously applied medication, and apply medication in a thin layer or as ordered
4. Cover as directed
5. Aerosols are sprayed onto skin
6. Gargles are solutions that are bubbled in throat and are not swallowed

Transdermal Patches:

A transdermal skin patch contains medication that when applied releases a continuous and controlled dosage over a specific time period.

1. Wear gloves to apply/remove medication
2. Remove old patch, if present
3. Cleanse skin (both new site and removal site)
4. Rotate application site to avoid skin irritation
5. Peel backing off patch, press on skin and apply pressure to assure adherence
6. Identify site of application when documenting

Eye Drops/Ointments:

1. Ensure eyes are as clean as possible before proceeding
2. Position student with his/her head tilted back and eyes looking up. Open eye to expose the lower lid
3. Place the drop(s) in the opened lower lid. Do not allow the dropper to touch the eye or any other surfaces as this will contaminate it. Notify guardian if dropper becomes contaminated
4. If more than one drop is needed, drop one in each eye then go back and give second drop in the same way or follow specific instructions
5. Gently close eye. Ask the student to keep eye closed for a few minutes and avoid rubbing it
6. Blot excess medication with clean cotton ball or tissue for each eye treated

Ear Drops:

1. Position the student:
 - a. If lying on a cot, turn face to opposite side
 - b. If sitting in a chair, tilt head sideways until ear is horizontal
 2. Cleanse entry to ear with clean cotton ball or tissue as needed
 3. Straighten ear canal. Pull ear gently down and back (ages three and under) or up and back (ages 4 and up)
 4. Measure dose with dropper if medication is equipped with dropper
 5. The Administrator ordered a number of drops into each side of the ear canal. Do not allow the dropper to touch anything as this will contaminate it. If contaminated notify the guardian
 6. Instruct the student to maintain position for one minute
 7. If both ears require drops, then place a cotton ball in the external portion of the first ear before turning to administer drops in the other ear.
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Nose Drops/Sprays:

1. Position student:
 - a. Instruct student to lay back or sitting up with head tilted back for nasal drops
 - b. Instruct student to sit up for nasal spray
2. Instill an ordered number of drops in the nostril. For nasal spray, instruct student to gently sniff or breathe in through the nose
3. Close one nostril while drops/spray is applied to the other nostril
4. Repeat procedure in the other nostril, if ordered
5. Instruct student to maintain position for a short time

Inhalants:

Inhaled medications are inhaled by a student using a dispenser referred as an inhaler.

1. Position student in a standing or up-right position
2. Shake inhaler for approximately two seconds
3. Position inhaler with canister upside down above mouthpiece, use spacer if available. **Spacer is preferred method of delivery**
4. Hold the mouthpiece one inch from your lips (or as instructed), open mouth wide. When using spacer place mouthpiece between teeth
5. Instruct student to hold their breath as long as possible or approximately 10 seconds
6. Wait approximately 1-2 minutes in order to repeat another inhalation

Note: Use of spacer increases likelihood of medication reaching the lungs and helps prevent inhaled contents from going into the stomach.

Emergency Medications:

With training, unlicensed school personnel may administer epinephrine medication (by auto injection only) *Glucagon for diabetes* and Diastat for seizure activity in emergency situations.

Only Registered Nurse can administer Glucagon

Registered nurses will need to provide education and care plans as applicable. Specific instruction, educational materials, etc. will be provided by the registered nurse.

Diabetes

Definitions:

CASLV = Coral Academy of Sciences Las Vegas

HOA = Health Office Aide

LHCP = Licensed Health Care Provider

LVN/LPN = Licensed Vocational Nurse or Licensed Practical Nurse licensed nurse in Nevada

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HCP = Health Care Plan

Hyperglycemia = A blood glucose reading above 300 mg/dl or as determined by LHCP orders

Hypoglycemia = A blood glucose reading of 70 mg/dl or as determined by LHCP orders

RN = Registered Nurse licensed nurse in Nevada

School Nurse = RN

LVN = Licensed Vocational Nurse

UAP = Unlicensed Assistive Personnel

Purpose:

Safety concerns for school children with diabetes center on minimizing or reducing the likelihood of acute complications, including hypoglycemia and hyperglycemia.

CASLV promotes and facilitates educational opportunities for students who, as a result of health conditions such as diabetes, require nursing services and/or health management while attending school or participating in school-sponsored activities.

Nursing services and health management for students with diabetes will be provided within established parameters of state and prudent standards of nursing care, with the objective of the student's full participation in all educational and school-sponsored activities to the maximum extent possible. It is the parent/guardian's responsibility to notify the school nurse when care may be required for school-sponsored activities or events.

Students with diabetes will be supported to actively participate in their self-care and disease management.

In providing and managing appropriate nursing and health services for students with diabetes, school nurses, health office aides, and all other school personnel will comply with the provisions of the Nevada Nurse Practice Act: NRS and NAC 632, Nevada Board of Nursing Advisory Opinion and applicable CASLV policies and procedures.

- **Students will be assessed by the school nurse and Nursing Care Plans will be created as applicable per the Advisory Opinion.**

Nursing services and/or health management for diabetes includes but is not limited to: Carbohydrate calculations of insulin to carbohydrate ratios, insulin verification and/or injection, glucagon administration, ketone testing and blood glucose testing and/or monitoring.

Parents/guardians are responsible for providing all completed required CASLV forms. Medications, equipment and supplies for the students' diabetic care will be provided by parents/guardians.

Orders will be reviewed and carried out in accordance with the CASLV LHCP Order policy.

Delegation Policy:

CASLV follows the Nevada State Board Advisory Opinion regarding delegation of insulin in the

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school setting:

- In cases where a student requires practitioner-prescribed insulin to participate in school activities or field trips, and a licensed nurse is not available to administer the insulin, the school nurse may delegate the administration of the prescribed dose of insulin to unlicensed assistive personnel (UAP who is employed by CASLV and whom the school nurse has trained and deemed qualified under the provisions of NAC 632).
- In order for the delegation of insulin administration to be performed by a UAP, the registered school nurse must first develop a written, individualized student health plan which includes clearly defined parameters for insulin dosage calculation and administration. Additionally, there must be a registered school nurse available to the UAP delegate at all times to provide consultation regarding the student's dosage, to provide measures necessary for managing student symptoms or complications, to give direction, and to answer questions regarding safe and appropriate management of the student's care plan.
- As stated in the Nevada State Board of Nursing, school nurse regulation and advisory opinion, it is solely within the scope of practice of the registered school nurse to determine what, if any, aspects of the student's diabetic care and/or management can be delegated to a Health Office Aide or other UAP.
- In accordance with NRS 632 and NAC 632, and the Nevada Nurse Practice Act, only school personnel trained and assigned or delegated to do so by the registered school nurse may provide nursing services to a student with diabetes or assist a student with diabetes care any administration of insulin requires the signature of two trained individuals (HOA, RN), back up or UAP and their back up if any questions, call assigned registered school nurse.
- The CASLV registered school nurse is responsible for delegation and training of school personnel in the provisions of diabetes care.
- Parents/guardians may not delegate or direct school personnel in the provision of diabetes care.
- The HOA and other UAPs may perform tasks as directed and delegated by the registered school nurse; however, they are not qualified to perform assessments of students with diabetes, make complex decisions regarding the student's nursing management or deviate from the registered school nurse's written health care plan.
- In situations where the student exhibited unexpected symptoms that are outside of the parameters and actions identified by the registered school nurse in the student diabetes (HCP), the HOA or other UAP are to immediately contact the assigned registered school nurse or CASLV Director of Nurses for further instructions.
- The delegation of glucagon administration to a UAP, who has been educated and trained by the registered school nurse, is permissible by the Nevada State Board of Nursing. The site registered school nurse will determine if glucagon can be safely delegated to a designated UAP.
- Eligible delegates must:
 - Be a current CASLV employee. Volunteers are not eligible for this delegation.
 - Be willing to accept responsibility for diabetic students.
 - Demonstrate successful completion of the diabetic training program, which includes:
 - A skills test
 - Return demonstration
 - Complete monthly verification of training to ensure skill competency.
 - Off campus trips:

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- If a parent/guardian refuses to allow a student who is determined by the registered school nurse to meet the requirement for delegation, then the parent/guardian must attend trips and provide care at their expense.
- It is at the discretion of the school RN to determine whether delegation will be permissible at all.

Documentation:

School Nurse and/or staff will document into Infinite Campus (IC) data and interventions to include but not limited to:

- Carb counts
 - Presentation of student
 - Flush
 - Sweaty
 - Lethargic
 - Energetic
 - Insulin level
 - Insulin given
 - Interventions performed
-

Head Injury

Background:

A concussion is a type of brain injury that changes the way the brain normally works. A concussion is caused by a bump, blow, or jolt to the head. Concussions can also occur from a fall or blow to the body that causes the head and brain to move rapidly back and forth. Even what seems to be a mild bump to the head can be serious.

Signs and symptoms of a concussion can appear immediately after the injury or hours or days after the injury. Be alert for any of the following signs or symptoms. Also, watch for changes in how the student acts or feels, whether symptoms worsen, or if the student just “doesn’t feel right.”

Procedure:

Send the afflicted student with an adult or another responsible student to the school nurse, or a designated professional, if the following is observed:

1. Any kind of forceful blow to the head or body that results in rapid movement of the head, and
2. Any change in the student’s behavior, thinking, or physical functioning. (See the signs and symptoms listed below (Use form HEA - 124A CASLV Head Injury Monitoring Checklist).

Signs typically reported by school professionals:

- Appears dazed or stunned
 - Is confused about events
-

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- Answers questions slowly
- Repeats questions
- Cannot recall events prior to the hit, bump, or fall
- Cannot recall events after the hit, bump, or fall
- Loses consciousness, even briefly
- Shows behavior or personality changes
- Forgets class schedule or assignments

Signs that may be reported by the afflicted student:

Thinking/Remembering:

- Difficulty thinking clearly
- Difficulty concentrating or remembering
- Feeling slowed down
- Feeling sluggish, hazy, foggy, or groggy

Physical:

- Headache or “pressure” in the head
- Nausea or vomiting
- Balance problems or dizziness
- Fatigue or feeling tired
- Blurry or double vision
- Sensitivity to light or noise
- Numbness or tingling
- Does not “feel right”

Emotional:

- Irritable
- Sad
- More emotional than usual
- Nervous

Sleep*:

- Drowsy
- Sleeps less than usual
- Sleeps more than usual
- Trouble falling asleep

*Only ask about sleep symptoms if the injury occurred on a prior day.

Emergency situations when students should be referred to the emergency room:

- **One pupil (the black part in the middle of the eye) is larger than the other**
- **Drowsiness or cannot be awakened**
- **A headache that worsens and does not go away**
- **Weakness, numbness, or decreased coordination**
- **Repeated vomiting or nausea**
- **Slurred speech**
- **Convulsions or seizures**
- **Difficulty recognizing people or places**
- **Increased confusion, restlessness, or agitation**
- **Unusual behavior**

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- **Loss of consciousness (even a brief loss of consciousness should be taken seriously)**

Actions to be taken:

Parents/guardians will be informed if the student is sent to the school health professional or administration due to suspicion of a head injury regardless of the student's assessment showing active signs of injury.

Parents/guardians will be advised to pick up the student if the symptoms affect continued attendance for the school day. Parents will be given the HEA - 124 CASLV Head Injury Observation Sheet.

Students returning back to school may experience the following:

- Increased problems paying attention or concentrating
- Increased problems remembering or learning new information
- Longer time needed to complete tasks or assignments
- Difficulty organizing tasks
- Inappropriate or impulsive behavior during class
- Greater irritability
- More emotional or diminished ability to cope with stress

A 504 should be considered for students who experience persistent symptoms.

Reference: <https://www.cdc.gov/headsup/index.html>.

Epilepsy and Seizures

Definition:

- Seizure - A seizure is an event in the brain which is characterized by excessive electrical discharges. Seizures may cause a myriad of clinical changes. Some of the possible changes may include unusual mental disturbances, such as hallucinations, abnormal movements, such as rhythmic jerking of limbs or the body, or loss of consciousness. In addition to abnormalities during the seizure itself (the ictal period), individuals may have abnormal mental experiences immediately before or after the seizure (perictal/postictal periods), or even in between seizures (the interictal period).
- Epilepsy - Epilepsy, also referred to as a seizure disorder, is generally defined by a tendency to have recurrent seizures, un-provoked by any known cause such as hypoglycemia. There are a variety of causes for epilepsy, including head trauma, cerebrovascular disease, encephalitis, bacterial meningitis, and neurological deficits at birth such as cerebral palsy and mental retardation.

General First Aid for All Seizure Types:

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NOTE: EMS will be activated for any anaphylaxis and each time epinephrine is administered.

Remove complete NOTE from this part to move to the page 24 under Anaphylaxis

The first line of response when a person has a seizure is to provide general *care and comfort* and keep the person safe. The information here relates to all types of seizures. Remember that for the majority of seizures, basic seizure first aid is all that may be needed.

- Always Stay with the person until the seizure is over
 - Seizures can be unpredictable and it's hard to tell how long they may last or what will occur during them. Some may start with minor symptoms but lead to a loss of consciousness or fall. Other seizures may be brief and end in seconds.
 - Injury can occur during or after a seizure, requiring help from other people.
- Pay attention to the length of the seizure
 - Look at your watch and time the seizure – from beginning to the end of the active seizure.
 - Time how long it takes for the person to recover and return to their usual activity.
 - If the active seizure lasts longer than the person's typical events, call for help.
 - Know when to give **'as needed' or rescue treatments**, if prescribed, and when to call for emergency help.
 - Utilize seizure log
- Stay calm; most seizures only last a few minutes
 - A person's response to seizures can affect how other people act. If the first person remains calm, it will help others stay calm too.
 - Talk calmly and reassuringly to the person during and after the seizure – it will help as they recover from the seizure.
- Prevent injury by moving nearby objects out of the way
 - Remove sharp objects.
 - If you can't move surrounding objects or a person is wandering or confused, help steer them clear of dangerous situations, for example away from traffic, train or subway platforms, heights, or sharp objects.
- Make the person as comfortable as possible
 - Help them sit down in a safe place.
 - If they are at risk of falling, call for help and lay them down on the floor.
 - Support the person's head to prevent it from hitting the floor.
- Keep onlookers away
 - Once the situation is under control, encourage people to step back and give the person some room. Waking up to a crowd can be embarrassing and confusing for a person after a seizure.
 - Ask someone to stay nearby in case further help is needed.
- Do not forcibly hold the person down
 - Trying to stop movements or forcibly holding a person down doesn't stop a seizure. Restraining a person can lead to injuries and make the person more confused, agitated or aggressive. People don't fight on purpose during a seizure. Yet if they are restrained when they are confused, they may respond aggressively.
 - If a person tries to walk around, let them walk in a safe, enclosed area if possible.
- Do not put anything in the person's mouth!
 - Jaw and face muscles may tighten during a seizure, causing the person to bite down. If this happens when something is in the mouth, the person may break and swallow the object or break their teeth!

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- Don't worry - a person can't swallow their tongue during a seizure.
- Make sure their breathing is okay
- If the person is lying down, turn them on their side, with their mouth pointing to the ground. This prevents saliva from blocking their airway and helps the person breathe more easily.
- During a convulsive or tonic-clonic seizure, it may look like the person has stopped breathing. This happens when the chest muscles tighten during the tonic phase of a seizure. As this part of a seizure ends, the muscles will relax, and breathing will resume normally.
- Rescue breathing, or CPR is generally not needed during these seizure-induced changes in a person's breathing.
- Do not give water, pills, or food by mouth unless the person is fully alert
- If a person is not fully awake or aware of what is going on, they might not swallow correctly. Food, liquid or pills could go into the lungs instead of the stomach if they try to drink or eat at this time.
- If a person appears to be choking, turn them on their side and call for help. If they are not able to cough and clear their air passages on their own or are having breathing difficulties, **call 911 immediately.**
- **Call for emergency medical help when**
 - A seizure lasts 5 minutes or longer.
 - **If there is no previous history of seizure activity.**
 - One seizure occurs right after another without the person regaining consciousness or coming to between seizures.
 - Seizures occur closer together than usual for that person.
 - Breathing becomes difficult or the person appears to be choking.
 - The seizure occurs in water.
 - Injury may have occurred.
 - The person asks for medical help.
- Be sensitive and supportive, and ask others to do the same
 - Seizures can be frightening for the person having one, as well as for others. People may feel embarrassed or confused about what happened. Keep this in mind as the person wakes up.
 - Reassure the person that they are safe.
 - Once they are alert and able to communicate, tell them what happened in very simple terms.
 - Offer to stay with the person until they are ready to go back to normal activity or call someone to stay with them.

Nursing Care Plan:

The school nurse must create a nursing care plan for seizure activity that is either not controlled well and/or requires routine intervention in order to prevent/manage seizure activity.

Anaphylaxis

Background:

Anaphylaxis is a sudden, severe and potentially life-threatening allergic reaction that may affect multiple body systems. Some characteristics of anaphylaxis can be hives, itching and respiratory difficulty. Anaphylaxis requires immediate medical attention as it can be fatal if not

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reversed within seconds or minutes of coming in contact with the allergen. Allergens such as insect stings or bites, foods, latex, medications and other allergens are common causes of anaphylaxis, but it may also be idiopathic or exercise-induced. Anaphylaxis usually occurs immediately (seconds or minutes) but also may occur several hours after allergen exposure. Symptoms of an allergic reaction progress rapidly to anaphylactic shock, making it a medical emergency.

Put the note from pg 21 to here.

Medication:

Adrenaline (epinephrine) is a quick-acting hormone that works to relieve and prevent all of the physiological processes that occur with anaphylaxis. The use of auto-injector epinephrine is recommended in the emergency treatment of an anaphylactic reaction since it does not require manipulation or handling of a syringe, nor calculation or measurement of a dosage. There are multiple epinephrine auto-injector products available for use.

Setting:

Emergency epinephrine can be administered anywhere on the school campus. It can be injected through clothing.

Implementation:

As stated in the Nevada Nurse Practice Act, NRS and NAC 632, it is solely within the scope of practice of the School Nurse to determine what, if any, aspects of the student's severe allergy care and/or management can be delegated to the health office aide or other unlicensed personnel. In accordance with NRS and NAC 632, and the Nevada Nurse Practice Act, only school personnel trained and assigned or delegated to do so by the School Nurse may provide nursing services to a student with severe allergies or assist a student with auto-injector epinephrine. School Nurses are responsible for delegation and training of school personnel in the provision of anaphylaxis care. Parents/guardians may not delegate or train school personnel in the provision of anaphylaxis care. The health office aide, and other unlicensed personnel, may perform tasks as directed and delegated by the School Nurse; however, they are not qualified to perform assessments of students with anaphylaxis, make complex decisions regarding the student's nursing management or deviate from the School Nurse's written plan of care.

Licensed Health Care Provider Orders (LHCP):

A LHCP order must be obtained for epinephrine auto-injector prescribed for a specific student (Reference CASLV LHCP order policy).

When the LHCP orders indicate the student is independent, the form MED 105 - Permission to Self-Administer, must be signed by the parent and the LHCP. A copy will be maintained in the medication book in the health office. If, in the opinion of the school nurse, the student is unable to safely self-manage his care, the school nurse will collaborate with the LHCP to discuss safe care of the student

Training:

It is the nurse's responsibility, in conjunction with the site administrator, to identify appropriate personnel to administer auto-injector emergency epinephrine. Designated personnel are defined by the Nevada State Board of Nursing School Nurse Advisory Opinion

In CASLV, an unlicensed, qualified person is identified and trained by the school nurse, based on their job description, such as the health office aide, specialized program teacher or teacher/instructional assistant. Other site-based personnel may assist, if designated by the site,

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administer and willing, able and trained appropriately.

School personnel who assist/administer the auto-injector emergency epinephrine must receive training, which includes the student's special health care needs, signs and symptoms of anaphylaxis, appropriate techniques, problem management and how to obtain assistance.

Training Documentation:

- MED - 111 CASLV Verification of Training - Auto Injector/EPIPEN Training
- MED - 112 Food Allergy & Anaphylaxis Emergency Care Plan
- MED - 113 Epinephrine Auto Injector Skills Checklist

Supervision:

A minimum of supervision every semester by the school nurse is required for any delegated procedure performed by unlicensed personnel. Monthly review is encouraged. Supervision is documented on the Verification of Training form.

Other important points:

The parent/guardian is responsible for providing all completed CASLV forms. In addition, the parent or guardian is encouraged to provide appropriate snacks in the case of a known food allergy.

Some concerns about Medication Policy:

1. Log book for sign in and sign out for **medications**.
2. Expired medications should be signed out by parents/guardians. (**See sample letter below**)
3. All medications should also be signed out after the academic year.
4. Medications including cough drops, lotion, topical ointment, eye drops, ear drops, aerosols, gargles, and oral gel need Parent/Guardian Request for Medication Assistance Form.
5. For cough drops, parents/guardians must include a letter informing the school, health assistant, and office staff that they are aware of the **choking** hazards of the cough drops.

Sign in and Sign out of medications

- a. Letter – send to parents to sign out their child's medications. There is a time frame to check out the medications. If not signed out the medication will be disposed of by the school.

- b. Expired medications that are not signed out by parents – proper disposal
- c. Not expired medications – what to do with these **medications?**

❖ **Sample Letter**

Date: _____

To the Parents/Legal Guardians of: _____

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Our school has unused, discontinued and/or expired medications that you provided for your child. You are advised to pick up this medication. Any unclaimed medications will be disposed of properly by the school. Please return the bottom portion of this letter expressing your wishes concerning this unused medication.

Thank you for your cooperation in this matter.

Sincerely,

Principal

_____ I will pick up the unused/discontinued medication within ten school days. (If you do not pick up the medication within 10 school days, the school will dispose of it.)

_____ I do not wish to pick up the remaining medication. The school has my permission to dispose of the medication.

Student's Name

Signature of Parent/Legal Guardian

Date _____

RETURN THIS TO YOUR CHILD'S SCHOOL

4. EpiPen carrying – refer to Nevada Revised Statutes 392.425 – self medication is recommended for students in grades 6 and above.

5. Medication Best Practice Standard – if at all possible, medications for students should be given at home, with the exclusion of EpiPen and other life saving prescription medications

CASLV 504

Intro:

Nursing could have implications in regard to 504. A health assessment should be conducted for any 504 candidate that has medical implications. This assessment is conducted by the school nurse, who may recommend further medical information as necessary, including obtaining a physician's report.

504 Overview:

A student must be evaluated and meet the Section 504 identification criteria.

The evaluation is essentially comprised of gathering and interpreting information from a variety of sources. Data can include aptitude and achievement tests, teacher recommendations, physical and health information, adaptive behavior data, discipline information, parent input, privately-obtained data, prior IDEA evaluations, grade and progress reports, and any other relevant information. Eligibility criteria under Section 504 is met when the evaluation shows that the individual has **a mental or physical impairment that substantially limits one or more major life activities**. This determination is made **by a team** of knowledgeable individuals, including the parents, who are familiar of the student and his/her disability, a school administrator, the referring general education teacher, and any other staff person who is

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involved and has knowledge of the student's situation. This may include counselors and nurses.

Procedural Guidelines:

- **Once a student is identified for 504 it is imperative to review the CASLV 504 manual**
 - **Ensure applicable consents to test and/or contact providers is obtained.** Check with the 504 coordinator
 - Conduct a nursing assessment as applicable
 - Present findings/recommendations to the team
 - Attend the 504 meeting
 - Help ensure Parental Rights were given to the parent(s)
 - Develop a Nursing Care Plan accordingly
-

CASLV Special Education Nursing

Intro:

Nursing could have implications in regard to Special Education aspects. A health assessment is to be conducted by the school nurse, who may recommend further medical information as necessary, including obtaining a physician's report.

Procedural Guidelines:

- **Ensure consents to test and/or contact non-district personnel consents are obtained.** Check with Special Education Coordinator.
- Conduct assessments and submit report to the 504 team.
- **Attend the Multiple Disciplinary Team and Individual Education Program (IEP) meeting(s) as applicable.** Check with Special Education Coordinator and Licensed Specialist in School Psychologist (Lssp).
 - **Note - Nursing should attend all meetings that address nursing implications. Health impaired, orthopedic impaired, TBI, may include vision and hearing impaired and multiple impaired.**

The Nursing Assessment:

Special education nursing assessments will be performed in accordance with NAC 388 and the CASLV Special Education Manual. The school nurse conducting the health evaluation should obtain information, as appropriate, from the student's parent, teacher, family physician, the student, and any other pertinent sources such as public health agencies or medical clinics with knowledge of the student. Other staff who obtain pertinent health information in the course of consulting with the parent or the student should provide such information to the school nurse conducting the review. **Note: Ensure consents are obtained as applicable for testing and/or contacting physicians or other professionals not affiliated with the charter school.**

- The assessment should include, but not limited to:
 - A detailed review of developmental history as applicable:
-

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- Prenatal and post-natal history
 - Drug history
 - Developmental milestones
 - Onset of talking
 - Toileting
 - Significant medical family language spoken at home
 - Hearing and Vision screening
 - Physical Examination
 - Gait
 - Strength
 - Physical appearance
 - Significant medical
 - Significant emotional or behavioral history
- If a student fails any general health screening, the student should be referred for an examination by a licensed practitioner for diagnosis and remediation. If a student fails a hearing screening and no medical follow-up has occurred, or if a Multidisciplinary Team member believes the student may have a hearing disability, the school nurse should facilitate scheduling of an audiological evaluation with an audiologist. Similarly, if a student fails a general vision screening and no medical follow-up has occurred, the school nurse should facilitate scheduling of a vision evaluation with a licensed practitioner. If a student fails any general health screening, further evaluation and remediation of any problem involving vision, hearing, or neurological function should be completed when possible prior to conducting other evaluation procedures that may be affected by the condition.
- If the health evaluation reveals that the student has a vision or hearing problem that cannot be remediated, the school nurse should notify all members of the evaluation team prior to other evaluation procedures being conducted. Failure of any general health screening does not constitute an eligibility determination for the purposes of the IDEA. The school nurse should inform the parent of any student who has failed a general health screening about the eligibility determination process described in the Eligibility Chapter 6.0. For assistance in informing the parent about the eligibility process, the school nurse should contact the student's Multidisciplinary Team.
- If a medical consultation, including any psychiatric or neurological consultation, is appropriate, the school nurse conducting the evaluation should contact the charter school Site Administrator should assistance be required in facilitating such a consultation. Nevada regulations require any diagnostic decision concerning an evaluation of health to be made by a person qualified to assess the condition in issue.
- The school nurse should document the results of the health evaluation in the MDT report, which should clearly indicate whether the student has a health concern requiring consideration by the Multidisciplinary Team and/or IEP Committee. For example, the report should include information about whether the student needs medication, special health care procedures, preferential seating, etc. The report should include reports of any other medical professionals consulted as part of the health evaluation.
- A health evaluation of a student with significant health concerns who has transferred from outside the county of residence and wishes to enroll or is enrolled in the charter school should be completed as part of the evaluation process if the student:

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- requires a medical procedure such as G-tube feeding, suctioning, catheterization, oxygen, etc.;
- recently experienced a traumatic brain injury;
- has a seizure disorder not under control;
- has uncontrolled respiratory problems requiring procedures during the school day;
- has other serious health concerns which might warrant medical intervention or monitoring; or
- requires significant assistance with personal care (e.g., toileting, feeding, etc.).

Homebound:

Placement of students in Homebound education is initiated by the parent and/or school staff who obtains a Homebound application/referral directly from the charter school when it is determined that a student is unable to attend school due to injury or illness. If the school personnel receive notice that it is anticipated that the student will be absent from school for at least 15 consecutive school days for medical reasons, that person should contact the **School Nurse** (if the medical reason involves physical illness) or School Psychologist (if the medical reason involves mental or emotional illness or substance abuse problems). The fact that the student will be or is anticipated to be absent for at least 15 consecutive school days must be substantiated by a qualified physician who is acting within their authorized scope of practice. Ref: CASLV Sped Manual 7.5.6.

Field Trips

Intro:

When a field trip is planned, it is important to ensure that all students eligible to participate in the event be able to attend. That would include those students with medical conditions that would require the administration of medications (medications taken orally, inhaled, injected, applied on the skin and administered via an enteral tube, etc.) and performance of medical procedures (urinary catheterization, enteral tube feeding, diabetic care, etc).

Procedural Guidelines:

- The school nurse must be notified 15 school days prior to a trip in order to ensure students with medical needs are identified and a plan of action is identified.
 - School nurse to determine the medical assistance needed. If the student requires more medical monitoring during the trip the school nurse will inform administration with the recommendation.
 - Field trip permission forms must be received.
 - Medications and medical procedures should be discouraged during the trip and the plan should be to administer medications and/or perform procedures before or after the trip.
 - Only certified staff may transport and administer medications.
-

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- If medications/treatments are to be given or could be given, the school nurse ensure the responsible staff with review and sign MED - 110 Verification of Field Trip Medication Training for guidance and documenting purposes.
 - Medications and/or apparatuses that are going on the trip will be provided in clearly labeled bags/containers.
 - Upon return from the trip the Health Office Aide and/or School Nurse will review the field trip documentation during the field trip and enter results into IC and file documents accordingly.
-

Head Lice - Pediculosis

Intro:

Although head lice infestation is a nuisance, it is not an emergency. It is an infestation which must be treated at home. School personnel are able to respond to suspected cases of head lice by notifying their school nurse or health office aide. It is imperative that confidentiality and privacy are provided to all students at all times.

Procedural Guidelines:

If there is a question or evidence of head lice, school personnel are to contact the school nurse and/or health office aide. Under the direction of the school nurse, the health office aide and/or office personnel are to:

- Ensure school nurse is notified
- Complete a parasitic exam and document in IC
- Notify parent/guardian
- Send Head Lice Treatment/Suspension Notice (HEA- 126) home with the infested student. Note: suspended students may be allowed to ride the bus home when alternative methods of transportation (e.g., parent, attendance officer), have been exhausted
- Send home Checklist for Getting Rid of Head Lice (HEA-128 English/Spanish), with the infested student(s).
- Send Head Lice Notice to Parents/Guardians (HEA-127) to parents/guardians of each classmate in the affected classroom (elementary level only). Notification at the middle school and high school level may vary depending upon circumstances
- The student does not have to be “nit free” to return to school initially; however, repeated infestation must be brought to the attention of the school nurse. A “no nit” policy may be implemented by the school nurse after the second infestation within the school year. The Checklist for Students Experiencing Second Head Lice Infestation (HEA- 129) is required to be completed by the school nurse and health office aide for the second or subsequent lice infestation in the school year. This checklist is to be maintained in the health office aide Notebook in the Communicable Disease section. Recurring, problematic cases should be discussed with the Director of Nursing.

Follow up:

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Students can return immediately after head lice treatment is completed. Information regarding treatment must be provided by the parent/guardian at the time of return. Notification of required second treatments should be confirmed by a telephone call to the health office aide or school nurse after completion. The school nurse or health office aide is to recheck the infested student upon return and one (1) week later for new nits/live lice.

- Note: Students with problematic cases may need to be checked daily to ensure eradication. Instruct the parent/guardian to follow the manufacturer's recommendations for treatment and follow-up treatment if required.

The school nurse or health office aide is not required to check the entire classroom unless there are two or more cases identified in the same classroom or if repeated cases within the same classroom occur. The custodial staff should be instructed to vacuum the classroom.

The school nurse or health office aide will check siblings, close friends and other students with recent close contact (e.g., sleep-overs) who attend the school. If siblings or close contacts are at another school, contact should be made with the school nurse or health office aide at that school so that the student(s) may be checked. The school nurse team may be called on to assist the site school nurse if extraordinary circumstances exist (multiple classes/entire school requiring screening). Students should not be absent for more than two days when suspended for treatment. If the student is absent for more than two days, the health office aide should notify the school nurse. At this point, the school nurse should contact the parent/guardian regarding the reason for the extended absence and offer assistance. The school nurse may confer with the site administrator to formulate a plan for meeting with the parent/guardian, if the student does not return. The school nurse should contact the Director of Nursing if additional assistance is required.

Documentation:

Record all screenings and referrals in IC either as an individual screening or a group screening. This information will be included in any end of month reports provided to the school nurse. **The school nurse must be kept apprised of students with recurrent lice infestations or sensitive situations.**

Head Lice Treatments:

There are many effective over-the-counter shampoos, cream rinses and lice egg looseners that a parent/guardian can get for treatment of head lice. On occasion, a parent/guardian may choose to get a prescription for a head lice treatment from their licensed health care provider. The school nurse may assist in locating sources for the products.

Parents/guardians may choose to use alternative treatments such as mayonnaise, Vaseline, and olive oil. Olive oil, mayonnaise, and Vaseline are smothering agents. Olive oil is the best smothering agent as it has been laboratory tested and found to be effective in killing lice. Olive oil has few, if any, allergic properties and is relatively inexpensive. Smothering lice is a safe and effective treatment if done properly.

Head LICE Protocol and Guidelines for school. (Can be used instead of the one above)

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- Any student with live lice or nits within ¼ inch of the scalp may remain in school until the end of the day (see Procedures). Immediate treatment at home is advised. The student will be readmitted to school after initial treatment and examination. If, upon examination, the school-designated personnel find no live lice on the student, the student may reenter the school. The student should not be out of school for longer than 24 hours.
- Any student with nits more than ¼ inch from the scalp or with nits that have been treated within the last two weeks should be allowed to stay in school.
- Parents should remove nits daily and treat if lice are observed.

❖ **Procedures:**

If a case of lice is suspected, the following procedures should be followed:

1. A trained designee from the school should check the student for head lice.
2. The school should call the parent and notify them of the head lice and the procedures to follow. Immediate removal of the student is **unnecessary**. If a student has lice, they may have been infested for weeks and immediate removal of the student from the classroom could lead to embarrassment and ridicule. Student can be sent home at the end of the day.
3. Send the letter, “Lice Found on Child”, home with the student.
4. The student with suspected head lice should be restricted from activities involving close contact (hugging) or sharing personal items (hats, clothing, combs, hair brushes) with other students until treated.
5. If several cases of head lice occur in the same classroom, the principal may choose to send a letter home notifying classmates’ parents that a case of head lice is suspected and asking them to check all of their children for head lice.
6. All students in the classroom **should not** be checked unless unusual circumstances warrant it.

❖ **Understanding Head Lice** –understanding what head lice are, how you get it, how to prevent it, how to detect it, and how to treat it- information for student

❖ **Sample Letter – Head Lice Found On Student**

Date _____

Dear Parent or Guardian of -----

Head lice or recently laid nits have been found on your child’s head. Head lice have nothing to do with the

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cleanliness of a house or parenting skills. Head lice are easily acquired in the community and are usually not identifiable for weeks to months after exposure.

They are spread by hair-to-hair contact, although sharing hats, combs, and other hair accessories may also spread head lice. Head lice crawl but they cannot jump or fly.

It is important to treat your child before she/he returns to school. Please begin treatment as soon as possible. Your child should be back to school the following day so that they do not miss learning opportunities in their classroom.

❖ Sample Letter – Several Cases of Lice Found in the School

Date:

Dear Parent/Guardian:

A case of head lice has been found in your child's class. The parents/guardians of all students in the class are being notified through this letter. Head lice are easily acquired in the community and are usually not identifiable for weeks to months after exposure.

The intent of this letter is not to cause panic but instead to cause for action to prevent the spread of head lice in the school. Treat and remove any head lice or nits (eggs) if found on your child's hair/head.

It is important for you to check your child's head **today**. Check it every 2 days for 10 days to make sure no head lice or nits are found.

If you have questions, feel free to contact us.

Do Not Resuscitate (DNR) Requests

Intro:

CASLV once receiving a "Do-not-resuscitate" order will take into account the following information depicted in this document below:

Definitions:

- NRS 450B.410 "Do-not-resuscitate identification" defined. "Do-not-resuscitate identification" means:
 1. A form of identification approved by the health authority, which signifies that:
 - (a) A person is a qualified patient who wishes not to be resuscitated in the event of cardiac or respiratory arrest; or
 - (b) The patient's attending physician or attending advanced practice registered nurse has:
 - (1) Issued a do-not-resuscitate order for the patient;
 - (2) Obtained the written approval of the patient concerning the order; and
-

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(3) Documented the grounds for the order in the patient's medical record.

- NRS 450B.420 "Do-not-resuscitate order" defined. "Do-not-resuscitate order" means a written directive issued by a physician or advanced practice registered nurse licensed in this state that emergency life-resuscitating treatment must not be administered to a qualified patient. The term also includes a valid do-not-resuscitate order issued under the laws of another state.
- NRS 450B.430 "Do-not-resuscitate protocol" defined. "Do-not-resuscitate protocol" means the standardized procedure and guidelines established by the board for the withholding of emergency life-resuscitating treatment in compliance with a do-not-resuscitate order or a do-not-resuscitate identification.

Procedure:

CASLV will provide all necessary First Aid/Emergency/Life Sustaining measures accordingly.

If a student with a DNR order presents with a life-threatening emergency during the school day, CASLV Emergency Action Steps will be followed. Per Health Office Guidelines, the student will be checked, EMS will be summoned by calling 911 (consistent with the NRS requirement to try to transfer the student to a facility which may follow the DNR protocol), and CPR/AED procedures will be initiated. The site administrator, school nurse and parent/guardian will be notified. When EMS personnel arrive, the DNR order will be provided to them, and they will follow their protocols.

If a parent/guardian presents a DNR order to school personnel, the school personnel will follow the procedures stated below:

- Notify the School Nurse and Director of Health Services of the request.
- In collaboration with the School Nurse, contact the parent/guardian to discuss the CASLV policy and the requirement to perform life-saving measures by school staff. Provide information to the parent/guardian regarding alternative educational arrangements, such as Homebound or an abbreviated attendance schedule/Supplementary Home Services. Request to make a copy of the DNR order.
- Provide and explain to the parent/guardian the statement regarding the CASLV regulation outlining the emergency response requirement of school staff regarding students with DNR orders (HEA-142). Obtain the parent/guardian signature verifying their understanding of the regulation. Maintain in Health Office Notebook.
- Serve as a liaison to emergency medical services and facilitate the provision of a copy of the DNR order to them upon arrival at the school.
- The School Nurse will develop a health plan and conference with the site administrator/designee and other appropriate school staff members. Document all actions in IC.
- The DNR copy will be maintained in the student's health record in the health office.

Contagious and Infectious Disease

Intro:

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A communicable disease is a disease which is caused by a specific infectious agent or its toxic products, and which can be transmitted, either directly or indirectly, from a reservoir of infectious agents to a susceptible host organism.

The school nurse, health office aide, and administration for CASLV will help to ensure that all student's health and well-being are maintained. Therefore, CASLV will act accordingly to ensure this happens.

CASLV will refer to the NRS 441A, Southern Nevada Health District and CDC for guidance on what is deemed "communicable" and what actions to take accordingly.

Procedural Guidelines:

To prevent the spread of contagious and infectious diseases in the school setting, a student suspected of having a contagious and/or infectious disease must not be allowed to attend school until the period of communicability has passed or until appropriate treatment has been obtained.

- The school nurse must be notified of the suspected situation
- The school nurse may initiate a Student Health Suspension (HEA-143). A copy of this form should be maintained in the Communicable Disease Notebook. The health office aide may not independently initiate a health suspension
- The school nurse is required to take appropriate action for all suspected cases of contagious and infectious diseases. Conditions that require exclusion are listed on the Communicable Disease Chart for Schools and Child Care Centers. These charts are available from the Southern Nevada Health District (SNHD) and should be prominently displayed in the health office. This information may also be accessed through the SNHD website www.southernnevadahealthdistrict.org
- If the condition appears suspicious, the parent/guardian must be notified. If indicated, the school nurse will initiate a medical referral
- If it is not possible for the parent/guardian to come for their child, the student may remain at school, isolated from other students. Depending on the nature and severity of the symptoms EMS may be notified at the discretion of the school nurse
- The student may return to school once the school nurse determines that the student is no longer communicable, under appropriate medical treatment, or no longer considered contagious by his/her licensed health care provider. Written documentation may be required. Follow-up should be done on all referrals for contagious and infectious diseases generated by the health office staff to determine diagnosis and treatment. If a student is noted to have a prolonged absence, the school nurse should be notified for appropriate follow-up.
- The school nurse is responsible to report communicable diseases noted on the List of Reportable Diseases (refer to SNHD website for most current list), to SNHD on a case-by-case basis. The school nurse serves as a resource to school personnel for all cases of suspected or confirmed cases of contagious or infectious diseases. The school nurse may consult with the SNHD epidemiology department as needed
- Documentation will be done in IC accordingly

Communicable Disease Outbreak:

In the event of an outbreak of a communicable disease notify the Director of Nursing, the SNHD Epidemiology Department and the site administrator. An outbreak is considered to be an unusual number of students with the same or similar symptoms, especially if the students are in the same class, have eaten the same food, ride the same bus, etc. In the case of chickenpox, an outbreak is considered to be 30% of the school population (SNHD). An action plan may be developed jointly with Coral and SNHD personnel. Distribution of letters to parents/guardians

Appendix D - CASLV Health Policies & Nurse Guidebook

regarding reportable diseases **MUST** be approved by Director of Nursing in conjunction with SNHD. It may be necessary to obtain immunization exemption information from IC to notify parents/guardians of students who may be exempt from immunizations or may have a health problem that would be problematic in the event of possible exposure (pregnancy, immune problems, etc.).

Suspected cases of communicable and infectious diseases are to be recorded on the Communicable Disease Worksheet (HS), which is kept in the Health Aide notebook. Both confirmed, and/or suspected cases are to be recorded. In the comment section, it can be noted if the disease is confirmed, suspected, or reported by parent/guardian.

Health Guidelines for Parents:

- a. Vomiting – tell the parents/guardians that the child can go back to school only after 24 hours from the last vomiting or free from the illness for 24 hours before returning to school
 - b. Letter from doctors – parents or guardians may provide a doctor's note indicating that the child is medically cleared to attend school
-
1. What if the student had one or more of the following symptoms in the morning before school:
 - a. Fever of 100.0 F or over- free from fever for at least 24 hours before returning to school
 - b. nausea or vomiting- last vomiting should be at least 24 hours before returning to school
 - c. skin rashes or sores- medically cleared by a doctor
 - d. inflamed, swollen or reddened eyes- possible "pink eye"- medically cleared by a doctor
 - e. excessive/persistent cough or sneezing- medically cleared by a doctor
 - f. diarrhea- medically cleared by a doctor
 - g. sore throat- medically cleared by a doctor
 - h. headache, earache- medically cleared by a doctor
-
- ❖ Student must be free from the above illnesses for 24 hours before returning to school, or may provide a doctor's note indicating that the child is medically cleared to attend school.
- If already in school and student complain any of the illnesses from above, parents to be notified and student to be sent home.
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- ❖ Communicable diseases - have a confirmed case, we need to inform parents or the parents of the classmates where the confirmed case was. Examples are, pink eye, ring worms.
 - ❖ Musculo-skeletal pain with no visible signs of injury during the visit - fell, tripped, - we need to call the parents on the first visit even no visible signs or when the student comes back if there is still pain (I called parent on 1st/2nd visit?).