

STATE PUBLIC CHARTER SCHOOL AUTHORITY



RFA: Reduce in Enrollment in Existing Grade Levels

The SPCSA considers reductions to an approved enrollment cap to be a material change of the charter contract and require approval by the State Public Charter School Authority Board.

Executive Summary

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

Nevada Virtual Charter School (NVCS), seeking to temporarily reduce its enrollment in existing grade levels for the 2023/24 SY, currently located at 8645 S. Eastern, STE 100 in Las Vegas, is a public online charter school that has served students throughout Nevada since 2007. Currently serving grades 6-12 and fully accredited by Cognia with Distinction, NVVA is authorized by the State Public Charter School Authority. With a student population currently of approximately 1,889 students (1,544 1st quarter ADE), NVCS employs 106 staff members including Highly Qualified teachers, Operations and Student Support teams, the School Leadership team and an Executive Director. The current make-up of the Leadership team has been in place for about 4 years, working to improve instruction, student achievement, and culture. The Executive Director is Dr. Yolanda Hamilton, and the 6-12 grade Principal is Dr. Andre Denson. NVCS is governed by a 4-member, with 1 current opening, Board of Directors, led by Mrs. Samantha Morris, Board President; Shannon Barry, Board Vice President; and Ms. Elizabeth McFadden, Board Treasurer; and member Matthew Dang. Nevada Virtual Academy is seeking to temporarily reduce its enrollment in existing grade levels for the 2023/24 SY.

2. Statement and overview of the mission and vision

Our mission and vision of, At Nevada Virtual Charter School, we will make a difference by meeting the unique needs of our diverse students, preparing them for college or career in the 21st century through high quality instruction in our virtual platform; serving every student, every day, guides our plans, decisions, and actions serving our students.

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

Nevada Virtual Charter School transitioned from their former EMO-K12, Stride in July 2023. As a result, Stride reached out to all of our students informing them they had been withdrawn from

Nevada Virtual Academy. We had to change the name of our school because Stride claimed they owned the name “Nevada Virtual Academy and NVVA” which, along with the deceptive withdrawal notifications, caused the school to lose about 500 students that had indicated they would be returning for the 2023/24 school year and some newly enrolled students. Despite our communications of the upcoming transition towards the end of the 2022/23 SY and numerous communications over the summer informing families to ignore withdrawal notifications from K12, Stride, we were unable to begin the new school year with enrollment numbers that we historically had. As a result, we have been unable to stay within 10% below or above our cap of 2,100 students.

- Specifically identify the key reasons associated with this reduction in your enrollment cap.

Along with some early challenges related to the transition to a new platform and curriculum provider (ACCEL), the communications sent by our former EMO caused students to believe they had been withdrawn impacting our enrollment by about 500 students.

Operations and Enrollment

- Describe the steps the school is taking to respond to the enrollment challenges. Examples may be increased marketing, hiring of personnel dedicated to outreach, or other measures the school is implementing to address under enrollment.

We were able to use some grant monies to increase our marketing via television ads, billboards, magazine ads, and postcards to reach out to potential students and families. We have already seen an increase of over 300 students since the beginning of the school year.

- If the reduction in enrollment will impact staffing, please complete the staffing chart on the budget work book. If the reduction in the cap will not impact staffing, please write no impact below.
- Please complete the enrollment charter with the proposed enrollment changes for the remainder of the charter term. Please feel free to add rows for grades and change columns to fit the charter term.

Grade Level	Number of Students				
	2023-24	2024-25	2025-26	2026-27	2027-28
6th	<200	<300	<300	<300	<300
7th	<300	<400	<400	<400	<400
8th	<400	<450	<450	<450	<450
9th	<300	<400	<400	<400	<400
10th	<400	<400	<400	<400	<400
11th	<400	<400	<400	<400	<400
12th	<244	<275	<275	<275	<275
Total	1,837	2,100	2,100	2,100	2,100

Financial

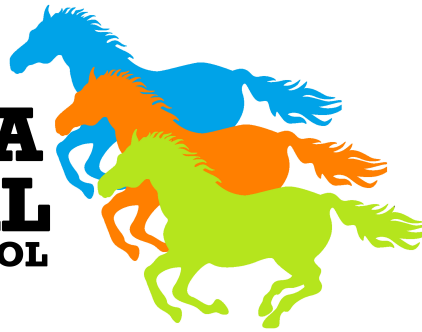
- Please complete the [amendment budget workbook](#) and include as part of you amendment application submission.
- Provide a budget narrative including a detailed description of assumptions and revenue estimates, including but not limited to the basis for revenue projections, staffing levels, and costs. 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.

3. Given current the current enrollment of your school, discuss in detail the school's plans to address the loss of revenues. Please reference the submitted budget as may be appropriate.

In addition to the information above, please submit

1. The agenda and approved/draft minutes of the meeting in which the governing board of the charter school approved the Request for Amendment.
2. A board approved and board chair signed Good Cause Exemption letter along with the amendment application.

**NEVADA
VIRTUAL
CHARTER SCHOOL**



**8645 S. Eastern, Suite 100
Las Vegas, NV 89123**

State Public Charter School Authority
1749 North Steward Street,
Suite 4D Carson City, Nevada
89706

Re: Request for Good Cause Exemption from Amendment Cycle

Executive Director Mackedon and Danny Peltier:

Nevada Virtual Charter School (NVCS) requests a good faith exemption from the current amendment cycle to request an amendment for a reduction in enrollment. We are asking that that and exemption be granted and the application to amend be heard at the Board's earliest convenience.

Nevada Virtual Charter School, Board Chair

A handwritten signature in black ink, appearing to read "Samantha Mous".

**DRAFT AGENDA
BOARD MEETING
BOARD OF DIRECTORS**

Nevada Virtual Charter School

Tuesday – November 28th, 2023

5:00PM

NVCS Office

8645 S. Eastern Avenue Suite 100

Las Vegas, NV. 89123

INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS

Persons wishing to attend via conference call may do so by calling the Nevada Virtual Charter School Office 24 hours in advance at 702-407-1825 for phone number and passcode. Posted on the internet at nevadavirtual.org, on www.notice.nv.gov, and at physical locations of Green Valley Library, 2797 N Green Valley Pkwy, Henderson, NV 89014, Paseo Verde Library, 280 S Green Valley Pkwy, Henderson, NV 89012, Centennial Hills Library 6711 N. Buffalo Dr. Las Vegas, NV 89131, Enterprise Library 8310 S. Las Vegas Boulevard Las Vegas, NV 89123, Sunrise Library 5400 Harris Ave. Las Vegas, NV 89110, Rainbow Library 3150 N. Buffalo Dr. Las Vegas, NV 89128, Bunkerville Library 150 West Virgin Str. Bunkerville, NV 89007, Laughlin Library 2840 South Needles Hwy. Laughlin, NV 89029

The Nevada Virtual Charter School welcomes your participation at the School’s Board meetings. The purpose of a public meeting of the Board of Directors (“Board”) is to conduct the affairs of the School in public. We are pleased that you are in attendance and hope that you will visit these meetings often. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided.

1. Agendas are available to all audience members at the door to the meeting, by requesting the agenda from Megan Bernardo, Board Liaison (702-407-1825) or on the School’s website at: nevadavirtual.org Presentation materials discussed during the meeting may be viewed by using the following link: <https://us06web.zoom.us/j/81775824581?pwd=UU30hEtmB0hFWaA8BzGJsox6do2Vac.1>
Passcode: 521628
2. “Requests to Speak” forms are available to all audience members who wish to speak on any agenda items or under the general category of “Oral Communications.” Speakers may also request to be placed on “Speakers List” by calling the School’s Office (702-407-1825) seventy-two hours in advance of the meeting.
3. The “Oral Communications” portion is set-aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not take action. These presentations are limited to three (3) minutes. The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item.
4. With regard to items that are on the agenda, you may specify that agenda item on your request form and you will be given an opportunity to speak for up to three (3) minutes when the Board discusses that item. Written public comments can be provided to Megan Bernardo up to two hours prior to the scheduled meeting via email to megan.bernardo@nvvirtual.org
5. When addressing the Board, speakers are requested to state their name and address from the podium and adhere to the time limits set forth.
6. Citizens may request that a topic related to school business be placed on a future agenda by submitting a written request at least seventy-two (72) hours in advance of any regular meeting. Once such an item is properly agenzed and publicly noticed, the Board can respond, interact, and act upon the item.
7. Items on the agenda may be taken out of order; the public body may combine two or more agenda items for consideration; and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

I. PRELIMINARY
Call to Order; Roll Call;

Member	Title	Term Ending	Present	Absent	In	Out
			In Person OR Telephone			
Mrs. Samantha Morris	President	10/2024	IP		5:04pm	6:52pm
Mrs. Shannon Barry	Vice President	9/2024	T		5:04pm	6:52pm
Ms. Elizabeth McFadden	Treasurer	8/2024	T		5:04pm	5:09pm

Pledge of Allegiance

II. PUBLIC COMMENT #1

ORAL COMMUNICATIONS/PUBLIC COMMENTS:

Reserved for public comments on agenda items. *Reminder all individuals wishing to give a public comment must submit in writing their name, contact information, and the agenda item they intend to speak to.

No individual comment shall be for more than three (3) minutes. Board members may respond to comments however no action can be taken. The Board may give direction to staff following comment.

No public comment.

Mrs. Barry motioned for a flexible agenda, seconded by Ms. McFadden.

III. SCHEDULED FOR POSSIBLE ACTION

(Information/Possible Action/Public Comment on the following voting items)

A. BUSINESS

20231128-01_IV-BDRPT (for possible action) Consideration and Possible Approval Relating to the Election of Matthew Dang to the Nevada Virtual Board for a One-Year Term.

Mrs. Morris welcomed Matthew Dang as he brings much needed skills to the board. Mr. Dang introduced himself as currently the Director of Grants Analysis Administration at the LGBTQ Center. Prior to that, he was an elementary school teacher. He is excited to join to bring experience working in the community, especially with LGBTQ youth, and experience as a teacher to help make sure Nevada Virtual Charter School is successful and make sure all the students are thriving.

Motion to approve by Mrs. Barry Second by Ms. McFadden. Motion passed unanimously.

Member	Motion	Aye	No	Abstain	Absent
Mrs. Samantha Morris	M	X			
Mrs. Shannon Barry		X			
Ms. Elizabeth McFadden	2nd	X			
Motion	Carried (X)	Not Carried ()	Vote, (3 Y) (N) (AB)		Tabled ()

Mrs. Morris asked to return to Standard Order of Business with Reports of Officers.

IV. STANDARD ORDER OF BUSINESS

A) Reports of Officers and Standing Committees

a. Board Training- Samantha Morris

Academic Performance- Governing for Greatness manual pointed out three things that is important to keep in mind when a board is watching the academic performance of a school, ensuring that these that the metrics are met, and that students' outcomes are being met.

“Regardless of what philosophy, curriculum, mission grades, etc., that your school is using serving that student success always received top consideration in both words and actions. This value, this value permeates every aspect of the school's operation so completely there is that there is never any doubt in anyone's mind. Teachers, students, parents, administrators, support staff coaches, volunteers that the school exists above all else to produce student success.” So that is our number one goal, student success.

The second characteristic of a high performing charter school is having head of school or chief executive that has been there for 7 years or longer. The longer that the leader has been present, more successful the school is. She also mentioned that Dr. Hamilton has been with Nevada Virtual Charter School for 7 years.

The third thing that high performing schools can do is retain most capable teachers. They're not talking about retention for the state of retention. So, not just holding on to teachers, but specifically keeping teachers that want to teach. These are things to keep in mind keep we move forward, talking about academic performance and the Board's role and meeting student outcomes.

b. School Report – Dr. Yolanda Hamilton

- a. Enrollment Update
- b. Notice of Concern
- c. Academic Update

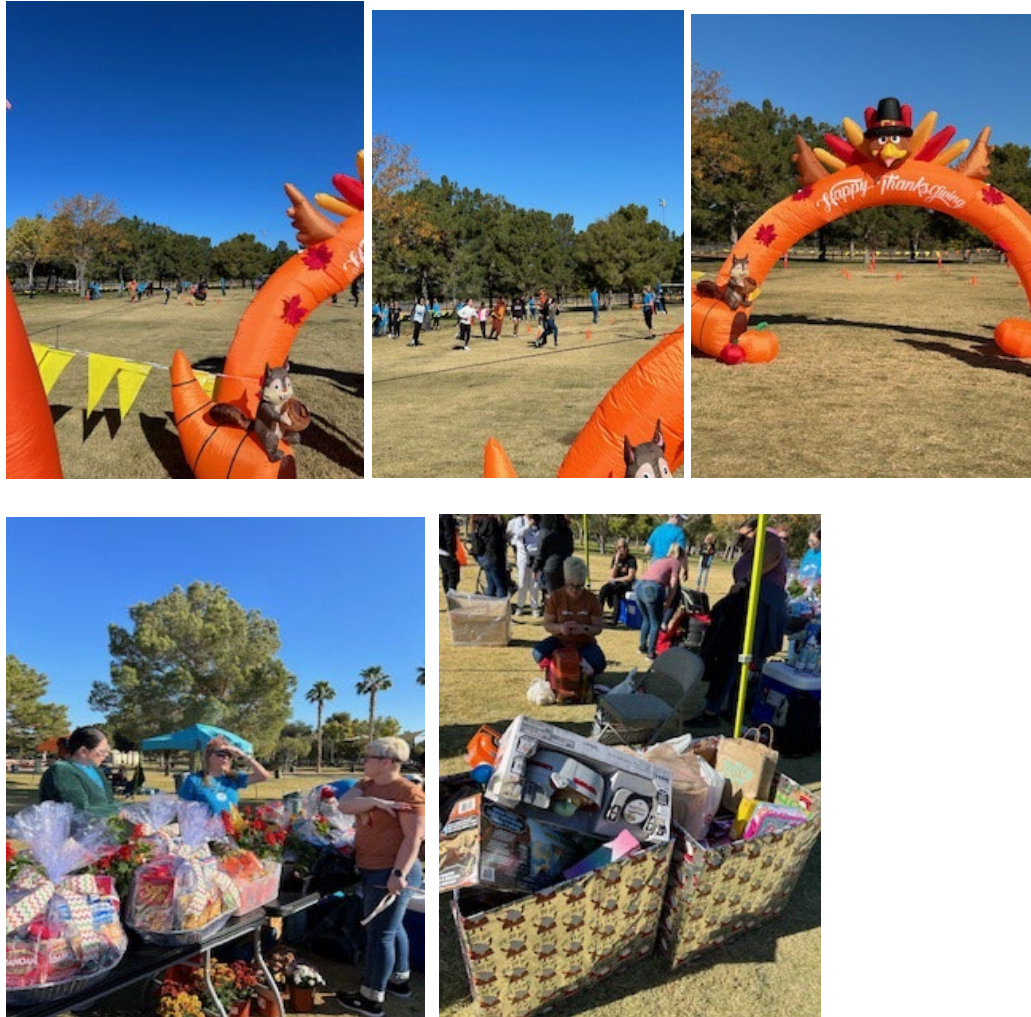
Good evening! We are busy starting to wrap up the first semester of the year. Recently, we had our second annual Turkey Trot and had about 100 students and their families participate at Sunset Park. We were able to give away turkeys and trimmings, gift cards, gift baskets, and experiences thanks to the generous donations of our community partners. Our staff and families donated four boxes of toys for Erica Mosca's Toy Drive that will be delivered this Friday.

Mrs. Morris added that she was surprised how incredibly well done that was! She mentioned that she loved how well the teachers knew their students. She saw teachers getting out there and walking with students that were a little bit hesitant to get out there, and the teachers grabbed them and walked with them. Mrs. Morris was so happy to see students making friends and enjoying themselves. Dr. Hamilton agreed and stated that it is a great day to come together as school community and see each other, because we don't usually get to our virtual world. She gave a shout out the Turkey Trot committee who gave out 20 turkeys and 6 all with the trimmings. We received donations from Horace Mann, Dr. Denson's organization, Trader Joe's and many more.

We also had Open House that saw about 50 families and National Parent/Caretaker Day where parents were invited to attend classes with their student and students posted on our Padlet the great things their parents do for them. Looking forward, we have a Professional Development Day on Friday where teachers will be trained on Trauma Informed Practices, Math Instruction,

Testing Prep, and work on strategies to improve attendance. iReady testing for Middle School and Finals for High School will wrap up the semester over the next couple of weeks. Winter Break begins end of day on December 15th.

Dr. Hamilton added below are some pictures. Hot 97.5 was there and it was fantastic. One student ran 43 laps! Mrs. Morris suggested that next year we do 1st, 2nd and 3rd place for high school as they were competitive. These pictures show students running, one is of the thanksgiving baskets, and the last photo is of all the donations collected at the fun run. Mrs. Barry added that she shared that last photo with assembly woman, Erica Mosca. She was so thrilled she used it on her official website.



Our enrollment numbers continue to improve. Yesterday, our last cohort start date for 2023, saw 77 students start with us. So far, we have 41 students slated to start with us on January 2nd. That puts our enrollment numbers at 1,890 students to begin the second semester.

Dr. Hamilton stated she is very hopeful that this year we're going to recoup what we lost, as currently we are at 10% below of our current enrollment numbers.

Our marketing efforts continue with our postcards that went out about a week and a half ago, our banner at the mall, and on social media. I will be asking this Board to approve reduced student enrollment numbers and the corresponding budget a little later in the agenda.

On November 3rd, we went before the SPCSA Board and were issued a Notice of Concern for Middle School due to our performance on the Nevada School Performance Framework. During

that meeting, there was some debate amongst the Board members on whether or not the Notices should be issued to 2-Star schools because of the impact of COVID and the impact the lack of statewide participation in the spring assessments may have played when looking at the AGP or Annual Growth Percentile. As a result of that discussion, the SPCSA Board will consider reinstating 2-Star schools to good standing, of which we are one. During our 10-minute presentation, we outlined our plan to improve our performance on the NSPF. We will continue to implement our plan to improve student outcomes on statewide assessments in order to improve our star rating regardless of the result of vote.

Dr. Hamilton stated that this may mean they may take away our notice of concern. Mrs. Morris added that she sat in the SPCSA meeting too and she was grateful that the board realized they didn't have all the facts when they originally voted. We know that Covid had a big part in that even though our students were working from home every day, you have no idea what's going on in these children's lives, and that impacts their focus and the things they do. It was a very long meeting with lots of reconsideration, very positive.

We continue to work with ACCEL to improve processes and reporting.

Dr. Hamilton added that Allison Cleveland from ACCEL was there to address issues and problem solve.

Currently, we continue to work with them to prioritize being able to pull accurate attendance reports, calendar student schedules, debrief Thanksgiving Intersession and prepare for Winter Intersession, and plan to close out semester 1 and begin semester 2. Additionally, closed tickets without follow up/resolution has been a concern. System timelines to ensure smooth transitions and easier ways to pull reports need to be streamlined as well.

Mrs. Morris added that Ron and ACCEL have stated 'this is not what we typically do, but we want to make this work for you'. They are so committed and getting us through this transition and these changes, and they have bent over backwards to accommodate our school and within their company. We came from something that was very streamlined. It wasn't good at the end of the day for the direction our school was in, and was costing our state money, and we were not getting what we were paying for. Dr. Hamilton added that there are some things that I think we have not been where we need to be, and it doesn't like until we're in a room altogether. We appreciate the communication, the conversation and openness. Mrs. Morris stated that the transition has been successful with minimal impact on students and teachers so everyone can do what they need to do.

Allison Cleveland stated that we know that on both sides there have been pains. We want to continue to escalate, escalate, escalate, and document. Feel free to call Shannon or herself. NVCS is making us better. We know you're a customer that we have to make happy. Some of the things you need are things we know we need to do when we've had some other schools asking for some of these same things, too. But your school, having those high expectations, and knowing what it was like to be at the last place makes us better.

🚩 Enrollment - Our current enrollment is 1,849 students. We have 686 MS students and 1,204 HS students. We are capped at 2,100 students, with the ability to go over or under by 10% for a total of 2,310/1890 students. We have 245 (12.96%) special education students. We have 43 students in the pipeline and 384 insufficient applications.

Dr. Hamilton added we are on good trajectory to get where we were historically with enrollment.

Grade levels	6	7	8	9	10	11	12	Total
Approved as of 11/27/2023	112	233	327	249	325	360	243	1849
NVVA 11/23/2022	156	287	424	357	387	395	233	2239

 **Academic Pass Rates**

Dr. Hamilton and Dr. Denson reviewed overall average pass rates by content and grade. They added that these rates are super impressive for this time of year. Mrs. Morris asked what we can attribute this to. Dr. Hamilton stated that we have a new curriculum, we are putting the pressure on teachers to teach and pressure on students to get to class. We have students 3, 4, 5 plans that reach out to students who are failing.

Mrs. Morris stated that it's frustrating to see students that don't take it seriously. Especially how hard we fight, even just be a school. The is a school of choice, when students do not participate, they are taking someone else's spot to be here. Woohoo Dr. Denson and Team!

Dr. Denson addressed how hard our teachers work. We are in the classrooms all the time giving teachers feedback. We have strong instructional coaches that provide that support teachers be amazed with take place in class with only kudos to the teachers first and foremost. Sometimes it translates to assessments and sometimes it doesn't. We work hard to validate and check on how our students are doing. Dr. Denson talked about the 3, 4, 5 plan. This is for students failing more than 3 classes, and we have assigned people to address them and talk with them and talk to their parents and see what support they need.

Mrs. Morris asked when these students are identified as failing three what are some of the reasons; is it for lack of participation or lack of understanding? Dr. Denson mentioned that it depends on the student. Some can fail their asynchronous classes, where they don't have a live teacher every day, with more independent work. In these cases, we need to have an adult sitting there with them checking and have that conversation. It's not the right platform. We have that conversation often about school of choice. Mrs. Morris said that parents need to understand that their involvement in their students' learning is this crucial to students being involved, because until students learn to be independent, they're relying on whoever's their partner in their learning.

Middle School Pass Rate			
Subject	Grade 6	Grade 7	Grade 8
Electives	62%	76%	84%
English	71%	81%	90%
Math	84%	89%	88%
Science	84%	80%	94%
Social Studies	97%	83%	97%
Average Pass Rate	80%	82%	91%



High School Pass Rate				
Subject	Grade 9	Grade 10	Grade 11	Grade 12
CTE	76%	85%	77%	82%
Electives	91%	88%	83%	88%
English	83%	92%	87%	98%
Math	89%	95%	82%	91%
Science	82%	95%	90%	96%
Social Studies		94%	91%	99%
Average Pass Rate	86%	92%	85%	92%

Dr. Denson began by noting that Middle School SBAC test scores need to improve, and we are planning for that. A couple of things we put in place there are different is SBAC Prep which we started back in October, earlier than previous years. Our 'Accelerate Your Success' plan is mapped out week by week moving our students forward with Performance Tasks or Practice Tests. Dr. Denson talked about upcoming iReady testing which we try and correlate to how students would do on SBAC. We are trying to make sure that our students are prepared for the testing environment before they walk in for their tests.



Week of	Task	Location
Nov 15th	SBAC Meeting	Zoom Denson
Jan 15th	Resources and Plan Review	Academic Team
Jan 22nd	ELA Performance Task Math/8th Grade Science Practice Test	During Class Period
Jan 29th	Math Performance Task ELA Practice Test	During Class Period
Feb 12th	ELA Performance Task Math/8th Grade Science Practice Test	During Class Period
Feb 19th	Math Performance Task ELA Practice Test	During Class Period
Feb 26th	ELA Performance Task Math/8th Grade Science Practice Test	During Class Period
Mar 4th	Math Performance Task ELA Practice Test	During Class Period
Mar 18th	ELA Performance Task Math/8th Grade Science Practice Test	During Class Period

Mar 25th	Math Performance Task ELA Practice Test	During Class Period
April 1st	Review All Subjects	Edulastic/Smarter Tools For Teachers
April 8th	Test Taking Strategies	NVCS
April 9th - 12th	Southern Nevada Testing	TBA
April 15th- 19th	Non-Southern Nevada Testing	TBA

Test Taking Strategies - one per week; online tools Jan 15th, 22nd, Feb 12th, 26th, March 18th, April 1st, 8th

Performance Task/Practice Tests - Bi-weekly teachers will give a performance task in class and work on it together alternate week teachers will assign a practice test.

Incentive -Teachers will attend and invite students to Game Hours (Feb and March 2024)

Teachers will attend one assigned hour to support game hour but may volunteer to be at both.

Traditional and Video games will be available (TBD for each one)

Invite students to attend based on:

Completion of SBAC Prep Exercises (Practice test and Performance Task)

Active participation in class and Homeroom

Resources

Edulastic for practice tests (Creating classes with emails for teachers to use). Teachers can use the results to plan review warmups and plan for the week before spring break.

DRC Insight Instructional Resources embedded with SBAC rigor and the Nevada Academic Standards

*Accel Resources may or may not be aligned to SBAC and more information forthcoming.

Mrs. Morris asked, ‘How are you guys ensuring that parents and students understand the importance of taking the test?’ Dr. Denson stated that that this plan starts in Spring on the importance of the test for the school and themselves. In order for NVCS to remain open, students need to participate and do well in order to remain an option for students and families. We encourage our students to do their best. Dr. Hamilton mentioned that in her newsletters and at open house we communicate the importance of testing if they want our school to be an option. We talked about incentives for our top performing people and communicating those extrinsic incentives out.

Mr. Dang asked about incentives for iReady. Dr. Denson talked about lessons being given to students in iReady based on their score and can be predictive for SBAC. We think about low performing students and ask; do they need RTI or be assigned to Blended. Mr. Dang mentioned looking at iReady scores to celebrate how well students are doing.

Mrs. Morris asked Tom Nichols, from CSMC, to speak to the Financial Audit as Jessica Smith, nor any other member from Ellsworth and Stout were online. Communication this time around has been iffy. Mr. Nichols introduced Aaron Guibord and Michelle Ramer who were present to speak to the Financial Audit. Mrs. Morris noted that Ellsworth and Stout were not present, and was surprised

Mrs. Ramer noted that CSMC will not be presenting a Financial Report as the month of October was not closed in time to get the financials ready in time for the meeting.

Mrs. Morris asked to move to business number five, since we are using the flexible agenda.

III. SCHEDULED FOR POSSIBLE ACTION

(Information/Possible Action/Public Comment on the following voting items)

A. BUSINESS

20231128-05_IV-BDRPT (for possible action) Consideration and Possible Approval to submit request for amendment to the budget.

Mrs. Morris stated that we had to make some adjustments on our student population for the year, because we transitioned from an EMO, and lost some students. She stated that Dr. Hamilton and the team have worked try to recoup some of that student population, we have to make some adjustments to our budget to ensure alignment to the SPCSA Financial Framework. We are voting to amend our budget, and it will also adjust the number of students the school year, and then we can present this amended budget to the SPCSA.

Michelle Ramer presented the amended budget proposal for the fiscal year 2024. She stated that CSMC has worked very closely with Dr. Hamilton and our team to come up with this revision.

- **Highlighted changes include the number of students has decreased based on 1800 students, but the basic per people amount did increase by \$370 a student. The revenue limit adjustments show a reduction of the 413 students from the original budget, and the basic aid was reduced by 2.8 million. Another notable adjustment on this is, there was an increase in the State special education by 260,000, so that balances out to a result of about 2.5 million in the revenue limit section.**
- **Federal revenue has an increase of \$290,000 is the variance, and this is due to some carryover from the previous year, and additional funds that were not included in the previous budget for the Federal revenues.**
- **The local revenue includes inclusion of interest income which is noteworthy, and it also includes some Federal Grant funds received for the previous year's expenditures.**
- **Personnel expenses show a decrease in salaries due to not hiring for vacant positions due to the decrease in students and as benefits decrease as well.**
- **Total purchase services did go up about \$685,000, due to some variances stemming from grant expenditures and an increase in some budget lines that were allocated.**
- **Minor variations can be attributed to some changes in when we split between the general fund and special education.**
- **Books and supplies we identified variances that stem also from the grant expenditures and a decrease in some of the line items, splitting the general and special education.**
- **Net income is expected to decrease \$672,000.**

Mrs. Ramer stated that it is important to emphasize that the school is continually dedicated to making sure that financial performance and managing the expended expenditures within these budgetary constraints. Dr. Hamilton did an amazing job working with CSMC to make sure we cut where we needed to compensate for that decrease in enrollment. Dr. Hamilton that CSMC met with the school to thoroughly make sure the budget was reviewed. Her primary concern was saving teacher jobs. So she did not fill a number of admin positions that we had. Dr. Denson did a great job, really focusing on positions where he needed. Mrs. Morris and Dr. Hamilton thanked CSMC for their work on budget and NDE chart of accounts. Mrs. Morris asked if the old chart of accounts was not specific

enough? Dr. Hamilton stated that NDE did not like our chart of accounts, and we have until January to get it into order.

Mr. Nichols commented that we are learning together and need more transparency from where you came from. CSMC is excited and now have greater ownership of the financials this year.

Motion to approve by Mrs. Barry Second by Mr. Dang. Motion passed unanimously.

Member	Motion	Aye	No	Abstain	Absent
Mrs. Samantha Morris		X			
Mrs. Shannon Barry	M	X			
Ms. Elizabeth McFadden					X
Mr. Matthew Dang	2nd	X			
Motion	Carried (X)	Not Carried ()	Vote, (3 Y) (N) (AB)		Tabled ()

20231128-06_IV-BDRPT (for possible action) Information, Discussion, and Possible Approval of the Audit Findings reviewed by CSMC.

Mr. Nichols mentioned the finding of the audit regarding the internal control was related to when things are recognized, and how entries are made. Control deficiencies are about a routine of monthly reconciliation and quality control checking. CSMC is learning from this by putting practices in place monthly. This is related to the monthly fiscal cycle, making sure the quality control checks are in place, making sure that we have ample oversight on our accounting team that makes the entries.

Mrs. Morris asked if this finding could give the school any type of issue. Dr. Hamilton mentioned that this is the first time we had a finding. Mr. Nichols stated that CSMC is working on moving forward and preventing it from happening again. Mrs. Morris mentioned that at the end of the day, everybody wants to know ‘Where does the money go’. She added that this is a crucial part of the school succeeding; how it manages its finances. This is where EMO was failing us, and we weren't meeting our state’s requirements. We were not going to be a school much longer if we didn't make these changes because these things did not align with our state’s requirements. Dr. Hamilton added she sees grants written all of this.

Mr. Nichols stated that one motivating factor for making a transition was lack of transparency. He can only speculate why things or certain revenues were or were not recognized, and if they were transparently shared with you versus not because there was a big bucket and a lot of sources of money coming in and going out. Mr. Nichols posed the question of ‘what happens next’ to CSMC’s licensed CPA and former auditor, Aaron Guibord.

Mr. Guibord stated since the school has an audit finding, next year, at the end of fiscal year, 23-24, they will review the same issues that they found this year. It is important that the end of the year revenue and expenses that relate to them are buttoned up. There were some revenues that were received after the close of the year that weren't properly recorded in the fiscal year 22-23. They also found some expenses that may be related to some of the awards in the fiscal year 22-23. The impact likely had a positive impact to the school’s bottom line. The auditors came up with some calculations as far as what they expected. The adjustment to be made was, and that was reflected in this.

Mrs. Morris asked would it have benefited our Emo to do it that way, so that they could show a higher net income when we must meet certain metrics for the State? Mr. Guibord added that this is purely speculative in nature, but, yeah, that that could have been the case. Maybe they thought if your enrollment isn't doing well, maybe they want to push revenues off into future years to help lighten the load a little bit. Or they could have just made a mistake. This comes across almost like they weren't doing everything in a checklist. Dr. Hamilton added that the former EMO stopped our ability to spend and reimburse early with the June 30th cutoff and there were several things with the transition, with the grants, with the timeliness of reimbursements. Next year I am going to have to put some systems and processes to make sure that when we get a new grant person hired, we make sure things are getting done.

Mrs. Morris stated that the board's concern is with our financial framework, and will it cause us to be in trouble. Mr. Nichols stated that he has not seen that level of developed sort of consequences yet for the SPCSA. There will be action steps and corrective action. Mr. Guibord states that the audit doesn't explicitly comment on the internal controls. It talks about how they don't express an opinion on the internal controls, but rather they were doing these subsequent tests, and they became aware of these internal control issues.

Mrs. Morris asked if the school would need to provide what internal controls, they're using to ensure that grant person is doing those things in the time that they are supposed to. Mr. Nichols stated that CSMC can support that process and write up a recommended solution. Mrs. Morris asked if there was a system in place for CSMC to check on the grant monies. Mr. Nichols said yes, and they are enhancing based on this finding.

Mr. Dang asked how many grants we were talking about for Nevada Virtual. We have had ESSER I, ESSER II/CRRSA, ARP, ARP 1/3 .etc. Most of those are done now except for the Title grants and the remaining ARP funds. Mrs. Morris clarified for Mr. Dang that the former EMO did everything. School did not have to oversee its finances. Our accountant worked with them on budget and spending, but they controlled all the internal parts of the school.

Motion to approve by Mrs. Barry Second by Mr. Dang. Motion passed unanimously.

Member	Motion	Aye	No	Abstain	Absent
Mrs. Samantha Morris		X			
Mrs. Shannon Barry	M	X			
Ms. Elizabeth McFadden					X
Mr. Matthew Dang	2nd	X			
Motion	Carried (X)	Not Carried ()	Vote, (3 Y) (N) (AB)		Tabled ()

IV. RETURN TO STANDARD ORDER OF BUSINESS

Previous Board Meeting Minutes

Review and Possible Approval of the Minutes from the October 24th, 2023 Board Meeting.

Motion to table from Mrs. Barry. Minutes tabled to the next meeting.

Member	Motion	Aye	No	Abstain	Absent
Mrs. Samantha Morris					
Mrs. Shannon Barry					

Ms. Elizabeth McFadden					X
Motion	Carried ()	Not Carried ()	Vote, (Y) (N) (AB)		Tabled (X)

V. RETURN TO ITEMS SCHEDULED FOR POSSIBLE ACTION
(Information/Possible Action/Public Comment on the following voting items)

A. BUSINESS

20231128-02_IV-BDRPT (for discussion) Review and discussion of the final Site Visit Evaluation from the State Public Charter School Authority (SPCSA).

Karen Gordon from SPCSA presented their Site Visit Evaluation. She mentioned that they had a wonderful day on campus and enjoyed speaking to the board members. Mrs. Gordon highlighted some of the school’s strengths as noted in the report. Including the new EMO seems to be supportive and is working alongside the School Board leaders to create online curriculum. Mrs. Morris thanked Karen and the SPCSA for their feedback and thanked them for their support in helping us understand what was needed to get where we are at. No voting needed, for discussion only.

20231128-03_IV-BDRPT (for possible action) Consideration and Possible Approval of the update to the Special Programs Guidance Manual for the SY2023-2024.

Dr. Hamilton noted that this item was guidance given by the SPCSA and NDE for updates need for all special education manuals. Danna Page, Special Programs Director, spoke to the changes needed from SPCSA. The focal point of this adjustment is chapter 5, which is evaluation, with a specific emphasis on addressing transfer within Nevada. It detail procedures specific to handling of students records during the transfers with SPCSA Charter schools and outlining steps related to record requests the eligibility, and then obtaining IEP documentations upon enrollment and implementations.

Motion to approve by Mrs. Barry Second by Mr. Dang. Motion passed unanimously.

Member	Motion	Aye	No	Abstain	Absent
Mrs. Samantha Morris		X			
Mrs. Shannon Barry	M	X			
Ms. Elizabeth McFadden					X
Mr. Matthew Dang	2nd	X			
Motion	Carried (X)	Not Carried ()	Vote, (3 Y) (N) (AB)		Tabled ()

20231128-04_IV-BDRPT (for possible action) Consideration and Possible Approval to submit request for amendment for a reduction in enrollment to the State Public Charter School Authority (SPCSA).

Mr. Dang asked about the impact of lowering our enrollment number and for some reason went over, what would be the impact. Dr. Hamilton stated that when we get approval of our enrollment numbers, we have the ability to go 10% above or 10% below that keeps us in a window. It keeps our budget, you know, sustainable, so that we can make sure that we are able to cover expenses. Mrs. Morris also added that this is a 1-year temporary request due to the decrease in enrollment this year. Dr. Hamilton stated that 1,837 students is the number that we're SPCSA to reduce it to with the ability to go above or below by 10%. If we are to reach 2,020 students, enrollment will close for

the year, and we will be unable to accept any more students.

Motion to approve by Mrs. Barry Second by Mr. Dang. Motion passed unanimously.

Member	Motion	Aye	No	Abstain	Absent
Mrs. Samantha Morris		X			
Mrs. Shannon Barry	M	X			
Ms. Elizabeth McFadden					X
Mr. Matthew Dang	2nd	X			
Motion	Carried (X)	Not Carried ()	Vote, (3 Y) (N) (AB)		Tabled ()

20231128-07_IV-BDRPT (for possible action) Consideration and Possible Approval of Payment to ACCEL for Products and Services Provided.

Motion to approve by Mrs. Barry Second by Mr. Dang. Motion passed unanimously.

Member	Motion	Aye	No	Abstain	Absent
Mrs. Samantha Morris		X			
Mrs. Shannon Barry	M	X			
Ms. Elizabeth McFadden					X
Mr. Matthew Dang	2nd	X			
Motion	Carried (X)	Not Carried ()	Vote, (3 Y) (N) (AB)		Tabled ()

VI. ITEMS SCHEDULED FOR INFORMATION

- School Credit Card Review

Mrs. McFadden had to leave early so she will review credit card statements for four months in total for the January meeting.

VII. CLOSING PROCEDURES

A. PUBLIC COMMENT #2

ORAL COMMUNICATIONS/PUBLIC COMMENTS:

Reserved for all public comments. *Reminder all individuals wishing to give a public comment must submit in writing their name, contact information, and the topic they intend to speak to.

No individual comment shall be for more than three (3) minutes. Board members may respond to comments; however, no action can be taken. The Board may give direction to staff following comment.

Request to Speak form received.

Name: Michelle Silva (Nevada Virtual Charter School Parent)

Email: shell0207@aol.com

Topic and Summary: Google Chromebooks not compatible for Graphic Design students

Mrs. Silva's student has been part of the school community since kindergarten. Parent addressed Google Chromebooks not compatible for Graphic Design pathway. Adobe In-Design is not compatible with a Chromebook. The students have to hack into a desktop which is slow and

laggy. The graphics are horrible. It takes her daughter two times longer to create a project to finish her schoolwork, which creates frustration. If the school is going to provide a laptop for financially struggling families that they need to make sure that the laptops that they provide are successful for those students to be able to complete this pathway and to be able to succeed in life. Mrs. Silva feels that the school should have talked with the teachers, the board should have met, we should have found out that what computers are compatible with what these students need. Maybe some of the students that weren't on graphic design path pathway could have gotten different computers versus the students that are on these pathways, that these are their career choices needed better computers. She realizes the school is no longer Nevada Virtual Academy. However, the computers that were provided to the graphic design students were top notch. It's super frustrating to see her daughters struggle, to see the teachers struggle because they can't help them, because they were provided the tools by the school that is not helping them to be successful. Next year her daughter is a senior. I can guarantee you some of the applications that she'll need next year are not going to be compatible. It is unfair to these students that are financially struggling.

Mrs. Morris thanked Mrs. Silva. She stated they have taken notes, and we will share that with those that provide the curriculum. Happy holidays and look forward to seeing you in the New Year, and we will meet again on January 30.

B. ADJOURNMENT

The next board meeting is scheduled for January 30th, 2024.

Mrs. Morris adjourned the meeting at 6:52pm.

The budget for Nevada Virtual Charter School has been meticulously crafted based on conservative estimates and historical data, considering the school's reduced enrollment. This approach aims to ensure the school's financial stability while fulfilling its mission. Let's break down the key points regarding revenues and expenses.

A. Revenues:

The budget relies on conservative estimates and historical data, considering reductions in enrollment to operate Nevada Virtual Charter School. The primary source of revenue is the Pupil Centered Funding Plan (PCFP), which is based on enrollment projections. For the fiscal year (FY24), the budget assumes an enrollment of 1800 students, reflecting a reduction model.

State Revenues include additional funds such as State SPED and CTE funds, which contribute to the school's financial resources.

Federal Revenues encompass various sources, including Title I, SPED-IDEA Part B, Title II, Part A, Title IV, and ARP ESSER funds. These federal funds play a crucial role in supporting the school's programs and initiatives.

B. Expenses:

Salaries are calculated based on 109 Full-Time Equivalents (FTEs), reflecting the school's staffing requirements.

Benefits expenses are estimated using historical data, with an average cost of \$7,966 for medical benefits. The school also offers retirement benefits through PERS. Other benefit-related costs include Medicare tax, unemployment insurance, and worker's compensation.

Purchased services are based on historical data and are projected to be \$4,531,134. This category encompasses various services required to support the school's operations.

Books & Supplies are estimated at \$3,016,059, reflecting the school's commitment to providing educational resources.

Capital Outlay, based on historical data, is estimated at \$21,000 and includes expenditures for depreciation.

Other Outgo or Dues & Fees are also based on historical data and are projected to be \$86,702.

Nevada Virtual Charter School has proactively built a conservative budget, considering recent changes in enrollment. By meticulously managing resources while maintaining the school's mission, the budget achieves a surplus each year. This surplus contributes to the growth of the fund balance, which serves as a financial safeguard against contingencies such as reduced funding levels, fluctuations in enrollment, or unforeseen events.

This prudent financial approach demonstrates the school's commitment to fiscal responsibility and its ability to adapt to changing circumstances while continuing to provide quality education to its students.



Nevada Virtual Charter School FY24 Final Budget Amendment Proposal

**Per NAC 387.720 and NRS 354.596
Tuesday, November 28, 2023**

Christina Saenz
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43460 Ridge Park Drive, Ste 100
Temecula, CA 92590

Nevada Virtual Charter School Multi-Year Projection Summary



Per Pupil Increase(Decrease)	0%	5%	
# of Students	2213	1800	-413
\$ Per Pupil	8,596.00	8,966.04	370
Approval Date	45083	Forecast	
	FY2324 FINAL	FY2324 REV#1	Variance
Revenue Limit	20,583,416	18,035,497	(2,547,919)
Federal Revenue	1,860,538	2,151,048	290,510
Local Revenue	9,419	418,590	409,171
Total Revenues	22,453,373	20,605,135	(1,848,238)
Total Personnel Expenses	10,607,909	9,598,329	(1,009,580)
Total Purchased Services	3,845,743	4,531,134	685,391
Total Books & Supplies	3,549,018	3,016,059	(532,959)
Total Capital Outlay	21,000	21,000	-
Total Other Outgo	405,701	86,702	(318,999)
Total Expenditures	18,429,371	17,253,224	(1,176,147)
Net Income	4,024,002	3,351,911	(672,091)
CASH FLOWS			
Net Cash provided/ (used) by Operating Activities	4,024,002	3,351,911	(672,091)
Net Cash provided/ (used) by Investing Activities	-	-	-
Net Cash provided/ (used) by Financing Activities	-	-	-
Net Increase/(Decrease) in Cash	4,024,002	3,351,911	(672,091)
Cash at Beginning of Period	4,506,204	4,506,204	-
Refund of Prior Year's Expenses	4,024,002	3,351,911	(672,091)
Cash At End of Period	8,530,206	7,858,115	(672,091)
Estimated 2 months of Expenses	3,029,486	2,836,146.41	(193,339.23)
3% Reserve (Possibly Included in Total Capital Outlay)	951,147	806,944.00	(144,203.00)
(Cash) / ((Average Expenses past 12 months) / (30.4))	168.75	166.04	(2.71)
% of Revenue	18.02%	16.37%	-1.65%

**Nevada Virtual Charter School
Multi-Year Projection Detail**



							Per Pupil Increase(Decrease)	0.00%	5.00%						
							# of Students	2,213.00	1,800.00	(413.00)					
							\$ Per Pupil	8,596.00	8,966.04	370.04					
							Approval Date	6/6/2023	Forecast						
							Fund	Project	Revenue	Program	Function	Object	FY2324 FINAL	FY2324 REV#1	Variance
01	Pupil Centered Funding Plan: (Basic Aid)						100	201	3110				19,022,948	16,138,872	(2,884,076)
02	Pupil Centered Funding Plan: English Learners						206	211	3254				338,915	338,911	(4)
03	Pupil Centered Funding Plan: At-Risk Pupil						208	212	3255				502,096	502,091	(5)
04	State SPED						250	205	3270				719,457	980,447	260,990
05	Pupil Centered Funding Plan: Local Special Education						100	210	3115				-	-	-
06	CTE						240	300	3200				-	75,176	75,176
07	Revenue Limit												20,583,416	18,035,497	(2,547,919)
08	ERATE						280	780	4300				-	9,151	9,151
09	TITLE I						280	633	4500				662,213	525,657	(136,556)
10	SPED- IDEA Part B						280	639	4500				265,513	353,972	88,459
11	Title II						280	709	4500				182,738	211,411	28,673
12	TITLE IV						280	715	4500				50,074	36,384	(13,690)
13	ESSER II						280	741	4500				250,000	35,429	(214,571)
14	ESSER III						280	742	4500				450,000	450,000	-
15	ARP Homeless						280	752	4500				-	6,810	6,810
16	AB 495						280	754	4500				-	522,234	522,234
17	Federal Revenue												1,860,538	2,151,048	290,510
18	Interest Income						100	000	1510				-	29,004	29,004
19	Fees						100	000	1740				-	-	-
20	Other Revenue from Local Sources						100	000	1900				-	-	-
21	Refund of Prior Year's Expenses						100	000	1980				-	-	-
22	Refund of Prior Year's Expenses TITLE Ia						280	633	1980				-	113,215	113,215
23	Refund of Prior Year's Expenses SPED IDEA FY23						280	639	1980				-	26,143	26,143
24	Refund of Prior Year's Expenses ESY FY23						280	641	1980				-	6,215	6,215
25	Refund of Prior Year's Expenses TITLE II FY23						280	709	1980				-	64,569	64,569
26	Refund of Prior Year's Expenses ESSER II FY23						280	741	1980				-	170,025	170,025
27	Miscellaneous						100	000	1990				9,419	9,419	-
28	Gifts & Donations from Community						260	000	1920				-	-	-

Nevada Virtual Charter School Multi-Year Projection Detail



							Per Pupil Increase(Decrease)	0.00%	5.00%	
							# of Students	2,213.00	1,800.00	(413.00)
							\$ Per Pupil	8,596.00	8,966.04	370.04
							Approval Date	6/6/2023	Forecast	
							FY2324 FINAL	FY2324 REV#1	Variance	
	Fund	Project	Revenue	Program	Function	Object				
29	Transfer in from Other Funds to SPED	250	205	5200			-	-	-	
30	Local Revenue						9,419	418,590	409,171	
31	Total Revenues						22,453,373	20,605,135	(1,848,238)	
32									-	
33	Salaries- Instruction					0101	4,921,891	3,836,551	(1,085,340)	
34	Salaries- Teacher- Substitutes					0103	37,800	-	(37,800)	
35	Salaries- Licensed Admin					0104	678,036	576,813	(101,223)	
36	Salaries- Other Licensed Teachers					0106	1,420,006	909,360	(510,646)	
37	Salaries- OT -Other Licensed Staff (including counselors etc)					0136	-	-	-	
38	Salaries- Bonus -Instruction					0151	90,174	264,159	173,985	
39	Salaries- Bonus -Licensed Admin					0154	-	-	-	
40	Salaries -Extra Duties -Instruction					0161	-	52,374	52,374	
41	Salaries -Extra Duties -Substitutes					0163	-	-	-	
42	Salaries -Extra Duties -Licensed Admin					0164	-	-	-	
43	Salaries -Extra Duties -Licensed Staff (including counselors etc)					0166	-	-	-	
44	Certified						7,147,907	5,639,257	(1,508,650)	
45									-	
46	Salaries- Non Licensed					0102	-	104,209	104,209	
47	Salaries - Non Licensed Admin					0105	-	311,781	311,781	
48	Salaries- Non Licensed					0107	330,542	693,177	362,635	
49	Salaries -Extra Duties					0152	-	-	-	
50	Salaries -Extra Duties					0157	-	-	-	
51	Salaries -Extra Duties Non Licensed Admin					0165	-	7,500	7,500	
52	Classified						330,542	1,116,667	786,125	
53	Total Salaries						7,478,449	6,755,924	(722,525)	
54									-	
55	Group Insurance								-	
56						0210	939,999	844,406	(95,593)	
57	FICA								-	
58						0220	2,343	13,597	11,254	
59	PERS								-	
60						0230	1,969,094	1,718,894	(250,200)	
61	Medicare								-	

**Nevada Virtual Charter School
Multi-Year Projection Detail**



							Per Pupil Increase(Decrease)	0.00%	5.00%	
							# of Students	2,213.00	1,800.00	(413.00)
							\$ Per Pupil	8,596.00	8,966.04	370.04
							Approval Date	6/6/2023	Forecast	
							FY2324 FINAL	FY2324 REV#1	Variance	
	Fund	Project	Revenue	Program	Function	Object				
62						0240	106,942	92,927	(14,015)	
63									-	
64						0250	903	-	(903)	
65									-	
66						0260	73,753	128,144	54,391	
67									-	
68						0270	36,426	44,437	8,011	
69							-	-	-	
70						0290	-	-	-	
71	Total Benefits							3,129,460	2,842,405	(287,055)
72	Total Personnel Expenses							10,607,909	9,598,329	(1,009,580)
73										
74	Classroom (1000)									
75	100	000		100	1000	0321	10,000	-	(10,000)	
76	100	000		100	1000	0323	-	52,000	52,000	
77	100	000		100	1000	0443	464,730	321,300	(143,430)	
78	100	000		100	1000	0560	100,000	100,000	-	
79	100	000		100	1000	0535	62,939	2,340	(60,599)	
80	100	000		100	1000	0580	56,328	41,209	(15,119)	
81	Support Services- Students (2100)									
82	100	000		100	2190	0326	80,225	12,231	(67,994)	
83	100	000		100	2130	0330	-	-	-	
84	100	000		100	2120	0340	-	7,991	7,991	
85	100	000		100	2130	0340	-	-	-	
86	100	000		100	2160	0430	-	-	-	
87	100	000		100	2190	0580	-	540	540	
88	Support Services- Instruction (2200)									
89	100	000		100	2213	0330	84,445	30,000	(54,445)	
90	100	000		100	2240	0320	97,603	175,000	77,397	
91	100	000		100	2230	0443	36,750	-	(36,750)	
92	100	000		100	2230	0352	331,950	229,500	(102,450)	
93	100	000		100	2213	0580	-	10,000	10,000	
94	Support Services- General Administration (2300)									

**Nevada Virtual Charter School
Multi-Year Projection Detail**



							Per Pupil Increase(Decrease)	0.00%	5.00%	
							# of Students	2,213.00	1,800.00	(413.00)
							\$ Per Pupil	8,596.00	8,966.04	370.04
							Approval Date	6/6/2023	Forecast	
							FY2324 FINAL	FY2324 REV#1	Variance	
	Fund	Project	Revenue	Program	Function	Object				
95	Official/Administrative Services	100	000		100	2310	0310	-	-	-
96	Other Professional Services -Executive Director	100	000		100	2320	0324	-	-	-
97	Other Professional Services -Executive Director	100	000		100	2310	0330	21,000	10,000	(11,000)
98	LEGAL SERVICES	100	000		100	2318	0340	105,000	75,000	(30,000)
99	Other Specialized Services -Gen Admin	100	000		100	2310	0360	-	-	-
100	Sponsorship Fee 1.25%	100	201		100	2319	0591	237,787	237,787	-
101	Travel	100	000		100	2320	0580	-	1,000	1,000
102	Support Services- School Administration (2400)									-
103	Other Professional Services -School Admin	100	000		100	2410	0324	107,314	186,618	79,304
104	Other Professional Services	100	000		100	2410	0340	-	-	-
105	Other Professional Services	100	000		100	2490	0340	-	-	-
106	Travel	100	000		100	2410	0580	40,585	5,000	(35,585)
107	Central Services (2500)									-
108	Official/Administrative Services	100	000		100	2570	0310	-	500	500
109	Purchased Finacial Services (Audit)	100	000		100	2510	0340	381,500	782,819	401,319
110	Other Purchased Services	100	000		100	2570	0340	-	-	-
111	Other Purchased Services	100	000		100	2590	0340	-	-	-
112	Marketing Services- Website	100	000		100	2560	0345	3,060	7,000	3,940
113	Marketing Services- Website	100	000		100	2585	0352	200,000	200,000	-
114	Rental of Equipment -Central Services	100	000		100	2510	0442	-	-	-
115	Rental of Equipment -Central Services	100	000		100	2530	0442	13,045	11,088	(1,957)
116	Postage	100	000		100	2510	0531	15,750	15,750	-
117	Telephone - Land line	100	000		100	2585	0533	82,008	69,764	(12,244)
118	Cell Phones	100	000		100	2585	0534	20,693	17,589	(3,104)
119	Internet	100	000		100	2585	0535	31,500	174,449	142,949
120	Advertising	100	000		100	2560	0540	-	25,000	25,000
121	Advertising	100	000		100	2570	0540	-	12,000	12,000
122	Printing & Binding -Central Services	100	000		100	2530	0550	1,000	1,000	-
123	Travel	100	000		100	2510	0580	-	270	270
124	Operation and Maintenance of Plant (2600)									-
125	Other Specialized Services	100	000		100	2660	0360	-	38,080	38,080
126	Utilities (Water/Sewer)	100	000		100	2610	0410	30,837	-	(30,837)
127	Waste Disposal Service	100	000		100	2610	0421	-	1,162	1,162

**Nevada Virtual Charter School
Multi-Year Projection Detail**



							Per Pupil Increase(Decrease)	0.00%	5.00%	
							# of Students	2,213.00	1,800.00	(413.00)
							\$ Per Pupil	8,596.00	8,966.04	370.04
							Approval Date	6/6/2023	Forecast	
							FY2324 FINAL	FY2324 REV#1	Variance	
	Fund	Project	Revenue	Program	Function	Object				
128	Waste Disposal Service	100	000		100	2690	0421	-	-	-
129	Janitorial	100	000		100	2610	0422	-	-	-
130	Repairs and Maintenance Services	100	000		100	2610	0430	261,729	222,682	(39,047)
131	Repairs and Maintenance Services	100	000		100	2620	0430	-	-	-
132	Repairs and Maintenance Services	100	000		100	2630	0430	-	-	-
133	Repairs and Maintenance Services	100	000		100	2660	0430	-	5,690	5,690
134	Repairs and Maintenance Services	100	000		100	2670	0430	18,575	1,688	(16,887)
135	Building Lease	100	000		100	2610	0441	579,600	492,660	(86,940)
136	Rental of Equipment and Vehicles	100	000		100	2610	0442	-	758	758
137	Insurance (Other than Employee) -Operations & Maintenance	100	000		100	2610	0520	52,227	74,838	22,611
138	Travel	100	000		100	2610	0580	-	1,200	1,200
139	Transportation									-
140	Transportation	100	000		100	2700	0510	-	-	-
141	CTE									-
142	Employee Training and Development Services	240	300		100	2213	0330	-	3,090	3,090
143	Advertising	240	300		100	2560	0540	-	15,536	15,536
144	Special Education									-
145	Official/Administrative Services -Central Services	250	205		200	1000	0323	-	3,840	3,840
146	Official/Administrative Services -Central Services	250	205		200	2490	0330	-	540	540
147	Professional Educational Services -SPED- NURSE	250	205		200	2130	0340	10,000	10,000	-
148	Professional Educational Services -SPED- PSYCH	250	205		200	2140	0340	100,000	100,000	-
149	Professional Educational Services -SPED- SPEECH	250	205		200	2150	0340	100,000	100,000	-
150	Professional Educational Services -SPED- OT	250	205		200	2160	0340	100,000	100,000	-
151	Professional Educational Services -SPED- OTHER	250	205		200	2190	0340	7,563	7,563	-
152	Official/Administrative Services -Central Services	250	205		200	2510	0340	-	52,500	52,500
153	Official/Administrative Services -Central Services	250	205		200	2590	0340	-	-	-
154	Accel Student Technology Assistance Services	250	205		200	2230	0352	-	40,500	40,500
155	Utilities (Water/Sewer)	250	205		200	2610	0410	-	-	-
156	Waste Disposal Service	250	205		200	2610	0421	-	205	205
157	Janitorial	250	205		200	2610	0422	-	-	-
158	Repairs and Maintenance Services	250	205		200	2610	0430	-	39,046	39,046
159	Repairs and Maintenance Services	250	205		200	2620	0430	-	-	-
160	Repairs and Maintenance Services	250	205		200	2630	0430	-	-	-

**Nevada Virtual Charter School
Multi-Year Projection Detail**



							Per Pupil Increase(Decrease)	0.00%	5.00%						
							# of Students	2,213.00	1,800.00	(413.00)					
							\$ Per Pupil	8,596.00	8,966.04	370.04					
							Approval Date	6/6/2023	Forecast						
							Fund	Project	Revenue	Program	Function	Object	FY2324 FINAL	FY2324 REV#1	Variance
161	Repairs and Maintenance Services	250	205		200	2670	0430	-	298	298					
162	Building Lease	250	205		200	2610	0441	-	91,162	91,162					
163	Rental of Equipment -Central Services	250	205		200	2530	0442	-	1,957	1,957					
164	Rental of Equipment and Vehicles	250	205		200	2610	0442	-	-	-					
165	Rentals of Computers and Related Equipment	250	205		200	1000	0443	-	56,700	56,700					
166	Insurance (Other than Employee) -Operations & Maintenance	250	205		200	2610	0520	-	13,207	13,207					
167	Telephone - Land line	250	205		200	2585	0533	-	12,244	12,244					
168	Telephone - Mobile	250	205		200	2585	0534	-	3,104	3,104					
169	Instructions / Data Communications	250	205		200	2585	0535	-	32,400	32,400					
170	Printing & Binding -Central Services	250	205		200	2530	0550	-	-	-					
171	TITLE I														
172	Other Purchased Services	280	633		430	2410	0340	-	7,569	7,569					
173	Transportation	280	633		430	2700	0510	-	10,000	10,000					
174	Advertising	280	624		430	2560	0540	-	-	-					
175	Advertising	280	633		430	2560	0540	-	-	-					
176	Title II														
177	Employee Training and Development Services	280	709		100	2213	0330	-	39,000	39,000					
178	Marketing	280	709		100	2560	0345	-	-	-					
179	Marketing	280	709		100	2570	0345	-	14,100	14,100					
180	Building Lease	280	709		100	2213	0441	-	9,300	9,300					
181	Advertising	280	709		100	2570	0540	-	-	-					
182	Travel	280	709		100	2213	0580	-	48,590	48,590					
183	ESSER II														
184	Rental of Equipment and Vehicles	280	741		100	2510	0442	-	575	575					
185	Rental of Equipment and Vehicles	280	741		100	2530	0442	-	3,036	3,036					
186	Repairs and Maintenance Services	280	741		100	2610	0430	-	2,805	2,805					
187	Operation of Buildings/Renting Land and Buildings	280	741		100	2610	0441	-	20,544	20,544					
188	Student Transportation Services	280	741		100	2700	0510	-	19,034	19,034					
189	ESSER III														
190	Rental of Equipment -Central Services	280	742		100	2510	0442	-	1,725	1,725					
191	Rental of Equipment -Central Services	280	742		100	2510	0531	-	1,500	1,500					
192	ARP Homeless														
193	Marketing Services	280	752		430	2560	0345	-	6,810	6,810					

**Nevada Virtual Charter School
Multi-Year Projection Detail**



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							# of Students	2,213.00	1,800.00	(413.00)
							\$ Per Pupil	8,596.00	8,966.04	370.04
							Approval Date	6/6/2023	Forecast	
							FY2324 FINAL	FY2324 REV#1	Variance	
	Fund	Project	Revenue	Program	Function	Object				
194	ERATE									-
195	Internet	280	780		100	2585	0535	-	9,151	9,151
196	Total Purchased Services							3,845,743	4,531,134	685,391
197										-
198	Classroom (1000)									-
199	General Supplies -Classroom	100	000		100	1000	0610	-	66	66
200	Textbook & Curriculum -Classroom	100	000		100	1000	0641	-	-	-
201	Supplies-Technology-Software -Classroom	100	000		100	1000	0651	63,625	63,625	-
202	Supplies/Equip-Info Tech Related- Classroom	100	000		100	1000	0652	-	-	-
203	Web-Based Curriculum -Classroom	100	000		100	1000	0653	3,319,500	2,151,300	(1,168,200)
204	General Supplies -Student Support Services	206	211		420	1000	0610	-	-	-
205	General Supplies -Student Support Services	208	212		430	1000	0610	-	-	-
206	Support Services- Students (2100)									-
207		100	000		100	2190	0610	42,000	42,000	-
208	Support Services- Instruction (2200)									-
209	General Supplies	100	000		100	2213	0610	-	9,000	9,000
210	Supplies-Technology-Software	100	000		100	2240	0651	36,475	-	(36,475)
211	Supplies - Technology- Software \$999 or less per unit more than 1 year	100	000		100	2230	0654	-	4,980	4,980
212	Support Services- General Administration (2300)									-
213								-	-	-
214	Support Services- School Administration (2400)									-
215	Supplies	100	000		100	2490	0610	83,418	75,455	(7,963)
216	Supplies - Technology -\$999 or less	100	000		100	2490	0650	-	1,221	1,221
217	Central Services (2500)									-
218	General Supplies	100	000		100	2585	0610	-	324	324
219	Supplies - Technology- Software \$999 or less per unit	100	000		100	2585	0650	-	1,179	1,179
220	Supplies - Technology- Software	100	000		100	2585	0651	-	35,001	35,001
221	Supplies/Equipment - Information Technology Related	100	000		100	2585	0652	-	2,672	2,672
222	Supplies - Technology- Software \$999 or less per unit more than 1 year	100	000		100	2585	0654	-	2,567	2,567
223	Operation and Maintenance of Plant (2600)									-
224	General Supplies -Operational	100	000		100	2610	0610	-	2,055	2,055
225	Care and Upkeep of Grounds	100	000		100	2630	0612	-	-	-
226	Natural Gas	100	000		100	2610	0621	1,000	850	(150)

**Nevada Virtual Charter School
Multi-Year Projection Detail**



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							\$ Per Pupil	8,596.00	8,966.04	370.04					
							Approval Date	6/6/2023	Forecast						
							Fund	Project	Revenue	Program	Function	Object	FY2324 FINAL	FY2324 REV#1	Variance
227	ELECTRICITY	100	000		100	2610	0622		3,000	2,740	(260)				
228	STATE SPED										-				
229	General Supplies	250	205		200	2610	0610		-	363	363				
230	General Supplies	250	205		200	2670	0610		-	-	-				
231	Natural Gas	250	205		200	2610	0621		-	150	150				
232	ELECTRICITY	250	205		200	2610	0622		-	484	484				
233	TITLE Ia								-	-	-				
234	General Supplies	280	633		430	2190	0610		-	-	-				
235	General Supplies	280	633		430	2220	0610		-	15,000	15,000				
236	General Supplies	280	633		430	2490	0610		-	16,469	16,469				
237	Supplies - Technology- Software	280	633		430	1000	0651		-	9,478	9,478				
238	Web-Based Curriculum -Classroom	280	633		430	1000	0653		-	-	-				
239	TITLE II														
240	Supplies - Technology- Software	280	709		100	2213	0651		-	4,000	4,000				
241	ESSER II														
242	General Supplies	280	741		100	2490	0610		-	2,496	2,496				
243	Books & reference other than textbooks	280	741		100	2213	0640		-	798	798				
244	Supplies - Technology- Software	280	741		100	1000	0651		-	13,500	13,500				
245	Supplies - Technology- Software	280	741		100	2190	0651		-	638	638				
246	Supplies - Technology- Software	280	741		100	2585	0651		-	3,000	3,000				
247	Web-Based Curriculum -Classroom	280	741		100	1000	0653		-	98,700	98,700				
248	Supplies - IT Related of Lower Value (\$999 or less per unit)	280	741		100	2490	0654		-	2,798	2,798				
249	ESSER III														
250	General Supplies	280	742		100	2610	0610		-	3,150	3,150				
251	AB495														
252	General Supplies	280	754		430	1000	0653		-	450,000	450,000				
253	Total Books & Supplies								3,549,018	3,016,059	(532,959)				
254											-				
255	Depreciation	300	000		100	5000	0790		21,000	21,000	-				
256	Saving/Contingency								-		-				
257	Total Capital Outlay								21,000	21,000	-				
258											-				
259	Classroom (1000)										-				

**Nevada Virtual Charter School
Multi-Year Projection Detail**



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							\$ Per Pupil	8,596.00	8,966.04	370.04					
							Approval Date	6/6/2023	Forecast						
							Fund	Project	Revenue	Program	Function	Object	FY2324 FINAL	FY2324 REV#1	Variance
260	Dues & Fees -Classroom	100	000		100	1000	0810		43	43	-				
261	Support Services- Instruction (2100)														
262	Dues & Fees -Support Services Instructional	100	000		100	2110	0810		280,038	-	(280,038)				
263	Support Services- Instruction (2200)														
264	Dues & Fees -Support Services Instructional	100	000		100	2210	0810		-	1,200	1,200				
265	Support Services- General Administration (2300)														
266	Dues & Fees -General Admin	100	000		100	2310	0810		-	-	-				
267	Dues & Fees -General Admin	100	000		100	2320	0810		-	-	-				
268	Office of the Principal (2400)														
269	Dues & Fees	100	000		100	2490	0810		-	1,730	1,730				
270	Misc	100	000		100	2490	0890		-	-	-				
271	Central Services (2500)														
272	Dues & Fees	100	000		100	2510	0810		10,779	7,849	(2,930)				
273	Dues & Fees - Payroll	100	000		100	2570	0810		60,000	60,000	-				
274	Dues & Fees	100	000		100	2590	0810		-	50	50				
275	Operation and Maintenance of Plant (2600)														
276	Dues & Fees -Operations & Maintenance	100	000		100	2610	0810		43,511	1,700	(41,811)				
277	Special Education														
278	Dues & Fees	250	205		200	2140	0810		-	-	-				
279	Dues & Fees	250	205		200	2190	0810		-	-	-				
280	Dues & Fees	250	205		200	2610	0810		-	300	300				
281	Community Services Operations (3300)														
282		100	000		100	2190	0810		11,330	11,330	-				
283	TITLE I								-	-	-				
284		280	633		100	2190	0810		-	2,500	2,500				
285	Transfer Out to Other Funds														
286	Transfer Out to Other Funds	100	000		100	6200	0910		-	-	-				
287	Total Other Outgo								405,701	86,702	(318,999)				
288	Total Expenditures								18,429,371	17,253,224	(1,176,147)				
289	Net Income								4,024,002	3,351,911	(672,091)				