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BRIEFING MEMORANDUM

TO: SPCSA Board
FROM: Melissa Mackedon, Executive Director
SUBJECT: Eagle Charter School Update
DATE: May 17, 2024

Eagle Charter School Update:

April 13, 20024, Eagle Charter School (Eagle) submitted the following documents:

- 02. Exhibit A Eagle+Charter+Schools+of+Nevada Cash Flow 3-31-24
- 02. Exhibit A Eagle NV Tentative FY25 budget-448-24-25

SPCSA staff had serious concerns about both of these documents. These concerns were documented in a response memo included in the board materials as “BC_Follow Up to Eagle Budget_04122024.pdf”

On April 19, 20024, Eagle submitted health insurance documents.

On April 25, 2024, Eagle submitted the correct budget form required by NDE.

On April 30, 2024, Executive Director Melissa Mackedon attended the Eagle Board Meeting. No meeting materials were available online for the public. It is unclear whether the board had any documents; it appeared everything was verbal only. Melissa noted that the SPCSA had submitted a response to the budget and cash flow submitted by Eagle on April 13, 2024, and advised that that document should be shared with the Eagle governing board so they were aware of all the concerns. She highlighted some of the concerns for the board.

On May 7, 2024, Opportunity 180 indicated that the school had turned in all documents required with the exception of a budget. Those documents were approved. The school will not be eligible for reimbursements until they have an approved budget.

On May 10, 2024, Eagle submitted budgets for 224, 325, and 448 students. After looking at the 224-student and 325-student budgets, SPCSA staff has the following concerns:

- Both budgets indicate a beginning cash balance of \$500,000. The cash flow for April, May and June provided to the board was inaccurate (BC_Follow Up to Eagle Budget_04122024.pdf). The SPCSA must have evidence of the beginning cash balance for the next fiscal year.
- Both budgets have different revenue amounts for the Title Programs. Neither are correct, and both are inflated.
- Both budgets show Eagle getting Pupil Centered Funding Plan (PCFP) payments for all 12 months even though the school will not get PCFP payments until the Nevada Department of Education (NDE) is paid back in full.
- Both budgets show the PCFP payment going up on August 1. The school is not eligible for an Exceptional Growth Audit, so they will be getting the Q4 ADE amount in August, September, and October. This was communicated to the school. The budget needs to be updated to reflect the Q4 ADE through October.
- Both budgets indicate a different CSP grant number on the summary page.
- Both budgets indicate a revenue of over \$100,000 for aftercare services. The SPCSA needs evidence that the school's aftercare program makes that much profit. The staffing for these programs is the same, despite the different student enrollments.
- Each budget shows \$66,800 of private fundraising. The school must provide evidence that it has this money or remove it from the budget.
- English Language Learners (ELL) and Individualized Education Plan (IEP) funding is not correct. The school will be funded based on the October 2, 2023, Validation Day count. They will be funded for 37 ELL students and 14 IEP students. If any of those students are in both categories, they will only be funded for one.
- The facilities costs appear to have been substantially mitigated. The SPCSA must have a written statement from the landlord indicating specifically the rent they would be comfortable accepting.
- The PERS line item is not 34% of total Full Time Equivalent (FTE) salaries.
- The school previously indicated that it paid 50% of medical expenses. This budget indicates that it will only pay 10%. SPCSA staff has serious concerns, considering the teacher shortage, that highly qualified teachers will agree to work in a school that only covers 10% of medical insurance.
- The Staffing tab contemplates 0 counselors or social workers. There should be at least one to effectively educate students.
- The budgets show legal fees of \$833 a month, which do not seem adequate.

On May 13, 2024, Eagle shared a Google Docs Folder titled “56.ENV Board Meeting Recordings.” Staff will review.