



Strong Start Academy

STRONG START ACADEMY ELEMENTARY SCHOOL AT THE TONY HSIEH EDUCATION CENTER

BOARD MEETING AGENDA 03/13/25

Published on March 7, 2025 at 6:06 PM PST
Amended on March 10, 2025 at 8:20 AM PDT

Date and Time

Thursday March 13, 2025 at 5:00 PM PDT

Location

City Hall, 495 S. Main Street, Training Room 3, Las Vegas, NV

Agenda

| | Purpose | Presenter | Time |
|-------------------------------------|---------|-----------------------|----------------|
| I. Opening Items | | | 5:00 PM |
| A. Call the Meeting to Order | | Lorna James-Cervantes | 5 m |
| B. Record Attendance | | Lorna James-Cervantes | 1 m |
| C. Public Comment | | Lorna James-Cervantes | 3 m |

Purpose Presenter Time

Comment during this portion of the agenda must be limited to matters on the agenda for action. If you wish to be heard, come forward and give your name for the record. The amount of discussion, as well as the amount of time any single speaker is allowed, will be limited to three (3) minutes absent Board approval. Public comment may also be given by calling 1-415-655-0001 and entering access code number 2660 574 1983 followed by the # sign.

- | | | | | |
|-----------|---|-----------------|-----------------------|-----|
| D. | Approve Minutes from February 13, 2025 Board Meeting. | Approve Minutes | Lorna James-Cervantes | 1 m |
|-----------|---|-----------------|-----------------------|-----|

II. Finance 5:10 PM

- | | | | | |
|-----------|---|---------|---------------|------|
| A. | Report by Kristin Dietz from EdTec on Strong Start Academy budget and financial reports. | Discuss | Kristin Dietz | 10 m |
| B. | Discussion for possible action to approve amended budget for FY 2024-2025. | Vote | Kristin Dietz | 5 m |
| C. | Update on status of Charter School Chart of Accounts Corrective Action Plan required by Nevada Department of Education. | FYI | Kristin Dietz | 5 m |

III. Executive Update 5:30 PM

- | | | | | |
|-----------|---|---------|----------------|------|
| A. | Report by the Executive Director on the status of on-going marketing efforts, open-enrollment, and recruiting. | Discuss | Miriam Benitez | 5 m |
| B. | Discussion for possible action to approve the updated Suspension and Appeals Policy. | Vote | Miriam Benitez | 5 m |
| C. | Discussion for possible action to approve engagement with Tari Smethurst to provide educational consulting services for math instruction as needed. | Vote | Miriam Benitez | 10 m |
| D. | Discussion for possible action to an updated attendance policy. | Vote | Miriam Benitez | 5 m |

IV. Governance 5:55 PM

- | | | | | |
|-----------|---|------|----------------|------|
| A. | Discussion for possible action to designate the position of Gifted and Talented Education | Vote | Miriam Benitez | 10 m |
|-----------|---|------|----------------|------|

(GATE) Teacher as one subject to a critical labor shortage as of February 03, 2025 pursuant to NRS 286.523 and to make all necessary findings attendant thereto for submission to the Public Employees' Retirement System of Nevada.

| | Purpose | Presenter | Time |
|---|---------|-----------------------|------|
| B. Discussion regarding Board committee updates and calendar events. | Discuss | Lorna James-Cervantes | 15 m |
| C. Discussion for possible action to approve Attendance Policy. | Vote | Miriam Benitez | 5 m |

V. Facilities 6:25 PM

| | | | |
|--|---------|--------------|-----|
| A. Report by the City of Las Vegas regarding status of construction of new building at Strong Start Academy. | FYI | Angela Rose | 5 m |
| B. Report and discussion by the City of Las Vegas Legal Department regarding efforts to secure New Markets Tax Credits to assist with funding of Strong Start Academy facilities expansion. | Discuss | John Ridilla | 5 m |

VI. Citizens Participation

Public comment during this portion of the agenda must be limited to matters within the jurisdiction of the Board. No subject may be acted upon by the Board unless that subject is on the agenda and is scheduled for action. If you wish to be heard, come forward and give your name for the record. The amount of discussion on any single subject, as well as the amount of time any single speaker is allowed, may be limited. Public comment may also be given by calling 1-415-655-0001 and entering access code number 2660 574 1983 followed by the # sign.

VII. Closing Items

| | |
|---------------------------|-----|
| A. Adjourn Meeting | FYI |
|---------------------------|-----|

Facilities are provided throughout City Hall for the convenience of persons with disabilities. Reasonable efforts will be made to assist and accommodate persons with disabilities or impairments.

If you need an accommodation to attend and participate in this meeting, please call Missy Fredriksen at 702-229-6242 and advise of your need at least

48 hours in advance of the meeting. Dial 7-1-1 for Relay Nevada.

THIS MEETING WAS PROPERLY NOTICED AND POSTED AT THE FOLLOWING LOCATIONS IN
ACCORDANCE WITH THE NOTICING STANDARDS
AS OUTLINED IN NRS 241.020:

Strong Start Academy Elementary School website www.clvstrongstartes.org

City Hall, 495 S Main St, 1st floor, Las Vegas, NV 89101

The Nevada Public Notice website – notice.nv.gov

Coversheet

Report by Kristin Dietz from EdTec on Strong Start Academy budget and financial reports.

Section: II. Finance
Item: A. Report by Kristin Dietz from EdTec on Strong Start Academy budget and financial reports.
Purpose: Discuss
Submitted by:
Related Material: SSAES Financial Presentation 250228kd.pdf

Strong Start Academy

Financial Update

January 2025 Forecast

KRISTIN DIETZ

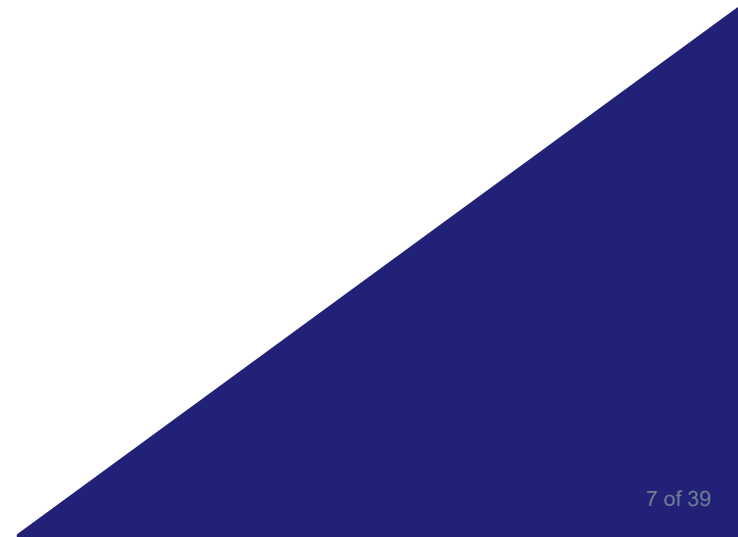
MARCH 2025





Contents

- Forecast Update - January 2025
- Cash Flow Projections
- Grant Summary
- Balance Sheet
- Fiscal Compliance Tasks
- Exhibits



2024-25 Forecast Update - January





2024-25 Forecast Update – Recommend Amending Budget

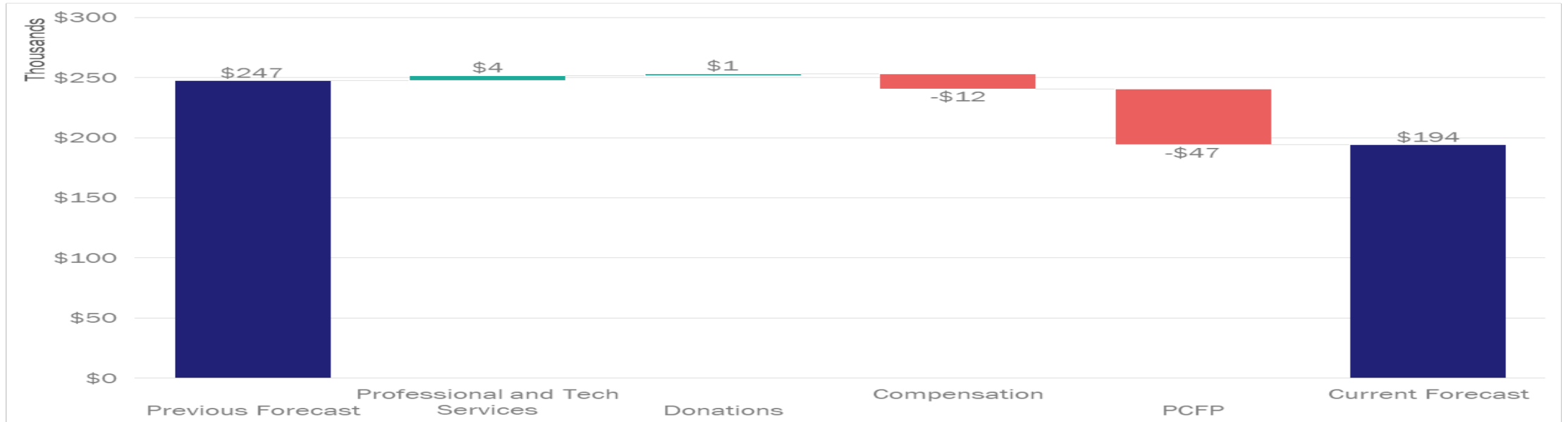
Forecast decreased -\$56k primarily due to federal grant amendments, reduced ADE (210 vs 220)

| | | 2024-25 | 2024-25 | Variance |
|----------|---|------------------|------------------|------------------|
| | | Budget | Current Forecast | |
| Revenue | Revenue from Local Sources | 1,662,457 | 1,664,105 | 1,648 |
| | State Revenue | 2,246,868 | 2,202,071 | (44,797) |
| | Federal Revenue | 275,828 | 402,136 | 126,308 |
| | Total Revenue | 4,185,153 | 4,268,312 | 83,159 |
| Expenses | Personnel Services-Salaries | 1,845,988 | 2,070,546 | (224,558) |
| | Personnel Services-Employee Benefits | 918,010 | 990,108 | (72,097) |
| | Professional and Tech Services | 467,172 | 429,148 | 38,024 |
| | Property Services | 113,865 | 94,203 | 19,662 |
| | Other Services | 83,867 | 90,782 | (6,915) |
| | Supplies | 498,292 | 390,295 | 107,997 |
| | Depreciation Expense | 6,747 | 6,433 | 314 |
| | Debt Service and Miscellaneous | 1,083 | 2,699 | (1,616) |
| | Total Expenses | 3,935,025 | 4,074,214 | (139,189) |
| | Operating Income | 250,128 | 194,099 | (56,030) |
| | Beginning Balance (Audited) | 1,886,779 | 1,777,098 | (109,681) |
| | Operating Income | 250,128 | 194,099 | (56,030) |
| | Ending Fund Balance (incl. Depreciation) | 2,136,908 | 1,971,197 | (165,711) |
| | Ending Fund Balance as % of Expenses | 54.3% | 48.4% | -5.9% |



Forecast Update – January 2025 vs December 2024

Forecast decreased -\$53k from prior month due to ADE reduction, addition of GATE teacher

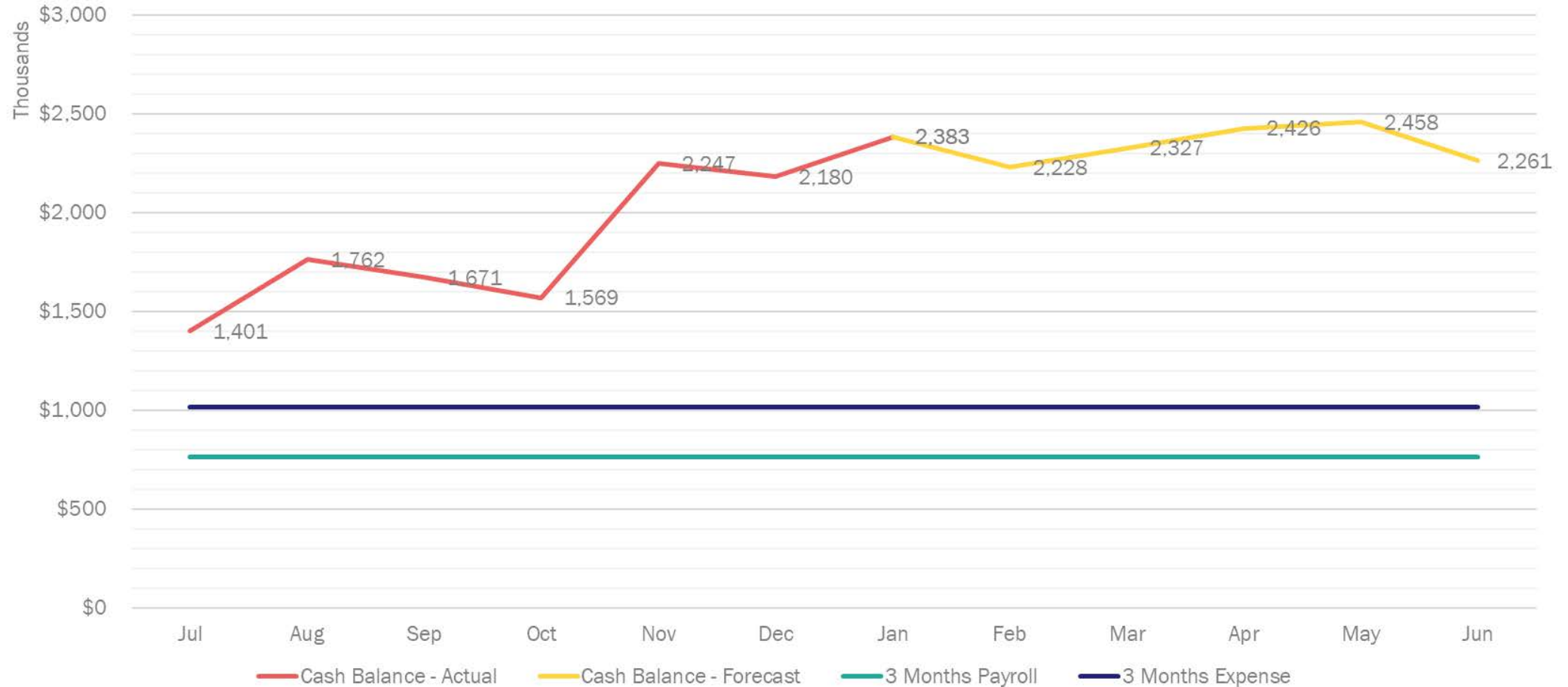


| CATEGORY | BOTTOM LINE IMPACT | NOTES |
|--------------------------------|--------------------|--|
| Previous Forecast | 247,376 | |
| Professional and Tech Services | 4,308 | Reduced payroll fees per actuals, educational services per ADE reduction |
| Donations | 1,480 | Increased per actuals |
| Compensation | (12,446) | Addition of GATE teacher |
| PCFP | (46,620) | Reduced ADE by -5 students |
| Current Forecast | 194,099 | |



2024-25 Cash Projection

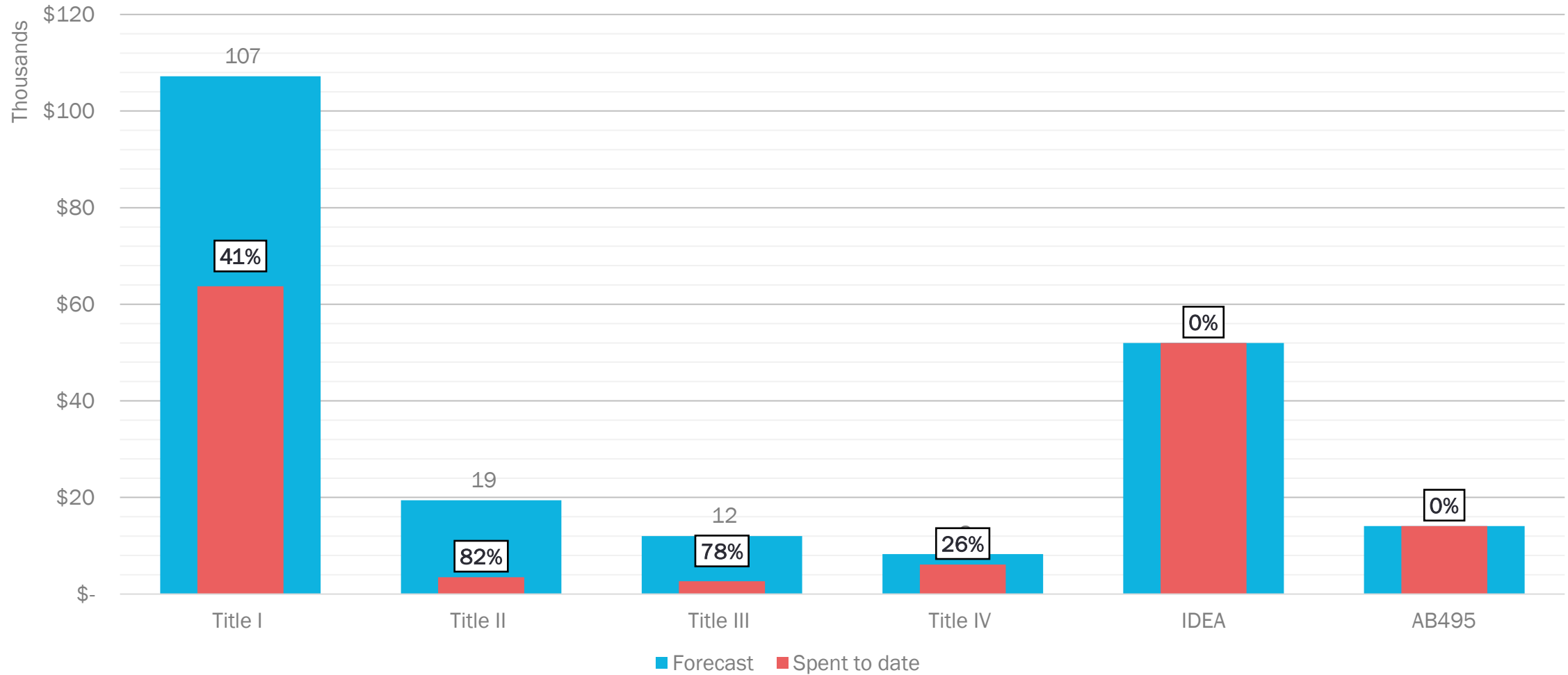
Forecasting to end the year with strong cash, current balance = 214 Days Cash On Hand





2024-25 Grants Summary

All grants on track to be fully spent by due dates, with % remaining shown below





Balance Sheet as of January 2025

Financial metrics remain very strong

| | | Jun FY2024 | Jan FY2025 | YTD Change | Notes |
|---------------------------------|---------------------------------------|------------------|------------------|----------------|------------------------------|
| Assets | Cash Balance | 1,583,406 | 2,383,064 | 799,657 | |
| | Current Assets | 444,695 | 21,155 | (423,541) | Accounts receivable |
| | Capital Assets | 52,558 | 48,805 | (3,753) | Depreciable assets |
| | Other Assets | 2,411,702 | 2,411,702 | - | PERS deferred asset |
| | Total Assets | 4,492,362 | 4,864,725 | 372,364 | |
| Liabilities & Equity | Current Liabilities | 345,405 | 127,650 | (217,755) | Account payable |
| | Long-Term Liabilities | 2,369,857 | 2,369,857 | - | PERS deferred liability |
| | Beginning Net Assets | 1,738,124 | 1,777,100 | 38,976 | Government-wide fund balance |
| | Net Income (Loss) to Date | 38,976 | 590,118 | 551,142 | |
| | Total Liabilities & Equity | 4,492,362 | 4,864,725 | 372,364 | |

**\$2.4M in Liquid Assets, and
\$127k of Liabilities
Equity/Fund Balance of \$2.4M (58% reserve)**

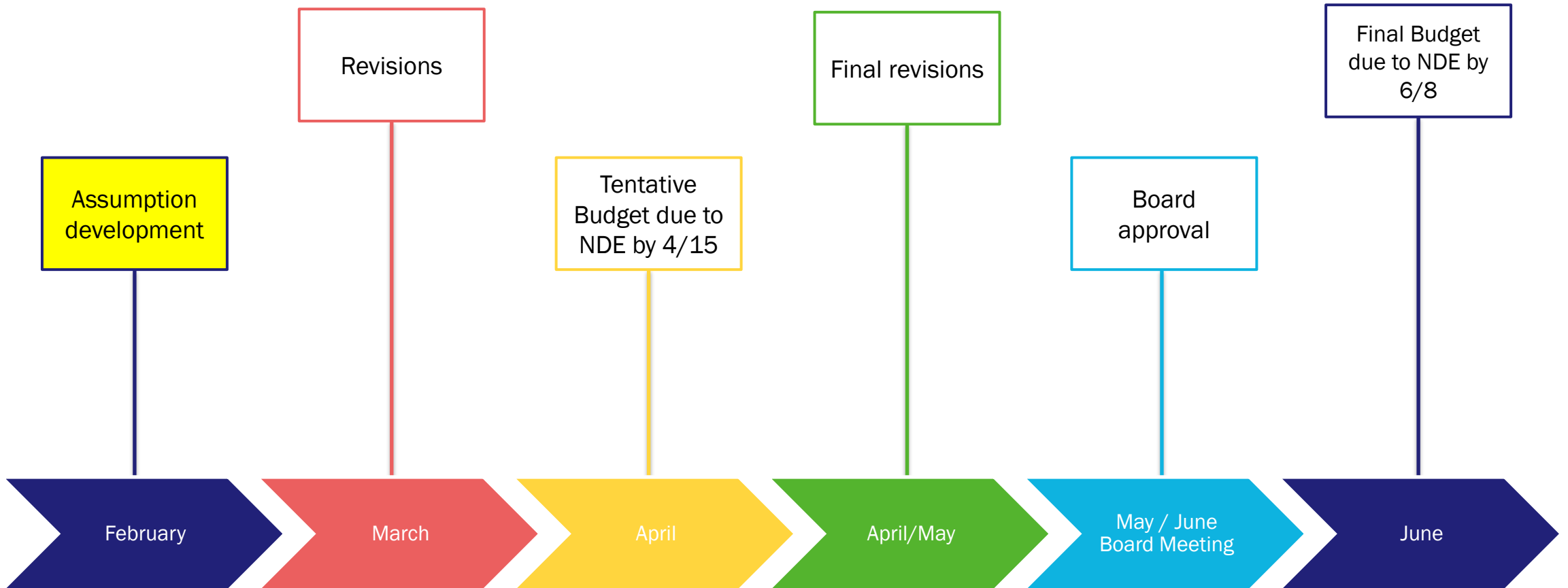


Fiscal Compliance Tasks

| Name | What | When | Status |
|-------------------------------------|---|------|------------|
| Chart of Accounts Compliance | Status update on school's plans to comply with Nevada Chart of Accounts | 3/15 | In Process |
| FY26 Grant Applications | Submission of Federal Title I-IV, IDEA Grant applications in GMS | 3/24 | In Process |
| Tentative Budget | Submission of Tentative Budget for FY26 | 4/15 | In Process |

Budget Development

Budget passed with many unknowns, will likely amend in Fall/Winter



Exhibits



CLV Strong Start Academy Elementary School
Income Statement
As of Jan FY2025

| | Actual | | | YTD | Budget & Forecast | | | | | | |
|--|----------------|-----------------|----------------|------------------|--------------------|-------------------|------------------|--|---|----------------------------|--------------------------|
| | Nov | Dec | Jan | Actual YTD | Approved Budget v1 | Previous Forecast | Current Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current Forecast Remaining | % Current Forecast Spent |
| SUMMARY | | | | | | | | | | | |
| Revenue | | | | | | | | | | | |
| Revenue from Local Sources | 500,000 | 900 | 250,580 | 1,001,648 | 1,662,457 | 1,662,625 | 1,664,105 | 1,480 | 1,648 | 662,457 | 60% |
| State Revenue | 181,682 | 181,682 | 200,850 | 1,329,845 | 2,246,868 | 2,249,141 | 2,202,071 | (47,070) | (44,797) | 872,225 | 60% |
| Federal Revenue | 77,237 | 60,801 | 38,055 | 248,028 | 275,828 | 401,686 | 402,136 | 450 | 126,308 | 154,108 | 62% |
| Total Revenue | 758,919 | 243,384 | 489,486 | 2,579,521 | 4,185,153 | 4,313,452 | 4,268,312 | (45,140) | 83,159 | 1,688,791 | 60% |
| Expenses | | | | | | | | | | | |
| Personnel Services-Salaries | 166,086 | 170,831 | 171,027 | 1,031,646 | 1,845,988 | 2,061,640 | 2,070,546 | (8,906) | (224,558) | 1,038,901 | 50% |
| Personnel Services-Employee Benefits | 70,789 | 75,622 | 70,943 | 476,227 | 918,010 | 986,569 | 990,108 | (3,539) | (72,097) | 513,881 | 48% |
| Professional and Tech Services | 53,708 | 7,707 | 21,919 | 151,740 | 467,172 | 434,257 | 429,148 | 5,109 | 38,024 | 277,408 | 35% |
| Property Services | 6,143 | 5,908 | 6,419 | 48,889 | 113,865 | 94,203 | 94,203 | - | 19,662 | 45,313 | 52% |
| Other Services | 6,444 | 2,902 | 10,128 | 50,828 | 83,867 | 91,385 | 90,782 | 603 | (6,915) | 39,954 | 56% |
| Supplies | 32,674 | 25,738 | 23,750 | 224,005 | 498,292 | 388,963 | 390,295 | (1,331) | 107,997 | 166,289 | 57% |
| Depreciation Expense | - | 3,217 | 536 | 3,753 | 6,747 | 6,433 | 6,433 | - | 314 | 2,680 | 58% |
| Debt Service and Miscellaneous | 129 | - | 73 | 2,315 | 1,083 | 2,626 | 2,699 | (73) | (1,616) | 384 | 86% |
| Total Expenses | 335,973 | 291,926 | 304,794 | 1,989,403 | 3,935,025 | 4,066,076 | 4,074,214 | (8,137) | (139,189) | 2,084,811 | 49% |
| Operating Income | 422,947 | (48,542) | 184,691 | 590,118 | 250,128 | 247,376 | 194,099 | (53,277) | (56,030) | (396,020) | |
| Fund Balance | | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 1,886,779 | 2,045,994 | 2,045,994 | | | | |
| Audit Adjustment | | | | | - | (268,896) | (268,896) | | | | |
| Operating Income | | | | | 250,128 | 247,376 | 194,099 | | | | |
| Ending Fund Balance | | | | | 2,136,908 | 2,024,474 | 1,971,197 | | | | |
| Total Revenue Per ADE | | | | | 19,023 | 20,063 | 20,325 | | | | |
| Total Expenses Per ADE | | | | | 17,886 | 18,912 | 19,401 | | | | |
| Operating Income Per ADE | | | | | 1,137 | 1,151 | 924 | | | | |
| Fund Balance as a % of Expenses | | | | | 54.3% | 49.8% | 48.4% | | | | |

CLV Strong Start Academy Elementary School
Income Statement
As of Jan FY2025

KEY ASSUMPTIONS

Enrollment Breakdown
Enrollment Summary

K-3
 4-6

Total ADE

| Actual | | | YTD | Budget & Forecast | | | | | | |
|--------|-----|-----|------------|--------------------|-------------------|------------------|--|---|----------------------------|--------------------------|
| Nov | Dec | Jan | Actual YTD | Approved Budget v1 | Previous Forecast | Current Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current Forecast Remaining | % Current Forecast Spent |
| | | | | | | | | | | |
| | | | | 186 | 186 | 182 | (4) | (4) | | |
| | | | | 34 | 29 | 28 | (1) | (6) | | |
| | | | | 220 | 215 | 210 | (5) | (10) | | |

CLV Strong Start Academy Elementary School
Income Statement
As of Jan FY2025

| | | Actual | | | YTD | Budget & Forecast | | | | | | |
|--|--|----------------|----------------|----------------|------------------|--------------------|-------------------|------------------|--|---|----------------------------|--------------------------|
| | | Nov | Dec | Jan | Actual YTD | Approved Budget v1 | Previous Forecast | Current Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current Forecast Remaining | % Current Forecast Spent |
| REVENUE | | | | | | | | | | | | |
| Revenue from Local Sources | | | | | | | | | | | | |
| 1900 | Other Local Revenue | - | - | - | 168 | - | 168 | 168 | - | 168 | - | 100% |
| 1920 | Contributions and Donations From Private Sources | 500,000 | 900 | 250,580 | 1,001,480 | 1,662,457 | 1,662,457 | 1,663,937 | 1,480 | 1,480 | 662,457 | 60% |
| SUBTOTAL - Revenue from Local Sources | | 500,000 | 900 | 250,580 | 1,001,648 | 1,662,457 | 1,662,625 | 1,664,105 | 1,480 | 1,648 | 662,457 | 60% |
| State Revenue | | | | | | | | | | | | |
| 3110.201 | PCFP - Base Funding | 169,405 | 169,405 | 169,123 | 1,185,552 | 2,071,080 | 2,024,010 | 1,976,940 | (47,070) | (94,140) | 791,388 | 60% |
| 3254 | PCFP - ELL | 12,003 | 12,003 | 12,003 | 84,020 | 110,423 | 144,034 | 144,034 | - | 33,611 | 60,014 | 58% |
| 3255 | PCFP - FRL | 275 | 275 | 275 | 1,922 | - | 3,295 | 3,295 | - | 3,295 | 1,373 | 58% |
| 3270 | State SpEd | - | - | 19,451 | 58,352 | 65,365 | 77,802 | 77,802 | - | 12,437 | 19,451 | 75% |
| SUBTOTAL - State Revenue | | 181,682 | 181,682 | 200,850 | 1,329,845 | 2,246,868 | 2,249,141 | 2,202,071 | (47,070) | (44,797) | 872,225 | 60% |
| Federal Revenue | | | | | | | | | | | | |
| 4500.633 | Title I | - | 35,512 | 4,897 | 63,725 | 37,360 | 107,190 | 107,190 | - | 69,829 | 43,465 | 59% |
| 4500.639 | IDEA | 19,381 | 2,728 | 8,591 | 48,993 | 21,629 | 51,971 | 51,971 | - | 30,342 | 2,978 | 94% |
| 4500.658 | Title III-LEP | - | - | - | 2,652 | 5,633 | 11,998 | 11,998 | - | 6,365 | 9,345 | 22% |
| 4500.709 | Title II | - | - | 901 | 901 | 19,401 | 19,401 | 19,401 | - | - | 18,500 | 5% |
| 4500.715 | Title IV – Well-Rounded Education | - | - | 5,117 | 6,117 | 4,805 | 8,273 | 8,273 | - | 3,468 | 2,156 | 74% |
| 4500.742 | ARP ESSER III (84.425D) | - | - | - | 661 | - | 661 | 661 | - | 661 | - | 100% |
| 4500.780 | AB495, Other pass-through funds | 6,327 | 2,058 | - | 14,068 | - | 14,068 | 14,068 | - | 14,068 | 0 | 100% |
| 4500.802 | NSLP | 51,529 | 20,504 | 18,549 | 110,910 | 187,000 | 188,125 | 183,750 | (4,375) | (3,250) | 72,840 | 60% |
| 4500.870 | Nutrition - Misc Federal Awards | - | - | - | - | - | - | 4,825 | 4,825 | 4,825 | 4,825 | 0% |
| SUBTOTAL - Federal Revenue | | 77,237 | 60,801 | 38,055 | 248,028 | 275,828 | 401,686 | 402,136 | 450 | 126,308 | 154,108 | 62% |
| TOTAL REVENUE | | 758,919 | 243,384 | 489,486 | 2,579,521 | 4,185,153 | 4,313,452 | 4,268,312 | (45,140) | 83,159 | 1,688,791 | 60% |

CLV Strong Start Academy Elementary School
Income Statement
As of Jan FY2025

| | | Actual | | | YTD | Budget & Forecast | | | | | | |
|--|--|----------------|----------------|----------------|------------------|--------------------|-------------------|------------------|--|---|----------------------------|--------------------------|
| | | Nov | Dec | Jan | Actual YTD | Approved Budget v1 | Previous Forecast | Current Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current Forecast Remaining | % Current Forecast Spent |
| EXPENSES | | | | | | | | | | | | |
| Personnel Services-Salaries | | | | | | | | | | | | |
| 101 | Salaries-Teachers | 123,996 | 124,051 | 124,059 | 742,704 | 1,339,095 | 1,508,607 | 1,517,513 | (8,906) | (178,418) | 774,809 | 49% |
| 102 | Salaries-Instructional Aides | 5,003 | 5,003 | 4,789 | 30,762 | 55,598 | 55,598 | 55,598 | - | - | 24,836 | 55% |
| 103 | Salaries-Substitute Teachers | - | - | - | - | 17,107 | - | - | - | 17,107 | - | - |
| 104 | Salaries-Licensed Administration | 11,434 | 11,434 | 11,434 | 79,194 | 137,213 | 137,213 | 137,213 | - | - | 58,019 | 58% |
| 107 | Salaries-Other Classified/Support Staff | 22,229 | 22,951 | 26,983 | 150,298 | 241,341 | 285,310 | 285,310 | - | (43,968) | 135,011 | 53% |
| 151 | Salaries-Additional Comp-Teachers | - | - | - | - | 55,000 | 47,220 | 45,220 | 2,000 | 9,780 | 45,220 | 0% |
| 161 | Salaries-Extra Duties-Teachers | 3,197 | 6,824 | 3,704 | 27,749 | 633 | 26,692 | 28,692 | (2,000) | (28,059) | 943 | 97% |
| 167 | Salaries-Extra Duties-Other Classified and Support Staff | 227 | 568 | 57 | 938 | - | 1,000 | 1,000 | - | (1,000) | 62 | 94% |
| SUBTOTAL - Personnel Services-Salaries | | 166,086 | 170,831 | 171,027 | 1,031,646 | 1,845,988 | 2,061,640 | 2,070,546 | (8,906) | (224,558) | 1,038,901 | 50% |
| Personnel Services-Employee Benefits | | | | | | | | | | | | |
| 210 | Employee Benefits - Group Insurance | 14,661 | 19,358 | 14,606 | 128,082 | 237,600 | 242,710 | 242,710 | - | (5,110) | 114,628 | 53% |
| 220 | Employee Benefits - Social Security Contributions | 180 | 246 | 481 | 1,562 | 1,114 | 6,650 | 6,650 | - | (5,537) | 5,088 | 23% |
| 230 | Employee Benefits - Retirement Contributions | 53,596 | 53,596 | 53,430 | 327,928 | 612,389 | 654,715 | 657,699 | (2,984) | (45,310) | 329,771 | 50% |
| 240 | Employee Benefits - Medicare Payments | 2,353 | 2,422 | 2,425 | 15,881 | 26,767 | 29,894 | 30,023 | (129) | (3,256) | 14,142 | 53% |
| 260 | Employee Benefits - Unemployment Compensation | (0) | (0) | - | 0 | 30,556 | 46,243 | 46,617 | (374) | (16,061) | 46,617 | 0% |
| 270 | Employee Benefits - Workers Compensation | - | - | - | 2,775 | 9,586 | 6,356 | 6,409 | (53) | 3,177 | 3,634 | 43% |
| SUBTOTAL - Personnel Services-Employee Benefits | | 70,789 | 75,622 | 70,943 | 476,227 | 918,010 | 986,569 | 990,108 | (3,539) | (72,097) | 513,881 | 48% |
| Professional and Tech Services | | | | | | | | | | | | |
| 310 | Office/Administrative Services | 220 | 252 | 500 | 2,159 | 3,876 | 5,207 | 3,900 | 1,307 | (24) | 1,741 | 55% |
| 320 | Professional Educational Services | 10,982 | 988 | 14,936 | 45,098 | 166,075 | 202,720 | 199,454 | 3,266 | (33,380) | 154,356 | 23% |
| 331 | Training & Development Services - Teachers | 3,500 | - | - | 3,925 | 54,623 | 23,561 | 23,561 | - | 31,062 | 19,636 | 17% |
| 340 | Other Professional Services | 31,097 | - | - | 48,071 | 68,490 | 91,595 | 91,595 | - | (23,105) | 43,524 | 52% |
| 340.1 | Business Service Fees | 5,896 | 5,896 | 5,896 | 41,271 | 70,750 | 70,750 | 70,750 | - | - | 29,479 | 58% |
| 345 | Marketing Services | - | - | - | - | 6,180 | 7,000 | 7,000 | - | (820) | 7,000 | 0% |
| 350 | Technical Services | 572 | 572 | 587 | 4,019 | 10,877 | 6,864 | 6,864 | - | 4,013 | 2,845 | 59% |
| 351 | Data Processing & Coding Services | 1,440 | - | - | 7,197 | 33,772 | 26,060 | 25,524 | 536 | 8,248 | 18,327 | 28% |
| 352 | Other Technical Services | - | - | - | - | 1,030 | 500 | 500 | - | 530 | 500 | 0% |
| 360 | Other specialized services | - | - | - | - | 51,500 | - | - | - | 51,500 | - | - |
| SUBTOTAL - Professional and Tech Services | | 53,708 | 7,707 | 21,919 | 151,740 | 467,172 | 434,257 | 429,148 | 5,109 | 38,024 | 277,408 | 35% |
| Property Services | | | | | | | | | | | | |
| 410 | Utility Services | 3,495 | 3,449 | 1,559 | 27,005 | 70,040 | 54,000 | 54,000 | - | 16,040 | 26,995 | 50% |
| 411 | Water and Sewer | 1,341 | 1,857 | 1,426 | 9,899 | 11,330 | 11,541 | 11,541 | - | (211) | 1,642 | 86% |
| 421 | Garbage and Disposal | 341 | 248 | 2,319 | 7,867 | 9,455 | 12,000 | 12,000 | - | (2,545) | 4,133 | 66% |
| 422 | Janitorial and Custodial Services | - | - | - | - | 1,030 | 1,000 | 1,000 | - | 30 | 1,000 | 0% |
| 430 | Repairs and Maintenance Services | - | - | 398 | 548 | 6,757 | 5,000 | 5,000 | - | 1,757 | 4,452 | 11% |
| 441 | Rent - Land and Building | - | - | - | - | 12 | 12 | 12 | - | - | 12 | 0% |
| 443 | Rentals of Computers and Related Equipment | 837 | 354 | 587 | 3,179 | 13,902 | 9,900 | 9,900 | - | 4,002 | 6,721 | 32% |
| 490 | Other Purchased Property Services (incl Security, etc) | 130 | - | 130 | 390 | 1,339 | 750 | 750 | - | 589 | 360 | 52% |
| SUBTOTAL - Property Services | | 6,143 | 5,908 | 6,419 | 48,889 | 113,865 | 94,203 | 94,203 | - | 19,662 | 45,313 | 52% |
| Other Services | | | | | | | | | | | | |
| 519 | Student Transportation | - | 155 | - | 155 | 3,713 | 10,000 | 10,000 | - | (6,287) | 9,845 | 2% |
| 522 | Liability Insurance | 3,325 | - | 6,650 | 28,056 | 31,801 | 33,896 | 33,896 | - | (2,095) | 5,840 | 83% |

CLV Strong Start Academy Elementary School
Income Statement
As of Jan FY2025

| | | Actual | | | YTD | Budget & Forecast | | | | | | |
|--|---|----------------|----------------|----------------|------------------|--------------------|-------------------|------------------|--|---|----------------------------|--------------------------|
| | | Nov | Dec | Jan | Actual YTD | Approved Budget v1 | Previous Forecast | Current Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current Forecast Remaining | % Current Forecast Spent |
| 531 | Postage | - | - | - | - | 5,665 | 215 | 200 | 15 | 5,465 | 200 | 0% |
| 535 | Phone & internet services | 630 | 629 | 620 | 4,416 | 8,034 | 8,442 | 8,442 | - | (408) | 4,026 | 52% |
| 540 | Advertising | - | - | - | 616 | 1,030 | 3,500 | 3,500 | - | (2,470) | 2,884 | 18% |
| 550 | Printing and Binding | - | - | - | - | 11 | - | - | - | 11 | - | - |
| 570 | Food Service Management | 371 | - | 742 | 3,173 | 6,180 | 5,032 | 5,032 | - | 1,148 | 1,859 | 63% |
| 580 | Travel | - | - | - | - | 1,545 | 5,000 | 5,000 | - | (3,455) | 5,000 | 0% |
| 591 | Intereducational, Interagency Purchased Services | 2,118 | 2,118 | 2,117 | 14,412 | 25,889 | 25,300 | 24,712 | 588 | 1,177 | 10,300 | 58% |
| SUBTOTAL - Other Services | | 6,444 | 2,902 | 10,128 | 50,828 | 83,867 | 91,385 | 90,782 | 603 | (6,915) | 39,954 | 56% |
| Supplies | | | | | | | | | | | | |
| 610 | General Supplies | 186 | 2,752 | 4,782 | 19,688 | 63,647 | 69,094 | 70,299 | (1,205) | (6,652) | 50,612 | 28% |
| 612 | Supplies/Equip - Non-IT | - | 538 | - | 9,946 | 38,500 | 10,000 | 14,825 | (4,825) | 23,675 | 4,879 | 67% |
| 630 | Food | 25,497 | 19,615 | 17,923 | 109,318 | 192,610 | 188,125 | 183,750 | 4,375 | 8,860 | 74,432 | 59% |
| 640 | Books and supplies | - | - | - | 11,276 | 54,367 | 11,276 | 11,276 | - | 43,090 | - | 100% |
| 641 | Textbooks | 1,830 | - | - | 19,339 | 45,835 | 44,860 | 43,820 | 1,040 | 2,015 | 24,481 | 44% |
| 651 | Supplies - Technology - Software | - | 192 | 1,000 | 1,551 | 7,770 | 691 | 1,691 | (1,000) | 6,079 | 141 | 92% |
| 652 | Supplies/Equipment - Information Technology Related | - | - | - | - | 38,136 | 10,750 | 10,500 | 250 | 27,636 | 10,500 | 0% |
| 653 | Web-based and similar programs | 5,161 | 2,642 | 44 | 52,888 | 57,427 | 54,167 | 54,133 | 34 | 3,294 | 1,245 | 98% |
| SUBTOTAL - Supplies | | 32,674 | 25,738 | 23,750 | 224,005 | 498,292 | 388,963 | 390,295 | (1,331) | 107,997 | 166,289 | 57% |
| Depreciation Expense | | | | | | | | | | | | |
| 790 | Depreciation | - | 3,217 | 536 | 3,753 | 6,747 | 6,433 | 6,433 | - | 314 | 2,680 | 58% |
| SUBTOTAL - Depreciation Expense | | - | 3,217 | 536 | 3,753 | 6,747 | 6,433 | 6,433 | - | 314 | 2,680 | 58% |
| Debt Service and Miscellaneous | | | | | | | | | | | | |
| 810 | Dues and Fees | 129 | - | - | 669 | 1,083 | 1,053 | 1,053 | - | 30 | 384 | 64% |
| 832 | Interest | - | - | 73 | 73 | - | - | 73 | (73) | (73) | 0 | 100% |
| 890.1 | Miscellaneous Expenditures - Prior Year Expenses | - | - | - | 1,573 | - | 1,573 | 1,573 | - | (1,573) | - | 100% |
| SUBTOTAL - Debt Service and Miscellaneous | | 129 | - | 73 | 2,315 | 1,083 | 2,626 | 2,699 | (73) | (1,616) | 384 | 86% |
| TOTAL EXPENSES | | 335,973 | 291,926 | 304,794 | 1,989,403 | 3,935,025 | 4,066,076 | 4,074,214 | (8,137) | (139,189) | 2,084,811 | 49% |

CLV Strong Start Academy Elementary Schoo
Monthly Cash Forecast
As of Jan FY2025

| | 2024-25 | | | | | | | | | | | | | |
|--|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actuals & Forecast | | | | | | | | | | | | | |
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Forecast | Remaining |
| | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Balance |
| Beginning Cash | 1,583,406 | 1,400,898 | 1,761,911 | 1,671,235 | 1,568,567 | 2,246,808 | 2,180,156 | 2,383,064 | 2,227,532 | 2,326,838 | 2,426,143 | 2,458,197 | | |
| REVENUE | | | | | | | | | | | | | | |
| Revenue from Local Sources | - | - | 250,000 | 168 | 500,000 | 900 | 250,580 | 0 | 250,000 | 250,000 | 162,457 | - | 1,664,105 | (0) |
| Intermediate Revenue Sources | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State Revenue | 170,746 | 190,197 | 170,746 | 233,941 | 181,682 | 181,682 | 200,850 | 181,965 | 181,682 | 181,682 | 201,133 | 181,682 | 2,202,071 | (55,920) |
| Federal Revenue | 7,221 | 3,660 | 35,839 | 25,214 | 77,237 | 60,801 | 38,055 | 37,983 | 30,181 | 30,181 | 31,021 | 12,181 | 402,136 | 12,561 |
| Other Financing Sources | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Items | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 177,967 | 193,857 | 456,586 | 259,323 | 758,919 | 243,384 | 489,486 | 219,948 | 461,864 | 461,864 | 394,611 | 193,864 | 4,268,312 | (43,359) |
| EXPENSES | | | | | | | | | | | | | | |
| Personnel Services-Salaries | 33,445 | 156,713 | 166,900 | 166,644 | 166,086 | 170,831 | 171,027 | 164,639 | 166,772 | 166,772 | 166,772 | 211,992 | 2,070,546 | 161,953 |
| Personnel Services-Employee Benefits | 42,896 | 67,674 | 79,646 | 68,659 | 70,789 | 75,622 | 70,943 | 89,896 | 89,962 | 89,962 | 89,962 | 89,962 | 990,108 | 64,138 |
| Professional and Tech Services | 6,362 | 17,066 | 28,230 | 16,747 | 53,708 | 7,707 | 21,919 | 57,879 | 57,379 | 57,379 | 57,379 | 47,390 | 429,148 | - |
| Property Services | 7,656 | 6,094 | 7,862 | 8,807 | 6,143 | 5,908 | 6,419 | 12,319 | 7,824 | 7,824 | 7,824 | 7,824 | 94,203 | 1,698 |
| Other Services | 8,589 | 5,148 | 14,357 | 3,261 | 6,444 | 2,902 | 10,128 | 8,435 | 7,204 | 7,204 | 7,204 | 7,204 | 90,782 | 2,704 |
| Supplies | 15,432 | 15,064 | 68,084 | 43,264 | 32,674 | 25,738 | 23,750 | 39,528 | 33,333 | 33,333 | 33,333 | 26,762 | 390,295 | - |
| Depreciation Expense | - | - | - | - | - | 3,217 | 536 | 535 | 536 | 536 | 536 | 536 | 6,433 | - |
| Debt Service and Miscellaneous | 15 | 1,964 | 54 | 80 | 129 | - | 73 | 53 | 83 | 83 | 83 | 83 | 2,699 | - |
| Other Items - Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | 114,395 | 269,722 | 365,133 | 307,460 | 335,973 | 291,926 | 304,794 | 373,284 | 363,094 | 363,094 | 363,094 | 391,753 | 4,074,214 | 230,491 |
| Operating Cash Inflow (Outflow) | 63,573 | (75,865) | 91,453 | (48,138) | 422,947 | (48,542) | 184,691 | (153,336) | 98,770 | 98,770 | 31,517 | (197,890) | 194,099 | (273,851) |
| Accounts Receivable - Current Year | (33,306) | 432,786 | (181,480) | (57,535) | 241,901 | (9,254) | 20,791 | - | - | - | - | - | - | - |
| Revenues - Prior Year Accruals | 1,569 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Current Assets | 8,068 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fixed Assets | - | - | - | - | - | 3,217 | 536 | 535 | 536 | 536 | 536 | 536 | - | - |
| Accounts Payable - Current Year | (77,266) | (9,038) | (3,201) | 2,699 | 13,406 | (12,074) | (2,946) | (2,731) | - | - | - | - | - | - |
| Expenses - Prior Year Accruals | (126,988) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Current Liabilities | (18,158) | 13,131 | 2,552 | 306 | (12) | 0 | (165) | - | - | - | - | - | - | - |
| Ending Cash | 1,400,898 | 1,761,911 | 1,671,235 | 1,568,567 | 2,246,808 | 2,180,156 | 2,383,064 | 2,227,532 | 2,326,838 | 2,426,143 | 2,458,197 | 2,260,843 | | |
| Days Cash on Hand | 126 | 158 | 150 | 141 | 202 | 196 | 214 | 200 | 209 | 218 | 221 | 203 | | |



Combined Board Check Register

School: Strong Start

Month: January 2025

Total Paid By Check: \$ 135,121.07
Total Paid By Credit Card: \$ 2,766.48

| Payment Type | Check #/CC Account | Vendor | Transaction Date | Description | Void | Amount |
|--------------|--------------------|--|------------------|--|------|--------------|
| Check | 21214 | COX Business | 1/2/2025 | Bill #120224--Internet services: 12/02/24 - 01/01/25 | | \$ 629.36 |
| Check | 21215 | Renaissance Life & Health Insurance Company of America | 1/2/2025 | Bill #217702--Insurance: 01/01 - 01/31/25 & Adjustments | | \$ 2,188.88 |
| Check | 21216 | Scoot Education Inc. | 1/2/2025 | Bill #101505--Services : 12/09/24 | | \$ 268.00 |
| Check | 21217 | A Reliable Pest Control | 1/3/2025 | Bill #113103--Pest Services: 12/26/24 | | \$ 130.00 |
| Check | 21218 | Brady Industries | 1/3/2025 | Bill #9575757--Supplies | | \$ 2,709.89 |
| Check | 21219 | Lets Move PT | 1/3/2025 | Bill #010325--PT Services - December 2024 | | \$ 304.50 |
| Check | 21220 | Revco Leasing Company | 1/3/2025 | Bill #260766--Lease Payment due by 01/04/25 | | \$ 162.36 |
| Check | 21221 | Scoot Education Inc. | 1/3/2025 | Bill #102514--Services : 12/16/24 | | \$ 180.00 |
| Check | 21222 | WildFlower Therapy Services, LLC | 1/3/2025 | Bill #666--Speech Services: 11/01 - 11/25/24 | | \$ 5,333.75 |
| Check | 21223 | Wright Specialty Premium Trust | 1/3/2025 | Bill #476893--Insurance Premium due 01/23/25 | | \$ 130.90 |
| Check | 21224 | Wright Specialty Premium Trust | 1/3/2025 | Bill #476895--Insurance Premium; 12/24/24 | | \$ 2,880.20 |
| Check | 21225 | Wright Specialty Premium Trust | 1/3/2025 | Bill #476894--Insurance Premium: 12/24/24 | | \$ 313.80 |
| Check | 21226 | Brady Industries | 1/15/2025 | Bill #9595464--Supplies | | \$ 763.16 |
| Check | 21227 | EdTec Inc | 1/15/2025 | Bill #204618--EdTec Monthly Back Office Service - January 2025 | | \$ 5,895.83 |
| Check | 21228 | HEALTH PLAN OF NEVADA | 1/15/2025 | Bill #250080003209--Insurance: February 2025 | | \$ 18,627.35 |
| Check | 21229 | Intellatek | 1/15/2025 | Bill #8654--Monthly Contract Rate: 01/01/25 Bill #8620--Bell Commander Software Access: 12/23/24 | | \$ 1,572.00 |
| Check | 21230 | Revolution Foods, PBC | 1/15/2025 | Bill #005571-C002973--Food services; December 2024 Bill #6100--Monthly Food service administration management - November 2024 | | \$ 17,923.20 |
| Check | 21231 | School Food Solution L3C | 1/15/2025 | Bill #6116--Monthly Food service administration management - December 2024 | | \$ 742.00 |

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

| Payment Type | Check #/CC Account | Vendor | Transaction Date | Description | Void | Amount |
|--------------|--------------------|-------------------------------------|------------------|--|------|--------------|
| Check | 21232 | WildFlower Therapy Services, LLC | 1/15/2025 | Bill #678--Speech Services: 12/02 - 12/20/24 | | \$ 6,970.00 |
| Check | 21233 | Wright Specialty Premium Trust | 1/15/2025 | Bill #476893A--Insurance Premium due 01/23/25 & Installment: 01/24/25 | | \$ 130.90 |
| Check | 21234 | Wright Specialty Premium Trust | 1/15/2025 | Bill #476895A--Insurance Premium; 01/24/25 | | \$ 2,880.20 |
| Check | 21235 | Wright Specialty Premium Trust | 1/15/2025 | Bill #476894A--Insurance Premium: 01/24/25 | | \$ 313.80 |
| Check | 21236 | COX Business | 1/24/2025 | Bill #010225--Internet services: 01/02 - 02/01/25 | | \$ 619.51 |
| Check | 21237 | Intellatek | 1/24/2025 | Bill #8685--SkyView ios App: 01/14/25 | | \$ 14.95 |
| Check | 21238 | Les Olson Company | 1/24/2025 | Bill #EA1497366--Monthly Contract Billing | | \$ 262.01 |
| Check | 21239 | Republic Services #620 | 1/24/2025 | Bill #0620-046571855--Recycle Service: 01/01 - 01/31/25 | | \$ 419.30 |
| Check | 21240 | Republic Services | 1/24/2025 | Bill #0620-046571837--Garbage and Disposal | | \$ 1,900.17 |
| Check | 21241 | Revco Leasing Company | 1/24/2025 | Bill #263589--Lease Payment due by 02/04/25 | | \$ 162.36 |
| Check | 21242 | Scoot Education Inc. | 1/24/2025 | Bill #103816--Services : 01/16 - 01/17/25 Bill #103248--Services : 01/06 - 01/10/25 | | \$ 2,148.00 |
| Check | 21243 | Silver City Processing | 1/24/2025 | Bill #0132469-IN--Pump Grease Trap: 12/23/24 | | \$ 398.25 |
| Check | DB011525 | PUBLIC EMPLOYEES' RETIREMENT SYSTEM | 1/15/2025 | DB011525 | | \$ 53,595.52 |
| Check | DB011625 | NV ENERGY | 1/16/2025 | DB011625 | | \$ 1,558.58 |
| Check | DB011625-1 | Fingerprinting Pros Inc. | 1/16/2025 | DB011625-1 | | \$ 280.00 |
| Check | DB011625-2 | COSTCO | 1/16/2025 | DB011625-2 - COSTCO | | \$ 76.72 |
| Check | DB012125 | AMERICAN EXPRESS | 1/21/2025 | DB012125 | | \$ 2,591.63 |
| Check | DB012825 | GOFORMZ | 1/28/2025 | DB012825 - GO FORMZ | | \$ 24.00 |
| Check | DB012825-1 | ADOBE | 1/28/2025 | DB012825-1 - ADOBE | | \$ 19.99 |
| Credit Card | L425 - NV - 1005 | Amazon.com | 1/22/2025 | 12/29 - Amazon.com | | \$ 12.32 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 12/30 - Amazon MKTPlace | | \$ 134.45 |
| Credit Card | L425 - NV - 1005 | THE HOME DEPOT | 1/22/2025 | 12/30 - THE HOME DEPOT | | \$ 23.98 |
| Credit Card | L425 - NV - 1005 | THE HOME DEPOT | 1/22/2025 | 12/30 - THE HOME DEPOT | | \$ 50.00 |
| Credit Card | L425 - NV - 1005 | THE HOME DEPOT | 1/22/2025 | 12/31 - THE HOME DEPOT | | \$ 18.79 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/04 - Amazon MKTPlace | | \$ 72.28 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/06 - Amazon MKTPlace | | \$ 11.99 |

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

| Payment Type | Check #/CC Account | Vendor | Transaction Date | Description | Void | Amount |
|--------------|--------------------|---------------------------------|------------------|---|------|-------------|
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/10 - Amazon MKTPlace | | \$ 87.32 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/14 - Amazon MKTPlace | | \$ 153.91 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/14 - Amazon MKTPlace | | \$ 163.64 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/15 - Amazon MKTPlace | | \$ 11.99 |
| Credit Card | L425 - NV - 1005 | WAL-MART | 1/22/2025 | 01/15 - WAL-MART | | \$ 115.20 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/16 - Amazon MKTPlace | | \$ 86.00 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/19 - Amazon MKTPlace | | \$ 23.37 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/22 - Amazon MKTPlace | | \$ 35.44 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/22 - Amazon MKTPlace | | \$ 127.60 |
| Credit Card | L425 - NV - 1005 | AMERICAN EXPRESS | 1/22/2025 | 01/16 - AMERICAN EXPRESS (1005) - Late Fee | | \$ 35.00 |
| Credit Card | L425 - NV - 1005 | AMERICAN EXPRESS | 1/22/2025 | 01/22 - AMERICAN EXPRESS (1005) - Interest Charge | | \$ 72.90 |
| Credit Card | L425 - NV - 1005 | Amazon MKTPlace | 1/22/2025 | 01/22 - Amazon MKTPlace | | \$ 28.76 |
| Credit Card | L425 - NV - 1005 | Amazon.com | 1/22/2025 | 12/27 - Amazon.com | | \$ 75.59 |
| Credit Card | L425 - NV - 1005 | Las Vegas Valley Water District | 1/22/2025 | 12/27 - Las Vegas Valley Water District | | \$ 1,425.95 |

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

Coversheet

Update on status of Charter School Chart of Accounts Corrective Action Plan required by Nevada Department of Education.

Section: II. Finance
Item: C. Update on status of Charter School Chart of Accounts Corrective
Action Plan required by Nevada Department of Education.
Purpose: FYI
Submitted by:
Related Material: Compliance Audit Update - Strong Start.pdf



BACKGROUND

On October 23, 2023, the Nevada Department of Education (NDE or Department) began a Compliance Audit for all charter schools related to use of the NDE Chart of Accounts, pursuant to requirements under Nevada Revised Statutes (NRS) 387.3035, NRS 388A.345, and Nevada Administrative Code (NAC) 387.118, NAC 387.119. In July of 2024, NDE issued a report to each school and requested a summary of the system in use and an updated export of the accounting system be submitted by September 1, 2024. For those identified for remediation, NDE requested that a plan of remediation be submitted no later than December 1, 2024, and that an update on progress be submitted March 1, 2025.

OBJECTIVES AND METHODOLOGY

NDE reviewed all submitted documentation, testing and comparing entries and their associated coding with the Chart of Accounts to determine whether a) the charter school has an accounting system able to segregate funds and code expenditures and b) the charter school was utilizing the coding mandated by the Chart of Accounts. A subsequent review was conducted following the September 1 submissions. The following is an updated report on the status of *Strong Start Academy* as it relates to Chart of Accounts Compliance.

UPDATES AND RESULTS

In reviewing the documentation submitted, NDE determined:

| Criteria | Results – 2023 | Finding |
|-------------------------------|--|----------------------------|
| Accounting System | Based on the samples available, NDE was unable to confirm that the accounting system in use could adequately code and segregate funds. Further discussion and sampling will be necessary. | CoA24-1 |
| Coding | NDE determined that coding is not in compliance with the Chart of Accounts. | CoA24-2 |
| Criteria | Results – 2024 | Finding |
| Accounting System | NDE was able to determine that entries could be coded and sorted in order to identify specific programs, functions, etc. | CoA24-1 Cleared |
| Coding | NDE was able to identify that adequate coding was in use. | CoA24-2 Cleared |
| September 1, 2024, Submission | Submitted | Clear |
| December 1, 2024, Submission | Submitted | Clear |
| Criteria | Results – 2025 | Finding |
| Status | Strong Start Academy was able to demonstrate compliance with the Chart of Accounts for both their accounting system and coding. However, it was not apparent that all necessary codes were in use consistently/for all transactions. | Compliant |
| Remediation | NDE requests that Strong Start Academy share an export from their ledger of expenditures demonstrating use of all required categories from the Chart of Accounts across all line items by July 1, 2025. | Follow-Up Requested |

If you have any questions regarding this audit and its findings, please reach out to sidcompliance@doe.nv.gov.

Coversheet

Report by the Executive Director on the status of on-going marketing efforts, open-enrollment, and recruiting.

Section: III. Executive Update
Item: A. Report by the Executive Director on the status of on-going marketing efforts, open-enrollment, and recruiting.
Purpose: Discuss
Submitted by:
Related Material: March 2025 Enrollment Update.pdf



Recruiting

- Tabling Event
 - International Women's Day Health & Education, March 8, 2025
- East Las Vegas Community Center

24-25 Enrollment

- 209 students enrolled (30 seats available)
 - Asian - .96%
 - African American - 15.31%
 - Caucasian - 4.78%
 - Hispanic - 74.16%
 - Multiracial - 4.78%
- Language Membership
 - 2.4% - Language other than English/Spanish as first language
 - 33.49% - Spanish as first language
 - 63.63% - English as first language

25-26 Enrollment

- **267 student registered (33 seats available)**
- Kindergarten - 60 students (full w/ waitlist)
- 1st grade - 55 students (5 seats available)
- 2nd grade - 54 students (6 seat available)
- 3rd grade - 45 students (15 seats available)
- 4th grade - 20 students (full w/ waitlist)
- 5th grade - 28 seats (12 seats available)

Coversheet

Discussion for possible action to approve the updated Suspension and Appeals Policy.

Section: III. Executive Update
Item: B. Discussion for possible action to approve the updated Suspension and Appeals Policy.
Purpose: Vote
Submitted by:
Related Material: SSAES Appeals Policy.pdf

Strong Start Academy Appeals Policy

School Disciplinary Committee (SDC)

Strong Start recognizes the right of parent(s)/legal guardian(s) to appeal a suspension or expulsion decision in a student-discipline case. Prior to being suspended, a student must be told what they are being accused of and given the opportunity to share his/her side of the story. The student must be put on a Required Parent Conference (RPC) to bring in the parent/legal guardian and share the findings with the parent. The parent has the right to share any additional information. Following this process, the school's leadership (in minor situations) and/or the School's Disciplinary Committee (in major situations) has the right to make any initial discipline determination on the basis of each specific case and can determine if suspension is the appropriate course of action. The School's Disciplinary Committee is made-up of various school staff members (Executive Director, Safe School Professional, teacher(s), and support staff) who will be selected before the start of each school year (but may be adjusted from time to time depending on workloads, recusals for conflicts of interest, and other factors). If suspension is recommended, it must be progressive and fit the infraction. Under NRS 392.4671, a student who is less than 11 years of age must not be permanently expelled from school, unless an exception is approved in extraordinary circumstances. The School's Disciplinary Committee will act in good faith and fairness to protect all persons at the school, school property, and general school safety.

Board Safety Committee (BSC)

The School Disciplinary Committee has the authority to make a determination on its own, but at times, may ask the Board Safety Committee for support and input. The BSC is made up of board members.

During investigations of serious acts and/or when the School Disciplinary Committee thinks an out-of-school suspension or expulsion is possible, the School Disciplinary Committee may contact the Board Safety Committee and ask that committee to handle some or all of this process. In such situations, after an investigation is conducted and evidence is collected by the school's leadership or the School Disciplinary Committee, the matter will be brought to the Board Safety Committee.

If the decision by the school's leadership or the School Disciplinary Committee is a recommendation for expulsion, the student has the right to a due process hearing in front of the Board Safety Committee. At the hearing, the Board Safety Committee members will be provided with the discipline history and background information from the Behavior tab in Infinite Campus, prior to the hearing. The hearing will be a closed hearing and members of the public may not attend. The hearing will be noticed only as "Student Hearing- Closed Meeting." At the hearing, the school's leadership or School Disciplinary Committee representative will outline the incident, provide proof of a thorough and unbiased investigation and findings, as well as the recommendation and the reasoning for the harsh recommendation. The student and/or the student's parent(s) or legal guardian(s) will then have the same opportunity to share his/her perspective, additional information, other factors or considerations, etc. The student or the student's parent or legal guardian will provide the BSC members with his/her own recommendation for resolution. The BSC members may ask questions of either the school's leadership or SDC members or the student or the parent/legal guardian. The school's leadership or the SDC representative will be allowed to make a closing statement, then the student or parent/legal guardian may make a closing statement. Following the information, the Board Safety Committee can make a decision by consensus immediately at the conclusion of the hearing or may take up to three

154533772.1

days to render a decision and notify the parent/legal guardian by telephone of the final decision.

If the Board Safety Committee will be hearing a disciplinary matter, then that shall be included in a notice to the student and parents/legal guardians. In the written notice, the school will (i) state the charges against the student; and (ii) provide a brief summary of the evidence. (Due process does not require that the description of the evidence be exhaustive, nor that it identifies witnesses or other participants by name.) Also, when a parent/legal guardian is notified that a student will be suspended or is recommended for expulsion, the parent/legal guardian will be told that they can appeal and will be given a copy of this policy. If the parent/legal guardian requests it, or the committee decides it's appropriate, the committee will hold a hearing. The hearing will generally follow the same rules and procedures described in the appellate process below (with appropriate modifications—e.g., evidence will be presented by the school's leadership and/or School Disciplinary Committee, but the school will typically carry the burden of proof and no standard of review is applicable). The Board Safety Committee then meets together to make a determination in the case—e.g., a suspension (and what kind), no suspension, a recommendation for expulsion, and/or other stipulations tied to the Board Safety Committee's judgment (e.g. adoption of a restorative justice plan, detention or other sanctions, etc.). Any recommendation by the Board Safety Committee for an out-of-school suspension or expulsion will be alerted to the Board and parent/legal guardian as soon as is reasonably practicable.

Appeal Notice & Timeline

The following provisions speak about the parent/legal guardian's rights and/or options. If a student is suspended or expelled from Strong Start Academy, the school will provide, on the same day that the student is suspended or expelled, a notice of the policy for appealing the suspension or expulsion pursuant to NRS 392.4671. The parent/legal guardian has five (5) school days to appeal a suspension or expulsion decision. A parent/legal guardian must notify school leadership in writing (e.g., by letter, fax, or email) of his/her request for an appeal. The school will liberally interpret a request to be an appeal, even if the word "appeal" (or similar terminology) is not used, but the request may not be done orally (e.g., by telephone). If 5 days have passed without a request for an appeal, the school may treat the discipline decision as final.

Commented [1]: Per the changes recommended, the only thing I thought was missing was this comment that I added.
Commented [MC2]: Looks good.

Interim Education

If the parent(s)/legal guardian(s) chooses to appeal a suspension, the student will be allowed to attend school until the appeal is heard, unless the student poses a danger and/or applicable law permits his/her exclusion (in which case the following paragraph applies). If the student attends school, Strong Start Academy reserves the right to place the student in a somewhat restrictive environment (e.g., in a classroom removed from his/her peers), in part to protect everyone's safety and avoid disrupting other students' educations. If the parent(s)/legal guardian(s) chooses to appeal a recommendation for expulsion, the student will work from home while receiving instruction until the appeal is heard. The student and teacher(s) will communicate at least once a day and follow other customary distance-learning protocols (similar to what quarantining students would experience).

No Contacts

Whether or not a family appeals, in all cases, the student may not directly or indirectly interact with any witnesses, victims, or co-conspirators involved in the case. Any violation of this prohibition will be independent grounds for consequences (e.g., as a bullying charge), as

154533772.1

well as deemed an aggravating factor during the disciplinary appeal. This rule will be strictly enforced. A social media post may be considered a violation.

Board of Directors; Appellate Process

If the family appeals, the Board will do its utmost to schedule and conduct a hearing as soon as reasonably practicable (or on a timeframe otherwise agreed to by the family). In the hearing:

- School leadership, the School Disciplinary Committee, and/or a member of the Board Safety Committee will present the facts and evidence of the case. Strong Start Academy may present any statements from the victim(s) of the incident and should identify any other aggravating or mitigating circumstances. The school may ask its legal counsel to present arguments and address questions of law.
- The school reserves the right to interview and question the student facing discipline.
- The parent(s)/legal guardian(s) may state their case for appeal. Fundamental procedural due process (i.e., an “opportunity to be heard”) will be afforded.

Unless otherwise required by law, the Board is not required to follow Nevada’s or any Court’s civil procedure rules, rules of evidence, or similar laws or regulations—e.g., hearsay may be ruled admissible. Similarly, the Board may freely adopt any burden(s) of proof and standard(s) of review which he/she/it deems appropriate, although in most cases, it should consider the following:

- The party appealing the existing decision will bear the burden of proof in favor of an alternative determination regarding guilt and/or consequence.
- Any factual determinations made by a prior decision maker will be reviewed for “clear error.” Any legal determinations will be reviewed de novo (i.e., with no deference to the earlier decision).

In accordance with applicable law, all meetings/hearings conducted under this Policy will be closed sessions and not subject to Nevada’s Open Meeting Law. (See NRS 388A.495(2); 392.467(4).) The school administration will nonetheless keep a general record of the proceedings, noting all major findings/conclusions in writing. The Board will make a final and binding decision on the appeal and instruct the school’s administrative staff to provide the student/parents with written notice of its determination.

Designee

Applicable law permits the Board to appoint a designee to handle disciplinary appeals. Although the school does not currently anticipate appointing a designee for that purpose, the Board: (i) reserves the right to have a designee hear and decide an appeal in extraordinary circumstances (e.g., the volunteer Board cannot assemble in a prompt fashion); and (ii) hereby empowers the Executive Director to appoint such designee under such circumstances. The designee will not be a member of the relevant School Disciplinary Committee or the Board Safety Committee. The choice of designee may be adjusted from time to time depending on workloads, recusals for conflicts of interest, and other factors. The designee may, but need not be, a member of the Board.

154533772.1

NRS 392.4671

NRS 392.4671 creates a requirement for the governing bodies of charter schools to adopt a process for appealing a suspension or expulsion. The statute outlines the requirements of that policy, noting that the timelines included in the policy must align with timelines that are established by the Nevada Department of Education ("NDOE") pursuant to NRS 392.4609.

- Initial notification of right to appeal: Information on the right to appeal a suspension or expulsion and the current process for doing so must be provided to the parent or guardian of the pupil on the same day that the suspension or expulsion is issued.
- Filing of the appeal: The parent or legal guardian of the pupil, may file an appeal within five (5) days of the suspension or expulsion.
- Hearing on the appeal: The governing body of a charter school or designee of the body shall schedule a hearing on an appeal of a suspension or expulsion of a pupil within five (5) days of the appeal being filed. Note that NRS 392.4671 prohibits any increase in the length of the suspension or expulsion following an appeal (i.e., the final penalty may not be harsher than the original one).

Legal Information

- Strong Start reserves the right to amend this policy from time to time in its discretion and will endeavor to keep the school community aware of any changes.
- In developing this policy, Strong Start has endeavored to comply with its legal obligations, including those in: (i) its Charter Contract with the State Public Charter School Authority; (ii) all applicable state and federal laws and regulations (including, e.g., NRS Chapters 388A and 392); and (iii) any Constitutionally-required due process. In the event this policy conflicts with any such authority, the authority controls. That means, among other things, if there is a change in an authority (e.g., a statutory amendment) and a conflict develops, then that change shall take effect immediately and automatically, regardless of whether or not Strong Start Academy has formally updated this policy and/or provided notice to the school community of the change.
- The fundamental aim of this Policy is to outline the school's general practices in disciplinary matters, and to ensure each student/parent has an appellate right. This policy is not intended to and shall not provide a basis on which any person or entity may assert negligence, liability, breach-of-contract, due process, or other claim. Any process or procedure described herein is only intended to describe a general set of practices, not a set of binding commitments, the technical violation of which would prevent the school from disciplining an individual. As long as the overall process provides fundamental due process and includes a reasonable right to appeal, the school reserves the right to deviate from any process or procedure described in this Policy, without notice and without creating any cause of action against the school.

Policy Adopted: February 8, 2024

Policy Amended: March 13, 2025

154533772.1

Coversheet

Discussion for possible action to approve engagement with Tari Smethurst to provide educational consulting services for math instruction as needed.

Section: III. Executive Update
Item: C. Discussion for possible action to approve engagement with Tari Smethurst to provide educational consulting services for math instruction as needed.
Purpose: Vote
Submitted by:
Related Material: Smethurst_Statement_of_Work.pdf

Statement of Work (SOW)

Tari Smethurst

Program Name: Saturday School

Client: Strong Start Academy

Date: March 5, 2025

1. Introduction

This Statement of Work (SOW) outlines the deliverables, scope, and expected outcomes for Saturday School, a 10-week program designed to better prepare the students at Strong Start Academy for the SBAC assessment that will be administered in April. This document is intended to serve as an agreement between Strong Start Academy and Tari Smethurst.

2. Program Objectives

- **Deepen Mathematical Understanding** – Engage students in hands-on activities to strengthen their conceptual knowledge of key mathematical concepts.
- **Support Bilingual Learning** – Reinforce math concepts taught in Spanish by reviewing them in English, ensuring students can apply their knowledge across both languages.
- **Enhance Instructional Practices** – Model best teaching strategies for educators, demonstrating effective techniques for engaging students in rigorous mathematical thinking.
- **SBAC Preparation** – Familiarize students with the format and expectations of the SBAC assessment through targeted practice and skill-building activities.
- **Boost Academic Confidence** – Provide a supportive and interactive learning environment that builds students' confidence in their mathematical abilities.
- **Close Achievement Gaps** – Offer targeted instruction and intervention to help students who need additional support, ensuring equitable access to high-quality math education.

3. Scope of Work

In Scope:

- Design and implement engaging, hands-on activities to reinforce key mathematical concepts.
- Utilize manipulatives, visual models, and real-world problem-solving scenarios.
- Review math concepts in English to support students' ability to apply their knowledge in both languages.
- Provide language scaffolds to strengthen mathematical discourse in English and Spanish.

- Model best instructional practices for teachers during lessons.
- Provide feedback and coaching on effective math instruction strategies.
- Share resources and strategies for differentiated instruction and student engagement.
- Integrate SBAC-aligned problem-solving tasks into instruction.
- Familiarize students with test-taking strategies and question formats.
- Conduct practice sessions to build confidence and reduce test anxiety.
- Create a positive and interactive learning environment that encourages participation.
- Use collaborative learning strategies to promote peer discussion and problem-solving.
- Recognize and celebrate student progress and achievements.
- Assess student understanding through formative assessments and observational data.
- Adjust instructional strategies based on student needs and performance trends.
- Provide targeted support for students who need additional intervention.
- Ensure all students, especially those struggling with math concepts, receive individualized support.
- Address achievement gaps by providing additional instructional time in a structured, engaging format.

4. Expected Outcomes

Expected Outcomes – Saturday School Program

- Students demonstrate a deeper understanding of key mathematical concepts through hands-on activities.
- Increased ability to apply math skills in both Spanish and English.
- Students gain confidence in discussing and solving math problems in both languages.
- Improved ability to transition between Spanish and English for mathematical reasoning and problem-solving.
- Teachers implement best practices modeled during Saturday School sessions in their regular instruction.
- Increased use of hands-on, student-centered strategies in math lessons.
- Students demonstrate increased familiarity with SBAC question formats and test-taking strategies.
- Improved student performance on practice assessments and, ultimately, the SBAC assessment.
- Increased student participation and willingness to engage in mathematical discussions and problem-solving.
- Positive attitudes toward math, leading to increased persistence and reduced math anxiety.
- Struggling students make measurable progress in targeted math concepts.
- Data shows growth in students performing below the 41st percentile, aligning with school-wide improvement goals.

- Ongoing assessment data informs instructional adjustments and targeted interventions.
- Teachers and administrators use collected data to refine instructional strategies and program effectiveness.

5. Roles and Responsibilities

For Tari Smethurst:

- Develop and deliver all program content.
- Facilitate sessions and provide ongoing support.

For Strong Start Academy

- Provide necessary access to relevant personnel and resources.
- Participate actively in sessions and provide feedback.
- Ensure timely communication regarding scheduling and any required adjustments.

6. Terms and Conditions

- **Program Duration:** 10 weeks from the start date.
- **Confidentiality:** Both parties agree to maintain confidentiality regarding proprietary information.
- **Revisions:** Any changes to the SOW must be mutually agreed upon in writing.
- **Cancellation:** Either party may cancel this agreement with or without cause upon thirty (30) days' prior written notice. If the school terminates this agreement, Tari Smethurst will only be paid for services actually provided up to the date of termination.

7. Pricing and Payment Terms

- **Program Fee – Hourly Rate of Pay:** \$69.96 (not to exceed \$2,208.68)
- **Program Schedule:** Saturdays from 9:00 am – 12:00 pm (11 Saturdays)
- **Program Timeline** – January 25, 2025 – April 12, 2025
- **Payment Schedule:** Employee would be added to payroll as a temporary, part-time employee and receive payment on the 15th and 30th of the month.

8. Acceptance and Acknowledgment

By signing below, both parties agree to the terms and conditions outlined in this SOW.

Tari Smethurst:

Name: _____

Title: _____

Signature: _____

Date: _____

Strong Start Academy Representative:

Name: _____

Title: _____

Signature: _____

Date: _____