



Strong Start Academy

STRONG START ACADEMY ELEMENTARY SCHOOL AT THE TONY HSIEH EDUCATION CENTER

BOARD MEETING AGENDA 05/14/2026

Published on May 7, 2026 at 4:31 PM PDT

Date and Time

Thursday May 14, 2026 at 5:15 PM PDT

Location

City Hall, 495 S. Main Street, 5th Floor Conference Room, Las Vegas, NV

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:15 PM
A. Call the Meeting to Order		Lorna James-Cervantes	3 m
B. Record Attendance		Lorna James-Cervantes	1 m
C. Public Comment		Lorna James-Cervantes	3 m

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.

	Purpose	Presenter	Time	
<p>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 2661 459 1370 followed by the # sign.</p>				
D.	Discussion for possible action to approve Minutes from April 09, 2026 Board meeting.	Vote	Lorna James-Cervantes	1 m
II.	Finance			5:23 PM
A.	Discussion for possible action, following Budget Hearing, to approve Strong Start Academy's final budget for FY 2026-2027.	Vote	Nandini Vaishnav	5 m
B.	Report by Nandini Vaishnav from Vertex Education on Strong Start Academy financial update with FY26 forecast with actual spending through March 2026.	FYI	Nandini Vaishnav	5 m
III.	Executive Update			5:33 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 Organizational Performance Framework Self-Certification Form.	Vote	Miriam Benitez	5 m
IV.	Governance			5:43 PM
A.	Discussion for possible action regarding renewal of agreement with BoardOnTrack and to authorize the President to execute any agreement properly related thereto.	Vote	Lorna James-Cervantes	5 m
B.	Discussion for possible action to draft agenda for full-day Board Retreat scheduled for July, 2026.	Vote	Lorna James-Cervantes	7 m
C.	Discussion regarding SPCSA requirements of annual completion of Board Member Disclosure Form.	FYI	Lorna James-Cervantes	3 m

	Purpose	Presenter	Time
	The SPCSA requires that each current board member respond individually to the questionnaire and disclosure annually. This task is due for all current board members as of June 1st, regardless of when terms expire.		
D.	Discussion for possible action to designate the position of Executive Director as one subject to a critical labor shortage as of at least July 1, 2026 pursuant to NRS 286.523 and to make all necessary findings attendant thereto for submission to the Public Employees' Retirement System of Nevada.	Vote	Lorna James-Cervantes 3 m
E.	Discussion for possible action to designate the position of Bilingual Teacher as one subject to a critical labor shortage as of at least July 1, 2026 pursuant to NRS 286.523 and to make all necessary findings attendant thereto for submission to the Public Employees' Retirement System of Nevada.	Vote	Lorna James-Cervantes 3 m
F.	Discussion for possible action regarding renewal of agreement with Vertex and to authorize the President to execute any agreement properly related thereto.	Vote	Lorna James-Cervantes 3 m
G.	Discussion for possible action regarding approval of annual audit contract and to authorize the President to execute any agreement properly related thereto.	Vote	Lorna James-Cervantes 3 m
H.	Discussion for possible action to reappoint Board Members Dachresha Harris and Alee Moore to new terms.	Vote	Lorna James-Cervantes 3 m

V. Special Reports

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

Purpose Presenter Time

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 2661 459 1370 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 Jana Essary at 702-229-3409 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 Street, 5th Floor Conference Room, Las Vegas, NV
The Nevada Public Notice website – notice.nv.gov

Coversheet

Discussion for possible action to approve Minutes from April 09,
2026 Board meeting.

Section: I. Opening Items
Item: D. Discussion for possible action to approve Minutes from April 09, 2026
Board meeting.
Purpose: Vote
Submitted by:
Related Material: DRAFT_Board_Meeting_Minutes_April 9, 2026 (2).pdf

Lorna James-Cervantes, President
Maria Tamayo-Soto, Treasurer
Alicia Arroyo, Secretary
Dachresha Harris, Officer
Dr. Alee Moore, Officer
Angela Scurry, Officer
Roxann McCoy, Officer
Vanessa Mari, Officer
Lori McGaughey, Officer

Miriam Benitez, Executive Director



DRAFT Board Meeting Minutes of the Strong Start Academy Board Meeting

Date: Thursday, April 9, 2026

Time: 5:00 PM PST

Location: City Hall, 495 S. Main Street, Fifth Floor, Las Vegas, NV

I. Opening Items

A. The meeting was called to order by Chair Lorna James-Cervantes at 5:04 PM with confirmation of quorum.

B. Roll Call

- 1. Present:** Lorna James-Cervantes; Maria Tamayo-Soto; Dr. Vanessa Mari; Dr. Alee (Alee) Moore; Alicia Arroyo; Roxann McCoy; Angela Scurry; Lori McGaughey
- 2. Absent:** Dachresha Harris (not present initially; indicated she would try to join virtually later)

C. Public Comment

- 1.** The Chair announced the public comment protocols, including three-minute limit and Webex call-in number: 1-415-655-0001, access code 2661-459-1370. No public comment was heard in person, by email, or by call; this portion was closed

D. Approval of Minutes from the January 29, 2026 Board Meeting

- 1.** The minutes from the January 29, 2026, meeting were reviewed and approved
 - i. Motion:** Roxann McCoy; **Second:** Maria Tamayo-Soto; **Vote:** Unanimously approved

E. Approval of Minutes from the November 20, 2025 Board Meeting

- 1.** The amended minutes from November 20, 2025, meeting were reviewed and approved

- i. Chair explained the amendment with the addition of the second public comment period that had occurred but was omitted from the original minutes.
- ii. **Motion:** Roxann McCoy; **Second:** Angela Scurry; **Vote:** Unanimously approved

E. Order Adjustment: With no objections, the Board took Item V.A (Special Reports) out of order next.

V. Special Reports (Taken Out of Order) - Presenter: Dr. Tammy Malich, Director of Youth Development & Social Initiatives, City of Las Vegas.

A. Summary of Report & Video Presentation:

1. Two Harvard graduate interns (Rathna Ramesh & Anruo Wang) conducted a comparative analysis using Nevada Report Card data to compare Strong Start Academy (SSA) with Ward 1, 3, 5 elementary schools and all City of Las Vegas elementary schools across academic performance and school metrics.
2. Key Academic Indicators reviewed: CRT (ELA & Math), ELPA, and MAP (Measures of Academic Progress). SSA students outperformed CCSD and ward averages on CRT and ELPA; MAP data indicated faster academic growth trajectories than district counterparts.
3. Attendance & Transiency: SSA had lower average daily attendance relative distributions but low chronic absenteeism and significantly lower transiency (students tended to stay enrolled for the year).
4. Resources: SSA reported the highest teacher average daily attendance and highest per-pupil spending (~\$29,000) in the city; next highest school was ~\$21,000. These factors may correlate with SSA's strong performance.
5. School Day Length: SSA's day is 7 hours 15 minutes, roughly one hour longer than typical district schools.
6. Demographics: SSA's racial composition largely mirrors Wards 1/3/5 (predominantly Hispanic, followed by Black; few White/two+ races; no Asian reported in this data slice). SSA's EL percentage is higher than City average, mid-range within the wards.
7. Dual-Language Benefits: The analysis shared English-only metrics; presenters noted additional benefits exist for SSA's bilingual/Spanish program not captured here.
8. Charter Renewal & Model Duplication: Findings support a case for charter renewal and possibly duplicating the model elsewhere. A qualitative study led by Cecelia Dimino (Metrics by Design) is underway to assess broader community impacts (families, teachers), to be combined later with quantitative findings.
9. Distribution: A video link of the interns' presentation will be shared with Board members.

B. Board/Presenter Remarks:

1. Dr. Malich emphasized first-year SSA data starting “high” versus long-standing schools, praised culture and leadership (teacher attendance is highest in CCSD). She highlighted tutoring, parent commitment, and City’s legislative engagement on school choice.
2. Chair Lorna added the role of school culture and hiring in teacher attendance and student outcomes.

II. Finance

A. Financial Reports: Presented by Nandini Vaishnav

1. FY26 Forecast (Actuals through February 2026) — Vertex Education (Discussion)

Key financial highlights:

- i. Current forecasted net income: \$346K, up from approved budget net income ~\$212K (improvement ~\$134K). Drivers: Revenue increases (~\$43K) from updated FY26 allocations and salary/benefit savings (~\$120K) due to hiring/position adjustments
- ii. Other services & supplies are trending, partially offsetting salary savings; month-over-month net income improved ~\$163K (from \$184K to \$346K).
- iii. Grants: Spending on track; GMS grant reimbursements occasionally delayed due to SPCSA amendments/back-end adjustments; all grants now available, reimbursements expected to proceed.
- iv. Balance Sheet (approx.): Liquid assets ~\$3M; liabilities ~\$270K; fund balance ~\$2M; projected cash on hand >200 days by June (goal line: 60 days).
- v. Budget timeline & compliance:
 - a) Apr 13: FY27 grant applications (deadline extended from Mar 30).
 - b) Apr 15: Monthly GMS submissions and FY27 Tentative Budget due to SPCSA/NDE.
 - c) Late Apr: Federal program inventory & SPED Maintenance of Effort.
 - d) May 10–23: Board hearing and approval of Final Budget.
 - e) Jun 8: Submit final budget to SPCSA/NDE.
 - f) July: Load approved budgets into operating model for FY27.
- vi. **Board note:** The Chair reminded that May would include two meetings: a public hearing for the FY27 tentative budget and then the regular Board meeting.

Questions & Clarifications:

- vii. On grant spending vs. reimbursements: Administration confirmed purchases will be completed by June 30; previously held in amendment, now proceeding.

B. FY27 Grant Allocations & State Funding — Teacher Pay Raises (Discussion)

Presenter: Nandini Vaishnav; Admin clarifications by Miriam Benitez.

1. Context & Options:
 - i. COLA planning: Multiyear planning assumed 3% COLA.
 - ii. AB398: Dedicated state funding to support salary increases (teachers & support staff; administrators excluded) for FY26 & FY27 only — SSA allocations ~\$80K (FY26) and ~\$90K (FY27).
 - iii. Raise scenarios discussed:
 - iv. AB398 only distribution to instructional staff.
 - v. 1% COLA annually.
 - vi. 3% COLA annually.
 - a) All scenarios modeled positive net income; 1% yields higher net income than 3%, AB398 only is the lowest general increase.
 - vii. Prior year (FY26) approach: Board had already approved 3% COLA before AB398 was announced; subsequently used AB398 as a tiered incentive to increase tutoring participation, which successfully led to virtually all teachers tutoring (one late hire started mid-year).
2. Board Discussion & Consensus:
 - i. After robust discussion, multiple members favored maintaining a universal COLA (3%) and deploying AB398 again as tutoring incentive, citing proven impact on academic outcomes and the uncertain continuity of AB398 beyond FY27. Equity/access to incentives was discussed; Admin confirmed expectations are communicated at hiring and each year, with all teachers eligible to tutor 3–5 days weekly after school.

C. ACTION — Pay Raises for Teachers & Staff (FY26 27)

1. Motion (precise wording by Chair): Approve teacher and staff pay raises with a 3% COLA for the 2026 2027 school year, with AB398 funding used as an added incentive for extra duty tutoring.
 - i. **Motion:** Lorna James-Cervantes; **Second:** Angela Scurry; **Vote:** Unanimously approved

D. ACTION — Approve FY27 Tentative Budget

1. Overview Highlights (Vertex):
 - i. PCFP per pupil: \$9,484 (vs. \$9,416 in FY26).
 - ii. Enrollment assumption: 300 students (growth from 260).
 - iii. City operations support: cited at \$400K within local revenue context (annual City commitment totals ~\$1.3–\$1.45M across categories).

- iv. Federal allocations (conservative): Lower now; SPCSA anticipates revisiting/increasing in December based on CEP and spending.
 - v. Staffing: +3 FTE teachers; compensation ~77% of expenses; incorporate 3% COLA; AB398 allocation to be inserted upon final confirmation.
 - vi. Key cost categories: Facilities ~\$85–90K; curriculum/supplies ~\$565K; contracted services ~\$380K; dues/fees ~\$5K.
 - vii. Tentative net income: ~\$197K; ADA/E enrollment 300; 34 FTEs; cash position stable.
2. Motion: Approve Strong Start Academy’s tentative budget for the 2026 2027 school year.
- i. **Motion:** Lorna James-Cervantes; **Second:** Maria Tamayo Soto;
Vote: Unanimously approved

III. Executive Updates

A. Marketing and Enrollment Report: Presented by Miriam Benitez

- 1. No recent tabling events: enrollment for 2026–27 is strong: 299 students already fully enrolled (goal 300). Current year enrollment 264, above budgeted 260; admin hopes to maintain through May.
- 2. Kindergarten start will be 3 days earlier than other grades to mitigate early-year attrition and accommodate families (Board and parent council previously consulted).

IV. Governance

A. Meeting Structure for Board Working Groups & Related Matters (Discussion / Possible Action)

- 1. Discussion Summary
 - i. Chair proposed an approach used by other bodies: pause the Board meeting for 20–30 minutes to allow work groups/committees to meet as part of the agendized session, streamlining Open Meeting Law (OML) compliance without adding separate meetings.
 - ii. Board Counsel (Coleen McCarty) explained OML: deliberative committee work that will lead to recommendations must be noticed; informational/non-deliberative work groups need not be noticed. Counsel offered to schedule committee meetings adjacent to Board meetings and assist with agendas (BoardOnTrack templates).
 - iii. Outcome: General agreement to continue current practice: notice committee meetings when deliberation/recommendations are planned; use work groups for non-deliberative tasks; consider scheduling committees right before/after Board meetings for ease. No formal motion recorded.
- 2. Work Group Updates (Informational)
 - i. Career Day Work Group: Secured ~8 speakers, including Councilwoman Diaz and Deputy City Manager Rosa Cortez; seeking a chef speaker; T-shirts to be donated (sizes pending); event target May 13.

- ii. Evaluation Work Group: Will incorporate upcoming family/staff survey results from Cecelia Dimino into the Executive Director evaluation draft.

B. ACTION — Approve Board Meeting Calendar (2026–2027)

- 1. Proposed calendar generally keeps second Thursday at 5:00 PM, includes July full-day retreat and January half-day retreat (dates may be fine-tuned in May).
 - i. **Motion:** Roxann McCoy; **Second:** Alicia Arroyo; **Vote:** Unanimously approved

C. ACTION — Approve Academic Calendar (2026–2027)

- 1. Calendar includes Kindergarten begins Wednesday the week prior to general start; maintains three parent-teacher conference days and five professional development days (note: CCSD elementary typically has one PTC and four PD days; SSA is aligned otherwise)
 - i. **Motion:** Lori McGaughey; **Second:** Dr. Alee Moore; **Vote:** Unanimously approved

VI. Citizens' Participation

A. Public Comment

- 1. Protocols reiterated: public comment limited to matters within Board jurisdiction; no action on items not agendaized; call-in 1-415-655-0001, access code 2661-459-1370 available.
- 2. Comment: Roxann McCoy raised the issue of middle school expansion to sustain dual-language gains beyond 5th grade, noting many middle schools lack second-language continuity until high school electives; suggested exploring staged growth (e.g., start with Grade 6). No action taken; comment recorded.
- 3. No other public comments received (in person/online/call). This portion closed

VII. Adjournment

- A. The meeting was adjourned by Chair Lorna James-Cervantes at 6:45 PM

Coversheet

Discussion for possible action, following Budget Hearing, to approve Strong Start Academy's final budget for FY 2026-2027.

Section: II. Finance
Item: A. Discussion for possible action, following Budget Hearing, to approve Strong Start Academy's final budget for FY 2026-2027.
Purpose: Vote
Submitted by:
Related Material: SSAES FY27 Final Budget Presentation FINAL 260513.pdf

Strong Start Academy

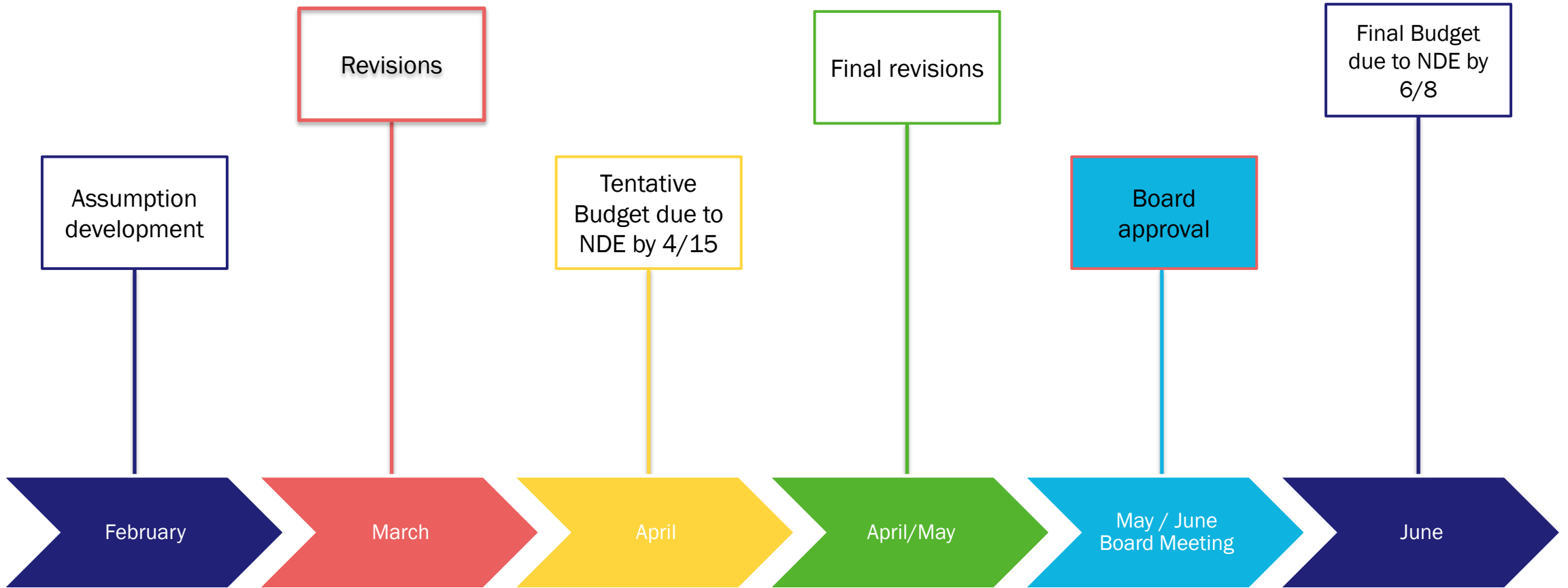
FY27 Final Budget

Nandini Vaishnav and Malik Carter
May 2026





Budget Development Process





2026-27 Final Budget: Revenue Assumptions

State : \$3,629,107

- PCFP \$9484/pupil allocation (.7% increase)
- Increased enrollment to 300 students
- Transportation grant
- AB398 Teacher raise funding

Federal: \$409,905

- FY27 allocations lower than PY (-\$26k)
- Some carryover anticipated from FY26

Local: \$1,300,000

- Operations \$400,000, Annual Commitment \$900,000 (FY26 = \$1,450,000)
- Private Donations, school revenue



2026–27 Federal Grant Applications

Grant application budgets approved for FY27

<u>Title I</u>	<u>Title II</u>	<u>Title III</u>	<u>Title IV</u>	<u>Federal SPED</u>
FY26 Allocation: \$112,580	FY26 Allocation: \$18,345	FY26 Allocation: \$10,955	FY26 Allocation: \$10,435	FY26 Allocation: \$25,010
FY27 Allocation: \$75,932	FY27 Allocation: \$10,956	FY27 Allocation: \$9,997	FY27 Allocation: \$7,739	FY27 Allocation: \$20,281
Instructional Programming	Staff Retention Incentive	EL Instructional Professional Development	SEL and EL Programming	Contracted direct student support services



2026–27 Final Budget: Expense Assumptions - Payroll

Includes 34 staff on payroll: increased by 3 Teachers

Position	2025–26 FTE	2026–27 FTE
Administrators	2	2
Office/Operations	6	6
Teachers	18	21
SpEd Program	3	3
Student Support	2	2
Total	31	34

Approximately \$2.5M in staff salaries and \$1.3M in benefits



2026-27 Final Budget: Expense Assumptions - Benefits

Health and Wellness benefits increased by average of 18.34%, included in current proposal

Current premium	\$19,118.87
Renewal Premium	\$22,626.07
Step Down Premium	\$20,984.07
Renewal Percentage	18.34%
Step Down Percentage	10%

HPN/SHL	HPN/SHL AHP			HPN/SHL AHP			HPN/SHL AHP		
	Current			Renewal			Option		
	HCC AHP POS 30/1500/3000/50%			POS 30/1500/3000/50% -HCC			POS 30/4000/8000/50% -HCC		
	HMO	PPO	Out of Network	HMO	PPO	Out of Network	HMO	PPO	Out of Network
Medical Benefits									
DEDUCTIBLE & OUT-OF-POCKET MAXIMUMS									
Individual Deductible	\$1,500	\$3,000	\$4,000	\$1,500	\$3,000	\$4,000	\$8,000	\$8,000	\$14,000
Family Deductible	\$3,000	\$6,000	\$12,000	\$3,000	\$6,000	\$12,000	\$8,000	\$16,000	\$32,000
Individual Out-of-Pocket Maximum	\$8,550	\$8,550	\$15,000	\$8,550	Combined with Tier 1	\$15,000	\$9,200	\$18,400	\$36,800
Family Out-of-Pocket Maximum	\$17,100	\$17,100	\$30,000	\$17,100	Combined with Tier 1	\$30,000	\$18,400	\$36,800	\$73,600
PHYSICIAN & DIAGNOSTIC SERVICES									
Primary Care Physician	\$30	\$40	50% after ded.	\$30	\$40	50% after ded.	\$30	\$40	50% after ded.
Specialist	\$40	\$80	50% after ded.	\$40	\$80	50% after ded.	\$40	\$80	50% after ded.
Telemedicine	\$0	\$0	\$0	\$0	Not Covered	Not Covered	\$0	Not Covered	Not Covered
Lab Services	\$30	\$30	50% after ded.	\$30	\$30	50% after ded.	\$20	\$30	50% after ded.
X-ray Services	\$40	\$60	50% after ded.	\$40	\$60	50% after ded.	\$40	\$60	50% after ded.
FACILITY FEES									
Urgent Care	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Emergency Room	\$1,500 after ded.	\$1,500 after ded.	\$1,500 after ded.	\$1,500 after ded.	\$1,500 after ded.	\$1,500 after ded.	\$1,500 after ded.	\$1,500 after ded.	\$1,500 after ded.
Inpatient Hospital	\$1,500/day after ded. (3 days maximum)	50% after ded.	50% after ded.	\$1,500 after ded. per day, not to exceed \$4,500 per admission	50% after ded.	50% after ded.	\$1,500 after ded. per day, not to exceed \$4,500 per admission	50% after ded.	50% after ded.
Surgery Center	\$100	50% after ded.	50% after ded.	\$100	50% after ded.	50% after ded.	\$250	50% after ded.	50% after ded.
Outpatient Hospital Surgery	\$300	50% after ded.	50% after ded.	\$300	50% after ded.	50% after ded.	\$750	50% after ded.	50% after ded.
PRESCRIPTION DRUGS									
Deductible	N/A			N/A			N/A		
Tiers 1-4 Copays	\$25 / \$50 / \$75 / \$250			\$25 / \$50 / \$75 / \$250			\$25 / \$50 / \$75 / \$250		

HPN/SHL	HPN/SHL AHP		HPN/SHL AHP		HPN/SHL AHP	
	Current		Renewal		Option	
	HCC AHP HMO Plus 15		HMO Plus 15 -HCC		HMO 20-4A -HCC	
	In Network		In Network		In Network	
Medical Benefits						
DEDUCTIBLE & OUT-OF-POCKET MAXIMUMS						
Individual Deductible	\$0		N/A		N/A	
Family Deductible	\$0		N/A		N/A	
Individual Out-of-Pocket Maximum	\$6,000		\$6,000		\$6,850	
Family Out-of-Pocket Maximum	\$12,000		\$12,000		\$13,700	
PHYSICIAN & DIAGNOSTIC SERVICES						
Primary Care Physician	\$15		\$15		\$20	
Specialist	\$30		\$30		\$40	
Telemedicine	\$0		\$0		\$0	
Lab Services	\$10		\$10		\$10	
X-ray Services	\$25		\$25		\$20	
FACILITY FEES						
Urgent Care	\$20		\$20		\$35	
Emergency Room	\$200		\$200		\$1,000	
Inpatient Hospital	\$500		\$500		\$2,000	
Surgery Center	\$100		\$100		\$100	
Outpatient Hospital Surgery	\$250		\$250		\$1,000	
PRESCRIPTION DRUGS						
Deductible	N/A		N/A		N/A	
Tiers 1-4 Copays	\$15 / \$40 / \$60 / \$150		\$15 / \$40 / \$60 / \$150		\$15 / \$40 / \$60 / \$150	

HPN/SHL	HPN/SHL AHP		HPN/SHL AHP		HPN/SHL AHP		HPN/SHL AHP	
	Current		Renewal		Option		Option	
	HCC AHP PPO 35/1500/30%		PPO 35/1500/30% -HCC		PPO 20/2500/20% -HCC		POS 15/1000/2500/30% -HCC	
	In Network		Out of Network		In Network		Out of Network	
Medical Benefits								
DEDUCTIBLE & OUT-OF-POCKET MAXIMUMS								
Individual Deductible	\$1,500	\$3,000	\$1,500	\$3,000	\$2,500	\$5,000	\$1,000	\$2,500
Family Deductible	\$3,000	\$6,000	\$3,000	\$6,000	\$5,000	\$10,000	\$2,000	\$5,000
Individual Out-of-Pocket Maximum	\$5,000	\$10,000	\$5,000	\$10,000	\$6,750	\$12,500	\$6,850	Combined with Tier 1
Family Out-of-Pocket Maximum	\$10,000	\$20,000	\$10,000	\$20,000	\$12,500	\$25,000	\$13,700	Combined with Tier 1
PHYSICIAN & DIAGNOSTIC SERVICES								
Primary Care Physician	\$30	10% after ded.	\$35	50% after ded.	\$20	50% after ded.	\$15	\$30
Specialist	\$55	50% after ded.	\$55	50% after ded.	\$35	50% after ded.	\$30	\$40
Telemedicine	\$0	50% after ded.	\$0	50% after ded.	\$0	Not Covered	\$0	Not Covered
Lab Services	\$35	50% after ded.	\$35	50% after ded.	\$10	50% after ded.	\$10	\$25
X-ray Services	\$35	50% after ded.	\$35	50% after ded.	\$30	50% after ded.	\$20	\$50
FACILITY FEES								
Urgent Care	\$75	50% after ded.	\$75	50% after ded.	\$20 + 20%	50% after ded.	\$40	\$40
Emergency Room	\$250	\$250	\$250	\$250	\$250 + 20%	\$1,000 after ded.	\$1,000 after ded.	\$1,000 after ded.
Inpatient Hospital	30% after ded.	50% after ded.	30% after ded.	50% after ded.	20% after ded.	50% after ded.	30% after ded.	50% after ded.
Surgery Center	30% after ded.	50% after ded.	30% after ded.	50% after ded.	20% after ded.	50% after ded.	\$100	30% after ded.
Outpatient Hospital Surgery	30% after ded.	50% after ded.	30% after ded.	50% after ded.	20% after ded.	50% after ded.	\$300	30% after ded.
PRESCRIPTION DRUGS								
Deductible	N/A		N/A		N/A		N/A	
Tiers 1-4 Copays	\$25 / \$50 / \$75 / \$250		\$25 / \$50 / \$75 / \$250		\$25 / \$50 / \$75 / \$250		\$25 / \$50 / \$75 / \$250	



2026–27 Final Budget: Expense Assumptions

**Compensation:
\$3,789,606**

- 75% of total expenses
- Staff increase per Board discussion (current reflects 3% increase)
- AB398 not included
- PERS rate stable from FY26: 19.25% ER, 36.75% EE/ER

Facility : \$86,486

- Monthly rent = \$12
- Utility, janitorial, repair/maintenance

**Curriculum and
Supplies : \$559,947**

- General supplies, uniforms, staff pd meals/recognition
- Textbooks and web-based programs

**Contracted Services:
\$446,400**

- SpEd student services, substitute teachers, technology, legal, FP&A

Dues/Fees: \$4,259

- Misc./Other annual fees



2026-27 Final Budget

\$255k net income: 300 ADE, 34 FTE, \$9484 PCFP, \$1.3M CLV support

		2026-27	2026-27	Variance
		FY27 Tentative Budget	FY27 Final Budget	
Revenue	Revenue from Local Sources	1,300,000	1,300,000	-
	State Revenue	3,552,690	3,629,107	76,417
	Federal Revenue	409,905	409,905	-
	Total Revenue	5,262,594	5,339,011	76,417
Expenses	Personnel Services-Salaries	2,599,078	2,511,581	87,498
	Personnel Services-Employee Benefits	1,300,796	1,278,025	22,771
	Professional and Tech Services	380,319	446,400	(66,081)
	Property Services	85,873	86,486	(613)
	Other Services	123,786	191,254	(67,468)
	Supplies	565,182	559,947	5,235
	Depreciation Expense	6,433	6,433	-
	Debt Service and Miscellaneous	4,259	4,259	-
	Total Expenses	5,065,727	5,084,384	(18,658)
Operating Income		196,868	254,627	57,759
	Beginning Balance	2,348,026	2,302,199	(45,827)
	Operating Income	196,868	254,627	57,759
Ending Fund Balance (incl. Depreciation)		2,544,894	2,556,826	11,932
Ending Fund Balance as % of Expenses		Powered by BoardOnTrack 50.2%	50.3%	0.1%

CLV Strong Start Academy Elementary School
FY27 Final Budget
As of Mar FY2026

	FY27
	2026-27
SUMMARY	
Revenue	
Revenue from Local Sources	1,300,000
State Revenue	3,629,107
Federal Revenue	409,905
Total Revenue	5,339,011
Expenses	
Personnel Services-Salaries	2,511,581
Personnel Services-Employee Benefits	1,278,025
Professional and Tech Services	446,400
Property Services	86,486
Other Services	191,254
Supplies	559,947
Depreciation Expense	6,433
Debt Service and Miscellaneous	4,259
Total Expenses	5,084,384
Net Income – Government-Wide	254,627
Fund Balance	
Beginning Balance (Unaudited)	2,302,199
Audit Adjustment	
Beginning Balance (Audited)	2,302,199
Net Income – Government-Wide	254,627
Ending Fund Balance	2,556,826
Total Revenue Per ADE	17,797
Total Expenses Per ADE	16,948
Net Income Per ADE	849
Fund Balance as a % of Expenses	50%

CLV Strong Start Academy Elementary School
FY27 Final Budget
As of Mar FY2026

	<u><u>FY27</u></u> <u>2026-27</u>
Key Assumptions	
Enrollment Breakdown	
K	60
1	60
2	60
3	50
4	50
5	20
Total ADE	300
Demographic Information	
# Free & Reduced Lunch	297
# ELL	82
# SpEd	23
# New Students	40
School Information	
FTE's	32
Teachers	22
# of school days	180
Default Expense Inflation Rate	3%

CLV Strong Start Academy Elementary School
FY27 Final Budget
As of Mar FY2026

		<u><u>FY27</u></u>
		<u>2026-27</u>
REVENUE		
Revenue from Local Sources		
1900	Other Local Revenue	-
1920	Contributions and Donations From Private Sources	1,300,000
	SUBTOTAL - Revenue from Local Sources	<u>1,300,000</u>
Intermediate Revenue Sources		
	SUBTOTAL - Intermediate Revenue Sources	<u>-</u>
State Revenue		
3110.201	PCFP - Base Funding	2,845,200
3115	PCFP - SpEd local add-on	219,797
3200	Other State (Transportation, etc)	84,433
3254	PCFP - ELL	312,148
3270	State SpEd	74,732
3280	AB398 - Salary Increases	92,797
	SUBTOTAL - State Revenue	<u>3,629,107</u>
Federal Revenue		
4500.633	Title I	75,932
4500.639	IDEA	20,281
4500.658	Title III-LEP	9,997
4500.688	McKinney Vento Homeless Funds	-
4500.709	Title II	10,957
4500.715	Title IV – Well-Rounded Education	7,739
4500.802	NSLP	285,000
	SUBTOTAL - Federal Revenue	<u>409,905</u>
TOTAL REVENUE		<u>5,339,011</u>

CLV Strong Start Academy Elementary School
FY27 Final Budget
As of Mar FY2026

		<u>FY27</u> <u>2026-27</u>
EXPENSES		
Personnel Services-Salaries		
101	Salaries-Teachers	1,890,674
102	Salaries-Instructional Aides	58,062
103	Salaries-Substitute Teachers	44,496
104	Salaries-Licensed Administration	145,569
106	Salaries-Other Licensed Staff	25,029
107	Salaries-Other Classified/Support Staff	290,264
161	Salaries-Extra Duties-Teachers	54,769
164	Salaries-Extra Duties-Licensed Administration	-
167	Salaries-Extra Duties-Other Classified and Support Staff	2,717
SUBTOTAL - Personnel Services-Salaries		<u>2,511,581</u>
Personnel Services-Employee Benefits		
210	Employee Benefits - Group Insurance	284,105
220	Employee Benefits - Social Security Contributions	2,823
230	Employee Benefits - Retirement Contributions	906,275
240	Employee Benefits - Medicare Payments	36,418
260	Employee Benefits - Unemployment Compensation	40,833
270	Employee Benefits - Workers Compensation	7,572
SUBTOTAL - Personnel Services-Employee Benefits		<u>1,278,025</u>
Professional and Tech Services		
310	Office/Administrative Services	4,812
320	Professional Educational Services	152,650
330	Training & Development Services	3,090
331	Training & Development Services - Teachers	75,590
340	Other Professional Services	81,880
340.1	Business Service Fees	78,041
345	Marketing Services	17,695
350	Technical Services	7,379
351	Data Processing & Coding Services	24,233

CLV Strong Start Academy Elementary School
FY27 Final Budget
As of Mar FY2026

		<u><u>FY27</u></u>
		<u>2026-27</u>
352	Other Technical Services	1,030
	SUBTOTAL - Professional and Tech Services	<u>446,400</u>
Property Services		
410	Utility Services	48,300
411	Water and Sewer	17,250
421	Garbage and Disposal	12,000
422	Janitorial and Custodial Services	-
430	Repairs and Maintenance Services	582
441	Rent - Land and Building	12
443	Rentals of Computers and Related Equipment	7,572
490	Other Purchased Property Services (incl Security, etc)	770
	SUBTOTAL - Property Services	<u>86,486</u>
Other Services		
519	Student Transportation	84,433
522	Liability Insurance	46,833
531	Postage	206
535	Phone & internet services	9,978
540	Advertising	5,000
570	Food Service Management	6,150
580	Travel	3,090
591	Intereducational, Interagency Purchased Services	35,565
	SUBTOTAL - Other Services	<u>191,254</u>
Supplies		
610	General Supplies	93,553
612	Supplies/Equip - Non-IT	14,420
630	Food	265,500
640	Books and supplies	14,279
641	Textbooks	94,677
651	Supplies - Technology - Software	5,683
652	Supplies/Equipment - Information Technology Related	36,933

CLV Strong Start Academy Elementary School
FY27 Final Budget
As of Mar FY2026

		<u><u>FY27</u></u>
		<u>2026-27</u>
653	Web-based and similar programs	34,902
	SUBTOTAL - Supplies	<u>559,947</u>
Depreciation Expense		
790	Depreciation	6,433
	SUBTOTAL - Depreciation Expense	<u>6,433</u>
Debt Service and Miscellaneous		
810	Dues and Fees	4,259
890.1	Miscellaneous Expenditures - Prior Year Expenses	-
	SUBTOTAL - Debt Service and Miscellaneous	<u>4,259</u>
Other Items - Expense		
	SUBTOTAL - Other Items - Expense	<u>-</u>
TOTAL EXPENSES		<u>5,084,384</u>

Coversheet

Report by Nandini Vaishnav from Vertex Education on Strong Start Academy financial update with FY26 forecast with actual spending through March 2026.

Section: II. Finance
Item: B. Report by Nandini Vaishnav from Vertex Education on Strong Start Academy financial update with FY26 forecast with actual spending through March 2026.
Purpose: FYI
Submitted by:
Related Material: SSAES May26 Board Presentation FINAL 260513.pdf

Strong Start Academy

Financial Update

March 2026 Forecast

NANDINI VAISHNAV AND MALIK CARTER

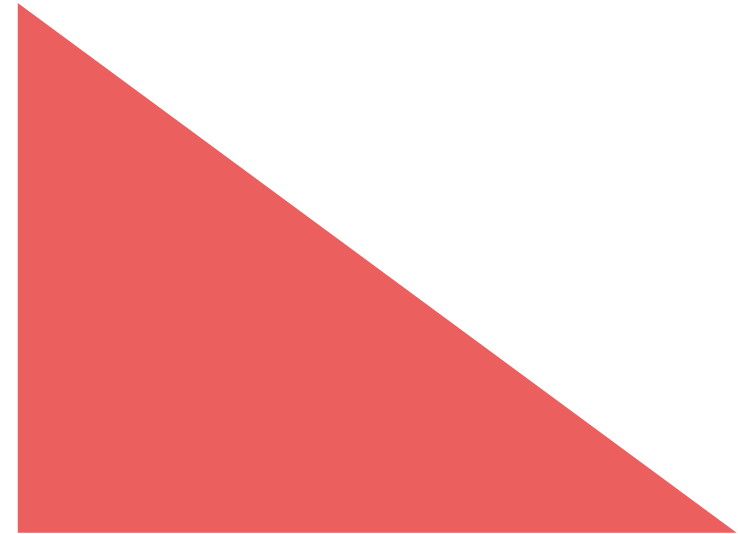
MAY 2026





Contents

- 2025-26 Forecast Update – March
- Grant Summary
- Balance Sheet – March 2026
- 2025-2026 Cash Projection
- Upcoming Fiscal Compliance Tasks
- Exhibits



2025-2026 Forecast Update

March 2026





2025-2026 Forecast Update

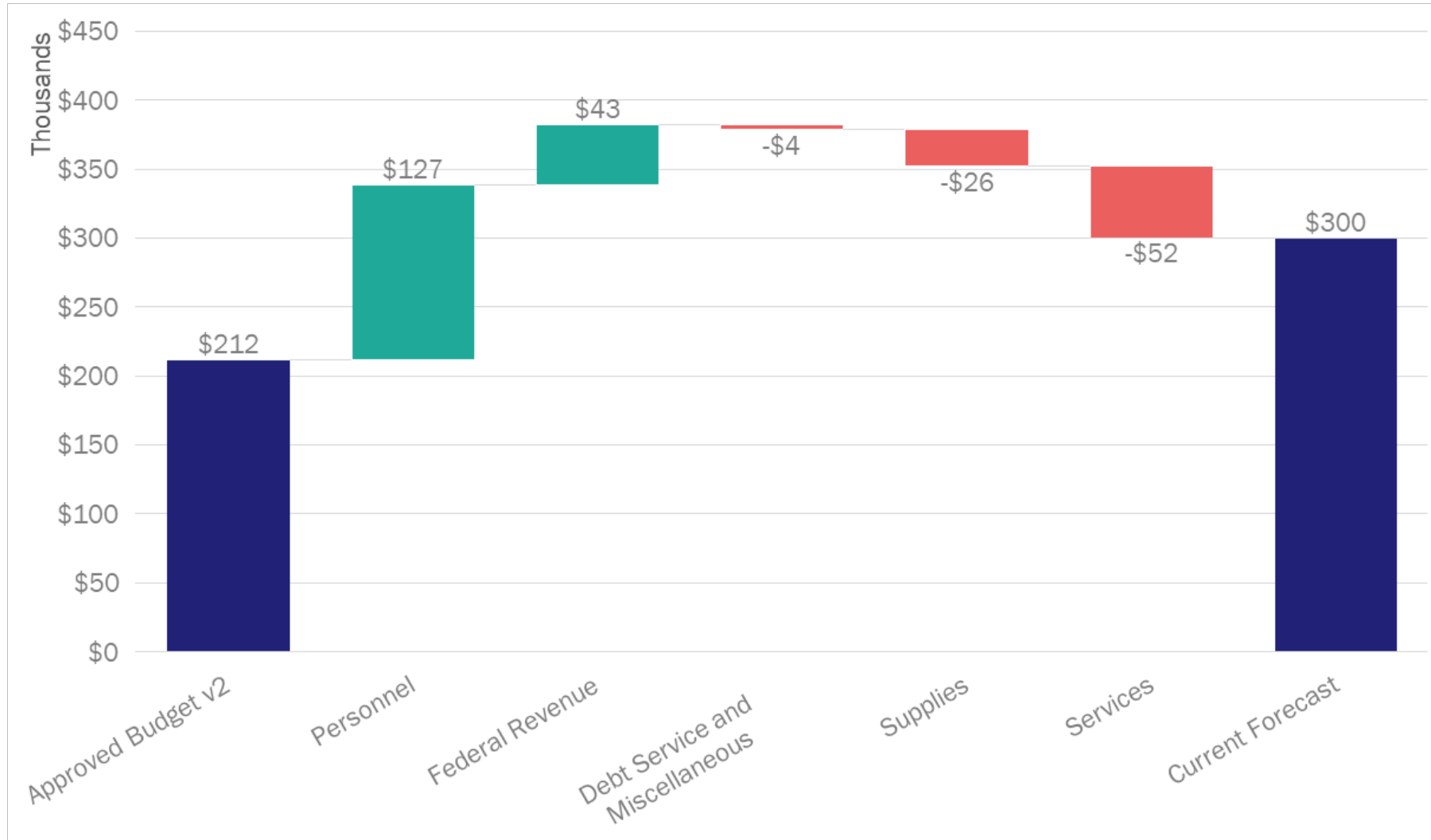
Increase in net income: updated federal allocations and reduction in personnel, property services

		Approved Budget v2	Current Forecast	Approved Budget v2 vs. Current Forecast
Revenue	Revenue from Local Sources	1,450,000	1,450,000	-
	State Revenue	3,110,214	3,110,214	(0)
	Federal Revenue	393,222	436,552	43,330
	Total Revenue	4,953,436	4,996,766	43,330
Expenses	Personnel Services-Salaries	2,357,645	2,276,556	81,089
	Personnel Services-Employee Benefits	1,178,748	1,132,520	46,227
	Professional and Tech Services	428,638	469,822	(41,184)
	Property Services	82,174	67,417	14,757
	Other Services	134,196	159,622	(25,426)
	Supplies	540,214	566,611	(26,397)
	Depreciation Expense	6,433	6,433	-
	Debt Service and Miscellaneous	13,759	17,472	(3,713)
	Total Expenses	4,741,808	4,696,454	45,354
Net Income - Government-Wide		211,628	300,312	88,684
	Beginning Balance (Audited)	2,079,858	2,001,887	
	Net Income - Government-Wide	211,628	300,312	
Ending Fund Balance		2,291,486	2,302,199	
Fund Balance as a % of Expenses		48.3%	49.0%	



2025-26 Forecast Update

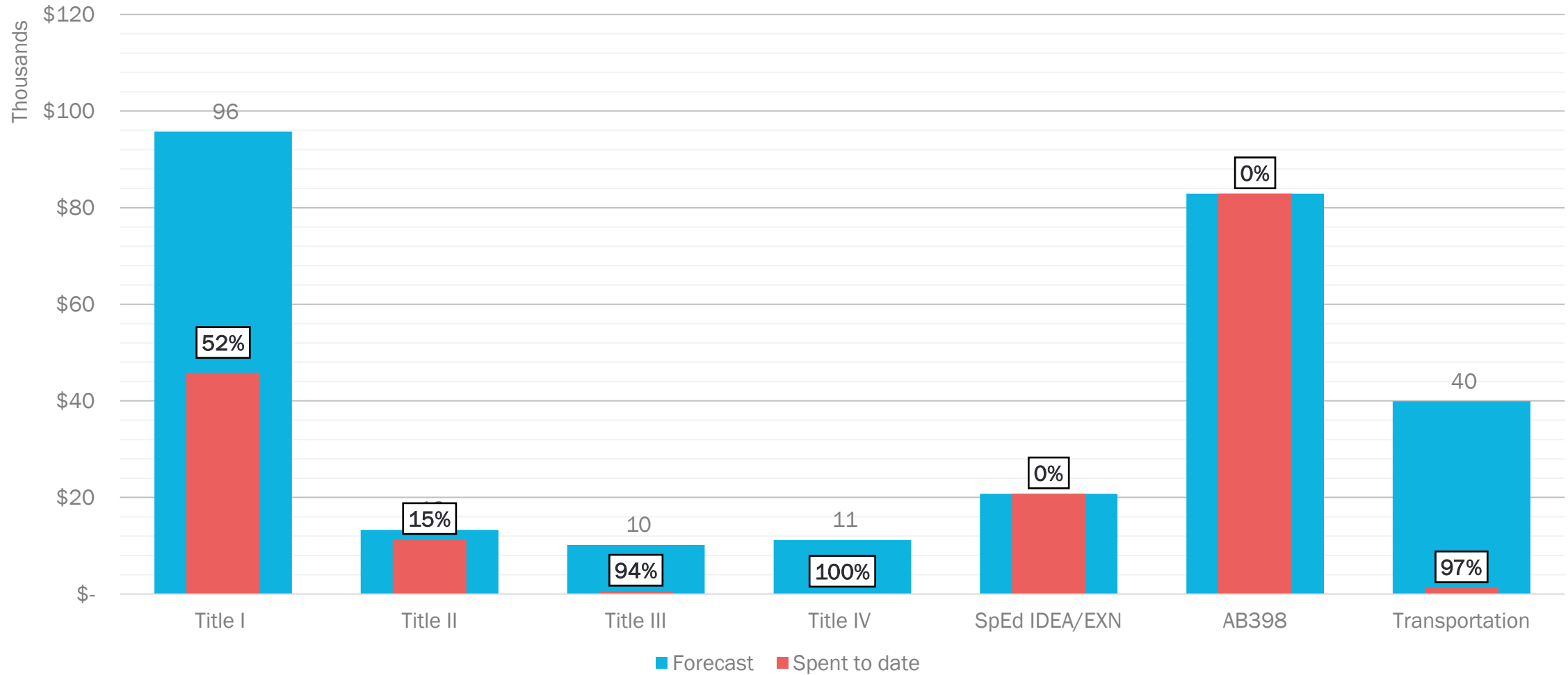
\$89k improvement: FY26 increased federal allocation, compensation per actual hires





2025-26 Grants Summary

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





Balance Sheet as of March 2026

Financial metrics remain very strong

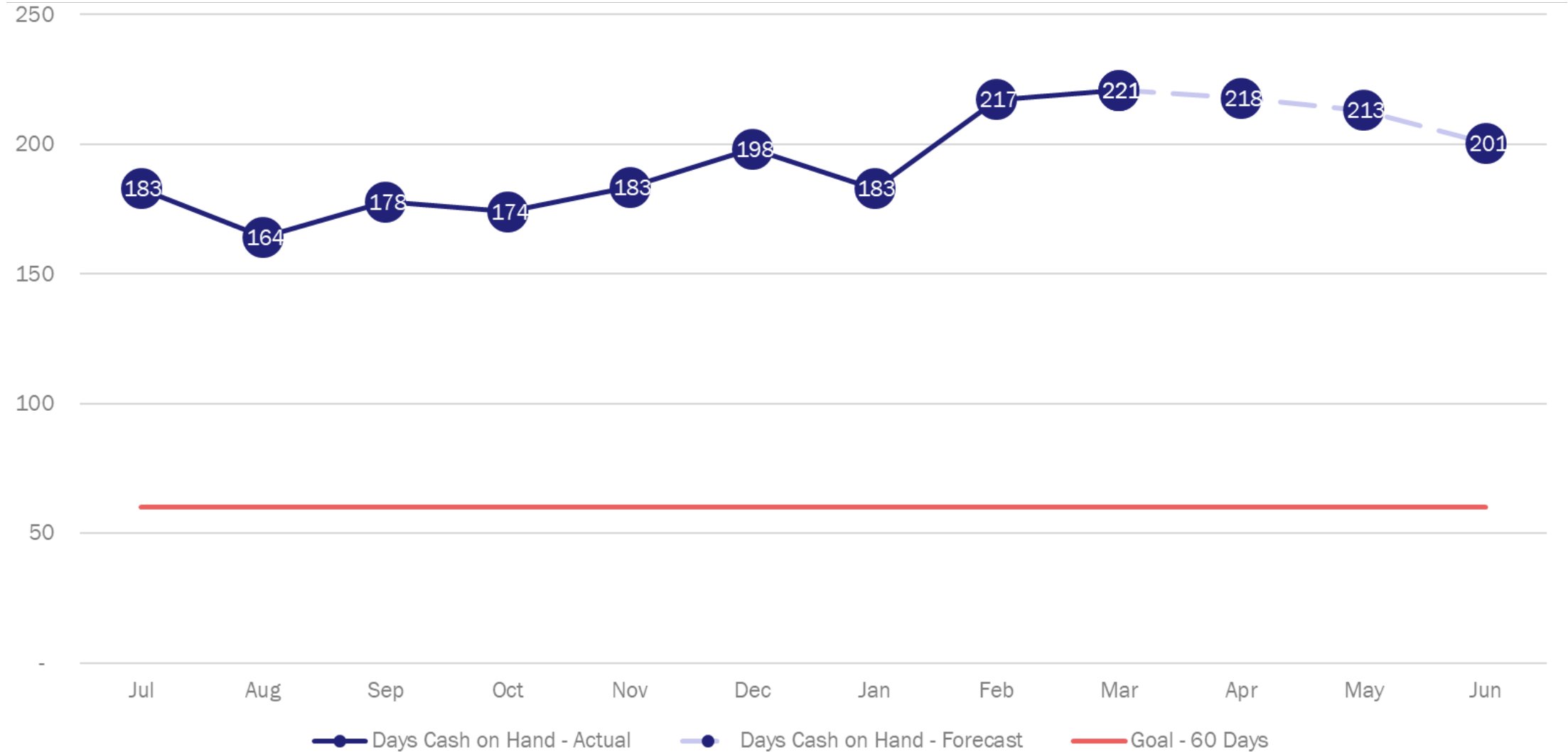
		Jun FY25	Mar FY26	Notes
Assets	Cash Balance	2,527,953	2,836,574	
	Accounts Receivable	48,988	284,239	PCFP and federal grants
	Other Current Assets	49,144	11,649	
	Fixed Assets	46,125	41,299	
	Deferred PERS Assets	3,027,864	3,027,864	
	Total Assets	5,700,074	6,201,626	
Liabilities & Equity	Accounts Payable	12,998	(858)	
	Other Current Liabilities	256,960	236,115	Payroll liability and summer holdback accrual
	PERS Liability	54,342	78,157	Current PERS liability
	Deferred PERS Liability	3,295,915	3,295,915	
	Beginning Net Assets	1,777,100	2,079,858	Government-wide fund balance
	Net Income (Loss) to Date	302,759	512,438	
	Total Liabilities & Equity	5,700,074	6,201,626	

**\$2.8M in Liquid Assets, and
\$236k of Liabilities
Equity/Fund Balance of \$2.1M**



2025-26 Cash Projection

March 2026 balance \$2.8M, 201 Days Cash On Hand





Fiscal Compliance Tasks

Name	When
Monthly GMS grant expenses	May 15
FY27 Final Budget	June 8

Exhibits



CLV Strong Start Academy Elementary School
Income Statement
As of Mar FY2026

	Actual			YTD	Budget & Forecast							
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast	% Current Forecast	
								Current Forecast	Current Forecast	Remaining	Spent	
SUMMARY												
Revenue												
Revenue from Local Sources	-	500,000	200,000	1,450,100	1,450,000	1,450,000	1,450,000	-	-	(100)	100%	
State Revenue	276,739	245,054	248,515	2,348,687	3,110,214	3,110,214	3,110,214	-	(0)	761,527	76%	
Federal Revenue	29,083	13,686	52,195	265,112	393,222	436,552	436,552	-	43,330	171,441	61%	
Total Revenue	305,823	758,740	500,710	4,063,899	4,953,436	4,996,766	4,996,766	-	43,330	932,868	81%	
Expenses												
Personnel Services-Salaries	223,328	226,163	219,567	1,751,552	2,357,645	2,276,556	2,276,556	-	81,089	525,004	77%	
Personnel Services-Employee Benefits	98,175	96,611	93,868	815,522	1,178,748	1,130,882	1,132,520	(1,639)	46,227	316,999	72%	
Professional and Tech Services	16,171	23,402	29,693	316,787	428,638	425,634	469,822	(44,188)	(41,184)	153,035	67%	
Property Services	7,997	6,824	12,142	54,353	82,174	67,417	67,417	-	14,757	13,064	81%	
Other Services	18,349	6,591	5,425	101,092	134,196	159,622	159,622	-	(25,426)	58,530	63%	
Supplies	47,255	38,843	31,170	490,236	540,214	566,611	566,611	-	(26,397)	76,375	87%	
Depreciation Expense	536	536	536	4,826	6,433	6,433	6,433	-	-	1,607	75%	
Debt Service and Miscellaneous	56	2,529	-	17,093	13,759	17,472	17,472	-	(3,713)	379	98%	
Total Expenses	411,867	401,499	392,401	3,551,461	4,741,808	4,650,627	4,696,454	(45,827)	45,354	1,144,993	76%	
Net Income – Government-Wide	(106,045)	357,241	108,309	512,438	211,628	346,139	300,312	(45,827)	88,684	(212,125)		
Fund Balance												
Beginning Balance (Unaudited)					2,379,755	2,301,783	2,301,783					
Audit Adjustment					(299,896)	(299,896)	(299,896)					
Beginning Balance (Audited)					2,079,858	2,001,887	2,001,887					
Net Income – Government-Wide					211,628	346,139	300,312					
Ending Fund Balance					2,291,486	2,348,026	2,302,199					
Total Revenue Per ADE					19,052	19,218	19,218					
Total Expenses Per ADE					18,238	17,887	18,063					
Net Income Per ADE					814	1,331	1,155					
Fund Balance as a % of Expenses					48.3%	50.5%	49.0%					

CLV Strong Start Academy Elementary School
Income Statement
As of Mar FY2026

KEY ASSUMPTIONS

Enrollment Breakdown

Enrollment Summary

K-3

4-6

Total ADE

Actual			YTD	Budget & Forecast						
Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
				215	215	215	-	-		
				45	45	45	-	-		
				260	260	260	-	-		

CLV Strong Start Academy Elementary School
Income Statement
As of Mar FY2026

	Actual			YTD	Budget & Forecast						
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast	% Current Forecast
								Current Forecast	Current Forecast	Remaining	Spent
REVENUE											
Revenue from Local Sources											
1920 Contributions and Donations From Private Source	-	500,000	200,000	1,450,100	1,450,000	1,450,000	1,450,000	-	-	(100)	100%
SUBTOTAL - Revenue from Local Sources	-	500,000	200,000	1,450,100	1,450,000	1,450,000	1,450,000	-	-	(100)	100%
Intermediate Revenue Sources											
SUBTOTAL - Intermediate Revenue Sources	-	-	-	-	-	-	-	-	-	-	-
State Revenue											
3110.201 PCFP - Base Funding	218,098	206,964	206,964	1,851,539	2,448,160	2,448,160	2,448,160	-	-	596,621	76%
3115 PCFP - SpEd local add-on	18,316	18,316	18,316	164,848	219,797	219,797	219,797	-	-	54,949	75%
3200 Other State (Transportation, etc)	-	-	3,461	9,814	122,768	39,898	39,898	-	(82,870)	30,084	25%
3254 PCFP - ELL	19,774	19,774	19,774	177,963	237,284	237,284	237,284	-	-	59,321	75%
3270 State SpEd	20,551	-	-	61,654	82,205	82,205	82,205	-	-	20,551	75%
3280 AB398 - Salary Increases	-	-	-	82,870	-	82,870	82,870	-	82,870	-	100%
SUBTOTAL - State Revenue	276,739	245,054	248,515	2,348,687	3,110,214	3,110,214	3,110,214	-	(0)	761,527	76%
Federal Revenue											
4500.633 Title I	-	13,686	19,184	58,505	87,888	112,580	112,580	-	24,692	54,075	52%
4500.639 IDEA	4,441	-	2,877	33,500	33,911	33,699	33,699	-	(213)	199	99%
4500.658 Title III-LEP	-	-	600	1,396	10,217	10,955	10,955	-	738	9,559	13%
4500.688 McKinney Vento Homeless Funds	-	-	-	-	1,803	1,803	1,803	-	-	1,803	0%
4500.709 Title II	-	-	1,964	2,778	7,867	18,345	18,345	-	10,478	15,567	15%
4500.715 Title IV – Well-Rounded Education	1,000	-	-	1,000	4,536	12,171	12,171	-	7,635	11,171	8%
4500.802 NSLP	23,642	-	27,570	167,933	247,000	247,000	247,000	-	-	79,067	68%
SUBTOTAL - Federal Revenue	29,083	13,686	52,195	265,112	393,222	436,552	436,552	-	43,330	171,441	61%
TOTAL REVENUE	305,823	758,740	500,710	4,063,899	4,953,436	4,996,766	4,996,766	-	43,330	932,868	81%

CLV Strong Start Academy Elementary School
Income Statement
As of Mar FY2026

	Actual			YTD	Budget & Forecast							
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast	% Current Forecast	
								Current Forecast	Current Forecast	Remaining	Spent	
EXPENSES												
Personnel Services-Salaries												
101	Salaries-Teachers	160,910	161,101	160,254	1,290,032	1,792,831	1,705,003	1,705,003	-	87,828	414,971	76%
102	Salaries-Instructional Aides	4,448	5,945	4,459	43,875	56,371	56,371	56,371	-	-	12,496	78%
103	Salaries-Substitute Teachers	1,920	-	-	1,920	1,200	23,616	23,616	-	(22,416)	21,696	8%
104	Salaries-Licensed Administration	11,777	11,777	11,777	105,997	141,329	141,329	141,329	-	-	35,332	75%
106	Salaries-Other Licensed Staff	2,279	4,505	4,506	11,290	-	12,471	12,471	-	(12,471)	1,180	91%
107	Salaries-Other Classified/Support Staff	24,666	26,187	23,652	212,088	309,958	281,810	281,810	-	28,148	69,722	75%
161	Salaries-Extra Duties-Teachers	16,682	16,035	14,169	83,269	53,174	53,174	53,174	-	-	(30,095)	157%
164	Salaries-Extra Duties-Licensed Administration	-	-	-	-	144	144	144	-	-	144	0%
167	Salaries-Extra Duties-Other Classified and Suppc	645	612	529	2,861	2,638	2,638	2,638	-	-	(223)	108%
199	Salaries-Payroll Temporary Holding Account	-	-	221	221	-	-	-	-	-	(221)	
	SUBTOTAL - Personnel Services-Salaries	223,328	226,163	219,567	1,751,552	2,357,645	2,276,556	2,276,556	-	81,089	525,004	77%
Personnel Services-Employee Benefits												
210	Employee Benefits - Group Insurance	14,624	16,626	17,286	170,116	223,820	216,943	216,943	-	6,877	46,826	78%
220	Employee Benefits - Social Security Contributions	119	-	-	237	74	1,526	1,526	-	(1,452)	1,289	16%
230	Employee Benefits - Retirement Contributions	74,738	76,762	73,455	608,088	865,994	827,588	827,588	-	38,406	219,499	73%
240	Employee Benefits - Medicare Payments	3,182	3,223	3,128	26,711	34,186	33,010	33,010	-	1,176	6,300	81%
260	Employee Benefits - Unemployment Compensati	-	-	-	0	47,258	44,753	46,391	(1,639)	867	46,391	0%
270	Employee Benefits - Workers Compensation	5,512	-	-	10,369	7,416	7,062	7,062	-	354	(3,307)	147%
	SUBTOTAL - Personnel Services-Employee Be	98,175	96,611	93,868	815,522	1,178,748	1,130,882	1,132,520	(1,639)	46,227	316,999	72%
Professional and Tech Services												
310	Office/Administrative Services	247	659	1,425	3,965	4,222	4,222	4,400	(178)	(178)	435	90%
320	Professional Educational Services	5,313	8,377	19,524	109,990	141,000	148,000	180,000	(32,000)	(39,000)	70,010	61%
330	Training & Development Services	-	-	-	-	3,000	3,000	3,000	-	-	3,000	0%
331	Training & Development Services - Teachers	3,700	7,400	-	60,746	62,859	79,658	79,368	290	(16,509)	18,622	77%
340	Other Professional Services	146	-	1,497	50,249	92,264	67,495	79,495	(12,000)	12,769	29,246	63%
340.1	Business Service Fees	6,194	6,194	6,194	55,744	74,325	74,325	74,325	-	-	18,581	75%
345	Marketing Services	-	-	-	11,000	6,695	17,180	17,180	-	(10,485)	6,180	64%
350	Technical Services	572	772	1,054	7,630	8,864	8,864	9,164	(300)	(300)	1,534	83%
351	Data Processing & Coding Services	-	-	-	17,463	34,910	21,890	21,890	-	13,020	4,427	80%
352	Other Technical Services	-	-	-	-	500	1,000	1,000	-	(500)	1,000	0%
	SUBTOTAL - Professional and Tech Services	16,171	23,402	29,693	316,787	428,638	425,634	469,822	(44,188)	(41,184)	153,035	67%
Property Services												
410	Utility Services	3,838	4,103	8,531	36,148	48,000	42,000	42,000	-	6,000	5,852	86%
411	Water and Sewer	985	1,198	1,119	9,401	19,229	15,000	15,000	-	4,229	5,599	63%
421	Garbage and Disposal	2,384	542	360	1,773	6,000	2,500	2,500	-	3,500	727	71%
422	Janitorial and Custodial Services	-	-	-	-	1,000	1,000	1,000	-	-	1,000	0%
430	Repairs and Maintenance Services	397	-	1,425	1,822	565	565	565	-	-	(1,257)	323%
441	Rent - Land and Building	-	-	-	12	12	12	12	-	-	-	100%
443	Rentals of Computers and Related Equipment	264	980	577	4,807	6,668	5,640	5,640	-	1,028	833	85%
490	Other Purchased Property Services (incl Security	130	-	130	390	700	700	700	-	-	310	56%
	SUBTOTAL - Property Services	7,997	6,824	12,142	54,353	82,174	67,417	67,417	-	14,757	13,064	81%

CLV Strong Start Academy Elementary School
Income Statement
As of Mar FY2026

		Actual			YTD	Budget & Forecast						
		Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Other Services												
519	Student Transportation	25	975	-	2,300	39,898	39,898	39,898	-	-	37,598	6%
522	Liability Insurance	13,118	-	-	53,368	42,575	55,775	55,775	-	(13,200)	2,407	96%
531	Postage	-	-	-	2	200	200	200	-	-	198	1%
535	Phone & internet services	631	632	636	5,698	8,677	8,677	8,677	-	-	2,979	66%
540	Advertising	1,606	2,015	1,820	13,741	3,274	15,500	15,500	-	(12,226)	1,759	89%
570	Food Service Management	382	382	382	4,441	5,971	5,971	5,971	-	-	1,530	74%
580	Travel	-	-	-	-	3,000	3,000	3,000	-	-	3,000	0%
591	Intereducational, Interagency Purchased Services	2,587	2,587	2,587	21,542	30,602	30,602	30,602	-	-	9,060	70%
SUBTOTAL - Other Services		18,349	6,591	5,425	101,092	134,196	159,622	159,622	-	(25,426)	58,530	63%
Supplies												
610	General Supplies	5,824	1,775	4,565	41,714	90,157	85,228	85,228	-	4,928	43,514	49%
612	Supplies/Equip - Non-IT	19,052	4,810	-	77,539	9,848	16,545	16,545	-	(6,697)	(60,994)	469%
630	Food	22,358	26,628	26,502	186,185	278,275	278,275	278,275	-	-	92,090	67%
640	Books and supplies	-	-	-	7,000	13,125	13,125	13,125	-	-	6,125	53%
641	Textbooks	-	5,630	-	67,713	58,000	88,208	88,208	-	(30,208)	20,495	77%
650	Supplies- IT related	-	-	20	49,413	-	-	-	-	-	(49,413)	-
651	Supplies - Technology - Software	-	-	-	3,062	3,000	5,000	5,000	-	(2,000)	1,938	61%
652	Supplies/Equipment - Information Technology Rel	-	-	-	23,668	27,013	26,615	26,615	-	399	2,947	89%
653	Web-based and similar programs	20	-	83	33,942	60,797	53,616	53,616	-	7,181	19,674	63%
SUBTOTAL - Supplies		47,255	38,843	31,170	490,236	540,214	566,611	566,611	-	(26,397)	76,375	87%
Depreciation Expense												
790	Depreciation	536	536	536	4,826	6,433	6,433	6,433	-	-	1,607	75%
SUBTOTAL - Depreciation Expense		536	536	536	4,826	6,433	6,433	6,433	-	-	1,607	75%
Debt Service and Miscellaneous												
810	Dues and Fees	56	2,529	-	3,141	1,135	4,135	4,135	-	(3,000)	994	76%
890.1	Miscellaneous Expenditures - Prior Year Expens	-	-	-	13,337	12,624	13,337	13,337	-	(713)	-	100%
899	Uncategorized Expense	-	-	-	614	-	-	-	-	-	(614)	-
SUBTOTAL - Debt Service and Miscellaneous		56	2,529	-	17,093	13,759	17,472	17,472	-	(3,713)	379	98%
Other Items - Expense												
SUBTOTAL - Other Items - Expense		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		411,867	401,499	392,401	3,551,461	4,741,808	4,650,627	4,696,454	(45,827)	45,354	1,144,993	76%

Combined Board Check Register

School: Strong Start Academy

Month: March 2026



Total Paid By Check: \$ 231,198.55
Total Paid By Credit Card: \$ -

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	21526	COX Business	3/3/2026	Bill #020226--Internet services: 02/02 - 03/01/26		\$ 632.00
Check	21527	HEALTH PLAN OF NEVADA	3/3/2026	Bill #260390002609--Insurance: March 2026		\$ 18,804.75
Check	21528	NV ENERGY	3/3/2026	Bill #013026--Electric Charges: 12/23/25 - 01/26/26		\$ 1,584.62
Check	21529	NV ENERGY	3/3/2026	Bill #012526--Services; 12/22/25 - 01/23/26		\$ 1,017.76
Check	21530	NV ENERGY	3/3/2026	Bill #012926--Electric Charges: 12/22/25 - 01/23/26		\$ 1,500.27
Check	21531	Republic Services	3/3/2026	Bill #0620-050554237--Recycle Service: 02/01 - 02/28/26 & Late Fee		\$ 500.94
Check	21532	Republic Services	3/3/2026	Bill #0620-050554238--Late Fee		\$ 41.39
Check	21533	Revolution Foods, PBC	3/3/2026	Bill #009087-C002973--Food services; January 2026		\$ 26,628.25
Check	21534	Scoot Education Inc.	3/3/2026	Bill #152452--Services : 02/02 - 02/04/26		\$ 1,104.00
Check	21535	American Reading Company	3/11/2026	Bill #0000232388--Grade 5 Unit 4 (C20 V11): Research Lab Argument Space		\$ 5,630.00
Check	21536	Ballard Spahr LLP	3/11/2026	Bill #20260205896--For Professional Services Rendered Through 01/31/26		\$ 839.50
Check	21537	Brady Industries	3/11/2026	Bill #11355045--Supplies		\$ 2,166.03
Check	21538	EdTec Inc	3/11/2026	Bill #CINV-00014872--EdTec Monthly - March 2026		\$ 6,193.75
Check	21539	Intellatek	3/11/2026	Bill #9631--Monthly Contract Rate: 03/01/26		\$ 572.00
Check	21540	Les Olson Company	3/11/2026	Bill #EA1650619--Monthly Contract Billing		\$ 628.34
Check	21541	Revco Leasing Company	3/11/2026	Bill #323398--Lease Payment due by 03/04/26		\$ 162.36
Check	21542	Revco Leasing Company	3/11/2026	Bill #324158--Lease Payment due by 03/15/26		\$ 104.66
Check	21543	School Food Solution L3C	3/11/2026	Bill #7650--Monthly Food service administration management - February 2026		\$ 382.00
Check	21544	Scoot Education Inc.	3/11/2026	Bill #156132--Services : 02/23 - 02/25/26 Bill #154079--Services : 02/10 - 02/13/26		\$ 922.00
Check	21545	WildFlower Therapy Services, LLC	3/11/2026	Bill #880--Speech Services: 10/01 - 10/27/25		\$ 5,928.75
Check	21546	City of Las Vegas-Sewer	3/17/2026	Bill #030126--Utility Services & Adjustments		\$ 4,388.70
Check	21547	COX Business	3/17/2026	Bill #030226--Internet services: 03/02 - 04/01/26		\$ 635.59
Check	21548	HEALTH PLAN OF NEVADA	3/17/2026	Bill #260670002542--Insurance: April 2026 & Adjustments		\$ 19,747.11

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	21549	Intellatek	3/17/2026	Bill #9653--Monthly Contract Rate: 03/10/26		\$ 205.90
Check	21550	Mr. Rooter Plumbing of Las Vegas	3/17/2026	Bill #20430095--Repairs & Maintenance Services Bill #20383885--Repairs & Maintenance Services		\$ 1,425.00
Check	21551	Republic Services	3/17/2026	Bill #0620-050842939--Recycle Service: 03/01 - 03/31/26 & Late Fee		\$ 358.68
Check	21552	Republic Services	3/17/2026	Bill #0620-050842940--Late Fee		\$ 0.83
Check	21553	Revolution Foods, PBC	3/17/2026	Bill #009431-C002973--Food services; February 2026		\$ 26,502.05
Check	21554	School Food Solution L3C	3/17/2026	Bill #7748--Monthly Food service administration management - March 2026		\$ 382.00
Check	21555	Scoot Education Inc.	3/17/2026	Bill #157346--Services : 03/04/26		\$ 276.00
Check	21556	Water District	3/17/2026	Bill #022626--Utility Services; 01/28 - 02/25/26		\$ 1,118.89
Check	21557	WildFlower Therapy Services, LLC	3/17/2026	Bill #966--Speech Services: 01/07 - 01/30/26		\$ 5,163.75
Check	21558	A Reliable Pest Control	3/24/2026	Bill #121920--Pest Services: 03/17/26		\$ 130.00
Check	21559	Ballard Spahr LLP	3/24/2026	Bill #20260304223--For Professional Services Rendered Through 02/28/26		\$ 657.00
Check	21560	Les Olson Company	3/24/2026	Bill #EA1662108--Monthly Contract Billing		\$ 472.46
Check	21561	Scoot Education Inc.	3/24/2026	Bill #158726--Services : 03/09 - 03/13/26		\$ 1,750.00
Check	DB030226	ADOBE	3/2/2026	DB030226		\$ 19.99
Check	DB030226-1	Citi Card	3/2/2026	DB030226-1		\$ 961.25
Check	DB030326	Renaissance Life & Health Insurance Company of America	3/3/2026	DB030326 - Renaissance Life & Health Insurance Company of America		\$ 1,977.98
Check	DB030926	AMERICAN EXPRESS	3/9/2026	DB030926-AMERICAN EXPRESS		\$ 1,925.03
Check	DB031026	Citi Card	3/10/2026	DB031026		\$ 300.50
Check	DB031326	NV ENERGY	3/13/2026	DB031326 - NV ENERGY		\$ 898.54
Check	DB031326-1	NV ENERGY	3/13/2026	DB031326-1 - NV ENERGY		\$ 1,503.51
Check	DB031326-2	NV ENERGY	3/13/2026	DB031326-2 - NV ENERGY		\$ 1,740.36
Check	DB031626	QUIZLET.COM	3/16/2026	DB031626		\$ 35.99
Check	DB031726	Scoot Education Inc.	3/17/2026	DB031726		\$ 6,035.00
Check	DB032326	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	3/23/2026	DB032326		\$ 74,726.83
Check	DB032626	AMERICAN EXPRESS	3/26/2026	DB032626-AMERICAN EXPRESS		\$ 2,334.61
Check	DB032726	Citi Card	3/27/2026	DB032726		\$ 161.64
Check	DB033026	ADOBE	3/30/2026	DB033026		\$ 19.99

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.

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: May 2026 Enrollment Update.pdf



25-26 Enrollment - 262 Students enrolled (37 seats available)

- Kindergarten - 58 students (2 seats available)
- 1st grade - 60 students (full w/ waitlist)
- 2nd grade - 51 students (9 seats available)
- 3rd grade - 46 students (14 seats available)
- 4th grade - 20 students (full w/ waitlist)
- 5th grade - 27 seats (13 seats available)

25-26 Enrollment Demographics

- Asian - .76%
- African American - 11.06%
- Caucasian - 4.17%
- Hispanic - 80.15%
- Multiracial - 3.79%

26-27

297 Students Registered (23 seats available)

- 60 - Kinder students (full w/ 43 on waitlist)
- 60 - 1st grade students (full w/ 14 on waitlist)
- 60 - 2nd grade students (full w/ 12 on waitlist)
- 51 - 3rd grade students (9 open seats)
- 46 - 4th grade students (14 open seats)
- 20 - 5th grade students (full w/6 on waitlist)

Coversheet

Discussion for possible action to approve the Organizational Performance Framework Self-Certification Form.

Section: III. Executive Update
Item: B. Discussion for possible action to approve the Organizational Performance Framework Self-Certification Form.
Purpose: Vote
Submitted by:
Related Material: SPCSA-OPF-Self-Certification.pdf

STATE PUBLIC CHARTER SCHOOL AUTHORITY

ORGANIZATIONAL PERFORMANCE FRAMEWORK

Self-Certification Form

For School Year Ending June 30, 2026

Dear Charter School Leaders and Board Members:

In addition to desk audits and regular site evaluations pursuant to NRS 388A.223(1)(i), SPCSA staff conduct self-certifications focused on confirming that schools are consistently in compliance with certain applicable federal, state, local, and agency requirements.

The period of review being certified is for the School Year ending June 30, 2026. Along with this certification, SPCSA staff will confirm compliance with all applicable requirements through documentation review and gathering information from NDE and/or other third-party sources.

At a scheduled school board meeting, please review, complete, and certify that your school is compliant with the following Organizational Performance Framework (OPF) areas. The form must be returned to the SPCSA via the Epicenter task compliance requirement **no later than June 30, 2026**.

Category: Governance	
1. The Attorney General’s office did not issue findings of facts and conclusions of law that the governing body or any other public body created by the school has taken any action in violation of any provision of NRS 241.010 et seq. (Open Meeting Law) during the academic year.	Yes <input type="checkbox"/> No <input type="checkbox"/>
2. The school received no material governance compliance complaints which were substantiated or, if they were substantiated, the school board promptly implemented acceptable corrective actions.	Yes <input type="checkbox"/> No <input type="checkbox"/>
3. The school’s governing body certifies that all current members have completed training in Nevada’s Open Meeting Law and Governance Standards, offered by either the SPCSA or one of its approved trainers. NRS 388A.224	Yes <input type="checkbox"/> No <input type="checkbox"/>
4. All governing body members have completed and signed an Information and Disclosure Form, annually and/or within 10 days of appointment, which was submitted to Epicenter and/or SPCSA staff.	Yes <input type="checkbox"/> No <input type="checkbox"/>
5. All governing body members, after being appointed, have met the 10-day law regarding fingerprint submissions, and maintain compliance with fingerprint requirements pursuant to NRS 388A.323, as attested to in the disclosure form.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Category: Federal and State Statutes, Administrative Codes, and Regulations	
Personnel	
6. The school timely obtained valid fingerprint clearance for all employees who have or may have regular contact with children or student data, all employees and volunteers of the school, and all vendor employees situated or regularly on campus. NRS 388A.515	Yes <input type="checkbox"/> No <input type="checkbox"/>
7. The school has no known outstanding obligations with regard to payroll, unemployment, ADA, FMLA, IRS, PERS, or other federal, state, and local entities.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Language and Culture	
8. School staff employed (internally or contracted) to provide services to English Language Learners hold, as required by law, Nevada licenses with English Language Acquisition and Development (ELAD) endorsements, with or without practicum. NRS 338A.518	Yes <input type="checkbox"/> No <input type="checkbox"/>
If answered “No,” provide the following additional information:	

• <i>How many teachers provide ELL services?</i>	
• <i>How many teachers providing these services do NOT hold the ELAD endorsement?</i>	
• <i>What is the plan of resolution to meet compliance?</i>	
<p>9. The school took proper steps to identify all students in need of ELL services as required by law, evidenced by:</p> <ul style="list-style-type: none"> a. Presence of completed, reviewed Home Language Surveys (HLS) in student records; b. Screening tests for students identified as having a primary home language other than English and for students who have received ELL services at the school; and c. Evidence of parent notification for identified students. 	Yes <input type="checkbox"/> No <input type="checkbox"/>
If answered "No," please provide the ratio of incomplete to total number:	
<i>Home Language Surveys</i>	
<i>Screening tests</i>	
<i>Parent notifications</i>	
Special Education	
<p>10. School staff employed (internally or contacted) to provide services hold, as required by law, Nevada licenses in Special Education. NRS 388A.515</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If answered "No," provide the following additional information:	
• <i>How many teachers provide SPED services?</i>	
• <i>How many teachers providing these services do NOT hold licensure in Special Education?</i>	
• <i>What is the plan of resolution to meet compliance?</i>	
<p>11. The school conducted initial evaluations within the 45-day timeline to determine if students had a disability and were eligible for special education services.</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If answered "No," provide the following additional information:	
• <i>How many evaluations were NOT completed within the 45-day timeline?</i>	
• <i>Of this number, how many are still not completed?</i>	
• <i>Of students who did not receive the initial evaluation, what is their enrollment status?</i>	
• <i>Of these same students, how many are receiving special education services?</i>	
<p>12. Evaluations and current, signed IEPs are on file for all special education students when available. 34 CFR 300.341-350 and 300.531-536 and NAC 388</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>13. The school ensured that all students with disabilities and all students receiving instruction in a class funded with Gifted and Talented Funds were served at the required student-teacher ratios. NAC 388.150</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Health and Safety	
<p>14. The school complies with all requirements, including providing appropriate nursing services and dispensing of pharmaceuticals, food service requirements, and other health and safety services.</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>15. The school completed and passed all required health and safety inspections due in the current school year.</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Category: Operations	
16. The school has completed at least 80% of Epicenter tasks on time (as indicated by Epicenter compliance statistics.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
17. The school has no Past Due Epicenter tasks to complete (as indicated by Epicenter compliance statistics.)	Yes <input type="checkbox"/> No <input type="checkbox"/>
For each item on this form answered "No," except where already provided, please add here a detailed explanation with applicable resolution plan (include the item number.)	

School Board Certification of Compliance with the Organizational Performance Framework requirements for School Year Ending June 30, 2025

The Governing Board for _____ (School) certifies to the State Public Charter School Authority (SPCSA) that, based on its review and completion of this form, that its school, including all of its campuses and support offices, where applicable, to the best of our knowledge and except as described above, has operated in compliance with applicable federal, state, local, and agency requirements during School Year 2025-2026.

Board Chair Signature

Date

Board Chair Printed Name

Board Meeting Approval Date

Coversheet

Discussion for possible action regarding renewal of agreement with BoardOnTrack and to authorize the President to execute any agreement properly related thereto.

Section: IV. Governance
Item: A. Discussion for possible action regarding renewal of agreement with BoardOnTrack and to authorize the President to execute any agreement properly related thereto.
Purpose: Vote
Submitted by:
Related Material: BoardOnTrack - Strong Start Academy - Renewal 2025-2026.pdf



Renewal Membership Agreement: 2025-2026

Term and Fee

The agreement below outlines the term and fee associated with your BoardOnTrack membership renewal. Your membership fee is due 30 days prior to the Renewal Start Date.

After you electronically sign this contract, we will send an invoice to the invoice email address listed below. Please let us know if any billing information is incorrect. It is okay to sign the contract and then let us know via email of any changes to billing information.

Member Billing Information

Member	Strong Start Academy
Billing Address	302 S. 9th St. Las Vegas, NV 89101
Billing Contact Name	Lorna James-Cervantes
Billing Contact Role	Board Chair
Billing Contact Email Address	ljamescervantes@clvstrongstartes.org
Billing Contact Phone Number	(702) 463-0222

Invoice Will Be Sent To:	ljamescervantes@clvstrongstartes.org
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Membership Terms

Renewal Start Date	07 / 01 / 2025
Membership Package	Acceleration
Membership Term	1 year
Membership Fee	\$7,495.00

By signing this agreement, Strong Start Academy agrees to the terms described above.

Authorized Signature

Accepted By (Member) Lorna James-Cervantes

Printed Name: Lorna James-Cervantes Date of Member Acceptance: 03 / 10 / 2025

I read, understand, and accept the BoardOnTrack Terms and Conditions available [here](#). I certify that I am authorized to sign and enter into an agreement for the organization purchasing the BoardOnTrack Membership. Note: You can find BoardOnTrack's W-9 form [here](#).

CERTIFICATE *of* SIGNATURE

REF. NUMBER
9II9P-AYXCC-USTGB-TR3KJ

DOCUMENT COMPLETED BY ALL PARTIES ON
10 MAR 2025 17:36:52 UTC

SIGNER

TIMESTAMP

SIGNATURE

LORNA JAMES-CERVANTES

EMAIL
LJAMESCERVANTES@CLVSTRONGSTARTES.ORG

SENT
07 MAR 2025 19:08:22 UTC
VIEWED
07 MAR 2025 19:56:00 UTC
SIGNED
10 MAR 2025 17:36:52 UTC

Lorna James-Cervantes

IP ADDRESS
50.158.133.245

LOCATION
LAS VEGAS, UNITED STATES

RECIPIENT VERIFICATION

EMAIL VERIFIED
07 MAR 2025 19:56:00 UTC



Coversheet

Discussion for possible action to draft agenda for full-day Board
Retreat scheduled for July, 2026.

Section: IV. Governance
Item: B. Discussion for possible action to draft agenda for full-day Board
Retreat scheduled for July, 2026.
Purpose: Vote
Submitted by:
Related Material: Strong Start Academy Board Retreat (7) (1).docx

2025-26 Strong Start Academy Board Retreat

July 28, 2025

Strong Start Academy Elementary School at The Tony Hsieh Education Center

1. Building Board Members' Connections To Each Other And To The Mission.

- a. Ice Breaker
- b. Past Successes, Celebrations, and Concerns
- c. Review Board Member Expectations and Agreements and Member Terms
- d. Miriam's Needs From Us

2. Board Training or Professional Development

- a. SSAES Instructional Model Review
- b. Yearly Board Training - Coleen McCarty
 - i. Board Governance Review
 - ii. Open Meeting Law Review
 - iii. Recent Legislation Review

3. Governance Strategy And Planning

- a. BoardOnTrack - Board Members share resources/training they have found in BoardOnTrack
- b. Charter Goals and Promises
 - i. Data Analysis
 - ii. Goal Setting
 1. Academic Goals for 2025-26
 2. Propose Additional Training/Practices for 2025-26
 - a. Budget Goals and Future Planning
 - b. Academic Oversight - Comparative Data, Create and use a Data Dashboard Template
 - iii. Staffing Report

4. Committees

- a. Work Time
 - i. Outreach

- ii. CEO Support and Evaluation
 - iii. Academic Excellence
 - iv. Facilities
- b. Board Calendar Review/Creation

Board Member Agreement

Strong Start Academy Elementary School (SSAES) Board of Directors

I, _____ understand that as a member of the SSAES Board of Directors I have a legal and moral responsibility to ensure that the organization does the best work possible in pursuit of its goals. I believe in the purpose and the mission of the organization, and I will act responsibly and prudently as its steward and agree to support and uphold the following:

General Responsibilities:

Each director is responsible for actively participating in the work of the SSAES Board of Directors and the life of the organization. Each director is expected to affirm and strive to fulfill the performance expectations and responsibilities outlined below. The SSAES Board will nominate the candidate only after they have agreed to fulfill these expectations.

Board Member Onboarding Expectations:

1. Complete background check
2. Complete trainings
 - Open meeting law
 - Governance Standards
 - etc.
3. Complete BoardOnTrack tasks
 - Assessment
 - Survey

Board Member Responsibilities:

1. Believe in and be an active advocate and ambassador for the values, mission, and vision of SSAES.
2. Provide my personal and professional resources to help SSAES realize its mission.

3. Work with fellow board members to fulfill the obligations of board members.
4. Behave in ways that clearly contribute to the effective operations of the Board of Directors:
 - Focus on the good of the organization and group, not on a personal agenda;
 - Support board decisions once they are made;
 - Participate in an honest appraisal of one's own performance and that of the board;
 - Build awareness of vigilance towards governance matters rather than management.
5. Regularly attend board and committee meetings in accordance with the absenteeism policy. Prepare for these meetings by reviewing materials and bringing the materials to meetings. If unable to attend, notify the board or committee chair.
6. Be prepared to contribute approximately 6-8 hours per month toward board service which includes:
 - Attending a month board meeting (2 hours)
 - Participating on a board committee (2 hours)
 - Reading materials, preparing for meetings (1 hour)
 - Attending events at the school, assisting with fundraising and other ambassador tasks as needed (1-2 hours)
7. Keep informed about the organization and its challenges by reviewing materials, participating in discussion, and asking strategic questions.
8. Actively participate in one or more fundraising event(s) annually.
9. Use of personal and professional contacts and expertise for the benefit of SSAES.
10. Serve as a committee or task force chair or member.
11. Give an annual financial contribution and support capital campaigns at a level that is personally meaningful.
12. Inform the Board of Directors of SSAES of any potential conflicts of interest, whether real or perceived, and abide by the decision of the board related to the situation.

Organization Responsibilities to me:

Coversheet

Discussion regarding SPCSA requirements of annual completion of Board Member Disclosure Form.

Section: IV. Governance
Item: C. Discussion regarding SPCSA requirements of annual completion of Board Member Disclosure Form.
Purpose: FYI
Submitted by:
Related Material: Board Member Disclosure Form_rev2025.pdf

Charter School Board Member Information and Disclosure

This Information and Disclosure Form must be completed within 10 days of when an individual is appointed to a charter school board and must be completed annually by each charter school board member. The first three pages provide background information regarding charter board member responsibilities and requirements of which all charter school board members should be aware. The Information and Disclosure Form begins on page four.

Charter School Board Member Responsibilities

Serving on a public charter school board (charter school boards are referred to as “governing bodies” in Nevada’s charter school statutes and regulations) is a position of public trust and fiduciary responsibility. As a board member of a public school, you are a “public officer” and the charter school board is a “public body” as defined in Nevada law, meaning that as a public officer and public body you – and the charter school board – are responsible for and subject to all of the legal requirements related to public officers and public bodies, including Nevada’s Open Meeting Law, governance requirements, and Nevada’s Code of Ethics – particularly as the Ethic Code relates to conflicts of interest – for public officers.

- Nevada’s Ethics Code can be found here:
<https://www.leg.state.nv.us/Division/Legal/LawLibrary/NRS/NRS-281.html>;
- Nevada’s Commission on Ethic’s Manual for Public Officers and employees can be found here:
<https://ethics.nv.gov/uploadedFiles/ethicsnv.gov/content/Resources/EthicsManual2014.pdf>;
and
- Additional SPCSA ethics resources can be found here:
https://charterschools.nv.gov/ForSchools/Governance_Standards/.

Additionally, as a public officer, and a member of a public body that is a signatory to a legally binding contract (the charter school contract) with the State of Nevada, you are responsible for governing the charter school, maintaining overall control of the charter school, ensuring the quality of the school program, competent stewardship of public funds, and the school’s fulfillment of its public obligations and all terms of its charter contract. NRS 388A.320(5); NAC 388A.525 (7) and (8); and NAC 388A.530.

Charter School Board Composition and Member Qualifications

Pursuant to NRS 388A.320(1), charter school boards must consist of *at least five* members. Note that as discussed below, there is no limitation on the number of members a charter school board may have and once the charter school board meets the following qualifications for membership other members of the community, stakeholders, parents, etc. may serve as members of the charter school board; however, a charter school board must consist of *at least five members* that meet the following criteria:

(1) at least *one member* that is a Nevada teacher¹ or administrator that holds a license pursuant to NRS Chapter 391, or is a retired Nevada teacher or administrator that previously held a license pursuant to NRS Chapter 391 and that license was in good standing at the time that the teacher or administrator retired;

(2) at least one member that is a Nevada teacher or administrator that holds a license pursuant to NRS Chapter 391, or is a retired Nevada teacher or administrator that previously held a license pursuant to NRS Chapter 391 and that license was in good standing at the time that the teacher or administrator retired (just as with the previous requirement), *or*, is a school administrator with a license issued by another state or who previously held such a license and is retired, as long as his or her license was held in good standing;

(3) at least one member that is a parent or legal guardian of a student enrolled at the charter school (note that the parent or legal guardian cannot be a teacher or administrator at the charter school);

(4) at least two members with knowledge and experience relating to the following: accounting, financial services, law, or human resources.

In short, charter school boards *must* consist of at least *two educators, a parent or legal guardian of a student at the charter school, and two members with experience related to accounting, finance, law, or human resources.*

Again, once the above-referenced criteria have been met, additional members may serve on a charter school board, subject to the following limitations:

- Charter school board members must not be an employee of the charter school, including teachers and administrators. NAC 388A.525(2)(a). As a result, while charter school boards must have as one of its members a licensed teacher or administrator, the licensed teacher or administrator cannot be employed by the charter school.
- Charter school board members must also not be related by blood or marriage to an employee of the charter school, or another member of the charter school's board. NAC 388A.525(2)(b)(1) and (2). Note that a waiver from this prohibition may be requested from Nevada's Superintendent of Public Instruction and the SPCSA pursuant to NRS 281.210 and NAC 388A.525(3).
- Furthermore, while members of charter school boards may serve on other nonprofit organizations and boards, in no event can more than two members of a charter school board represent the same nonprofit organization or business. NRS 388A.320(2) and NAC 388A.525(4).
- A charter school board may not have as one its members a person that owns, operates, or is employed by a corporation, business, or other entirety that has entered into a contract to provide services, for profit, to the charter school, or anyone related by blood or marriage to a person that owns, operates, or is employed by a corporation, business, or other entirety that

¹ Note that a "teacher" is defined as a person that holds a license issued pursuant to NRS Chapter 391, has at least two years of teaching experience, and does not include a substitute teaching license. NRS 388A.320(7).

has entered into a contract to provide services, for profit, to the charter school. NAC 388A.525(2)(c)(1) and (2).

Regarding residency, a majority of the members of a charter school board must reside in Nevada and in the county where the charter school is located. NRS 388A.320(2) and NAC 388A.325(1).

Finally, charter school boards must meet at least quarterly throughout the year, although the SPCSA *strongly encourages* charter school boards to meet monthly. NRS 388A.320(6).

Charter School Board Member Required Training

Charter school board members are required to complete training regarding the governance of charter schools before the charter school opens (for new charter schools), and at least every three years thereafter. NRS 388A.224. Additionally, new charter school board members, are required to receive training or read and understand materials that were provided to the new board member regarding the roles and responsibilities of charter school boards and board members. NRS 388A.320(3)(b). Information regarding the SPCSA's governance standards and required governance training can be found here: <https://charterschools.nv.gov/ForSchools/GovernanceStandards/>.

Charter School Board Member Information and Disclosure

Charter school board members are required to disclose to the SPCSA any conflicts of interest on an annual basis. NRS 388A.320(4) To fulfill this requirement, the SPCSA requests that each board member responds individually to this questionnaire and disclosure annually. New board members must also complete this questionnaire and disclosure within 10 business days of appointment. NAC 388A.525(6) Where narrative responses are required, brief responses are sufficient.

I. Background

1. Name of Charter School _____
2. Board Member Full Name _____
Home Address (Street/City/State/Zip) _____

Phone Number _____
E-mail Address _____
3. **For Newly Appointed Board Members:** Attach the following documents upon submission:
 - Application to become a charter school board member. NAC 388A.525(6)
 - Résumé or professional bio. NAC 388A.525(6)
 - If a licensed teacher, copy of license. NAC 388A.525(6)
 - Copy of completed Fingerprint Background Waiver.

II. Conflicts of Interest

A person serving on a charter school board must disclose to the sponsor of the charter school any conflicts of interest concerning the person or any family member of the person and a charter management organization, educational management organization or other person with which the governing body of the charter school has entered into a contract to provide any services at the charter school in the immediately preceding year. NRS 388A.320(4). A conflict of interest is defined as a “commitment in a private capacity” which includes a commitment, interest or relationship in the form of a substantial and continuing business relationship as is outlined in the Nevada Ethics in Government Manual.

1. If unemployed or retired, indicate here: _____ Unemployed ___ Retired
2. Employer Name and Address: _____

3. Are you or your employer affiliated with any charter schools? ___ Yes ___ No
4. If Yes, describe any affiliation with any charter school.

NOTE: In the following questions, “the charter school” refers to the charter school for which you are a board member.

5. Are you an employee of the charter school, including a teacher or an administrator?

No, I am not an employee of the charter school.

Yes, I am an employee of the charter school

6. If Yes, what is your position? _____

7. How long have you been employed by the charter school? _____

8. Are you related by blood or marriage to an employee of the charter school or another member of the charter school’s board?

No, I am not related by blood or marriage to an employee of the charter school or another member of the charter school’s board.

Yes, I am related by blood or marriage to an employee of the charter school or another member of the charter school’s board.

9. If Yes, describe the relationship to the individual you are related to by blood or marriage.

10. What is the role of the individual you are related to by blood or marriage?

11. Are you employed by or affiliated with any nonprofit organization?

No, I am not employed by or affiliated with a nonprofit organization.

Yes, I am employed by or affiliated with a nonprofit organization.

12. If Yes, what is the nonprofit organization(s)?

13. What is your role with the nonprofit organization(s)?

14. Is this nonprofit organization affiliated in any way with *any* charter schools? Yes No

15. If Yes, describe the affiliation.

16. Are you aware of any other person employed by or affiliated with this nonprofit organization that is affiliated with this or any other Nevada charter school? Yes No

17. If Yes, provide their full name(s) and affiliated charter school(s) here:

18. Do you own, operate, or are employed by a corporation, business, or other entity that has entered into a contract to provide services, **for profit**, to the charter school, or are you related by blood or marriage to a person that owns, operates, or is employed by a corporation, business, or other entirety that has entered into a contract to provide services, for profit, to the charter school?

No, I do not own, operate, nor am I employed by a corporation, business, or other entity that has entered into a contract to provide services, for profit, to the charter school, nor am I related by blood or marriage to a person that owns, operates, or is employed by a corporation, business, or other entity that has entered into a contract to provide services, for profit, to the charter school.

Yes, I own, operate, or am employed by a corporation, business, or other entity that has entered into a contract to provide services, for profit, to the charter school, or I am related by blood or marriage to a person that owns, operates, or is employed by a corporation, business, or other entity that has entered into a contract to provide services, for profit, to the charter school.

19. If Yes, provide the name of the corporation, business, or other entity as well as the services performed by the corporation, business, or other entity for the charter school.

20. Describe the relationship you, or the individual you are related to by blood or marriage, have with this corporation, business, or other entity.

21. Are you aware of any other conflicts of interest which is required to be disclosed to the SPCSA?

No, I am not aware of any other conflicts of interest.

Yes, I am aware of a conflict(s) of interest.

22. If Yes, describe the conflict(s) of interest:

III. Fingerprints and Background Check

NRS 388A.323 requires that charter school board members submit to the charter school, within 10 days of being appointed to a charter school board, a complete set of fingerprints as well as written authorization allowing the governing body of the charter school to forward the fingerprints to the Central Repository for Nevada Records of Criminal History for its report on the criminal history of the applicant and for submission to the Federal Bureau of Investigation for its report on the criminal history of the member. *Note that this provision does not apply to a teacher or administrator who currently holds a license issued pursuant to NRS Chapter 391.* By signing below, you are certifying that you have complied with this requirement and that you have provided the required authorization to the charter school.

Signature Date

IV. Declaration and Certification

I, _____, have been appointed to the _____
Board Member Name Charter School Name

governing body, and I declare and certify under penalty of perjury the following:

1. I have not been convicted of a felony relating to serving on the governing body of a charter school or any offense involving moral turpitude²;
2. I have received training or read and understand material concerning the roles and responsibilities of members of governing bodies of charter schools and other training and material designed to assist the governing bodies of charter schools (NRS 388A.320(3)(b)), as well as completed required governance training (NRS 388A.224);
3. I have complied with the requirements contained within NRS 388A.323, in that I have or will submit to the charter school, within 10 days of being appointed to a charter school board, a complete set of fingerprints, and by signing below, I authorize the governing body of the charter school to forward the fingerprints to the Central Repository for Nevada Records of Criminal History for its report on the criminal history of the applicant and for submission to the Federal Bureau of Investigation for its report on the criminal history of the member. *Note that this provision does not apply to a teacher or administrator who currently holds a license issue pursuant to NRS Chapter 391.*

Pursuant to NRS 53.045, I hereby declare and certify, under penalty of perjury pursuant to the laws of the State of Nevada, that the foregoing is true and correct.

Board Member Name

Board Member Signature Date

² Nevada’s Department of Education has defined offenses involving moral turpitude in NAC 388C.100.

Coversheet

Discussion for possible action to designate the position of Executive Director as one subject to a critical labor shortage as of at least July 1, 2026 pursuant to NRS 286.523 and to make all necessary findings attendant thereto for submission to the Public Employees' Retirement System of Nevada.

Section: IV. Governance

Item: D. Discussion for possible action to designate the position of Executive Director as one subject to a critical labor shortage as of at least July 1, 2026 pursuant to NRS 286.523 and to make all necessary findings attendant thereto for submission to the Public Employees' Retirement System of Nevada.

Purpose: Vote

Submitted by:

Related Material:

2026 RESOLUTION OF THE BOARD OF DIRECTORS Critical Labor Shortage 4906-9798-2892 1 (1).docx

RESOLUTION OF THE BOARD OF DIRECTORS OF CLV STRONG START ACADEMY ELEMENTARY SCHOOLS, INC., A NEVADA NONPROFIT CORPORATION, FOR THE PURPOSE OF THE DETERMINATION AND DESIGNATION OF A CRITICAL LABOR SHORTAGE FOR THE POSITIONS OF BILINGUAL EXECUTIVE DIRECTOR AND BILINGUAL TEACHER

WHEREAS, it has been presented to the Board of Directors of CLV STRONG START ACADEMY ELEMENTARY SCHOOLS, INC. (“SSAES”) that a need exists to determine and designate a critical labor shortage for the positions of Bilingual Executive Director (principal) and Bilingual Teacher;

WHEREAS, the Board of Directors has been advised that the Institute of Education Statistics reports the existence of a nationwide principal shortage coupled with a serious lack of qualified applicants to replace them;

WHEREAS, the Board of Directors is also aware that the United States Department of Education (“U.S. Department of Education”) has reported a shortage of elementary school teachers in Nevada since the 2001 – 2002 school year, and that the shortage disrupts the pipeline of qualified candidates for the position of elementary school principal;

WHEREAS, the Board of Directors is also advised that the U.S. Department of Education has determined a nationwide shortage of bilingual educators and a shortage of bilingual teachers specifically in Nevada;

WHEREAS, the United States Congress has undertaken legislative efforts in an attempt to remedy the critical shortage of teachers who work with English-language learners;

WHEREAS, the Board of Directors has also reviewed data from the Nevada Department of Education which identified only 210 teachers in the entire state of Nevada who hold a bilingual endorsement issued by the State, despite estimates that 17% Nevada’s student population is not English-proficient;

WHEREAS, the Board of Directors recognizes that such shortages of bilingual educators have a direct impact on educational opportunities for students, and a disproportionate impact on students of color and students from low-income backgrounds;

WHEREAS, it is the mission of SSAES to provide a high quality, dual-language elementary education to all students;

WHEREAS, despite its recruitment efforts, SSAES has struggled to identify and hire candidates for the position of Bilingual Executive Director (principal) and Bilingual Teacher;

WHEREAS, the Board of Directors has determined that it is in the best interest of SSAES that it designate a critical labor shortage for the position of Bilingual Executive Director and Bilingual Teacher to allow for the reemployment of retired bilingual educators;

NOW, THEREFORE, the Board of Directors of Strong Start Academy hereby resolve as follows:

RESOLVED, that the determination and designation of a critical labor shortage for the positions of Bilingual Executive Director and Bilingual Teacher proposed in this resolution is hereby adopted in its entirety and effective as of May 14, 2026.

FURTHER RESOLVED, that the officers of SSAES are hereby authorized to take any and all steps necessary to implement the designation of a critical labor shortage for the position of Bilingual Executive Director and Bilingual Teacher and to evidence this resolution in the records of the SSAES.

PASSED, ADOPTED AND APPROVED ON THE 14th DAY OF MAY 2026.

**CLV STRONG START ACADEMY
ELEMENTARY SCHOOLS, INC.**

Lorna James-Cervantes, President

ATTEST:

Director

APPROVED AS TO FORM:

_____ Date

Coversheet

Discussion for possible action regarding approval of annual audit contract and to authorize the President to execute any agreement properly related thereto.

Section: IV. Governance
Item: G. Discussion for possible action regarding approval of annual audit contract and to authorize the President to execute any agreement properly related thereto.
Purpose: Vote
Submitted by:
Related Material: CLV Strong Start Proposal.pdf

**PROPOSAL TO PROVIDE
PROFESSIONAL AUDITING SERVICES**

**FOR THE YEAR ENDING
JUNE 30, 2026**



V|H VELEZ ♦ HARDY
CPAs and Advisors

TABLE OF CONTENTS

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April 22, 2026

Governing Board and Management,
CLV Strong Start Academy Elementary Schools Inc
310 S. 9th Street
Las Vegas, NV 89101

Dear Governing Board and Management,

We appreciate the opportunity to submit our proposal to provide professional auditing services for CLV Strong Start Academy Elementary Schools Inc for the year ending June 30, 2026.

Our approach to client service is to foster strong relationships with our clients and to provide value to the organizations we serve. We have extensive experience serving governmental and non-profit entities throughout Nevada and are confident in our ability to meet or exceed the reporting deadlines. The work conducted on your audit will be performed with significant involvement at the partner and manager level and by certified public accountants who are committed to providing the highest level of service.

We look forward to being your firm of choice. If you have questions regarding this proposal, or if we can be of assistance in any way during this process, please do not hesitate to contact me.

Sincerely,



Brian Hardy, CPA
Audit Partner

TECHNICAL PROPOSAL

FIRM OVERVIEW

Velez & Hardy, CPAs was established in September 2022. While our firm is young, our partners and staff have extensive audit and accounting experience and have served in previous firms throughout Las Vegas for over 20 years. We currently have two partners and six professional staff. Our high standards for quality and our specialized team enhance our professionalism, while our size allows us to provide more personalized and customized service to our clients. We serve our clients by offering audit, review and accounting services, as well as tax and organization consulting services. We ensure every client is served by the expertise of our whole firm. We are dedicated professionals with a local firm culture who are passionate about providing personalized service.

Our firm has the desire and capacity to accept new clients. Our staff is well-balanced with diverse backgrounds to provide a wide array of expertise. Our clientele consists of a broad range of entities including non-profit organizations, government and quasi-government organizations, franchises, construction businesses, member associations, and various other organizations and entities, as well as individuals.

We enjoy assisting our clients in reaching their respective missions by being a resource to our clients' staff. We maintain communication with our clients throughout the year and are generally available for consultation on accounting matters at any time and at no additional charge. In addition, we stay current on industry developments from standard-setting organizations and share information with our clients about such matters and training opportunities.

We understand that fewer changes in audit personnel equates to increased efficiencies and help reduce potential complications that may arise during the course of an engagement. Much of our team has worked together for approximately 10 years and, due to our culture and core values, we expect to maintain our low turnover as we hire additional team members. In addition, we strive to keep audit personnel on the same client engagements to maintain existing knowledge of our clients and their organizations from year to year.

INDEPENDENCE

We are completely independent of all of our assurance clients, including CLV Strong Start Academy Elementary Schools Inc. We continually monitor our independence with all of our clients as part of our system of quality control and ensure independence is always met with our assurance clients.

LICENSING

All of our CPA licensed partners and staff are in good standing, with no complaints against them. We are included under the peer review program of the American Institute of Certified Public Accountants and are members of the Nevada Society of Certified Public Accountants.

In addition, our firm is on the state of Nevada approved list of auditors selected by the Committee to Oversee Charter Auditor List (COSAL).

AUDIT APPROACH

Our approach to client service includes finding ways to add value through providing recommendations to you to help improve your organization, fostering strong relationships, and ensuring good communication with your personnel. Our commitment to premium service for our clients means that a partner will be significantly involved with your engagement, from on-site work to regular communications, and a specifically designated audit manager will be assigned full-time responsibility for your audit. We will gather independent evidence that validates your controls and provides assurance regarding account balances and transactions.

TECHNOLOGY

Our firm uses the best technology available, including a full range of software, systems, and tools. We use a secure file sharing platform which allows us to protect your information and simplify the communication process throughout the engagement. We also use sophisticated audit and tax software to ensure compliance with professional standards and accuracy of all information from financial statements to tax returns. We also use third party professional service providers to ensure proper back-ups are maintained, information is properly secured, and access to our information is available on a timely basis and in accordance with retention requirements.

REFERENCES

The following are some of the recent audits we have performed under generally accepted governmental auditing standards (see references below):

- Coral Academy of Science Las Vegas
- Nevada State High School
- Beacon Academy of Nevada
- Amplus Academy

Nick Sarisahin
CFO
Coral Academy of Science Las Vegas
8985 S Eastern Ave Ste 375
Las Vegas, NV 89123
(702) 776-6529

Melissa McCormick
Chief Executive Officer
Nevada State High School
8475 S Eastern Ave Ste 204
Las Vegas, NV 89123
(702) 953-2600

Mary Kay Bellinger
Executive Director of Operations
Beacon Academy of Nevada
7360 W. Flamingo Rd.
Las Vegas, NV 89147
(702) 726-8606

Rachelle Hulet
Executive Director
Amplus Academy
8377 W. Patrick Lane
Las Vegas, NV 89113
(702) 970-6800

WORK PLAN AND PROPOSED AUDIT SCHEDULE

The following is the work plan we will follow to accomplish each significant segment of the audit during the proposed audit schedule:

	Audit Step	Estimated Completion Date
1	Entrance conference to discuss scope of work and timeline	6/22/26
2	Audit planning, including internal control documentation and testing	7/20/26
4	Substantive tests of balance sheet balances as of year-end	9/12/26
5	Substantive tests of transactions recorded throughout the year	9/12/26
6	Audit completion procedures, including post-analytical review and testing of subsequent events	9/25/26
7	Determination of compliance with applicable laws, contracts and bond covenants	9/25/26
8	Preparation of financial statements and auditor’s reports	9/25/26
9	Submission of draft of financial statements	10/02/26
10	Preparation of management letters, if recommendations are identified during the audit	10/9/26
11	Exit conference to review the financial statements and management letter	10/16/26
12	Issuance of financial statements	10/16/26

Our audit effort will focus on the risk assessment performed during audit planning in accordance with auditing standards. We anticipate areas of focus will include revenues, expenditures, cash and liabilities.

Our firm is based in Las Vegas, NV and our staff work both on-site at client locations and remotely at our office. While we make every effort to limit the disruptions we make to your personnel, we prefer to perform the fieldwork portion of our audit procedures on-site to be efficient in obtaining information and making inquiries. The fieldwork portion of the audit is generally between two and five days on-site at your offices and we would require appropriate space for at least three auditors during that period.

COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE

In accordance with professional auditing standards, we are required to make certain communications with those charged with governance, including your organization’s board of directors for an audit engagement. Accordingly, we generally make such communications at the beginning and conclusion of the audit in writing, and may communicate via phone or email throughout the audit as deemed necessary in our professional judgment and as required by our professional standards.

PEER REVIEW

Our firm is included under the peer review program, as monitored by the Nevada State Board of Accountancy, and have completed our most recent peer review during 2024. A copy of the report is included with this packet and includes a “pass” rating.

ANTICIPATED POTENTIAL AUDIT PROBLEMS

We are not currently aware of any potential audit problems that might be anticipated. We have worked with Vertex Education on a previous engagement and had a positive experience with them, including the quality of their work in accounting and reporting.

AUDIT METHODOLOGY

Our testing is based on risks assessed during the planning phase of our audit. Accordingly, sampling methods and analytical procedures performed vary based on the risk assessed, the materiality of the activities being audited, and the most efficient and effective method for the particular situation. Sampling methodology generally includes random or systematically generated samples based on the population necessary to accomplish our audit objectives.

ENGAGEMENT TEAM – Engagement Partner

Brian Hardy, CPA
Partner
Velez & Hardy, CPAs



BACKGROUND

Brian Hardy started his work in public accounting performing audits, reviews, and compilations for clients in a variety of industries including charter schools, non-profit organizations, construction, retail, government, healthcare, and employee benefit plans. Brian is licensed as a CPA in the state of Utah with reciprocity in Nevada. He previously worked as a manager for a consulting firm providing outsourced CFO (Chief Financial Officer) services and has significant experience both in public practice and in industry. Brian’s areas of expertise include not only accounting and finance, but also information systems, performance measurement, and human resources. Brian also currently serves as the outsourced CFO for the Nevada Affordable Housing Assistance Corporation which is a non-profit organization providing housing assistance to Nevada Homeowners through federal grants.

EDUCATION

Bachelors of Science in Business Administration; Accounting.
University of Nevada, Las Vegas, 2008

CONTINUING PROFESSIONAL EDUCATION

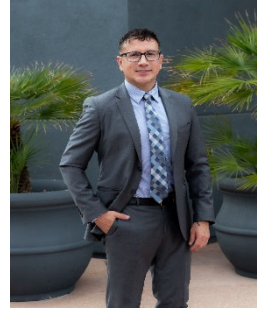
Member in good standing: Utah State Board of Accountancy. Satisfies the professional requirement of completing at least 80 hours of continuing professional education every two years including Yellow Book requirements.

ACHIEVEMENTS

Licensed CPA, State of Utah with reciprocity in Nevada

ENGAGEMENT TEAM – Audit Partner

Jaime Velez, CPA
Partner
Velez & Hardy, CPAs



BACKGROUND

Jaime Velez, CPA has extensive experience in performing audits, reviews and compilations for clients in a variety of industries including non-profit organizations, charter schools, construction, manufacturing, franchising, retail, gaming, hospitality and various other industries. Jaime started his career at KPMG and has served as Chief Financial Officer of companies in the construction, manufacturing and high-tech industries. His diverse background in areas of auditing, accounting and finance are valuable in assisting clients make sound business decisions. Jaime oversees the firm’s quality control and assists in the professional development of the accounting staff. He enjoys spending time with his family and supporting his children in school and sport activities. He is active in his church and community.

EDUCATION

Bachelor of Science and Master of Accountancy. Brigham Young University - Marriott School of Management - 1997.

CONTINUING PROFESSIONAL EDUCATION

Member in good standing: Nevada State Board of Accountancy.
Satisfies the professional requirement of completing at least 80 hours of continuing professional education every two years including Yellow Book requirements.

ACHIEVEMENTS

Licensed CPA, State of Nevada
Member, American Institute of Certified Public Accountants
Member, Nevada Society of Certified Public Accountants
Latin Chamber of Commerce – Member

COMMUNITY

Boys Scouts of America – Past volunteer with local troop
Nevada HAND – Previous advisor to Board of Directors and member of Audit Committee

ENGAGEMENT TEAM – Audit Lead

Ryan Garner
Audit Manager
Velez & Hardy, CPAs



BACKGROUND

Ryan Garner began his professional career in the casino industry performing gaming and regulatory compliance audits. He has since transitioned into public accounting and has experience performing audits, reviews, and compilations for clients in a variety of industries including charter schools, non-profit organizations, construction, retail, government, healthcare, and employee benefit plans. Ryan is a licensed CPA in the state of Nevada and is a member of the Nevada Society of Certified Public Accountants. Ryan enjoys playing all kinds sports and spending time with his wife, two sons and dogs.

EDUCATION

Bachelors of Science in Accounting - University of Nevada, Las Vegas, 2009
Master of Accountancy - University of Nevada, Las Vegas, 2012

CONTINUING PROFESSIONAL EDUCATION

Member in good standing: Nevada State Board of Accountancy.
Satisfies the professional requirement of completing at least 80 hours of continuing professional education every two years including Yellow Book requirements.

ACHIEVEMENTS

Licensed CPA, State of Nevada
Member, Nevada Society of Certified Public Accountants

APPENDIX A – ENGAGEMENT FEES

CLV STRONG START ACADEMY ELEMENTARY SCHOOLS INC.

Fees for One Year Audit Engagement	6/30/2026
Financial Statement Audit	\$ 20,000
Federal Single Audit (if applicable)	7,500
Preparation of Form 990 (if applicable)	<u>3,000</u>
	<u>\$ 30,500</u>

Fees for Three Year Audit Engagement*	6/30/2026	6/30/2027	6/30/2028
Financial Statement Audit	\$ 19,000	\$ 19,000	\$ 19,000
Federal Single Audit (if applicable)	7,000	7,000	7,000
Preparation of Form 990	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	<u>\$ 28,500</u>	<u>\$ 28,500</u>	<u>\$ 28,500</u>

Our firm understands the nature of charter schools and the need to keep costs down to accomplish the organization's objectives. Our firm has a history of keeping fees both consistent and reasonable from year to year. Our firm does not impose additional fees for routine communications with the organization's personnel as it relates to discussing accounting related questions.

* Three-year quote is based on the assumption that the scope of the audits will remain unchanged during the three year period. If the scope of the audits change, we will analyze the impact to our proposed fee and will arrive at a new estimated fee before the start of audit procedures.



ACCOUNTING
AUDIT
TAX
EMPLOYEE BENEFITS
SPECIALIZED SERVICES

Report on the Firm's System of Quality Control

August 28, 2024

To the Shareholders of Velez & Hardy CPAs and Advisors, LLC, and the Peer Review Committee of the Nevada Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Velez & Hardy CPAs and Advisors, LLC, (the firm) in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Velez & Hardy CPAs and Advisors, LLC, in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Velez & Hardy CPAs and Advisors, LLC, has received a peer review rating of *pass*.

Junkermier, Clark, Campanella, Stevens, P.C.

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